

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 021060 ADMINISTRATIVE TRUST FUND-DEPT OF CHILDREN & FAM

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	23,975.96
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14300	SPECIAL INVESTMENTS W/STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
001100	OTHER GRANTS	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
040000	EXPENSES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	194.92
	** GL 16200 TOTAL	194.92
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001510	TRANSFER OF FEDERAL FUNDS	89,639.61
040000	EXPENSES	0.00
	** GL 16300 TOTAL	89,639.61
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,040,981.95
001100	OTHER GRANTS	0.00
	** GL 16400 TOTAL	2,040,981.95
16900	DUE FROM CLEARING FUND	
001800	REFUNDS	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 021060 ADMINISTRATIVE TRUST FUND-DEPT OF CHILDREN & FAM

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		0.00
040000	EXPENSES		246.00-
040000	CF EXPENSES		27,381.69-
100644	COMPUTER RELATED EXPENSES		0.00
100644	CF COMPUTER RELATED EXPENSES		198,873.13-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		40,820.40-
105281	LEASE/PURCHASE/EQUIPMENT		0.00
105281	CF LEASE/PURCHASE/EQUIPMENT		9,728.29-
210008	DCF DATA CENTER		0.00
	** GL 31100 TOTAL		277,049.51-
32100	ACCRUED SALARIES AND WAGES		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		516,881.50-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		3,415.43-
	** GL 32100 TOTAL		520,296.93-
35100	DUE TO STATE FUNDS, WITHIN DIVISION		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		0.00
040000	EXPENSES		0.00
210008	DCF DATA CENTER		0.00
	** GL 35100 TOTAL		0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
040000	EXPENSES		0.00
100778	G/A-CONTRACTED SERVICES		0.00
210008	DCF DATA CENTER		0.00
	** GL 35200 TOTAL		0.00
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
040000	EXPENSES		246.00
040000	CF EXPENSES		11,252.87-
181011	TR/AGY/PUB HLTH-SOC WLF AG		0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE		194.92-
	** GL 35300 TOTAL		11,201.79-

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 021060 ADMINISTRATIVE TRUST FUND-DEPT OF CHILDREN & FAM

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
180200	TR/GENERAL REVENUE-SWCAP	705,318.87-
310322	SERVICE CHARGE TO GEN REV	181.62-
	** GL 35600 TOTAL	705,500.49-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	36,924.36-
	** GL 38600 TOTAL	36,924.36-
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	395,716.39-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	232,259.83
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	424,332.46-
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	16,030.34-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55500	FB RESERVED FOR LONG-TERM RECEIVABLES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
58100	CAFR GENERAL FUND COMMITTED FB - CFO U	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
010000	SALARIES AND BENEFITS	3,781.26
040000	EXPENSES	13,698.14
040000	CF EXPENSES	5,562.28
060000	OPERATING CAPITAL OUTLAY	6,977.97
100777	CONTRACTED SERVICES	76,618.34
100777	CF CONTRACTED SERVICES	3,737.35

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 021060 ADMINISTRATIVE TRUST FUND-DEPT OF CHILDREN & FAM

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
105084	TENANT BROKER COMMISSIONS	8.00
105084 CF	TENANT BROKER COMMISSIONS	6,730.71
	** GL 94100 TOTAL	117,114.05
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
010000	SALARIES AND BENEFITS	3,781.26-
040000	EXPENSES	13,698.14-
040000 CF	EXPENSES	5,562.28-
060000	OPERATING CAPITAL OUTLAY	6,977.97-
100777	CONTRACTED SERVICES	76,618.34-
100777 CF	CONTRACTED SERVICES	3,737.35-
105084	TENANT BROKER COMMISSIONS	8.00-
105084 CF	TENANT BROKER COMMISSIONS	6,730.71-
	** GL 98100 TOTAL	117,114.05-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 027005 ALCOHOL,DRUG ABUSE,&MENTAL HEALTH T F-DEPT C&F

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	6,430,620.87
16300	DUE FROM OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	8,837,193.60
	** GL 16400 TOTAL	8,837,193.60
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	61,648.98-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100420	CF G/A-CHLD/ADOS SUB ABSE SVC	4,487,600.38-
100435	G/A-CHILD MENTAL HEALTH SV	0.00
100435	CF G/A-CHILD MENTAL HEALTH SV	869,308.20-
100610	G/A-COMM MENTAL HLTH SVS	0.00
100610	CF G/A-COMM MENTAL HLTH SVS	3,431,163.98-
100618	G/A-COM SUB ABUSE SVCS	0.00
100618	CF G/A-COM SUB ABUSE SVCS	6,183,017.57-
100777	CONTRACTED SERVICES	2,396.17
100777	CF CONTRACTED SERVICES	138,957.72-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	4,411.22-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	2,815.67-
	** GL 31100 TOTAL	15,176,527.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	43,762.77-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	10,733.57-
	** GL 32100 TOTAL	54,496.34-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	10,303.31-
100777	CONTRACTED SERVICES	2,396.17-
100777	CF CONTRACTED SERVICES	121.08-
	** GL 35300 TOTAL	12,820.56-

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 027005 ALCOHOL,DRUG ABUSE,&MENTAL HEALTH T F-DEPT C&F

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	23,970.02-
030000	OTHER PERSONAL SERVICES	0.00
	** GL 38600 TOTAL	23,970.02-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000700	U S GRANTS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,727.99
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	1,727.99-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	1,743.06
100777	CONTRACTED SERVICES	17,807.51
100777	CF CONTRACTED SERVICES	1,727.99
	** GL 94100 TOTAL	21,278.56
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,743.06-
100777	CONTRACTED SERVICES	17,807.51-
100777	CF CONTRACTED SERVICES	1,727.99-
	** GL 98100 TOTAL	21,278.56-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 083002 CHILD WELFARE TRAINING T F-DEPT OF CHIL & FAMIL

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,449,012.97
12400	CASH IN STATE TREASURY UNVERIFIED	
000125	ARTICLE V FEES	292.06
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	1,784.76
	** GL 12400 TOTAL	2,076.82
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	TRANSFERS	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	12.43-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	302.59-
103034	G/A-CHILD PROTECTION	0.00
103034	CF G/A-CHILD PROTECTION	22,327.02-
	** GL 31100 TOTAL	22,642.04-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
103034	G/A-CHILD PROTECTION	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	42,321.79-
	** GL 35600 TOTAL	42,321.79-
35700	DUE TO COMPONENT UNIT/PRIMARY	
103034	G/A-CHILD PROTECTION	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 083002 CHILD WELFARE TRAINING T F-DEPT OF CHIL & FAMIL

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	121,994.70
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,502,929.07-
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	5,191.59-
94100	ENCUMBRANCES	
040000	EXPENSES	3,408.59
040000 CF	EXPENSES	405.95
100777 CF	CONTRACTED SERVICES	4.01
103034 CF	G/A-CHILD PROTECTION	4,781.63
	** GL 94100 TOTAL	8,600.18
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	3,408.59-
040000 CF	EXPENSES	405.95-
100777 CF	CONTRACTED SERVICES	4.01-
103034 CF	G/A-CHILD PROTECTION	4,781.63-
	** GL 98100 TOTAL	8,600.18-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 088002 CHILDREN AND ADOLESCENT SUBSTANCE ABUSE T F-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
31100	ACCOUNTS PAYABLE	
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 122023 C & F TOBACCO SETTLEMENT TF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,172,715.15
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	55,339.33-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100420	CF G/A-CHLD/ADOS SUB ABSE SVC	473,895.92-
100610	G/A-COMM MENTAL HLTH SVS	0.00
100610	CF G/A-COMM MENTAL HLTH SVS	40,572.67-
100777	CONTRACTED SERVICES	81.00
100777	CF CONTRACTED SERVICES	32,269.90-
103032	G/A-CHILD ABS PREV/INTVNT	0.00
103032	CF G/A-CHILD ABS PREV/INTVNT	13,690.63-
103034	G/A-CHILD PROTECTION	0.00
103034	CF G/A-CHILD PROTECTION	98,587.65-
104073	G/A-RESIDENTIAL GROUP CARE	0.00
104073	CF G/A-RESIDENTIAL GROUP CARE	144,845.66-
108304	G/A - COMMUNITY BASED CARE	0.00
108304	CF G/A - COMMUNITY BASED CARE	143,521.14-
210008	DCF DATA CENTER	0.00
	** GL 31100 TOTAL	1,002,641.90-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
100610	G/A-COMM MENTAL HLTH SVS	0.00
104072	G/A-FAMILY FOSTER CARE	0.00
210008	DCF DATA CENTER	0.00
	** GL 35100 TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 122023 C & F TOBACCO SETTLEMENT TF

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
100610	G/A-COMM MENTAL HLTH SVS	0.00
104072	G/A-FAMILY FOSTER CARE	0.00
210008	DCF DATA CENTER	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	4,350.02-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100777	CONTRACTED SERVICES	81.00-
100777	CF CONTRACTED SERVICES	1,193.50-
101555	HOME/COMM SERVICES WAIVER	0.00
103034	G/A-CHILD PROTECTION	0.00
181007	TR/DFS/TOBACCO CLEARING TF	161,963.82-
	** GL 35300 TOTAL	167,588.34-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	236,817.01
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	236,817.01-
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	2,484.91-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
140421	DAY CARE FACILITIES	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
20 2 122023 C & F TOBACCO SETTLEMENT TF
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
94100		ENCUMBRANCES	
040000	CF	EXPENSES	247.93
100777	CF	CONTRACTED SERVICES	1,407.27
103034	CF	G/A-CHILD PROTECTION	829.71
		** GL 94100 TOTAL	2,484.91
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	247.93-
100777	CF	CONTRACTED SERVICES	1,407.27-
103034	CF	G/A-CHILD PROTECTION	829.71-
		** GL 98100 TOTAL	2,484.91-
99100		BUDGETARY FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	0.00
		*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

60000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2014

DATE RUN 08/14/14
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600000 DEPARTMENT OF CHILDREN AND FAMILIES
20 2 128001 CHILD ADVOCACY TRUST FUND
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 157002 DOMESTIC VIOLENCE TRUST FUND-DEPT OF C&F

