

750000 AGENCY FOR WORKFORCE INNOVATION  
10 1 000

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
13100		UNEXPENDED GENERAL REVENUE RELEASES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	918,915.82
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
030000	00	OTHER PERSONAL SERVICES	0.00
040000	00	EXPENSES	3.85
		** GL 16200 TOTAL	3.85
31100		ACCOUNTS PAYABLE	
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	13,786.04-
100778	00	G/A-CONTRACTED SERVICES	0.00
100778	CF	G/A-CONTRACTED SERVICES	610.34-
103114	00	G/A - SCHOOL READINESS	0.00
103114	CF	G/A - SCHOOL READINESS	410,141.84-
103119	00	G/A DATA SYSTEMS SCH READ	0.00
103119	CF	G/A DATA SYSTEMS SCH READ	18,059.24-
		** GL 31100 TOTAL	442,597.46-
32100		ACCRUED SALARIES AND WAGES	
010000	00	SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	111.45-
030000	00	OTHER PERSONAL SERVICES	458.61-
030000	CF	OTHER PERSONAL SERVICES	226.24-
		** GL 32100 TOTAL	796.30-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
030000	00	OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	869.25-
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	892.90-
103114	00	G/A - SCHOOL READINESS	0.00
103114	CF	G/A - SCHOOL READINESS	21,577.90-
		** GL 35200 TOTAL	23,340.05-
35300		DUE TO OTHER DEPARTMENTS	
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	1,523.22-
100778	00	G/A-CONTRACTED SERVICES	1,099.59
100778	CF	G/A-CONTRACTED SERVICES	2,584.26-
		** GL 35300 TOTAL	3,007.89-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000	00	SALARIES AND BENEFITS	4,561.00-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	52.37-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	444,564.60-
94100		ENCUMBRANCES	
040000	CF	EXPENSES	479.85
060000	CF	OPERATING CAPITAL OUTLAY	19,382.00
100778	CF	G/A-CONTRACTED SERVICES	1,797.21
103114	CF	G/A - SCHOOL READINESS	444,933.32
103119	CF	G/A DATA SYSTEMS SCH READ	17,432.72
		** GL 94100 TOTAL	484,025.10

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G-L G-L ACCOUNT NAME

BEGINNING BALANCE

CAT CAT-YR CATEGORY NAME

98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE

040000	00	CF	EXPENSES	479.85-
060000	00	CF	OPERATING CAPITAL OUTLAY	19,382.00-
100778	00	CF	G/A-CONTRACTED SERVICES	1,797.21-
103114	00	CF	G/A - SCHOOL READINESS	444,933.32-
103119	00	CF	G/A DATA SYSTEMS SCH READ	17,432.72-
			** GL 98100 TOTAL	484,025.10-
			*** FUND TOTAL	0.00