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,533,888.72
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEES	2,055.93
000125	ARTICLE V FEES	3,262.29
	** GL 12400 TOTAL	5,318.22
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	3.21-
040000 CF	EXPENSES	211.99-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	31.04-
100995	G/A-DOMESTIC VIOLENCE PRG	0.00
100995 CF	G/A-DOMESTIC VIOLENCE PRG	0.00
	** GL 31100 TOTAL	246.24-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	401.93-
	** GL 32100 TOTAL	401.93-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	3.21
040000 CF	EXPENSES	3.21-
	** GL 35200 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	188,034.91-
	** GL 35600 TOTAL	188,034.91-
35800	DUE TO REVOLVING FUND	
310322	SERVICE CHARGE TO GEN REV	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	138,328.87-
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,212,194.99-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11400	CASH WITH FISCAL AGENTS	
000000	BALANCE BROUGHT FORWARD	6,106,785.40
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	19,469,484.28
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	26,677.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
001800	REFUNDS	0.00
002300	REPAYMENT OF LOANS	52,298.03
010000	SALARIES AND BENEFITS	6,232.90
040000	EXPENSES	0.00
104065	CATEGORY NAME NOT ON TITLE FILE	0.00
104072	G/A-FAMILY FOSTER CARE	0.00
104074	G/A-EMERGENCY SHELTER CARE	0.00
	** GL 15100 TOTAL	58,530.93
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
002000	SALE OF INVESTMENTS	0.00
	** GL 15300 TOTAL	0.00
15500	CONTRACTS AND GRANTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
040000	CF EXPENSES	0.00
103034	CF G/A-CHILD PROTECTION	0.00
104065	CF CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16100 TOTAL	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
040000	EXPENSES	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	464,219.23
001510	TRANSFER OF FEDERAL FUNDS	3,365,100.21
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	30,895.98
	** GL 16300 TOTAL	3,860,215.42
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	62,615,758.18
	** GL 16400 TOTAL	62,615,758.18
16900	DUE FROM CLEARING FUND	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
001800	REFUNDS	0.00
	** GL 16900 TOTAL	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100610	G/A-COMM MENTAL HLTH SVS	0.00
	** GL 17100 TOTAL	0.00
25400	OTHER LOANS AND NOTES RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	276,375,262.25
	** GL 25400 TOTAL	276,375,262.25
25900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	260,238,471.00-
	** GL 25900 TOTAL	260,238,471.00-
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	3,064.43-
040000	EXPENSES	2,422.41
040000	CF EXPENSES	458,290.90-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	2,499.00-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100425	CHILDRENS ACTIONS TEAMS MENTAL HEALTH	0.00
100425	CF CHILDRENS ACTIONS TEAMS MENTAL HEALTH	304,276.13-
100435	G/A-CHILD MENTAL HEALTH SV	0.00
100435	CF G/A-CHILD MENTAL HEALTH SV	1,609,078.78-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
100550	G/A-FED EMER SHELTER PGRM	0.00
100550	CF G/A-FED EMER SHELTER PGRM	1,610,091.65-
100610	G/A-COMM MENTAL HLTH SVS	0.00
100610	CF G/A-COMM MENTAL HLTH SVS	1,783,447.37-
100618	G/A-COM SUB ABUSE SVCS	0.00
100618	CF G/A-COM SUB ABUSE SVCS	618,752.93-
100644	COMPUTER RELATED EXPENSES	27,375.00-
100644	CF COMPUTER RELATED EXPENSES	1,097,740.04-
100777	CONTRACTED SERVICES	4,738.50
100777	CF CONTRACTED SERVICES	3,577,528.22-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	4,450,251.26-
100779	G/A-CONTRACT PROF SERVICES	0.00
100779	CF G/A-CONTRACT PROF SERVICES	834,034.67-
100995	G/A-DOMESTIC VIOLENCE PRG	0.00
100995	CF G/A-DOMESTIC VIOLENCE PRG	813,571.82-
102010	G/A-LOCAL SERVICES PROGRAM	33,835.46-
102010	CF G/A-LOCAL SERVICES PROGRAM	10,151,853.15-
102681	PRESCRIBED MEDICINE/DRUGS	0.00
102681	CF PRESCRIBED MEDICINE/DRUGS	6.09-
102807	PUBLIC ASST FRAUD CONTRACT	197,742.99-
102807	CF PUBLIC ASST FRAUD CONTRACT	10,790.64-
103032	G/A-CHILD ABS PREV/INTVNT	0.00
103032	CF G/A-CHILD ABS PREV/INTVNT	244,694.45-
103034	G/A-CHILD PROTECTION	31,685.23-
103034	CF G/A-CHILD PROTECTION	2,031,395.98-
104065	CATEGORY NAME NOT ON TITLE FILE	0.00
104065	CF CATEGORY NAME NOT ON TITLE FILE	0.00
104072	G/A-FAMILY FOSTER CARE	0.00
104074	G/A-EMERGENCY SHELTER CARE	0.00
105281	LEASE/PURCHASE/EQUIPMENT	37.49
105281	CF LEASE/PURCHASE/EQUIPMENT	128,763.00-
108304	G/A - COMMUNITY BASED CARE	0.00
108304	CF G/A - COMMUNITY BASED CARE	2,428,683.21-
110154	REFUGEE/ENTRANT ASSISTANCE	84,365.00-
210021	SOUTHWOOD SRC	5,993.39
210021	CF SOUTHWOOD SRC	5,993.39-
	** GL 31100 TOTAL	32,526,619.00-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,644,761.94-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	261,702.44-
100436	THERAPEUTIC SVCS - CHILD	0.00
100618	G/A-COM SUB ABUSE SVCS	0.00
	** GL 32100 TOTAL	3,906,464.38-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
100610	G/A-COMM MENTAL HLTH SVS	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
103034	CF G/A-CHILD PROTECTION	0.00
104065	CATEGORY NAME NOT ON TITLE FILE	0.00
110154	REFUGEE/ENTRANT ASSISTANCE	84,365.00
110154	CF REFUGEE/ENTRANT ASSISTANCE	84,365.00-
181195	INTRA AGENCY TR ST/FED FUNDS FOR DCF ISSUES	0.00
210008	DCF DATA CENTER	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	753.57-
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	820.10-
040000	CF EXPENSES	433,132.40-
100436	THERAPEUTIC SVCS - CHILD	0.00
100618	G/A-COM SUB ABUSE SVCS	0.00
100644	COMPUTER RELATED EXPENSES	0.00
100644	CF COMPUTER RELATED EXPENSES	610.17-
100777	CONTRACTED SERVICES	4,738.50-
100777	CF CONTRACTED SERVICES	13,026.40-
100778	CF G/A-CONTRACTED SERVICES	0.00
102010	G/A-LOCAL SERVICES PROGRAM	33,455.06
102010	CF G/A-LOCAL SERVICES PROGRAM	41,518.93-
102807	PUBLIC ASST FRAUD CONTRACT	197,742.99
102807	CF PUBLIC ASST FRAUD CONTRACT	579,357.38-
103034	G/A-CHILD PROTECTION	31,685.23
103034	CF G/A-CHILD PROTECTION	239,787.97-
181011	TR/AGY/PUB HLTH-SOC WLF AG	8,451,740.75-
210021	SOUTHWOOD SRC	9,033.86-
210028	NSRC DEPRECIATION	0.00
210028	CF NSRC DEPRECIATION	363,236.00-
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35300 TOTAL	9,874,872.75-
35400	DUE TO FEDERAL GOVERNMENT	
220030	REFUND NONSTATE REVENUES	257,892.51-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
103034	G/A-CHILD PROTECTION	0.00
	** GL 35700 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	235,964.71-
040000	EXPENSES	0.00
	** GL 38600 TOTAL	235,964.71-
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	20,728.65-
001100	OTHER GRANTS	0.00
	** GL 38800 TOTAL	20,728.65-
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
102807	PUBLIC ASST FRAUD CONTRACT	0.00
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001800	REFUNDS	16,136,791.25-
48700	CAPITAL LEASES LIABILITY	
100779	G/A-CONTRACT PROF SERVICES	0.00
100779	CF G/A-CONTRACT PROF SERVICES	0.00
	** GL 48700 TOTAL	0.00
48900	REVENUES RECEIVED IN ADVANCE - LONG-TE	
000000	BALANCE BROUGHT FORWARD	0.00
001800	REFUNDS	0.00
	** GL 48900 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,875,613.72-
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,390,579.81-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	1,191,930.28-
54923	FUND BALANCE RESERVED-CLAIMS BILLS	
000000	BALANCE BROUGHT FORWARD	4,750,000.00-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100777	CONTRACTED SERVICES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
103034	G/A-CHILD PROTECTION	0.00
	** GL 55100 TOTAL	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
103032	G/A-CHILD ABS PREV/INTVNT	0.00
	** GL 55200 TOTAL	0.00
57100	RESTRICTED BY CREDITORS	
000000	BALANCE BROUGHT FORWARD	6,106,785.40-
94100	ENCUMBRANCES	
040000	EXPENSES	160,877.78
040000	CF EXPENSES	56,418.95
060000	OPERATING CAPITAL OUTLAY	14,464.35
060000	CF OPERATING CAPITAL OUTLAY	23,926.31
100550	G/A-FED EMER SHELTER PGRM	2,000.00
100644	COMPUTER RELATED EXPENSES	62,269.15
100644	CF COMPUTER RELATED EXPENSES	794,943.58
100777	CONTRACTED SERVICES	344,615.03
100777	CF CONTRACTED SERVICES	131,622.60
100778	G/A-CONTRACTED SERVICES	55,123.51
100779	G/A-CONTRACT PROF SERVICES	1,250.00
100995	G/A-DOMESTIC VIOLENCE PRG	25,097.12
102010	G/A-LOCAL SERVICES PROGRAM	20,881.97
102807	PUBLIC ASST FRAUD CONTRACT	2,655.36
103034	G/A-CHILD PROTECTION	63,175.46
103034	CF G/A-CHILD PROTECTION	185,018.84
105281	LEASE/PURCHASE/EQUIPMENT	321.06
109910	STATE OPERATIONS-ARRA 2009	1,115.09
	** GL 94100 TOTAL	1,945,776.16

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 261015 FEDERAL GRANTS TRUST FUND - DCF
 G-L G-L ACCOUNT NAME

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	160,877.78-
040000 CF	EXPENSES	56,418.95-
060000	OPERATING CAPITAL OUTLAY	14,464.35-
060000 CF	OPERATING CAPITAL OUTLAY	23,926.31-
100550	G/A-FED EMER SHELTER PGRM	2,000.00-
100644	COMPUTER RELATED EXPENSES	62,269.15-
100644 CF	COMPUTER RELATED EXPENSES	794,943.58-
100777	CONTRACTED SERVICES	344,615.03-
100777 CF	CONTRACTED SERVICES	131,622.60-
100778	G/A-CONTRACTED SERVICES	55,123.51-
100779	G/A-CONTRACT PROF SERVICES	1,250.00-
100995	G/A-DOMESTIC VIOLENCE PRG	25,097.12-
102010	G/A-LOCAL SERVICES PROGRAM	20,881.97-
102807	PUBLIC ASST FRAUD CONTRACT	2,655.36-
103034	G/A-CHILD PROTECTION	63,175.46-
103034 CF	G/A-CHILD PROTECTION	185,018.84-
105281	LEASE/PURCHASE/EQUIPMENT	321.06-
109910	STATE OPERATIONS-ARRA 2009	1,115.09-
	** GL 98100 TOTAL	1,945,776.16-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 339128 GRANTS AND DONATIONS TRUST FUND-DEPT OF C&F

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,075,351.44
12400	CASH IN STATE TREASURY UNVERIFIED	
001200	FINES, FORFEITURES, JUDGEMENTS, AND PENALTI	300.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
001801	REIMBURSEMENTS	37,513.90
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	468,923.69
	** GL 15100 TOTAL	506,437.59
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
002000	SALE OF INVESTMENTS	0.00
	** GL 15300 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	2,307.20
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	4,923.27
	** GL 16300 TOTAL	7,230.47
25400	OTHER LOANS AND NOTES RECEIVABLE	
001801	REIMBURSEMENTS	7,773.93
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	97,174.18
	** GL 25400 TOTAL	104,948.11
25900	ALLOWANCE FOR UNCOLLECTIBLES	
001801	REIMBURSEMENTS	1,045.30-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	13,066.25-
	** GL 25900 TOTAL	14,111.55-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
103034	G/A-CHILD PROTECTION	114,363.92-
103034	CF G/A-CHILD PROTECTION	367.63-
105808	FOOD STAMP REINVESTMENT	0.00
	** GL 31100 TOTAL	114,731.55-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 339128 GRANTS AND DONATIONS TRUST FUND-DEPT OF C&F
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	107,169.52-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	379.00-
	** GL 32100 TOTAL	107,548.52-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
030000	OTHER PERSONAL SERVICES	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
040000	EXPENSES	0.00
180649	TRANSFER TO JUSTICE ADMN COM	12,882.83-
	** GL 35300 TOTAL	12,882.83-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	139,763.85-
	** GL 35600 TOTAL	139,763.85-
38800	UNEARNED REVENUE - CURRENT	
000700	U S GRANTS	0.00
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
001801	REIMBURSEMENTS	6,728.63-
001905	SALE OF SERVICES OUTSIDE STATE GOVERNMENT	84,107.93-
	** GL 47300 TOTAL	90,836.56-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,192,581.76-
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	21,810.99-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
080163	HISTORIC PRESERVATION GRNT	10,239.15
080163	02 HISTORIC PRESERVATION GRNT	10,239.15-
	** GL 55600 TOTAL	0.00

BGTRBAL-10 AS OF 07/01/14

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2014

DATE RUN 08/14/14
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600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 339128 GRANTS AND DONATIONS TRUST FUND-DEPT OF C&F

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

99100 BUDGETARY FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 401001 WELFARE TRANSITION TRUST FUNDS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	348,100.84
12400	CASH IN STATE TREASURY UNVERIFIED	
001800	REFUNDS	663.31
15100	ACCOUNTS RECEIVABLE	
010000	SALARIES AND BENEFITS	1,561.12
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	11,666,773.61
	** GL 16400 TOTAL	11,666,773.61
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	47.94-
040000	EXPENSES	50.34
040000	CF EXPENSES	328,104.82-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100420	CF G/A-CHLD/ADOS SUB ABSE SVC	172,775.79-
100550	G/A-FED EMER SHELTER PGRM	0.00
100550	CF G/A-FED EMER SHELTER PGRM	759,201.27-
100610	G/A-COMM MENTAL HLTH SVS	0.00
100610	CF G/A-COMM MENTAL HLTH SVS	1,973,891.01-
100618	G/A-COM SUB ABUSE SVCS	0.00
100618	CF G/A-COM SUB ABUSE SVCS	806,332.07-
100644	COMPUTER RELATED EXPENSES	0.00
100644	CF COMPUTER RELATED EXPENSES	267,497.65-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	188,870.36-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	8,525.89-
102807	PUBLIC ASST FRAUD CONTRACT	97,563.50-
102807	CF PUBLIC ASST FRAUD CONTRACT	43,719.50-
103032	G/A-CHILD ABS PREV/INTVNT	0.00
103032	CF G/A-CHILD ABS PREV/INTVNT	551,223.67-
103034	G/A-CHILD PROTECTION	0.00
103034	CF G/A-CHILD PROTECTION	794,659.84-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	53,110.29-
110012	CASH ASSISTANCE	594,402.57-
210008	DCF DATA CENTER	0.00
	** GL 31100 TOTAL	6,639,875.83-

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 401001 WELFARE TRANSITION TRUST FUNDS
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,899,454.50-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	185,978.10-
	** GL 32100 TOTAL	2,085,432.60-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	0.00
110012	CASH ASSISTANCE	594,402.57
110012	CF CASH ASSISTANCE	594,402.57-
210008	DCF DATA CENTER	0.00
	** GL 35200 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,420.92-
040000	EXPENSES	50.34-
040000	CF EXPENSES	182,704.33-
100644	COMPUTER RELATED EXPENSES	0.00
100644	CF COMPUTER RELATED EXPENSES	107.47-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,707.68-
100778	CF G/A-CONTRACTED SERVICES	0.00
102807	PUBLIC ASST FRAUD CONTRACT	97,563.50
102807	CF PUBLIC ASST FRAUD CONTRACT	126,908.91-
181011	TR/AGY/PUB HLTH-SOC WLF AG	3,032,499.00-
	** GL 35300 TOTAL	3,250,835.15-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	40,380.22-
	** GL 38600 TOTAL	40,380.22-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	242,731.51
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 20 2 401001 WELFARE TRANSITION TRUST FUNDS
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	243,306.59-
94100	ENCUMBRANCES	
040000	EXPENSES	26,412.98
040000	CF EXPENSES	42,531.44
060000	CF OPERATING CAPITAL OUTLAY	10,047.54
100644	CF COMPUTER RELATED EXPENSES	24,887.43
100777	CONTRACTED SERVICES	142,995.08
100777	CF CONTRACTED SERVICES	5,348.41
103034	G/A-CHILD PROTECTION	1,577.52
103034	CF G/A-CHILD PROTECTION	160,491.77
105281	LEASE/PURCHASE/EQUIPMENT	251.00
	** GL 94100 TOTAL	414,543.17
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	26,412.98-
040000	CF EXPENSES	42,531.44-
060000	CF OPERATING CAPITAL OUTLAY	10,047.54-
100644	CF COMPUTER RELATED EXPENSES	24,887.43-
100777	CONTRACTED SERVICES	142,995.08-
100777	CF CONTRACTED SERVICES	5,348.41-
103034	G/A-CHILD PROTECTION	1,577.52-
103034	CF G/A-CHILD PROTECTION	160,491.77-
105281	LEASE/PURCHASE/EQUIPMENT	251.00-
	** GL 98100 TOTAL	414,543.17-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 516015 OPERATIONS AND MAINTENANCE TRUST FUND-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,201,730.60
12400	CASH IN STATE TREASURY UNVERIFIED	
000200	LICENSES	25.00-
001800	REFUNDS	167.13
	** GL 12400 TOTAL	142.13
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	1,080,678.91
	** GL 15100 TOTAL	1,080,678.91
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
15900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
100610	G/A-COMM MENTAL HLTH SVS	0.00
101350	G/A-INDIGENT PSYCH MED PRG	0.00
	** GL 16200 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	326,936.06
	** GL 16300 TOTAL	326,936.06
16900	DUE FROM CLEARING FUND	
000100	FEEs	0.00
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
000500	INTEREST	0.00
001800	REFUNDS	0.00
001903	SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00
	** GL 16900 TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 516015 OPERATIONS AND MAINTENANCE TRUST FUND-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
25400	OTHER LOANS AND NOTES RECEIVABLE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	6,278,930.71
25900	ALLOWANCE FOR UNCOLLECTIBLES	
000000	BALANCE BROUGHT FORWARD	0.00
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	4,890,739.00-
	** GL 25900 TOTAL	4,890,739.00-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,882.77-
100420	G/A-CHLD/ADOS SUB ABSE SVC	0.00
100420 CF	G/A-CHLD/ADOS SUB ABSE SVC	15,785.66-
100610	G/A-COMM MENTAL HLTH SVS	0.00
100610 CF	G/A-COMM MENTAL HLTH SVS	53,563.50-
100618	G/A-COM SUB ABUSE SVCS	0.00
100618 CF	G/A-COM SUB ABUSE SVCS	284,583.46-
100644	COMPUTER RELATED EXPENSES	0.00
100644 CF	COMPUTER RELATED EXPENSES	112,524.28-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	1,506,298.98-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	300,000.00-
102681	PRESCRIBED MEDICINE/DRUGS	0.00
102681 CF	PRESCRIBED MEDICINE/DRUGS	0.72-
103034	G/A-CHILD PROTECTION	0.00
103034 CF	G/A-CHILD PROTECTION	131,529.84-
104073	G/A-RESIDENTIAL GROUP CARE	0.00
104073 CF	G/A-RESIDENTIAL GROUP CARE	42,454.06-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281 CF	LEASE/PURCHASE/EQUIPMENT	114.30-
	** GL 31100 TOTAL	2,449,737.57-
31200	VOUCHERS PAYABLE	
103034	G/A-CHILD PROTECTION	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	361,995.98-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	9.91-
	** GL 32100 TOTAL	362,005.89-