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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT	CAT-YR	CATEGORY NAME
12100		UNRELEASED CASH IN STATE TREASURY
000000 00		CATEGORY NAME NOT ON TITLE FILE
		1,877,102.44
16200		DUE FROM STATE FUNDS, WITHIN DEPART.
030000 00		OTHER PERSONAL SERVICES
		59.88
040000 00		EXPENSES
		14,509.85
109910 00		STATE OPERATIONS-ARRA 2009
		6,835.50
109995 00		SALARIES/BENEFIT-ARRA 2009
		2,096.14
		** GL 16200 TOTAL
		23,501.37
31100		ACCOUNTS PAYABLE
040000 00		EXPENSES
		0.00
040000 00	CF	EXPENSES
		37,029.00-
100778 00		G/A-CONTRACTED SERVICES
		1,054.00-
100778 00	CF	G/A-CONTRACTED SERVICES
		167,398.61-
109910 00		STATE OPERATIONS-ARRA 2009
		461.48-
109911 00		G/A-CONTRAC SVCS-ARRA 2009
		1,054.00-
		** GL 31100 TOTAL
		206,997.09-
32100		ACCRUED SALARIES AND WAGES
010000 00		SALARIES AND BENEFITS
		0.00
010000 00	CF	SALARIES AND BENEFITS
		13,913.34-
030000 00		OTHER PERSONAL SERVICES
		0.00
030000 00	CF	OTHER PERSONAL SERVICES
		19,962.51-
109910 00		STATE OPERATIONS-ARRA 2009
		928.99-
109995 00		SALARIES/BENEFIT-ARRA 2009
		319.68-
		** GL 32100 TOTAL
		35,124.52-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT
010000 00		SALARIES AND BENEFITS
		0.00
010000 00	CF	SALARIES AND BENEFITS
		2,096.14-
030000 00		OTHER PERSONAL SERVICES
		0.00
030000 00	CF	OTHER PERSONAL SERVICES
		6,834.37-
040000 00		EXPENSES
		0.00
040000 00	CF	EXPENSES
		3.55-
109910 00		STATE OPERATIONS-ARRA 2009
		14.19-
		** GL 35200 TOTAL
		8,948.25-
35300		DUE TO OTHER DEPARTMENTS
040000 00		EXPENSES
		0.00
040000 00	CF	EXPENSES
		10,584.96-
100778 00		G/A-CONTRACTED SERVICES
		0.00
100778 00	CF	G/A-CONTRACTED SERVICES
		19.37-
109910 00		STATE OPERATIONS-ARRA 2009
		81.33-
		** GL 35300 TOTAL
		10,685.66-
38600		CURRENT COMPENSATED ABSENCES LIABILITY
010000 00		SALARIES AND BENEFITS
		38,728.00-
38800		UNEARNED REVENUE - CURRENT
001800 00		REFUNDS
		12,819.16-
54900		FUND BALANCE UNRESERVED
000000 00		CATEGORY NAME NOT ON TITLE FILE
		1,261,840.30-

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G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
54999		ADJMTS TO PRIOR YEAR UNRESERVED FUND B	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	325,460.83-
94100		ENCUMBRANCES	
040000	00	CF EXPENSES	11,474.79
100778	00	CF G/A-CONTRACTED SERVICES	313,986.04
109910	00	STATE OPERATIONS-ARRA 2009	48.04
109911	00	G/A-CONTRAC SVCS-ARRA 2009	6.46
		** GL 94100 TOTAL	325,515.33
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	CF EXPENSES	11,474.79-
100778	00	CF G/A-CONTRACTED SERVICES	313,986.04-
109910	00	STATE OPERATIONS-ARRA 2009	48.04-
109911	00	G/A-CONTRAC SVCS-ARRA 2009	6.46-
		** GL 98100 TOTAL	325,515.33-
		*** FUND TOTAL	0.00

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 20 2 098

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	1,686,528.31
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
030000	00	OTHER PERSONAL SERVICES	823.77
040000	00	EXPENSES	701.36
103114	00	G/A - SCHOOL READINESS	0.00
103114	CF	G/A - SCHOOL READINESS	21,577.90
		** GL 16200 TOTAL	23,103.03
16400		DUE FROM FEDERAL GOVERNMENT	
000700	00	U S GRANTS	22,353,145.38
31100		ACCOUNTS PAYABLE	
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	20,122.79-
100778	00	G/A-CONTRACTED SERVICES	0.00
100778	CF	G/A-CONTRACTED SERVICES	78,355.99-
103114	00	G/A - SCHOOL READINESS	0.00
103114	CF	G/A - SCHOOL READINESS	23,892,895.28-
103119	00	G/A DATA SYSTEMS SCH READ	0.00
103119	CF	G/A DATA SYSTEMS SCH READ	60,331.74-
		** GL 31100 TOTAL	24,051,705.80-
32100		ACCRUED SALARIES AND WAGES	
030000	00	OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	1,554.27-
		** GL 32100 TOTAL	1,554.27-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	995.94-
		** GL 35200 TOTAL	995.94-
35300		DUE TO OTHER DEPARTMENTS	
040000	00	EXPENSES	0.00
040000	CF	EXPENSES	2,318.71-
		** GL 35300 TOTAL	2,318.71-
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000	00	SALARIES AND BENEFITS	6,202.00-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	9,117.48-
54999		ADJMTS TO PRIOR YEAR UNRESERVED FUND B	
000000	00	CATEGORY NAME NOT ON TITLE FILE	9,117.48
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
94100		ENCUMBRANCES	
040000	CF	EXPENSES	26,744.97
103114	CF	G/A - SCHOOL READINESS	16,747,307.40
103119	CF	G/A DATA SYSTEMS SCH READ	40,910.99
109915	00	G/A-SCHOOL READY-ARRA 2009	27,959,966.28
		** GL 94100 TOTAL	44,774,929.64

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G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT	CAT-YR	CATEGORY NAME	
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	CF EXPENSES	26,744.97-
103114	00	CF G/A - SCHOOL READINESS	16,747,307.40-
103119	00	CF G/A DATA SYSTEMS SCH READ	40,910.99-
109915	00	G/A-SCHOOL READY-ARRA 2009	27,959,966.28-
		** GL 98100 TOTAL	44,774,929.64-
		*** FUND TOTAL	0.00

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G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	272,295.01
31100		ACCOUNTS PAYABLE	
100967	00	G/A-DISPLACED HOMEMAKERS	0.00
100967	00	CF G/A-DISPLACED HOMEMAKERS	47,804.00-
		** GL 31100 TOTAL	47,804.00-
35600		DUE TO GENERAL REVENUE	
310322	00	SERVICE CHARGE TO GEN REV	43,466.39-
35700		DUE TO COMPONENT UNIT/PRIMARY	
100967	00	G/A-DISPLACED HOMEMAKERS	0.00
100967	00	CF G/A-DISPLACED HOMEMAKERS	5,034.00-
		** GL 35700 TOTAL	5,034.00-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	50,905.62-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	125,085.00-
94100		ENCUMBRANCES	
100967	00	CF G/A-DISPLACED HOMEMAKERS	125,085.00
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100967	00	CF G/A-DISPLACED HOMEMAKERS	125,085.00-
		*** FUND TOTAL	0.00

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G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
11100		CASH ON HAND	
000000	00	CATEGORY NAME NOT ON TITLE FILE	48.65
040000	00	EXPENSES	48.65-
		** GL 11100 TOTAL	0.00
11200		CASH IN BANK	
000000	00	CATEGORY NAME NOT ON TITLE FILE	5,000.00
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	5,613,355.36
15100		ACCOUNTS RECEIVABLE	
100780	00	G/A REGIONAL WORKFORCE BDS	2,835,259.00
100783	00	G/A-WORKFORCE SERVICES	192,518.00
107007	00	G/A-VOLUNTARY PRE-K PROG	0.00
107007	CF	G/A-VOLUNTARY PRE-K PROG	219,142.92
109870	00	G/A-2008-09 HURRICANES-PT	29,022.00
109912	00	G/A-RGL WKFC BRD-ARRA 2009	578,130.00
		** GL 15100 TOTAL	3,854,071.92
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	00	TRANSFERS	19,391.28
030000	00	OTHER PERSONAL SERVICES	14,148.76
100780	00	G/A REGIONAL WORKFORCE BDS	0.00
100780	CF	G/A REGIONAL WORKFORCE BDS	69,832.00
109869	00	G/A-2008-09 HURRICANES-SO	0.04
109910	00	STATE OPERATIONS-ARRA 2009	31,921.60
		** GL 16200 TOTAL	135,293.68
16300		DUE FROM OTHER DEPARTMENTS	
001510	00	TRANSFER OF FEDERAL FUNDS	17,867.20
001801	00	REIMBURSEMENTS	10,087.76
210018	00	DATA PROCESSING SERVICES - STATE TECHNOL OFFICE	1,310,159.31
		** GL 16300 TOTAL	1,338,114.27
16400		DUE FROM FEDERAL GOVERNMENT	
000700	00	U S GRANTS	11,982,344.75
31100		ACCOUNTS PAYABLE	
040000	00	EXPENSES	1,002.60-
040000	CF	EXPENSES	111,965.63-
050235	00	G/A-PROJECTS, CONTR & GRTS	0.00
050235	CF	G/A-PROJECTS, CONTR & GRTS	10,000.00-
060000	00	OPERATING CAPITAL OUTLAY	0.00
060000	CF	OPERATING CAPITAL OUTLAY	23,992.80-
100757	00	CONTRACT PAYMENTS	0.00
100757	CF	CONTRACT PAYMENTS	0.00
100778	00	G/A-CONTRACTED SERVICES	0.00
100778	CF	G/A-CONTRACTED SERVICES	2,318,507.61-
100780	00	G/A REGIONAL WORKFORCE BDS	0.00
100780	CF	G/A REGIONAL WORKFORCE BDS	7,080,552.00-
100783	00	G/A-WORKFORCE SERVICES	0.00
100783	CF	G/A-WORKFORCE SERVICES	655,254.00-
100810	00	CATEGORY NAME NOT ON TITLE FILE	0.00
100810	CF	CATEGORY NAME NOT ON TITLE FILE	0.00
100816	00	G/A-WRKFRD DEV BDS-FED WTW	0.00