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 516015 OPERATIONS AND MAINTENANCE TRUST FUND-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
33100	DEPOSITS PAYABLE	
040000	EXPENSES	0.00
220030	REFUND NONSTATE REVENUES	9,000.00-
	** GL 33100 TOTAL	9,000.00-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
010000	SALARIES AND BENEFITS	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	1,379.60-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	39.97-
103034	G/A-CHILD PROTECTION	0.00
220030	REFUND NONSTATE REVENUES	2,069.98-
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35300 TOTAL	3,489.55-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
103034	G/A-CHILD PROTECTION	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
100610	G/A-COMM MENTAL HLTH SVS	0.00
310322	SERVICE CHARGE TO GEN REV	34,580.25-
	** GL 35600 TOTAL	34,580.25-
35700	DUE TO COMPONENT UNIT/PRIMARY	
103034	G/A-CHILD PROTECTION	0.00
103034	CF G/A-CHILD PROTECTION	0.00
	** GL 35700 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	0.00
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
47300	DEFERRED INFLOWS - UNAVAILABLE REVENUE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	1,388,191.71-

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 516015 OPERATIONS AND MAINTENANCE TRUST FUND-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
48700	CAPITAL LEASES LIABILITY	
100778	G/A-CONTRACTED SERVICES	0.00
100779	G/A-CONTRACT PROF SERVICES	0.00
	** GL 48700 TOTAL	0.00
48900	REVENUES RECEIVED IN ADVANCE - LONG-TE	
000000	BALANCE BROUGHT FORWARD	1,294,557.25-
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	1,294,557.25
	** GL 48900 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,921,893.24
54920	BEGINNING COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,932,383.72-
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	12,379.96-
54926	FUND BALANCE RESERVED - CHILD CARE LIC	
000000	BALANCE BROUGHT FORWARD	727,804.00-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55200 TOTAL	0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
080869	01 FCO NEEDS FOR INSTITUTIONS	0.00
	** GL 55600 TOTAL	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	500.72
100777	CF CONTRACTED SERVICES	11,879.24
103034	G/A-CHILD PROTECTION	3,239.50
	** GL 94100 TOTAL	15,619.46

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 516015 OPERATIONS AND MAINTENANCE TRUST FUND-DCF

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,809.50-
040000	CF EXPENSES	500.72-
100777	CF CONTRACTED SERVICES	11,879.24-
100779	G/A-CONTRACT PROF SERVICES	1,809.50
103034	G/A-CHILD PROTECTION	3,239.50-
	** GL 98100 TOTAL	15,619.46-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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20 2 579002 REFUGEE ASSISTANCE TRUST FUND-DEPT OF C&F

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 639022 SOCIAL SERVICES BLOCK GRANT T F-DEPT OF C&F

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
11100	CASH ON HAND	
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 11100 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,040,904.40
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	16,187.73
	** GL 15100 TOTAL	16,187.73
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
103034	G/A-CHILD PROTECTION	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
100778	G/A-CONTRACTED SERVICES	0.00
16300	DUE FROM OTHER DEPARTMENTS	
089957	07 GRANTS AND AIDS - 2005 HURRICANES - AGY MGD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	555,969.68
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	528.54-
040000	EXPENSES	0.00
040000	CF EXPENSES	65,398.41-
100644	COMPUTER RELATED EXPENSES	0.00
100644	CF COMPUTER RELATED EXPENSES	170,843.15-
100777	CONTRACTED SERVICES	8,308.38
100777	CF CONTRACTED SERVICES	39,170.74-
103034	G/A-CHILD PROTECTION	0.00
103034	CF G/A-CHILD PROTECTION	116,251.61-
104072	G/A-FAMILY FOSTER CARE	0.00
104072	CF G/A-FAMILY FOSTER CARE	0.00
104073	G/A-RESIDENTIAL GROUP CARE	0.00
104073	CF G/A-RESIDENTIAL GROUP CARE	340,688.72-
104074	G/A-EMERGENCY SHELTER CARE	0.00
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	24,411.74-
210021	SOUTHWOOD SRC	1,027.71

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 639022 SOCIAL SERVICES BLOCK GRANT T F-DEPT OF C&F
 G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
210021	CF	SOUTHWOOD SRC	1,027.71-
		** GL 31100 TOTAL	748,984.53-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	679,938.31-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	49,179.74-
		** GL 32100 TOTAL	729,118.05-
35100		DUE TO STATE FUNDS, WITHIN DIVISION	
040000		EXPENSES	0.00
210008		DCF DATA CENTER	0.00
		** GL 35100 TOTAL	0.00
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
010000		SALARIES AND BENEFITS	0.00
040000		EXPENSES	0.00
210008		DCF DATA CENTER	0.00
		** GL 35200 TOTAL	0.00
35300		DUE TO OTHER DEPARTMENTS	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	426.36-
040000		EXPENSES	0.00
040000	CF	EXPENSES	40,481.15-
100644		COMPUTER RELATED EXPENSES	0.00
100644	CF	COMPUTER RELATED EXPENSES	45.70-
100777		CONTRACTED SERVICES	8,308.38-
100777	CF	CONTRACTED SERVICES	687.73-
181011		TR/AGY/PUB HLTH-SOC WLF AG	15,884.00-
210021		SOUTHWOOD SRC	1,549.07-
		** GL 35300 TOTAL	67,382.39-
35600		DUE TO GENERAL REVENUE	
000000		BALANCE BROUGHT FORWARD	0.00
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	67,576.84-
030000		OTHER PERSONAL SERVICES	0.00
		** GL 38600 TOTAL	67,576.84-
48600		COMPENSATED ABSENCES LIABILITY	
000000		BALANCE BROUGHT FORWARD	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES

20 2 639022 SOCIAL SERVICES BLOCK GRANT T F-DEPT OF C&F

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		16,475.05
54920	BEGINNING COMMITTED FUND BALANCE		
000000	BALANCE BROUGHT FORWARD		0.00
54921	RESERVES/CF ENCUMBRANCES ENCUMBRANCES		
000000	BALANCE BROUGHT FORWARD		16,475.05-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES		
000000	BALANCE BROUGHT FORWARD		0.00
040000	EXPENSES		0.00
100777	CONTRACTED SERVICES		0.00
103034	G/A-CHILD PROTECTION		0.00
210008	DCF DATA CENTER		0.00
	** GL 55100 TOTAL		0.00
55600	RESERVED FOR FCO AND GRANTS/AID - FCO		
089957 07	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD		0.00
089957 08	GRANTS AND AIDS - 2005 HURRICANES - AGY MGD		0.00
144332 07	MENTAL HLTH/SBST ABSE FAC		0.00
	** GL 55600 TOTAL		0.00
58100	CAFR GENERAL FUND COMMITTED FB - CFO U		
000000	BALANCE BROUGHT FORWARD		0.00
94100	ENCUMBRANCES		
040000	EXPENSES		11,078.64
040000 CF	EXPENSES		2,743.91
060000 CF	OPERATING CAPITAL OUTLAY		3,854.29
100644 CF	COMPUTER RELATED EXPENSES		1,202.26
100777	CONTRACTED SERVICES		6,989.28
100777 CF	CONTRACTED SERVICES		497.70
103034 CF	G/A-CHILD PROTECTION		8,176.89
	** GL 94100 TOTAL		34,542.97
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	EXPENSES		11,078.64-
040000 CF	EXPENSES		2,743.91-
060000 CF	OPERATING CAPITAL OUTLAY		3,854.29-
100644 CF	COMPUTER RELATED EXPENSES		1,202.26-
100777	CONTRACTED SERVICES		6,989.28-
100777 CF	CONTRACTED SERVICES		497.70-
103034 CF	G/A-CHILD PROTECTION		8,176.89-
	** GL 98100 TOTAL		34,542.97-

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20 2 639022 SOCIAL SERVICES BLOCK GRANT T F-DEPT OF C&F

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

99100 BUDGETARY FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 60 2 792014 WORKING CAPITAL TRUST FUND-C&F
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	0.00
16300	DUE FROM OTHER DEPARTMENTS	
004801	SALES OF DATA PROCESSING SVCS TO STATE AGEN	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	0.00
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	89,350,287.58
040000	EXPENSES	8,349.90-
040000	CF EXPENSES	90,684.40-
060000	OPERATING CAPITAL OUTLAY	384,999.83-
060000	CF OPERATING CAPITAL OUTLAY	100,224.96-
100021	ACQUISITION/MOTOR VEHICLES	32,192.00-
100260	PARENT SKILL BUILDING	134,892.55-
100644	COMPUTER RELATED EXPENSES	80,662,414.02-
100644	CF COMPUTER RELATED EXPENSES	7,936,529.92-
103034	G/A-CHILD PROTECTION	0.00
	** GL 27600 TOTAL	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	64,302,834.98-
040000	EXPENSES	4,613.12
060000	OPERATING CAPITAL OUTLAY	337,198.88
100021	ACQUISITION/MOTOR VEHICLES	26,826.70
100260	PARENT SKILL BUILDING	44,574.47
100644	COMPUTER RELATED EXPENSES	63,889,621.81
103034	G/A-CHILD PROTECTION	0.00
	** GL 27700 TOTAL	0.00
28200	LIBRARY RESOURCES	
040000	EXPENSES	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 60 2 792014 WORKING CAPITAL TRUST FUND-C&F
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
100644	COMPUTER RELATED EXPENSES	0.00
	** GL 31100 TOTAL	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 32100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100644	COMPUTER RELATED EXPENSES	0.00
	** GL 35300 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	0.00
46200	CERTIFICATES OF PARTICIPATION	
100644	COMPUTER RELATED EXPENSES	0.00
48500	INSTALLMENT PURCHASE CONTRACTS	
100644	COMPUTER RELATED EXPENSES	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 48600 TOTAL	0.00
48700	CAPITAL LEASES LIABILITY	
100644	COMPUTER RELATED EXPENSES	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	297,964.90
040000	EXPENSES	2,163.67-
060000	OPERATING CAPITAL OUTLAY	13,863.79-
100644	COMPUTER RELATED EXPENSES	281,937.44-
	** GL 51100 TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
60 2 792014 WORKING CAPITAL TRUST FUND-C&F
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	0.00
53660	BEGINVEST/CAP.ASSETS NET REL DEBT	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

600000 DEPARTMENT OF CHILDREN AND FAMILIES
 60 2 792086 WORKING CAPITAL TRUST FUND-NSRC

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	94,839.38-
060000	CF OPERATING CAPITAL OUTLAY	1,590.73-
100644	COMPUTER RELATED EXPENSES	94,839.38
100644	CF COMPUTER RELATED EXPENSES	1,590.73
103034	G/A-CHILD PROTECTION	0.00
	** GL 27600 TOTAL	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100644	COMPUTER RELATED EXPENSES	0.00
103034	G/A-CHILD PROTECTION	0.00
106151	DOCUMENT MANAGEMENT SYSTEM	0.00
	** GL 27700 TOTAL	0.00
48600	COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
48700	CAPITAL LEASES LIABILITY	
100644	COMPUTER RELATED EXPENSES	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	0.00
53660	BEGINVEST/CAP.ASSETS NET REL DEBT	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

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74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

12100 UNRELEASED CASH IN STATE TREASURY

000000 BALANCE BROUGHT FORWARD

0.00

54900 COMMITTED FUND BALANCE

000000 BALANCE BROUGHT FORWARD

0.00

*** FUND TOTAL

0.00



SCHEDULE I SERIES

**DEPARTMENT OF CHILDREN AND FAMILIES
ADMINISTRATIVE TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2021	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrances B's.	(50,858)	0
2021	PRIOR YEAR NON CERTIFIED OPERATING RECEIVABLES	This is an adjustment to unreserved fund balance as a result of the reversal of a prior year non certified operating receivables.	(8)	0
2021	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	(109,985)	0
2021	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	234,539	70,966
2021	POST CLOSING MANUAL SWFSA	This adjustment represents an increase to unreserved fund balance for a receivable due from DMS for sale of surplus property - motor vehicle.	624	0
2021	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Receivables are decreased as a result of the final 5th quarter earnings adjustment.	(2,621)	0
2021	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Receivables are decreased as a result of the final federal indirect rate adjustment.	(223,929)	0
2021	POST CLOSING MANUAL SWFSA	This adjustment represents an increase to unreserved fund balance. As a result of the final federal indirect rate adjustment, this adjustment reduces the amount due to GR for the SWCAP transfer.	152,151	0
2021	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	(2)	0
TOTAL			(89)	70,966

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2021 Administrative Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Grants: Indirect grant earnings, including indirect data processing and Statewide Cost Allocation Plan (SWCAP), are deposited directly into this fund based on rates developed in the department's federally approved indirect cost allocation plan. These rates are multiplied by the amount of the allocation base (salaries and fringes) for each grant and then by the associated grant's federal financial participation.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2021 - Administrative Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 27,146,767
Less Federal Funds	<u>(27,146,767)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 0</u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Administrative Trust Fund	<u>\$ 0</u>

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

Agency Name Department of Children and Families

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

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 13-14 (A01)	FY 14-15 (A02)	FY 15-16 (A03)		
48 Department of Education - OEL 2098	001510	647,121.00	660,893.00	640,087.00	181299	Matt Kirkland 10/10/14
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
72 Department of Management Services 2792	210022	1,379,231.00	1,352,649.00	0.00	004801	Ronda Pearson 10/7/14
72 Department of Management Services 2792	210001	0.00	0.00	1,352,649.00	004801	