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G-L	G-L ACCOUNT NAME	BEGINNING BALANCE		
CAT	CAT-YR	CATEGORY NAME		
100816	00	CF	G/A-WRKFRFC DEV BDS-FED WTW	0.00
103005	00		UC APPEALS COMM-OPERATIONS	0.00
103005	00	CF	UC APPEALS COMM-OPERATIONS	18,557.23-
107007	00		G/A-VOLUNTARY PRE-K PROG	0.00
107007	00	CF	G/A-VOLUNTARY PRE-K PROG	3,681,053.55-
109870	00		G/A-2008-09 HURRICANES-PT	0.00
109870	00	CF	G/A-2008-09 HURRICANES-PT	30,896.00-
109910	00		STATE OPERATIONS-ARRA 2009	1,996.78-
109912	00		G/A-RGL WKFC BRD-ARRA 2009	3,962,557.00-
			** GL 31100 TOTAL	17,896,335.20-
32100			ACCRUED SALARIES AND WAGES	
010000	00		SALARIES AND BENEFITS	0.00
010000	00	CF	SALARIES AND BENEFITS	367,751.17-
030000	00		OTHER PERSONAL SERVICES	281,764.21-
030000	00	CF	OTHER PERSONAL SERVICES	211,118.65-
103005	00		UC APPEALS COMM-OPERATIONS	0.00
103005	00	CF	UC APPEALS COMM-OPERATIONS	842.77-
109910	00		STATE OPERATIONS-ARRA 2009	100,268.40-
109995	00		SALARIES/BENEFIT-ARRA 2009	2,154.94-
			** GL 32100 TOTAL	963,900.14-
35200			DUE TO STATE FUNDS, WITHIN DEPARTMENT	
030000	00		OTHER PERSONAL SERVICES	0.00
030000	00	CF	OTHER PERSONAL SERVICES	31,921.60-
040000	00		EXPENSES	850.00
040000	00	CF	EXPENSES	32,178.51-
100780	00		G/A REGIONAL WORKFORCE BDS	0.00
100780	00	CF	G/A REGIONAL WORKFORCE BDS	69,832.00-
103005	00		UC APPEALS COMM-OPERATIONS	0.00
103005	00	CF	UC APPEALS COMM-OPERATIONS	14,318.22-
109869	00		G/A-2008-09 HURRICANES-SO	0.00
109869	00	CF	G/A-2008-09 HURRICANES-SO	0.55-
109910	00		STATE OPERATIONS-ARRA 2009	14,148.76-
			** GL 35200 TOTAL	161,549.64-
35300			DUE TO OTHER DEPARTMENTS	
040000	00		EXPENSES	0.00
040000	00	CF	EXPENSES	197,312.23-
100757	00		CONTRACT PAYMENTS	0.00
100778	00		G/A-CONTRACTED SERVICES	0.00
100778	00	CF	G/A-CONTRACTED SERVICES	1,784,882.45-
103005	00		UC APPEALS COMM-OPERATIONS	0.00
103005	00	CF	UC APPEALS COMM-OPERATIONS	945.03-
109910	00		STATE OPERATIONS-ARRA 2009	331.00-
210006	00		INFORMATION MGMT CTR - LES	0.00
210018	00		DATA PROCESSING SERVICES - STATE TECHNOL OFFICE	0.00
210018	00	CF	DATA PROCESSING SERVICES - STATE TECHNOL OFFICE	905,993.00-
			** GL 35300 TOTAL	2,889,463.71-

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G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
35600		DUE TO GENERAL REVENUE	
310322	00	SERVICE CHARGE TO GEN REV	0.00
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000	00	SALARIES AND BENEFITS	141,435.00-
38800		UNEARNED REVENUE - CURRENT	
000700	00	U S GRANTS	99,276.80-
001800	00	REFUNDS	728.00-
		** GL 38800 TOTAL	100,004.80-
38900		DEFERRED REVENUES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
003800	00	12 MONTH OLD WARRANTS (12 MO VOID)	0.00
		** GL 38900 TOTAL	0.00
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	66.23
54999		ADJMTS TO PRIOR YEAR UNRESERVED FUND B	
000000	00	CATEGORY NAME NOT ON TITLE FILE	66.23-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	775,491.49-
94100		ENCUMBRANCES	
040000	00	EXPENSES	34,720.00
040000	00	CF EXPENSES	272,627.52
050235	00	CF G/A-PROJECTS, CONTR & GRTS	60,200.00
060000	00	CF OPERATING CAPITAL OUTLAY	125,143.10
100778	00	CF G/A-CONTRACTED SERVICES	9,590,304.29
100780	00	CF G/A REGIONAL WORKFORCE BDS	47,983,594.00
100783	00	CF G/A-WORKFORCE SERVICES	5,737,889.00
100825	00	CF WORKFORCE FLORIDA INC OPERATIONS	618.00
103005	00	CF UC APPEALS COMM-OPERATIONS	1,864.00
107007	00	CF G/A-VOLUNTARY PRE-K PROG	775,491.49
109074	00	CF INCUMBENT WORKER TRAINING	906,218.94
109852	00	CF G/A-08-09 SEV WEATHER - PT	528,778.00
109870	00	CF G/A-2008-09 HURRICANES-PT	27,702.00
109910	00	CF STATE OPERATIONS-ARRA 2009	132,233.98
109911	00	CF G/A-CONTRAC SVCS-ARRA 2009	250,000.00
109912	00	CF G/A-RGL WKFC BRD-ARRA 2009	118,596,338.00
		** GL 94100 TOTAL	185,023,722.32
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	EXPENSES	34,720.00-
040000	00	CF EXPENSES	272,627.52-
050235	00	CF G/A-PROJECTS, CONTR & GRTS	60,200.00-
060000	00	CF OPERATING CAPITAL OUTLAY	125,143.10-
100778	00	CF G/A-CONTRACTED SERVICES	9,590,304.29-
100780	00	CF G/A REGIONAL WORKFORCE BDS	47,983,594.00-
100783	00	CF G/A-WORKFORCE SERVICES	5,737,889.00-
100825	00	CF WORKFORCE FLORIDA INC OPERATIONS	618.00-
103005	00	CF UC APPEALS COMM-OPERATIONS	1,864.00-
107007	00	CF G/A-VOLUNTARY PRE-K PROG	775,491.49-
109074	00	CF INCUMBENT WORKER TRAINING	906,218.94-
109852	00	CF G/A-08-09 SEV WEATHER - PT	528,778.00-

BGTRBALF-01 AS OF 07/01/2009

75000000000  
BEGINNING TRIAL BALANCE BY FUND  
07/01/2009

RUN DATE 09/09/2009  
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G-L

G-L ACCOUNT NAME

BEGINNING BALANCE

CAT CAT-YR

CATEGORY NAME

109870	00	CF	G/A-2008-09 HURRICANES-PT	27,702.00-
109910	00		STATE OPERATIONS-ARRA 2009	132,233.98-
109911	00		G/A-CONTRAC SVCS-ARRA 2009	250,000.00-
109912	00		G/A-RGL WKFC BRD-ARRA 2009	118,596,338.00-
			** GL 98100 TOTAL	185,023,722.32-
			*** FUND TOTAL	0.00