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Administrative
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	23,975.96	(A)		23,975.96
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	2,130,816.48	(D)	(225,925.14)	1,904,891.34
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	2,154,792.44	(F)	(225,925.14)	1,928,867.30
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	808,353.31	(H)		808,353.31
Approved "B" Certified Forwards	16,030.34	(H)		16,030.34
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	705,695.41	(I)	(152,150.84)	553,544.57
LESS: Unearned Revenue	395,716.39	(J)		395,716.39
Unreserved Fund Balance, 07/01/14	228,996.99	(K)	(73,774.30)	155,222.69 **

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:	2015 - 2016
Department Title:	<u>Children and Families</u>
Trust Fund Title:	<u>Administrative</u>
LAS/PBS Fund Number:	<u>2021</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds;	208,102.97 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
---	----------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B6000004 Due from DMS - Surplus Property	624.30 (C)
---	------------

SWFS Adjustment #C6000040 (1) To adjust for final Departmental FLAIR adjustments to Federal earnings - 5th Quarter Adjustments (2,620.98) (2) To adjust for final Federal Indirect Rate Adjustment (223,928.46) (3) SWCAP transfer adjustment 152,150.84	(74,398.60) (C)
--	-----------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(16,030.34) (D)
---	-----------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
--	----------

A/P not C/F-Operating Categories	36,924.36 (D)
----------------------------------	---------------

	0.00 (D)
--	----------

	0.00 (D)
--	----------

	0.00 (D)
--	----------

ADJUSTED BEGINNING TRIAL BALANCE:	155,222.69 (E)
--	-----------------------

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	155,222.69 (F)
--	-----------------------

DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-021060
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
16300	002900	Due from Other Departments	624.30	
65900	002900	Transfers from other agencies		624.30
			<u>624.30</u>	<u>624.30</u>

Preparer: Asheema Vemuri
Date: 08/15/14
Page 1 of 1

Explanation: record due from DMS - 72 20 2 510103 72600300

(1) Required when G/L - 611XX or 8XXXX is used

<i>CFO Use</i>	

Initials and Date	
SWGF <u>20</u>	SWF <u>202400</u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-021060
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
16400	000799	Due from Federal Government		2,620.98
61400	000799	Grants and Donations - Non Capital	2,620.98	
16400	000799	Due from Federal Government		223,928.46
61400	000799	Grants and Donations - Non Capital	223,928.46	
31100	180200	Accounts Payable	152,150.84	
71100	180200	Expenditures, Current		152,150.84
			<u>378,700.28</u>	<u>378,700.28</u>

Preparer: Mark Mahoney
 Date: 10/13/14
 Page 1 of 1

Explanation:
 Adjustment for: (1) final Departmental FLAIR adjustments to Federal earnings, referred to as 5th quarter adjustment, and the (2) final Federal indirect rate adjustment as well as the (3) SWCAP transfer adjustment.

(1) Required when G/L - 611XX or 8XXXX is used

<i>CFO Use</i>			

Initials and Date			
SWGF	<u>20</u>	SWF	<u>202400</u>
Reviewed by:		_____	
Keyed by:		_____	
Proofed by:		_____	

**DEPARTMENT OF CHILDREN AND FAMILIES
ALCOHOL, DRUG ABUSE AND MENTAL HEALTH TRUST FUND
SECTION I - DETAIL OF REVENUES NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01
2027	A01 RECOGNITION OF TRUST FUND LOAN	<p>During State Fiscal Year 2013-2014, DCF requested and received a temporary trust fund loan in the amount of \$18,500,000 (category 001500) from the Department of Financial Services. This loan was paid back through non-operating transfer authority (category 180049).</p> <p>Department of Financial Services, Statewide Financial Statement Guidance for Checklist Item 24 - Interfund Loans Receivables and/or Payables states:".....Since FLAIR functionality records this activity as operating receipts and disbursements, entries must be posted to reverse the automated FLAIR postings....."</p> <p>As a result, the trust fund loan is no longer reflected in FLAIR; however, it is displayed in column A01.</p>	18,500,000
TOTAL			<u>18,500,000</u>

**DEPARTMENT OF CHILDREN AND FAMILIES
ALCOHOL, DRUG ABUSE AND MENTAL HEALTH TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2027	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrances B's.	(350)	0
2027	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	1,840,927	26,989
2027	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Interest refund from the Managing Entity due back to the Federal Government	(5,408)	0
2027	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. (1) Receivables are decreased as a result of the final 5th quarter earnings adjustment (1,141.56) (2) Receivables are decreased as a result of the final Managing Entity invoice reconciliation (21,198,308.82) (3) Receivables are increased as a result of the final fund level reconciliation of earnings 21,204,858.02	5,408	0
2027	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	5	0
TOTAL			1,840,582	26,989

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2027 Alcohol/Drug Abuse/Mental Health Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Grants: The grant revenue estimates are based on a grant's financial participation times the budget by cost pool which is allocated among funding sources as approved in the Department's cost allocation plan.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2027 - Alcohol, Drug Abuse and Mental Health Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 120,634,448
Less Federal Funds	<u>(120,634,448)</u>
Total Revenue Subject to 5% Reserve Calculation	<u><u>\$ 0</u></u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Alcohol, Drug Abuse and Mental Health Trust Fund	<u><u>\$ 0</u></u>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Alcohol Drug Abuse and Mental Health
LAS/PBS Fund Number:	2027

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	6,430,620.87	(A)		6,430,620.87
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	8,837,193.60	(D)	5,407.64	8,842,601.24
ADD: Anticipated Revenue - CF Encumbrances	1,727.99	(E)		1,727.99
Total Cash plus Accounts Receivable	15,269,542.46	(F)	5,407.64	15,274,950.10
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	15,243,844.45	(H)		15,243,844.45
Approved "B" Certified Forwards	1,727.99	(H)		1,727.99
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)	5,407.64	5,407.64
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	23,970.02	(K)	0.00	23,970.02 **

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

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
LAS/PBS Fund Number:	Alcohol Drug Abuse and Mental Health
	2027

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds;	0.00	(A)
GLC 539XX for proprietary and fiduciary funds		

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B6000009 Due to Fed Gov (Interest)	(5,407.64)	(C)
--	------------	-----

SWFS Adjustment # C6000042		
(1) To adjust for final Departmental FLAIR adjustments to Federal earnings - 5th Quarter Adjustments (1,141.56)		
(2) To adjust for final Managing Entity Reconciliation for SFY 2013-2014 earnings adjustment (21,198,308.82)		
(3) Adjustment to Federal Grants receivables for final fund level reconciliation of earnings 21,204,858.02	5,407.64	(C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(1,727.99)	(D)
---	------------	-----

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

A/P not C/F-Operating Categories	23,970.02	(D)
----------------------------------	-----------	-----

Anticipated Revenue for CF Encumbrances	1,727.99	(D)
---	----------	-----

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	23,970.02	(E)
--	------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	23,970.02	(F)
--	------------------	-----

DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-027005
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
35400	220030	Due To Federal Government		5,407.64
71100	220030	Expenditures, Current	5,407.64	
			<u>5,407.64</u>	<u>5,407.64</u>

Preparer: Mark Mahoney
 Date: 08/20/14
 Page 1 of 1

Explanation:
 To record amount due to the Federal Government for interest returned to the department by the Managing Entities.

(1) Required when G/L - 611XX or 8XXXX is used

CFO Use	

Initials and Date	
SWGF <u> 20 </u>	SWF <u> 202400 </u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

**DEPARTMENT OF CHILDREN AND FAMILIES
CHILD WELFARE TRAINING TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2083	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	150	0
2083	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	6,440	24,626
2083	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	1	0
TOTAL			6,591	24,626

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2083 Child Welfare Training Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

The revenue projections for the Dissolution of Marriage fees are based on the Office of Economic & Demographic Research Revenue Estimating Conference Article V Fees & Transfers dated July 18, 2014. Remaining revenue projections have been estimated for FY 14-15 at 93% of the fees and fines for FY 13-14 and fees and fines for FY 15-16 are estimated at 93% of the fees and fines for FY 14-15. There has been a decline in fee revenues resulting in an overall average decrease of 6%.

**DEPARTMENT OF CHILDREN AND FAMILIES
5 Percent Trust Fund Reserve Calculation**

2083 – Child Welfare Training Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 2,666,735
Exclusions Service (SVC) Charge to General Revenue	<u>(152,589)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 2,514,146</u>
Multiplied by 5%	X .05
Total 5% Reserve for Child Welfare Training Trust Fund	<u>\$ 125,707</u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period:** 2015-16
Program: Child Welfare Training
Fund: 2083 Child Welfare Training Trust Fund
Specific Authority: 28.101(1)(a), 318.14(10)(b), 318.21(1), 382.0255(2)
Purpose of Fees Collected: Fund a comprehensive system of child welfare training.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
Receipts:			
<u>Divorce Fee 28.101(1)(a)</u>	329,114	300,000	300,000
<u>Traffic Fines and Penalties 318.14</u>	1,716,599	1,605,281	1,502,744
<u>Birth Certificate Fees 382.0255(2)</u>	817,714	761,454	709,064
Total Fee Collection to Line (A) - Section III	2,863,427	2,666,735	2,511,808

SECTION II - FULL COSTS

Direct Costs:			
Expenses	8,238	8,344	8,394
Contracted Services	1,555	2,615	2,815
G/A-Child Protection	280,246	261,615	285,993
G/A-Community Based Care	2,531,893	2,531,893	2,531,893
Lease/Purchase/Equipment			
<u>Service Charge to GR</u>	163,491	152,589	144,220
<u>Unfunded Budget</u>			
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	2,985,423	2,957,056	2,973,315

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,863,427	2,666,735	2,511,808
TOTAL SECTION II	(B)	2,985,423	2,957,056	2,973,315
TOTAL - Surplus/Deficit	(C)	(121,996)	(290,321)	(461,507)

EXPLANATION of LINE C:
Deficits will be funded by equity.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Child Welfare Training
LAS/PBS Fund Number:	2083

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,449,012.97	(A)		1,449,012.97
ADD: Other Cash (See Instructions)	2,076.82	(B)		2,076.82
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00	(D)		0.00
ADD: _____	0.00	(E)		0.00
Total Cash plus Accounts Receivable	1,451,089.79	(F)	0.00	1,451,089.79
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	22,642.04	(H)		22,642.04
Approved "B" Certified Forwards	5,191.59	(H)		5,191.59
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	42,321.79	(I)		42,321.79
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/14	1,380,934.37	(K)	0.00	1,380,934.37 **

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: 2015 - 2016	
Department Title:	Children and Families
Trust Fund Title:	Child Welfare Training
LAS/PBS Fund Number:	2083

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,386,125.96 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(5,191.59) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
Service Charge to General Revenue for Unverified Receipts	
ADJUSTED BEGINNING TRIAL BALANCE:	1,380,934.37 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,380,934.37 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
TOBACCO SETTLEMENT TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2122	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrance B's.	(11,043)	0
2122	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY FCO Certified Forward.	(225,774)	0
2122	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	97,250	113,064
2122	JUNE REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of June FCO reversions related to prior years.	4,776	0
2122	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	(10)	0
TOTAL			(134,801)	113,064

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name-Department of Financial Services**

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 : Tobacco Settlement TF - 2122

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 13-14 (A01)	Amount FY 14-15 (A02)	Amount FY 15-16 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
43 Department of Financial Services 2123	001500	132,233,530.00	0.00	0.00	181049	Sita Pamidi 10/5/14

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 13-14 (A01)	Amount FY 14-15 (A02)	Amount FY 15-16 (A03)	Transfer In Revenue Category	Confirmed By/Date
43 Department of Financial Services 2123	181007	259,214.00	113,742.73	0.00	001500	Sarah Goodman 10/10/14

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Tobacco Settlement
LAS/PBS Fund Number:	2122

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,172,715.15	(A)		1,172,715.15
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,172,715.15	(F)	0.00	1,172,715.15
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	1,008,266.42	(H)		1,008,266.42
Approved "B" Certified Forwards	2,484.91	(H)		2,484.91
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	161,963.82	(I)		161,963.82
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	(0.00)	(K)	0.00	(0.00)**

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.

Office of Policy and Budget - July 2014

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-2016
Department Title: Children and Families
Trust Fund Title: Tobacco Settlement Trust Fund
LAS/PBS Fund Number: 2122

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 _____	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,484.91 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (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	2,484.91 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	_____ (D)
	_____ (D)
	_____ (D)
	_____ (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

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

Department:	Children and Families
Fund Name:	Tobacco Settlement
FLAIR #.*	122023
Name Position Telephone No. of Person Completing Form:	Mark Mahoney Revenue Management Director 850-717-4734
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input checked="" type="checkbox"/> Terminate Existing Fund

* 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.	
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	
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.	
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	

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.	
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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.	
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	

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.	There were no appropriations from this trust fund for FY 2014-15 as a result of HB 5100 (Chapter 2014-051, L.O.F.) All appropriations were transferred to General Revenue. Any remaining cash balances after all obligations have been paid will be returned to the Department of Financial Services in accordance with ss. 20.195(b) Florida 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.	

**DEPARTMENT OF CHILDREN AND FAMILIES
DOMESTIC VIOLENCE TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2157	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	1	31
2157	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	(1)	0
TOTAL			(0)	31

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2157 Domestic Violence Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodology:

The revenue projections for the Dissolution of Marriage fees are based on the Office of Economic & Demographic Research Revenue Estimating Conference Article V Fees & Transfers dated July 18, 2014. Remaining revenue projections have been estimated for FY 14-15 at approximately 98% of the fees and fines for FY 13-14 and fees and fines for FY 15-16 are estimated at approximately 98% of the fees for FY 14-15. There has been a slight increase in all fee revenues, except for Dissolution of Marriage fees, over the last year.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2157 – Domestic Violence Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 8,213,826
Less Service Charge to General Revenue 8%	<u>(657,106)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 7,556,720</u>
Multiplied by 5%	X .05
Total 5% Reserve for Domestic Violence Trust Fund	<u>\$ 377,836</u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Domestic Violence
Fund: 2157 Domestic Violence Trust Fund

Specific Authority: 28.101(1)(c), 741.01(2), 741.30(9)(a), 938.01(1)(a)3, 938.08
Purpose of Fees Collected: Fees are utilized to administer the statutory provisions of the Florida Domestic Violence Prevention and Services Program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>Divorce Filing Fees 28.101</u>	3,601,115	3,600,000	3,700,000
<u>Marriage License Fees 741.01</u>	3,632,206	3,589,796	3,548,943
<u>Domestic Violence Injunction Fine 741.30</u>	6,552	3,950	3,421
<u>Domestic Violence Program 938.08</u>	848,402	832,236	817,204
<u>Violation of State Penal Assessed 938.01</u>	26,332	25,422	24,550
<u>Non-Criminal Boating Infractions 327.73</u>	351	337	325
<u>Remainder of Civil Penalties 318.21</u>	63,320	61,100	59,004
<u>FDLE Surcharge Fee 938.01</u>	104,380	100,702	97,248
Total Fee Collection to Line (A) - Section III	8,282,658	8,213,543	8,250,695

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	15,099	15,507	15,507
<u>Expenses</u>	2,162	11,645	11,645
<u>Contracted Services</u>	62	(31)	
<u>G/A-Domestic Violence Prog.</u>	7,465,397	7,915,397	7,465,397
<u>Service Charge to GR</u>	662,237	657,106	660,066
<u> </u>			
<u> </u>			
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	8,144,957	8,599,624	8,152,615

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	8,282,658	8,213,543	8,250,695
TOTAL SECTION II	(B)	8,144,957	8,599,624	8,152,615
TOTAL - Surplus/Deficit	(C)	137,701	(386,081)	98,080

EXPLANATION of LINE C:

Deficit will be funded by equity.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Domestic Violence
LAS/PBS Fund Number:	2157

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,533,888.72	(A)		3,533,888.72
ADD: Other Cash (See Instructions)	5,318.22	(B)		5,318.22
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,539,206.94	(F)	0.00	3,539,206.94
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	648.17	(H)		648.17
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	188,034.91	(I)		188,034.91
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	3,350,523.86	(K)	0.00	3,350,523.86 **

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.

Office of Policy and Budget - July 2014

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2015-2016	
Department Title:	Children and Families
Trust Fund Title:	Domestic Violence
LAS/PBS Fund Number:	2157

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 _____	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	3,350,523.86 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (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	0.00 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	_____ (D)
	_____ (D)
	_____ (D)
	_____ (D)
ADJUSTED BEGINNING TRIAL BALANCE:	3,350,523.86 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	3,350,523.86 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
FEDERAL GRANTS TRUST FUND
SECTION I - DETAIL OF REVENUES NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01
2261	A01 RECOGNITION OF SNAP BENEFIT ISSUANCE COST	DCF records a revenue / expenditure entry in FLAIR to recognize the Supplemental Nutrition Assistance Program (SNAP) benefit issuance cost. These funds do not run through the State Treasury. Per the Schedule I Technical Review dated October 15, 2013 the Department has not reflected this transaction (\$5,602,466,485.03 for SFY 2013-14) in the Schedule I in order to not show huge fluctuations in revenues from A01 to A02 and A03. Therefore the revenue (category 000700) in Section I will not be equal to the revenue in FLAIR. The offset is reflected in category 040000 "Expenses".	0
2261	A01 RECOGNITION OF SNAP BENEFIT ISSUANCE COST - ACCOUNTING ERROR	In the process of recording the revenue / expenditure entry in FLAIR to recognize the Supplemental Nutrition Assistance Program (SNAP) benefit issuance cost there was an accounting error increasing Revenue (category 000700) by \$49,258,920.96. The offset is reflected in category 040000 "Expenses". A manual statewide financial statement adjustment (B6000010) has been requested to reverse this accounting error. Even though this manual statewide financial statement adjustment does not impact equity, the Department has provided a copy of the adjustment.	0
TOTAL			<u>0</u>

**DEPARTMENT OF CHILDREN AND FAMILIES
 FEDERAL GRANTS TRUST FUND
 SECTION II - NON OPERATING NARRATIVE
 BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2261	UNFUNDED BUDGET	<p>This unfunded budget is primarily timing differences between Federal project awards and budget release requests. The amount is currently being counted as unfunded because the Federal project grant agreements are still being finalized. In addition and confirmed by AHCA, are the expenditure reduction estimates for the Mental Health behavioral health children (BNET) pursuant to the August, 2014 KidCare SSEC. For A02, the reduction in costs is estimated to be \$3.1 million compared to budget. For A03, the BNET reduction is estimated to be \$1.2 million compared to budget. In addition, DOH purchases of application services from our Office of Information Technology Services is expected to decrease by \$400K and \$370 K for A02 and A03 respectively. The remainder relates to pending Federal grant application negotiations. This budget/projections fluctuate throughout the year; therefore, the Department does not wish to delete this budget at this time.</p>	(3,870,189)	(5,219,284)
TOTAL			<u>(3,870,189)</u>	<u>(5,219,284)</u>

**DEPARTMENT OF CHILDREN AND FAMILIES
FEDERAL GRANTS TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2261	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrances B's.	(117,303)	0	0
2261	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Cash with Fiscal Agent Reserve.	(6,044,973)	0	0
2261	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Claims Bill Garcia Bengochea L.O.F. 2009-244 Reserve.	(5,700,000)	0	0
2261	CURRENT YEAR NON CERTIFIED OPERATING RECEIVABLES	This adjustment is an increase in unreserved fund balance as a result of a current year non certified operating receivables.	6,233	0	0
2261	PRIOR YEAR NON CERTIFIED OPERATING RECEIVABLES	This is an adjustment to unreserved fund balance as a result of the reversal of a prior year non certified operating receivables.	(16,617)	0	0
2261	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	1,367,439	0	0
2261	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	7,395,218	9,466,800	0
2261	CLAIMS BILL RESERVE	Each year an amount is reserved to reflect the portion of fund balance necessary to cover the Claims Bill for Garcia Bengochea - L.O.F. 2009 244. This adjustment restores the portion of that reserve to cover the current year payment.	950,000	950,000	950,000
2261	POST CLOSING MANUAL SWFSA	This adjustment represents an increase to unreserved fund balance. Receivables are increased as a result of the Foster Care portion of the Child Support Enforcement payments as of 06/30/2014 due from the Department of Revenue.	30,423	0	0
2261	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Reverses receivable recorded in error.	(877,388)	0	0
2261	POST CLOSING MANUAL SWFSA	This adjustment represents an increase to unreserved fund balance. Receivables are increased as a result of administrative support provided by the Office of Information Technology Services as of 06/30/2014 due from the Department of Management Services, Northwood Shared Resource Center (NSRC).	10,157	0	0
2261	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Records amount due to the Agency for Health Care Administration (AHCA) for interest returned to the department by the Managing Entities related to Medicaid funds received from AHCA. 68-20-2-474001-68501400-00-000500-00.	(837)	0	0
2261	POST CLOSING MANUAL SWFSA	This adjustment represents an increase to unreserved fund balance. Record receivable from Federal (NSRC Depreciation).	42,876	0	0
2261	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. (1) Receivables are decreased as a result of the final 5th quarter earnings adjustment (38,977.39) (2) Receivables are decreased as a result of the final Managing Entity invoice reconciliation (4,071,677.86) (3) Receivables are increased as a result of final Community Based Care invoice reconciliation 6,385,168.16	2,274,513	0	0
2261	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	69	0	0
TOTAL			(680,190)	10,416,800	950,000

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2261 Federal Grants Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Grants: The grant revenue estimates are based on a grant's financial participation times the budget by cost pool which is allocated among funding sources as approved in the Department's cost allocation plan.

Transfers from Other Departments: Projected amounts were adjusted to match the sending Department.

Fees: Fees offset federal earnings and trends were established using prior year averages.

Benefit Recovery Collections: FY 14-15 projection is based on the average of the year to year percent change in the revenue from FY 04-05 through FY 13-14. This percent change in revenue is applied to the revenue in FY 13-14 to compute the FY 14-15 projection. It is also applied to the FY 14-15 projection in computing the FY 15-16 projection. During this period benefit recovery collections had an average decrease of 11%. Federal recovery collections are remitted back to the appropriate grantor based on the program identified.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2261 - Federal Grants Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 776,188,880
Less Federal Funds	<u>(776,188,880)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 0</u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Federal Grants Trust Fund	<u>\$ 0</u>

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

Agency Name Department of Children and Families

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

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 13-14 (A01)	FY 14-15 (A02)	FY 15-16 (A03)		
48 Department of Education OEL 2261	001510	9,745,025.00	10,677,310.00	10,670,962.00	181299	Matt Kirkland 10/6/14
68 Agency for Health Care Administration 2474	001510	7,941,583.00	5,573,284.00	6,697,685.00	102342	
68 Agency for Health Care Administration 2474	001510	1,473,085.00	846,399.00	380,409.00	181353	
68 Agency for Health Care Administration 2474	001510	72,004,798.00	71,125,459.00	70,851,533.00	181011	
64 Department of Health 2021	004801	365,375.00	365,375.00	365,375.00	210008	Ty Gentle 10/12/14
73 Department of Revenue 2081	000109	265,981.00	210,659.00	166,844.00	181031	Stuart Myers 10/7/14
64 Department of Health 2261	001510	562,636.00	1,976,475.00	1,986,357.00	001510	Ty Gentle 10/12/14
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
43 Department of Financial Services 2261	102807	2,477,199.00	2,868,233.00	2,868,233.00	001510	Sarah Goodman 10/7/14
41 Department of Legal Affairs 2438	103034	7,473,345.00	7,070,035.00	7,699,862.00	001903	Sabrina Donovan 10/14/14
64 Department of Health 2141	102010	152,751.00	189,758.00	189,758.00	001500	Ty Gentle 10/12/14
64 Department of Health 2141	103034	202,861.00	325,995.00	325,995.00	001500	Ty Gentle 10/12/14
64 Department of Health 2141	181011	19,881,734.00	19,380,753.00	19,380,753.00	001510	Ty Gentle 10/12/14
64 Department of Health 2261	181011	321,352.00	513,790.00	513,790.00	001510	Ty Gentle 10/12/14
64 Department of Health 2261	100995	292,540.00	266,663.00	266,663.00	001510	Ty Gentle 10/12/14

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

Agency Name Department of Children and Families

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

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 13-14 (A01)	FY 14-15 (A02)	FY 15-16 (A03)		
64 Department of Health 2141	001510	5,497,965	0	0	181011	Demonica Connell 9/26/14
68 Agency for Health Care Administration 2122	001500	284,011	0	0	102342	La-Shonna Austin 10/7/14
Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
72 Department of Management Services 2792	210022	10,166,116	8,619,844	-	004801	Ronda Pearson 10/06/14
68 Agency for Health Care Administration 2579	181011	37,388,055	40,820,248	43,647,667	001510	La-Shonna Austin 10/6/14
80 Department of Juvenile Justice 2261	181011	750,000	750,000	750,000	001510	Debbie McCoy 9/30/14

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Federal Grants
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	19,469,484.28	(A)		19,469,484.28
ADD: Other Cash (See Instructions)	26,677.00	(B)		26,677.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	66,534,504.53	(D)	1,480,580.28	68,015,084.81
ADD: Anticipated Revenue - CF Encumbrances	1,191,930.28	(E)		1,191,930.28
Total Cash plus Accounts Receivable	87,222,596.09	(F)	1,480,580.28	88,703,176.37
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	37,827,059.31	(H)		37,827,059.31
Approved "B" Certified Forwards	1,191,930.28	(H)		1,191,930.28
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	8,709,633.26	(I)	837.46	8,710,470.72
LESS: Reserve Fund Balance - Garcia Bengochea, L.O.F. 2009-244 Claims Bill	4,750,000.00	(J)		4,750,000.00
LESS: Unearned/Deferred Revenue - Current	20,728.65	(J)		20,728.65
Unreserved Fund Balance, 07/01/14	34,723,244.59	(K)	1,479,742.82	36,202,987.41

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: 2015 - 2016
Department Title: Children and Families
Trust Fund Title: Federal Grants
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds	45,314,909.21 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B6000007 and #B6000013 Due from DOR	30,423.00 (C)
SWFS Adjustment #B6000010 Adjust Receivable	(877,387.96) (C)
SWFS Adjustment #B6000014 Due from DMS, NSRC	10,156.67 (C)
SWFS Adjustment #B6000017 Due to AHCA, ME Int	(837.46) (C)
SWFS Adjustment #B6000019 Rec from Fed	42,875.66 (C)
SWFS Adjustment #C6000041	
(1) To adjust for final Departmental FLAIR adjustments to Federal earnings - 5th Quarter Adjustments (38,977.39)	
(2) To adjust for final Managing Entity Reconciliation for SFY 2013-2014 earnings adjustment (4,071,677.86)	
(3) To adjust for final Community Based Care Reconciliation for SFY 2013-2014 earnings adjustment 6,385,168.16	
	2,274,512.91 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1,191,930.28 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	265,120.78 (D)
Atypical Payables	0.00 (D)
Subtract Cash with Fiscal Agent	(6,106,785.40) (D)
Anticipated Revenue - CF Encumbrances	(1,191,930.28) (D)
Committed Fund Balance Garcia Bengochea Claims Bill L.O.F. 2009-24	(4,750,000.00) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	36,202,987.41 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	36,202,987.41 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-261015
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
16300	000100	Due from Other Departments	30,423.00	
61300	000100	Fees, Charges, Commissions, and Sales		30,423.00
			<u>30,423.00</u>	<u>30,423.00</u>

Preparer: Asheema Vemuri
 Date: 08/22/14
 Page 1 of 1

Explanation: Receivable from DOR - 73 74 2 081002

(1) Required when G/L - 611XX or 8XXXX is used

CFO Use	

Initials and Date	
SWGF <u> 20 </u>	SWF <u> 202400 </u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-261015
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
61400	000700	Grants and Donations - Non Capital	49,258,920.96	
71100	040000	Expenditures, Current		49,258,920.96
			<u>49,258,920.96</u>	<u>49,258,920.96</u>

Preparer: Asheema Vemuri
 Date: 08/26/14
 Page 1 of 1

Explanation: To reverse EBT Food Stamp entry made on GFSA025 in error

CFO Use	

Initials and Date	
SWGF <u> 20 </u>	SWF <u> 202400 </u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

(1) Required when G/L - 611XX or 8XXXX is used

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-261015
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
16300	004801	Due from Other Departments	10,156.67	
61300	004801	Fees, Charges, Commissions and Sales		10,156.67
			<u>10,156.67</u>	<u>10,156.67</u>

Preparer: Asheema Vemuri
 Date: 08/29/14
 Page 1 of 1

Explanation: Due from 72 60 2 792016

(1) Required when G/L - 611XX or 8XXXX is used

CFO Use	

Initials and Date	
SWGF <u> 20 </u>	SWF <u> 202400 </u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

**Department of Financial Services
Adjustment Form
June 30, 2014**

CFO Document: B- 6000
CFO Use

Fund Number: 600000-20-2-261015
OLO GF SF FID

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit
16400	000700	Due from Federal Government	42,875.66	
61400	000700	Grants and Donations - Non Capital		42,875.66
			<u>42,875.66</u>	<u>42,875.66</u>

Preparer: Asheema Vemuri
 Date: 09/10/14
 Page 1 of 1

Explanation: Record Receivable from Federal

(1) Required when G/L - 611XX or 8XXXX is used

CFO Use	

Initials and Date	
SWGF <u> 20 </u>	SWF <u> 202400 </u>
Reviewed by: _____	
Keyed by: _____	
Proofed by: _____	

**DEPARTMENT OF CHILDREN AND FAMILIES
GRANTS AND DONATIONS TRUST FUND
SECTION II - NON OPERATING NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2339	UNFUNDED BUDGET CHILD ADVOCACY	31,774 of unfunded budget in A02 and A03 varies from year to year and is adjusted depending on the amount of revenues received for the Children's Advocacy Centers.	(31,774)	(31,774)
2339	UNFUNDED BUDGET	298,178 of unfunded budget in A02 is associated with a decrease in expected revenue for the ACCESS Providers during State Fiscal Year 2013-14. New agreements were entered into for State Fiscal Years 2014-15 and 2015-16 and as a result, the Department does not anticipate the budget authority to exceed revenue collections in the future.	(298,178)	0
TOTAL			(329,952)	(31,774)

**DEPARTMENT OF CHILDREN AND FAMILIES
GRANTS AND DONATIONS TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2339	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	106,174	0	0
2339	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	964,053	0	0
2339	RESERVE CHILD ADV CENTERS SUB	Section 938.10 F.S. Provides that the Department of Children and Families collect and subsequently transfer to the Children's Advocacy Centers. A02 represent funds collected and not yet disbursed. A03 represents the restoration of the funds reserved in A02.	0	(114,564)	114,564
2339	RESERVE CHILD ADV CENTERS	Section 938.10 F.S. Provides that the Department of Children and Families collect and subsequently transfer to the Children's Advocacy Centers. A03 represent the balance of funds collected and not yet disbursed.	0	0	(114,564)
2339	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	3	0	0
TOTAL			1,070,230	(114,564)	0

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2339 Grants and Donations Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Grants: The grant revenue estimates are based on a grant's financial participation times the budget by cost pool which is allocated among funding sources as approved in the Department's cost allocation plan. These are state grants with fixed or capped funding amounts.