750000 AGENCY FOR WORKFORCE INNOVATION  
 20 2 401

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	7,353,551.91
15100		ACCOUNTS RECEIVABLE	
100780	00	G/A REGIONAL WORKFORCE BDS	272,658.00
31100		ACCOUNTS PAYABLE	
100564	00	NON CUSTODIAL PARENT PRG	0.00
100564	00	CF NON CUSTODIAL PARENT PRG	76,163.00-
100780	00	G/A REGIONAL WORKFORCE BDS	0.00
100780	00	CF G/A REGIONAL WORKFORCE BDS	1,698,331.00-
		** GL 31100 TOTAL	1,774,494.00-
32100		ACCRUED SALARIES AND WAGES	
010000	00	SALARIES AND BENEFITS	0.00
010000	00	CF SALARIES AND BENEFITS	3,636.28-
		** GL 32100 TOTAL	3,636.28-
35300		DUE TO OTHER DEPARTMENTS	
001510	00	TRANSFER OF FEDERAL FUNDS	5,746,937.27-
210018	00	DATA PROCESSING SERVICES - STATE TECHNOL OFFICE	0.00
210018	00	CF DATA PROCESSING SERVICES - STATE TECHNOL OFFICE	58.92-
		** GL 35300 TOTAL	5,746,996.19-
35700		DUE TO COMPONENT UNIT/PRIMARY	
103114	00	G/A - SCHOOL READINESS	0.00
103114	00	CF G/A - SCHOOL READINESS	101,083.44-
		** GL 35700 TOTAL	101,083.44-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
94100		ENCUMBRANCES	
040000	00	CF EXPENSES	38.54
100564	00	CF NON CUSTODIAL PARENT PRG	120,145.00
100780	00	CF G/A REGIONAL WORKFORCE BDS	4,384,507.00
100825	00	WORKFORCE FLORIDA INC OPERATIONS	467.00
103114	00	CF G/A - SCHOOL READINESS	234,050.67
		** GL 94100 TOTAL	4,739,208.21
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	CF EXPENSES	38.54-
100564	00	CF NON CUSTODIAL PARENT PRG	120,145.00-
100780	00	CF G/A REGIONAL WORKFORCE BDS	4,384,507.00-
100825	00	WORKFORCE FLORIDA INC OPERATIONS	467.00-
103114	00	CF G/A - SCHOOL READINESS	234,050.67-
		** GL 98100 TOTAL	4,739,208.21-
		*** FUND TOTAL	0.00

750000 AGENCY FOR WORKFORCE INNOVATION

20 2 600

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	2,218,370.73
15100		ACCOUNTS RECEIVABLE	
002101	00	RENT	0.00
15500		CONTRACTS AND GRANTS RECEIVABLE	
002101	00	RENT	0.00
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
001500	00	TRANSFERS	0.00
16300		DUE FROM OTHER DEPARTMENTS	
002101	00	RENT	0.00
31100		ACCOUNTS PAYABLE	
040000	00	EXPENSES	0.00
040000	00	CF EXPENSES	4,104.01-
100778	00	G/A-CONTRACTED SERVICES	0.00
100778	00	CF G/A-CONTRACTED SERVICES	4,597.99-
		** GL 31100 TOTAL	8,702.00-
32100		ACCRUED SALARIES AND WAGES	
010000	00	SALARIES AND BENEFITS	0.00
010000	00	CF SALARIES AND BENEFITS	278.65-
030000	00	OTHER PERSONAL SERVICES	0.00
030000	00	CF OTHER PERSONAL SERVICES	757.86-
		** GL 32100 TOTAL	1,036.51-
35300		DUE TO OTHER DEPARTMENTS	
040000	00	EXPENSES	0.00
040000	00	CF EXPENSES	1,415.11-
		** GL 35300 TOTAL	1,415.11-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	2,175,723.31-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	31,493.80-
94100		ENCUMBRANCES	
040000	00	CF EXPENSES	2,107.49
080903	08	REED ACT PROJECT-STATEWIDE	2,434.63
100778	00	CF G/A-CONTRACTED SERVICES	29,386.31
		** GL 94100 TOTAL	33,928.43
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	CF EXPENSES	2,107.49-
080903	08	REED ACT PROJECT-STATEWIDE	2,434.63-
100778	00	CF G/A-CONTRACTED SERVICES	29,386.31-
		** GL 98100 TOTAL	33,928.43-
		*** FUND TOTAL	0.00