Fees: Fees related to the Adoption Registry are deposited into this fund. These estimates were straight-lined based on usage of the adoption registry. Fund now includes pass through funds for the Guardian ad Litem program which are transferred to the Justice Admin Commission. In addition, the fees for the Child Advocacy Centers are estimated to be \$98,226 per year for current and Legislative Budget Request year respectively. These too are pass through funds to the Child Advocacy Centers and do not fund direct Department managed programs but are consistent with the Agency's mission.

Transfers from Other Departments: These estimates were straight-lined or adjusted to the sending Department's amounts.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2339 - Grants and Donations Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 9,000,859
Less Non-Federal AMERICORPS Grant	(70,001)
Less Child Advocacy Centers Fees	(98,226)
Less Fines Guardian Ad Litem	(40,591)
Less Homeless Transfers -	
Department of Highway Safety and Motor Vehicles (76)	(64,293)
Less Private Hospital Contracts - ACCESS	(4,453,325)
Less Challenge Grant Transfers - Department of Economic Opportunity, Florida Housing Finance Corporation (40)	(3,800,000)
Less Service Charge to General Revenue 8%	
On remaining Nonexempt Revenue - Adoption Registry Fees and Substance Abuse Surcharge	(1,731)
 Total Revenue Subject to 5% Reserve Calculation	 \$ 472,692
 Multiplied by 5%	 X .05
 Total 5% Reserve for Grants and Donations Trust Fund	 \$ 23,635

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name-Department of Financial Services**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

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

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 13-14 (A01)	Amount FY 14-15 (A02)	Amount FY 15-16 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
40 Department of Economic Opportunity 2250	001500	0.00	3,800,000.00	0.00	105045	Lily Shen 10/14/14

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Family Safety - Child Advocacy
Fund: 2339 - Grants and Donations Trust Fund
Specific Authority: 938.10
Purpose of Fees Collected: Fees are utilized to fund the Children Advocacy Centers and Guardian Ad Litem Program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
X	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>Child Advocacy Centers</u>	96,952	98,226	98,226
<u>Guardian Ad Litem</u>	36,852	40,591	42,621
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	133,804	138,817	140,847

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Expenses</u>			
<u>Contracted Services</u>			
<u>G/A-Child Protection</u>	88,237	98,226	98,226
<u>Unfunded Budget</u>			
<u>Transfer Guardian to JAC 21</u>	33,812	37,436	39,211
<u>Service Charge to GR</u>	2,940	3,255	3,410
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	124,989	138,917	140,847

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	133,804	138,817	140,847
TOTAL SECTION II	(B)	124,989	138,917	140,847
TOTAL - Surplus/Deficit	(C)	8,815	(100)	-

EXPLANATION of LINE C:

Deficit will be funded by equity.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Economic Self-Sufficiency - Homeless Program
Fund: 2339 - Grants and Donations Trust Fund
Specific Authority: 320.02
Purpose of Fees Collected: Fees are utilized to supplement homeless grant programs to aid the homeless and to provide literature for homeless persons seeking assistance.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Donations for Homeless Program	50,527	64,293	64,293
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Fee Collection to Line (A) - Section III	50,527	64,293	64,293

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Expenses	_____	_____	_____
Contracted Services	_____	_____	_____
G/A-Child Protection	_____	_____	_____
Unfunded Budget	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Indirect Costs Charged to Trust Fund	_____	_____	_____
Total Full Costs to Line (B) - Section III	-	-	-

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	50,527	64,293	64,293
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	50,527	64,293	64,293

EXPLANATION of LINE C:

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families
Program: Substance Abuse
Fund: 2339 - Grants and Donations Trust Fund

Budget Period: 2015-16

Specific Authority: 938.23
Purpose of Fees Collected: Fees are utilized to provide assistance grants to drug abuse treatment or alcohol treatment or education programs

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>Substance Abuse Surcharge Fee</u>	9,535	7,936	7,936

Total Fee Collection to Line (A) - Section III	9,535	7,936	7,936

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Expenses			
Contracted Services			
G/A-Child Protection			
Unfunded Budget			

Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	-	-	-

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	9,535	7,936	7,936
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	9,535	7,936	7,936

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016 Children and Families
Trust Fund Title:	Grants and Donations
Budget Entity:	
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,075,351.44	(A)		1,075,351.44
ADD: Other Cash (See Instructions)	300.00	(B)		300.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	513,668.06	(D)		513,668.06
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,589,319.50	(F)	0.00	1,589,319.50
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	107,916.15	(H)		107,916.15
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	152,646.68	(I)		152,646.68
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	1,328,756.67	(K)	0.00	1,328,756.67 **

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: 2015 - 2016	
Department Title:	Children and Families
Trust Fund Title:	Grants and Donations
LAS/PBS Fund Number:	2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,214,392.75 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	0.00 (C)
SWFS Adjustment # and Description	0.00 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	114,363.92 (D)
	0.00 (D)
	0.00 (D)
	0.00 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,328,756.67 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,328,756.67 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
WELFARE TRANSITION TRUST FUND
SECTION II - NON OPERATING NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2401	ESTIMATING CONFERENCE	These adjustments are to reflect the results of the 06/20/2014 Temporary Assistance for Needy Families (TANF) Estimating Conference for Cash Assistance. These adjustments reflect an increase or decrease to the budgetary need as it relates to the current authorized appropriations. If these adjustments at any time exceed the authorized appropriation, a budget amendment would be necessary to bring the budget in line with the estimated cash assistance payments to be made.	(5,012,849)	(5,680,295)
TOTAL			<u>(5,012,849)</u>	<u>(5,680,295)</u>

**DEPARTMENT OF CHILDREN AND FAMILIES
WELFARE TRANSITION TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2401	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrance B's covered by anticipated revenues.	(118,150)	0
2401	CURRENT YEAR NON CERTIFIED OPERATING RECEIVABLES	This adjustment is an increase in unreserved fund balance as a result of a current year non certified operating receivables.	1,561	0
2401	PRIOR YEAR NON CERTIFIED OPERATING RECEIVABLES	This is an adjustment to unreserved fund balance as a result of the reversal of a prior year non certified operating receivables.	(5,379)	0
2401	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance -- operating payables that were not certified forward.	165,454	0
2401	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	899,804	427,150
2401	POST CLOSING MANUAL SWFSA	This adjustment represents a decrease to unreserved fund balance. Payable due to the Federal Government for Federal interest.	(528)	0
2401	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	6	0
TOTAL			942,770	427,150

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2401 Welfare Transition Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 is based on the following methodologies:

Grants: The grant revenue estimates are based on a grant's financial participation times the budget by cost pool which is allocated among funding sources as approved in the Department's cost allocation plan. In addition, cash assistance payments are estimated by the Social Services Estimating Conference as of June 12, 2014.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2401 – Welfare Transition Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 502,402,236
Less Federal Funds	<u>502,402,236</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$ 0</u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Welfare Transition Trust Fund	<u>\$ 0</u>

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

Agency Name Department of Children and Families

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 : Welfare Transition Trust Fund - 2401

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 13-14 (A01)	Amount FY 14-15 (A02)	Amount FY 15-16 (A03)	Transfer Out Expenditure Category	Confirmed By/Date

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 13-14 (A01)	Amount FY 14-15 (A02)	Amount FY 15-16 (A03)	Transfer In Revenue Category	Confirmed By/Date
48 Department of Education - OEL 2401 SR	181011	98,277,590.00	98,277,590.00	98,277,590.00	001510	Matt Kirkland 10/6/14
48 Department of Education - OEL 2098 CCDF	181011	110,662,021.00	110,662,021.00	110,662,021.00	001510	Matt Kirkland 10/6/14
40 Department of Economic Opportunities 2401	181011	59,719,203.00	59,748,611.00	59,748,611.00	001510	Marvin Rumsey 10/6/14

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Welfare Transition
LAS/PBS Fund Number:	2401

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	348,100.84	(A)		348,100.84
ADD: Other Cash (See Instructions)	663.31	(B)		663.31
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	11,668,334.73	(D)		11,668,334.73
ADD: Anticipated Revenue - CF Encumbrances	243,306.59	(E)		243,306.59
Total Cash plus Accounts Receivable	12,260,405.47	(F)	0.00	12,260,405.47
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	8,943,644.58	(H)		8,943,644.58
Approved "B" Certified Forwards	243,306.59	(H)		243,306.59
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	3,032,499.00	(I)	527.76	3,033,026.76
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/14	40,955.30	(K)	(527.76)	40,427.54 **

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: 2015-2016	
Department Title:	Children and Families
Trust Fund Title:	Welfare Transition
LAS/PBS Fund Number:	2401

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 _____	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	575.08 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #B60000011 - Due to Federal	(527.76) (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	243,306.59 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	40,380.22 (D)
Anticipated Revenues for CF Encumbrances	243,306.59 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	40,427.54 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	40,427.54 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
 OPERATIONS AND MAINTENANCE TRUST FUND
 SECTION II - NON OPERATING NARRATIVE
 BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2516	UNFUNDED BUDGET	The Legislature funded non recurring appropriations during FY 14/15 which exhausted all of the estimated available unreserved fund balance in this trust fund. The unfunded budget in A02 is primarily associated with the increase in budget for administered funds. The department will manage the deficit by continuing to monitor estimated revenues associated with receipts and lapse associated with the filling of positions.	(85,297)	0
TOTAL			(85,297)	0

**DEPARTMENT OF CHILDREN AND FAMILIES
OPERATIONS AND MAINTENANCE TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2516	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - Child Care Reserve in accordance with 402.315(5) F.S.	(727,804)	0	0
2516	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	13,566	0	0
2516	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	36,492	1,629,907	0
2516	RESERVE	Additional Child Care Reserve in accordance with 402.315(5) F.S.	(300,490)	(61,624)	(14,600)
2516	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	(7)	0	0
TOTAL			(978,243)	1,568,283	(14,600)

DEPARTMENT OF CHILDREN AND FAMILIES

Revenue Estimating Methodology Narrative

2516 Operations and Maintenance Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Liquor License Fees: FY 14-15 projection is based on the average of the year to year percent change in the revenue from FY 05-06 through FY 13-14. This percent change in revenue is applied to the revenue in FY 13-14 to compute the FY 14-15 projection. It is also applied to the FY 14-15 projection in computing the FY 15-16 projection. The average decrease in revenue during this time has been 21%.

Drug Abuse Treatment Fees: FY 14-15 projection is based on the average of the year to year percent change in the revenue from FY 08-09 through FY 13-14. This percent change in revenue is applied to the revenue in FY 13-14 to compute the FY 14-15 projection. It is also applied to the FY 14-15 projection in computing the FY 15-16 projection. The average increase in revenue during this time has been 11%.

Child Care: FY 14-15 projection is based on the average of the year to year percent change in the revenue from FY 12-13 through FY 13-14. This percent change in revenue is applied to the revenue in FY 13-14 to compute the FY 14-15 projection. It is also applied to the FY 14-15 projection in computing the FY 15-16 projection. The average decrease in revenue during this time has been 2%.

Title IV-B Foster Care: FY 14-15 projection is based on the average of the year to year percent change in the revenue from FY 04-05 through FY 13-14. This percent change in revenue is applied to the revenue in FY 13-14 to compute the FY 14-15 projection. It is also applied to the FY 14-15 projection in computing the FY 15-16 projection. The average increase in revenue during this time has been 2%.

Sexually Exploited Children: FY 14-15 and 15-16 projections is based on actual 13-14 revenue since historical data isn't sufficient to project a trend.

Transfer from DBPR: The transfer is for the Caterers' Surcharge. Department of Business and Professional Regulation is to transfer the first \$300,000 of collections per year per s. 561.202(2)(a)5.

Mental Health Institutions Sale of Services: These are reimbursement contracts based on collections from Department of Corrections fire protection agreement.

Reimbursement for Client Custodial Care: FY 14-15 and 15-16 projections is based on a three year trend. Overall, Medicaid had an average increase of 5.6%.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2516 – Operations and Maintenance Trust Fund

Total Revenues for Fiscal Year 14-15	22,974,084
Less Child Care Fees and Fines	(645,443)
Less Service Charge for General Revenue 8%	\$ <u>(94,603)</u>
 Total Revenue Subject to 5% Reserve Calculation	 \$ 22,234,038
 Multiplied by 5%	 X .05
 Total 5% Reserve Operations and Maintenance Trust Fund	 \$ <u><u>1,111,702</u></u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Children and Adult Substance Abuse
Fund: 2516 Operations and Maintenance Trust Fund

Specific Authority: 561.19(5), 561.20(2)(a)5
Purpose of Fees Collected: Fund programs for alcohol and drug abuse education, treatment and prevention programs.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2013-14	FY 2014-15	FY 2015-16
Receipts:			
<u>Liquor License Fees 561.19(5)</u>	129,000	101,377	79,670
<u>Caterer's Surcharge 561.20(2)(a)5</u>	300,000	300,000	300,000
<u>Reimb for Client Custodial Care</u>	1,289,689	1,638,952	1,658,923
<u> </u>			
Total Fee Collection to Line (A) - Section III	1,718,689	2,040,329	2,038,593

SECTION II - FULL COSTS

Direct Costs:			
<u>Other Personal Services</u>			
<u>Expenses</u>	1,260	1,925	1,925
<u>Service Charge to GR</u>	10,320	8,110	6,374
<u>G/A-Com. Sub. Abuse Svcs</u>	1,623,194	1,907,777	1,907,777
<u>Contracted Services</u>	14,783	37,599	37,599
<u>G/A Child/Ados Sub Abuse Svcs</u>	69,132	84,918	84,918
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	1,718,689	2,040,329	2,038,593

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,718,689	2,040,329	2,038,593
TOTAL SECTION II	(B)	1,718,689	2,040,329	2,038,593
TOTAL - Surplus/Deficit	(C)	-	(0)	0

EXPLANATION of LINE C:

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families
Program: Child Care
Fund: 2516 Operations and Maintenance Trust Fund

Budget Period: 2015-16

Specific Authority: 402.315
Purpose of Fees Collected: Fund Child Care licensing activities including Gold Seal Quality Care
Program created pursuant to 402.281, F.S.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>Licensing</u>	477,194	469,377	461,663
<u>Child Day Care Administrative Fines</u>	122,780	176,066	167,004
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	599,974	645,443	628,667

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Service Charge to GR	47,863	51,441	49,989
<u>G/A-Child Protection</u>	250,041	529,951	530,696
<u> </u>			
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	297,904	581,392	580,685

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	599,974	645,443	628,667
TOTAL SECTION II	(B)	297,904	581,392	580,685
TOTAL - Surplus/Deficit	(C)	302,070	64,051	47,982

EXPLANATION of LINE C:

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Mental Health Services
Fund: 2516 Operations and Maintenance Trust Fund

Specific Authority: 402.33
Purpose of Fees Collected: Department authority to charge fees for services provided

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
Reimb for Client Custodial Care	9,003,591	9,307,864	9,234,018
Sale of Goods and Services	20,325	19,200	19,200
Maintenance Fees	56,332	49,300	49,300
Miscellaneous Receipts	3,000	2,800	2,800
Total Fee Collection to Line (A) - Section III	9,083,248	9,379,164	9,305,318

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	5,770,131	6,265,391	6,265,391
Expense	390,462	413,664	413,664
Service Charge to GR	6,373	5,704	5,704
Prescribed Medicine/Drugs	604,847	876,992	876,992
G/A Community Mental Hlth Svc	-	445,370	445,370
Lease/Purchase Equipment	6	6,605	6,605
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	6,771,819	8,013,726	8,013,726

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	9,083,248	9,379,164	9,305,318
TOTAL SECTION II	(B)	6,771,819	8,013,726	8,013,726
TOTAL - Surplus/Deficit	(C)	2,311,429	1,365,438	1,291,592

EXPLANATION of LINE C:

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 60 - Children and Families **Budget Period: 2015-16**
Program: Child Protection and Permanency
Fund: 2516 Operations and Maintenance Trust Fund
Specific Authority: 402.33 and 796.07
Purpose of Fees Collected: Department authority to charge fees for services provided and civil penalties

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL FY 2013-14	ESTIMATED FY 2014-15	REQUEST FY 2015-16
<u>Receipts:</u>			
<u>SSI Foster Care</u>	9,347,665	9,557,003	9,782,293
<u>Child Support Enforcement</u>	314,569	276,784	243,538
<u>Sexually Exploited Children Fines 796.07</u>	154,511	154,511	154,511
Total Fee Collection to Line (A) - Section III	9,816,745	9,988,298	10,180,342

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Salaries</u>	328,096	-	-
<u>Contracted Services</u>	-	-	-
<u>G/A-Child Abuse Prev/Intervention</u>	-	-	-
<u>G/A-Child Protection</u>	-	-	-
<u>G/A-Residential Group Care</u>	115,836	115,836	115,836
<u>G/A-Community Based Care</u>	8,979,209	8,979,209	8,979,209
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	9,423,141	9,095,045	9,095,045

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	9,816,745	9,988,298	10,180,342
TOTAL SECTION II	(B)	9,423,141	9,095,045	9,095,045
TOTAL - Surplus/Deficit	(C)	393,604	893,253	1,085,297

EXPLANATION of LINE C:

Schedule IA - Part I: Examination of Regulatory Fees

Department: Children and Families

Regulatory Service to or Oversight of Businesses or Professions Program: Child Care Regulation and Background Screening

- 1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?**

The Office of Child Care Regulation and Background Screening has continued to implement multiple administrative and IT changes with the intent of operating more efficiently. These efficiencies have been necessitated by a child care regulation staffing level that represents less than 80% of need (based on the national standard relative to licensing counselor caseloads) and funding reductions the last several years that support the child care regulation and background screening functions to ensure the health and safety of children in fiscal year 2014-2015. Efficiencies continue to be developed primarily in the area of technology where automation has allowed the program to continue an aggressive onsite inspection schedule that would otherwise be impossible; Florida's child care regulatory program was recognized by the United States Government Accountability Office as being one of the most innovative and technologically advanced in the nation. "Florida has continued to use technology to streamline its licensing and enforcement processes and to manage parent and provider information effectively."

When the Office of Child Care Regulation and Background Screening initially created the training transcript function within the Child Care Training Application in 2004, it was with the intent to provide child care licensing counselors an electronic summary page that identified the training status of child care personnel eliminating the need to search through personnel files trying to locate multiple pages of certificates during a licensing inspection. An enhancement included a "Yes/No" function at the top of the transcript to quickly ascertain who was in and who was not in compliance. The Department in partnership with Department of Education's Office of Early Learning captures course completion for DOE courses on the transcript, once again creating an efficient streamlined location to view completed training.

With technology also comes the opportunity for fraud and the Office of Child Care Regulation and Background Screening identified an increase in fraudulent documents used to validate parts of the training transcript. Therefore, the Department looked for ways to verify and or protect training and credential information, subsequently engaging in a "security audit" which identified the use of Social Security Numbers as a barrier for a security rated system.

In an effort to secure the student's training and demographic information housed in the Child Care Training Application, the Office of Child Care Regulation and Background Screening made the decision to stop using Social Security Numbers as a primary identity indicator and moved to an email address/unique password methodology with back-up indicators such as security questions, date of birth, and last 5 digits of the Social Security Number. This is similar to many systems and websites such as eBay, Amazon, etc. As a result of this decision, the authority of ownership of data that resides on the training transcript is once again vested with the individual as he or she continues in the child care industry in Florida. Additionally, the program is moving toward a web-based licensing inspection software product and a bridge for our databases (licensing and training), which will further support and provide secure data for compliance purposes.

In 2013, the Department began an internal Vendor Management Initiative where we identified the opportunity for savings by diverting funding toward the web-based/merged bridge system rather than continue to pay high monthly maintenance and licensing fees. As the Department owns the database and continues to have database level access, we have embarked on building the front end application utilized by field staff and state partners for administrative and reporting purposes by terminating our Child Care Licensing Application contract early. The Office of Child Care Regulation and Background Screening repurposed the funds in FY 2013-14, which resulted in a cost savings of \$232,862, while ensuring a timely transition to a more efficient and enhanced web-based system.

For a period of a few months beginning in April 1, 2013, Child Care Licensing staff began conducting inspections offline. The inspection reports were printed for providers and stored for future upload into the database. All inspections are again being managed back online and displayed on the Department's public website. The process resulted in a short-term delay in data collection that did not result in any loss of data and/or integrity of its statutorily-mandated functions, particularly as our system is one of efficiency, not statutory.

During FY 2013-14, the workload associated with Religious Exempt Child Care Programs and Registered Family Day Care Homes continued to be managed centrally by the program office. The efficiencies garnered from this initiative have continued to help soften the staff reductions take in FY 2011-12.

The program continues to manage the workload associated with food hygiene in licensed child care facilities as a result of legislation passed during the 2010 session. The additional workload came to the Department without additional staff or funding resources. The program has incorporated the food hygiene standards within the current electronic inspection template utilized by licensing staff to support the efficient inspection of these standards. In the summer of 2013, staff also assumed the additional responsibility for handling background screening issues in summer camp programs. The number of summer camp complaints

received by the Department continues to increase, adding to the workload on licensing staff.

The child care program has obtained email addresses for almost every child care provider and individual's utilizing the Department's licensing and training system components. By obtaining email addresses, the Department has the ability to communicate and disseminate information to providers and individuals more timely, efficiently and at lesser cost than having to manually copy and mail the same information. The program continues to utilize social media avenues, such as Facebook and Twitter to continue efforts to communicate effectively and efficiently with child care providers statewide.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

While the potential for additional operational improvements always exists, the program has done a very thorough job of identifying and implementing program efficiencies. The long term plan for the Department is to continue the quest to streamline functions and create operational efficiencies for accepting electronically all licensing applications to operate a child care program. This will create additional operational efficiencies in the processing of applications. Anticipated completion of these system enhancements is FY 2014-15.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes. The regulation of child care providers is necessary to ensure the health and safety of children in care.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

No. The fees charged for child care licensure are statutorily determined.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

No. The Child Care Program has statutory authority to assess fees for the child care facilities, large family child care homes, and family day care homes it registers and licenses, which do not cover the costs of providing the regulatory oversight for child care regulation.

- 6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required conducting inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?**

Fees are not based on the number of inspections or re-inspections conducted by the department, or the amount of time required to conduct an inspection. Rather, the fee structure for child care facilities is based on the size of the facility with an upper and lower limit. The amount of the fee is \$1 per child, except that the minimum fee is \$25 per center and the maximum fee is \$100 per center. (s. 402.315(3), F.S.) The fee structure for family day care homes is specific to the issuance of a license or registration pursuant to s. 402.315(2)(b)-(d), F.S. The fee structure is as follows:

- A license family day care home annual fee is \$50
- A large family child care home annual fee is \$60
- A registered family day care home annual fee is \$25

- 7. If the fees charged for the regulatory services or oversight to businesses or professions are not adequate to cover direct and indirect program costs provide either:**
- a) **information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or**
- b) **demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.**
- b) The stated legislative intent of the regulation of child care providers is the following: “To protect the health and welfare of children, it is the intent of the Legislature to develop a regulatory framework that promotes the growth and stability of the child care industry and facilitates the safe physical, intellectual,

motor, and social development of the child.” (s. 402.26(3), F.S.) In addition, however, the Legislature has acknowledged that “For many families, child care is an indispensable part of the effort to meet basic economic obligations or to make economic gains.” (s. 402.26(1), F.S.) Increased fees for the regulation of child care providers would likely be passed along to working parents in the form of tuition increases.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

Through program efficiencies and technology innovations, the Child Care Regulation and Background Screening has been able to operate with no increased funding while workloads have steadily increased.

Schedule IA - Part I: Examination of Regulatory Fees

Department: _Children and Families

Regulatory Service to or Oversight of Businesses or Professions Program: __Office of Substance Abuse and Mental Health- Licensing

1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?

In July 2014, Hayden Mathieson, the newly appointed Assistant Secretary for Substance Abuse and Mental Health created the Licensing and Provider Relations Unit. The Unit is lead by the Chief of Licensing and Provider Relations which reports directly to the Director of Substance Abuse and Mental Health. The Chief of Licensing and Provider Relations has four direct reports, which, before the creation of the unit, operated independently while each reporting to the Director. The Unit includes the Baker Act Designation Specialist, the State Opiate Treatment Authority and two substance abuse licensure analysts.

The Unit is currently working with the SAMH Clinical Team (in the Program Information Unit) to revise its licensure rule, ch. 65D-30, F.A.C., while also creating a Substance Use Disorder Treatment Handbook.

2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?

The Department will work with community substance abuse providers to identify modifications to the licensure rule, ch. 65D-30, F.A.C.

3. Is the regulatory activity an appropriate function that the agency should continue at its current level?

Yes, per s. 397.407(1), F.S., the Department is the state agency responsible for licensing and regulating substance abuse services.

4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?

No. Rates were established in 2005 as part of the last revision to ch. 65D-30, F.A.C. The fee rates were set to collect funds equal to at least 50 percent of the licensure program's cost per s. 397.407(1), F.S.

5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?

No. Section 397.407(1), F.S, requires the Department to cover at least 50 percent of the licensure program's cost. The 50 percent threshold includes the direct and indirect costs of providing the regulatory service.

Section 397.407(3), F.S. requires that licensure and renewal fees be deposited in the Operations and Maintenance Trust Fund to be used for the actual cost of monitoring, inspecting and overseeing licensed service providers. Our current system does not allow SAMH to fund the process (staff salaries, etc.). Thusly, we have a fee schedule that is reasonable, but one that does not comply with statute.

6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?

Yes. Fees charged for the regulatory service are reasonable and take into account differences between types of regulated businesses. The fee rates are higher for more programmatically intensive programs (e.g. detoxification) and lower for less intensive programs (e.g., prevention). In addition, fees for privately funded providers are greater than those paid by publicly funded providers as prescribed in s. 397.407 (1), F.S.

7. If the fees charged for the regulatory services or oversight to businesses or professions are **not** adequate to cover direct and indirect program costs provide either:
- a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative;

See response to b) below.

- b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

The fees charged for the regulatory services are not adequate to cover direct and indirect program costs.

The licensure function conducted by the Department provides substantial benefits to Florida citizens in that it ensures the health, safety, and welfare of clients served by licensed agencies. It provides a program monitoring and quality control function ensuring the quality of client services provided and it provides for the programmatic oversight of programs regulated by the Department. The licensing function also satisfies private insurance company requirements that providers be licensed.

8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.

To reduce the state subsidy, the Department will work with substance abuse providers to identify changes that may improve the overall efficiency of the licensure process.

Schedule IA - Part II: Examination of Regulatory Fees

Department: Children and Families

Regulatory Service to or Oversight of Business or Profession Program: Child Care Regulation and Background Screening

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): No

What percent of the regulatory cost is currently subsidized? (0 to 100%) 96.86% is subsidized with state and federal funding

If the program is subsidized from other state funds, what is the source(s)? 3.14% Operations and Maintenance Trust Fund

What is the current annual amount of the subsidy? \$ 1,592,957 (GR), \$530,696 (Operations and Maintenance Trust Fund), \$4,424,797 (Social Services Block Grant TF) and \$10,340,825 (Federal Trust Funds)

Service/Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Child Care Facility Licensure	Child Care Facility License Fees	s.402.315(3)(a), F.S.	\$100	Unable to determine. (Unable to access pre-1993 Laws of Florida)	No. Set by statute.	Child care Facilities: \$1 per child, except that the minimum fee is \$25 per center and the maximum fee is \$100 per center.	Operations and Maintenance Trust Fund
Large Family Child Care Home Licensure	Family Day Care Home License Fees	s.402.315(3)(d), F.S.	\$60	Authorized in the 2010 Legislative session in SB 2014.	No. Set by statute.	Collections began FY 2010-2011.	Operations and Maintenance Trust Fund
Family Day Care Home Licensure	Family Day Care Home License Fees	s.402.315(3)(c), F.S.	\$50	Authorized in the 2010 Legislative session in SB 2014.	No. Set by statute.	Collections began FY 2010-2011.	Operations and Maintenance Trust Fund
Registered Family Day Care Home Licensure	Family Day Care Home Registration Fees	s.402.315(3)(b), F.S.	\$25	Authorized in the 2010 Legislative session in SB 2014.	No. Set by statute.	Collections began FY 2010-2011.	Operations and Maintenance Trust Fund

Substance Abuse Licensure Fee Schedule

December 2005

Publicly Funded Providers	
Licensable Service Component	Fee
Addictions Receiving Facility	\$325
Detoxification	\$325
Intensive Inpatient Treatment	\$325
Residential Treatment	\$300
Day/Night Treatment with Host Home	\$250
Day/Night Treatment with Community Housing	\$250
Day/Night Treatment	\$250
Intensive Outpatient Treatment	\$250
Outpatient Treatment	\$250
Medication & Methadone Maintenance Treatment	\$350
Aftercare	\$200
Intervention	\$200
Prevention	\$200

Schedule of Discounts		
Number of Facilities	of Licensed	Discounts
2-5		10%
6-10		15%
11-15		20%
16-20		25%
20+		30%

Privately Funded Providers	
Licensable Service Component	Fee
Detoxification	\$375
Intensive Inpatient Treatment	\$350
Residential Treatment	\$350
Day/Night Treatment with Host Home	\$300
Day/Night Treatment with Community Housing	\$300
Day/Night Treatment	\$300
Intensive Outpatient Treatment	\$300
Outpatient Treatment	\$300
Medication & Methadone Maintenance Treatment	\$400
Aftercare	\$250
Intervention	\$250
Prevention	\$250

Schedule of Discounts		
Number of Facilities	of Licensed	Discounts
2-5		5%
6-10		10%
11-15		15%
16-20		20%
20+		25%

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Operations and Maintenance
LAS/PBS Fund Number:	2516

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,201,730.60	(A)		4,201,730.60
ADD: Other Cash (See Instructions)	142.13	(B)		142.13
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,407,614.97	(D)		1,407,614.97
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	5,609,487.70	(F)	0.00	5,609,487.70
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	2,813,163.03	(H)		2,813,163.03
Approved "B" Certified Forwards	12,379.96	(H)		12,379.96
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	45,650.23	(I)		45,650.23
LESS: Reserve in accordance with 402.315(5) F.S.	1,028,294.27	(J)		1,028,294.27
Unreserved Fund Balance, 07/01/14	1,710,000.21	(K)	0.00	1,710,000.21 **

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: 2015-2016	
Department Title:	Children and Families
Trust Fund Title:	Operations and Maintenance
LAS/PBS Fund Number:	2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 _____	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,750,674.44 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (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	12,379.96 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	0.00 (D)
Reserve in accordance with 402.315(5), F.S.	1,028,294.27 (D)
	_____ (D)
	_____ (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,710,000.21 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,710,000.21 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
 SOCIAL SERVICES BLOCK GRANT TRUST FUND
 SECTION II - NON OPERATING NARRATIVE
 BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A02	LAS/PBS COLUMN A03
2639	UNFUNDED BUDGET	<p>An across-the-board cut in all nonexempt federal programs for Federal Fiscal Year 2013, referred to as the "sequester," went into effect on March 1, 2013 (established by the Budget Control Act of 2011). The Social Services Block Grant was affected by these reductions. This grant was reduced in FFY 2013 and 2014 and the impact to FFY 2015 and 2016 is unknown at this time. This grant provides social services for children not otherwise covered by TANF or Title IV-E.</p> <p>The Department submitted an issue (3400370/3400380 "Fund Shift Social Services Block Grant Trust Fund to Federal Grants Trust Fund") in the SFY 2015-2016 Legislative Budget Request to eliminate \$1,831,387 in the Social Services Block Grant Trust Fund, with no available grant award to support it, and replace it with Federal Grants Trust Fund in order for the Department to maximize its ability to draw down federal funds. As a result, the Department's Social Services Block Grant Trust Fund budget authority will be inline with the Department's portion of the Social Services Block Grant grant award.</p>	(474,921)	0
TOTAL			(474,921)	0

**DEPARTMENT OF CHILDREN AND FAMILIES
SOCIAL SERVICES BLOCK GRANT TRUST FUND
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2639	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - PY Certified Forward Encumbrances B's.	(22,464)	0
2639	CURRENT YEAR NON CERTIFIED OPERATING RECEIVABLES	This adjustment is an increase in unreserved fund balance as a result of a current year non certified operating receivables.	16,188	0
2639	PRIOR YEAR NON CERTIFIED OPERATING RECEIVABLES	This is an adjustment to unreserved fund balance as a result of the reversal of a prior year non certified operating receivables.	(11,527)	0
2639	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	30,745	0
2639	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions.	1,619,031	89,868
2639	ROUNDING ADJUSTMENTS	This adjustment is necessary due to input being rounded to whole dollars.	6	0
TOTAL			1,631,979	89,868

DEPARTMENT OF CHILDREN AND FAMILIES
Revenue Estimating Methodology Narrative
2639 Social Services Block Grant Trust Fund

Revenue estimate calculations for Fiscal Year 2014-15 and 2015-16 are based on the following methodologies:

Grants: The grant revenue estimates are based on a grant's financial participation times the budget by cost pool which is allocated among funding sources as approved in the Department's cost allocation plan.

DEPARTMENT OF CHILDREN AND FAMILIES
Five Percent Trust Fund Reserve Calculation

2639 - Social Services Block Grant Trust Fund

Total Revenues for Fiscal Year 14-15	\$ 153,107,400
Less Federal Funds	<u>(153,107,400)</u>
Total Revenue Subject to 5% Reserve Calculation	<u><u>\$ 0</u></u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Social Services Block Grant Trust Fund	<u><u>\$ 0</u></u>

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

Agency Name Department of Children and Families

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Social Services Block Grant TF - 2639

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 13-14 (A01)	FY 14-15 (A02)	FY 15-16 (A03)		
Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
67 Agency for Persons with Disabilities 2639	181011	12,315,682.00	12,154,608.00	12,154,608.00	001510	Ramon Evans 10/7/14
64 Department of Health 2639	181011	7,034,191.00	6,949,847.00	6,949,847.00	001510	Demonica Connell 10/7/14
48 Department of Education - OEL 2261	181011	476,794.00	471,077.00	471,077.00	001510	Matt Kirkland 10/6/14
80 Department of Juvenile Justice 2639	181011	47,574,661.00	47,004,271.00	47,004,271.00	001510	Debbie McCoy 9/30/14

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Social Services Block Grant
LAS/PBS Fund Number:	2639

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,040,904.40	(A)		1,040,904.40
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	572,157.41	(D)		572,157.41
ADD: Anticipated Revenue - CF Encumbrances	16,475.05	(E)		16,475.05
Total Cash plus Accounts Receivable	1,629,536.86	(F)	0.00	1,629,536.86
LESS: Allowances for Uncollectibles	0.00	(G)		0.00
LESS: Approved "A" Certified Forwards	1,529,079.61	(H)		1,529,079.61
Approved "B" Certified Forwards	16,475.05	(H)		16,475.05
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	15,884.00	(I)		15,884.00
LESS: _____	0.00	(J)		0.00
Unreserved Fund Balance, 07/01/14	68,098.20	(K)	0.00	68,098.20 **

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: 2015 - 2016	
Department Title:	Children and Families
Trust Fund Title:	Social Services Block Grant
LAS/PBS Fund Number:	2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)

0.00	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	0.00	(C)
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SWFS Adjustment # and Description	0.00	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(16,475.05)	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00	(D)
--	-------------	-----

A/P not C/F-Operating Categories	68,098.20	(D)
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Anticipated Revenue for CF Encumbrances	16,475.05	(D)
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0.00	(D)
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0.00	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:

68,098.20	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

68,098.20	(F)
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DIFFERENCE:

0.00	(G)*
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***SHOULD EQUAL ZERO.**

**DEPARTMENT OF CHILDREN AND FAMILIES
WORKING CAPITAL TRUST FUND
SECTION I - DETAIL OF REVENUES NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01
2792	A01 RECONCILIATION TO FLAIR REVENUE	The amount of revenue in Section I of the Schedule I is 2,422,678 rounded and is not equal to the FLAIR revenue of 2,414,615.71 which is a difference of \$8,061.90. The difference is accounted for in general ledger code 65200 - Property Transfers In. This general ledger code is related to property and not revenue in nature, therefore not included. In addition you will note the revenue balance is atypical. This is the result of reversing receivables recorded in the prior fiscal year that were not realized.	
TOTAL			<u>0</u>

**DEPARTMENT OF CHILDREN AND FAMILIES
WORKING CAPITAL TRUST FUND
OFFICE OF INFORMATION TECHNOLOGY
SECTION III ADJUSTMENTS NARRATIVE
BUDGET REQUEST YEAR 2015/2016**

Fund	TITLE	NARRATIVE	LAS/PBS COLUMN A01	LAS/PBS COLUMN A02
2792	ADJUSTMENTS TO LINE A - SECTION IV	This is an adjustment to Line A, Section IV to reflect the proper beginning budgetary unreserved fund balance - operating payables that were not certified forward.	744,050	0
2792	INTERNAL SERVICE FUND - CERTIFIED ENCUMBRANCES PAID ADJUSTMENT	Certified Forward Encumbrances are included in Line D of the Schedule I process, however, no reservation is established in Flair against the net unrestricted assets. Therefore, the beginning equity in Flair for A01 has not been reduced. This adjustment represents the amount of Certified B's from the previous fiscal year that were actually paid.	(4,578,807)	
2792	SEPTEMBER REVERSIONS	This adjustment is an increase to unreserved fund balance as a result of September operating reversions. This amount does not include September reversions related to certified forward encumbrances in the amount of \$4,765.33.	262,925	0
TOTAL			<u>(3,571,832)</u>	<u>0</u>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2015 - 2016
Trust Fund Title:	Children and Families
Budget Entity:	Working Capital
LAS/PBS Fund Number:	2792

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0	(A)		0
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	0	(D)		0
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	0	(F)	0	0
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	0	(H)		0
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/14	0	(K)	0	0 **

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: 2015 - 2016	
Department Title:	Children and Families
Trust Fund Title:	Working Capital
LAS/PBS Fund Number:	2792

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/14 _____	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	0.00 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (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	0.00 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
A/P not C/F-Operating Categories	0.00 (D)
	_____ (D)
	_____ (D)
	_____ (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

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

Department:	Children and Families
Fund Name:	Working Capital
FLAIR #.*	792014
Name Position Telephone No. of Person Completing Form:	Mark Mahoney Revenue Management Director 850-717-4734
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input checked="" type="checkbox"/> Terminate Existing Fund

* 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.	
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	
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.	
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	

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.	
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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.	
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	

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.	There were no appropriations from this trust fund for FY 2013-14 or FY 2014-15 as a result of SB 1500 (Chapter 2013-40, L.O.F.) All appropriations were moved to the respective fund paying for the information technology service with exception of external customers. FY 13-14 EOG# B0520 authorized the remaining cash balance in the Working Capital TF to be transferred to General Revenue and the Federal Grants TF.
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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.	

A bill to be entitled

An act relating to trust funds; terminating the Working Capital Trust Fund within the Department of Children and Families; providing for the disposition of balances in, revenues of, and all outstanding appropriations of the trust fund; prescribing procedures for the termination of the trust fund; amending ss. 17.61 and 20.195, F.S., relating to the Working Capital Trust Fund within the Department of Children and Families; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. (1) The Working Capital Trust Fund within the Department of Children and Families, FLAIR number 60-2-792014, is terminated.

(2) The Department of Children and Families shall pay any outstanding debts or obligations of the terminated fund as soon as practicable, and the Chief Financial Officer shall close out and remove the terminated fund from various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities.

Section 2. Paragraph (c) of subsection (3) of section 17.61, Florida Statutes, is amended to read:
17.61 Chief Financial Officer; powers and duties in the investment of certain funds.—

(3)

(c) Except as provided in this paragraph and except for moneys described in paragraph (d), the following agencies shall not invest trust fund moneys as provided in this section, but shall retain such moneys in their respective trust funds for investment, with interest appropriated to the General Revenue Fund, pursuant to s. 17.57:

1. The Agency for Health Care Administration, except for the Tobacco Settlement Trust Fund.
2. The Agency for Persons with Disabilities, except for:
 - a. The Federal Grants Trust Fund.
 - b. The Tobacco Settlement Trust Fund.
3. The Department of Children and Family Services, except for:
 - a. The Alcohol, Drug Abuse, and Mental Health Trust Fund.
 - b. The Social Services Block Grant Trust Fund.
 - c. The Tobacco Settlement Trust Fund.
 - d. ~~The Working Capital Trust Fund.~~
4. The Department of Corrections.
5. The Department of Elderly Affairs, except for:
 - a. The Federal Grants Trust Fund.
 - b. The Tobacco Settlement Trust Fund.
6. The Department of Health, except for:
 - a. The Federal Grants Trust Fund.
 - b. The Grants and Donations Trust Fund.
 - c. The Maternal and Child Health Block Grant Trust Fund.
 - d. The Tobacco Settlement Trust Fund.
7. The Department of Highway Safety and Motor Vehicles, only for the Security Deposits Trust Fund.
8. The Department of Juvenile Justice.

9. The Department of Law Enforcement.
10. The Department of Legal Affairs.
11. The Department of State, only for:
 - a. The Grants and Donations Trust Fund.
 - b. The Records Management Trust Fund.
12. The Department of Economic Opportunity, only for:
 - a. The Economic Development Transportation Trust Fund.
 - b. The Economic Development Trust Fund.
13. The Florida Public Service Commission, only for the Florida Public Service Regulatory Trust Fund.
14. The Justice Administrative Commission.
15. The state courts system.

Section 3. Paragraphs (a) and (b) of subsection (11) of Section 20.195, Florida Statutes, is amended to read:

~~(11) Working Capital Trust Fund.~~

~~(a) Funds to be credited to and uses of the trust fund shall be administered in accordance with the provisions of s. 215.32.~~

~~(b) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.~~

Section 4. This act shall take effect July 1, 2015.