750000 AGENCY FOR WORKFORCE INNOVATION

20 2 648

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	200,598.29
14100		POOLED INVESTMENTS WITH STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	4,391,962.41
15100		ACCOUNTS RECEIVABLE	
100783	00	G/A-WORKFORCE SERVICES	27,532.00
15300		INTEREST AND DIVIDENDS RECEIVABLE	
000500	00	INTEREST	9,313.18
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
001520	00	TRANSFERS - SUBJECT TO SERVICE CHARGE	1,757,246.90
31100		ACCOUNTS PAYABLE	
040000	00	EXPENSES	0.00
040000	00	CF EXPENSES	370.33-
060000	00	OPERATING CAPITAL OUTLAY	0.00
060000	00	CF OPERATING CAPITAL OUTLAY	25,117.52-
100274	00	G/A-WORKFORCE PROJECTS	0.00
100274	00	CF G/A-WORKFORCE PROJECTS	9,187.50-
100783	00	G/A-WORKFORCE SERVICES	0.00
100783	00	CF G/A-WORKFORCE SERVICES	11,642.00-
		** GL 31100 TOTAL	46,317.35-
35300		DUE TO OTHER DEPARTMENTS	
100778	00	G/A-CONTRACTED SERVICES	0.00
100778	00	CF G/A-CONTRACTED SERVICES	6,907.37-
310018	00	DIST OF DONATE ORG-PASS IT ON LIC PLATE FUND	402.26-
		** GL 35300 TOTAL	7,309.63-
35600		DUE TO GENERAL REVENUE	
310322	00	SERVICE CHARGE TO GEN REV	305,154.12-
53500		RESTRICTED FOR UNEMPLOYMENT COMPENSATI	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	5,739,684.56-
55100		FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	288,187.12-
94100		ENCUMBRANCES	
040000	00	CF EXPENSES	396.95
060000	00	CF OPERATING CAPITAL OUTLAY	114,495.10
080903	08	REED ACT PROJECT-STATEWIDE	189,805.00
100274	00	CF G/A-WORKFORCE PROJECTS	5,062.50
100778	00	CF G/A-CONTRACTED SERVICES	66,399.57
100783	00	CF G/A-WORKFORCE SERVICES	101,833.00
100825	00	WORKFORCE FLORIDA INC OPERATIONS	63.00
		** GL 94100 TOTAL	478,055.12
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	00	CF EXPENSES	396.95-
060000	00	CF OPERATING CAPITAL OUTLAY	114,495.10-
080903	08	REED ACT PROJECT-STATEWIDE	189,805.00-
100274	00	CF G/A-WORKFORCE PROJECTS	5,062.50-
100778	00	CF G/A-CONTRACTED SERVICES	66,399.57-
100783	00	CF G/A-WORKFORCE SERVICES	101,833.00-

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BEGINNING TRIAL BALANCE BY FUND  
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750000 AGENCY FOR WORKFORCE INNOVATION  
20 2 648

G-L                    G-L ACCOUNT NAME  
CAT    CAT-YR            CATEGORY NAME

BEGINNING BALANCE

100825 00            WORKFORCE FLORIDA INC OPERATIONS  
                         \*\* GL 98100 TOTAL  
                         \*\*\* FUND TOTAL

63.00-  
478,055.12-  
0.00

750000 AGENCY FOR WORKFORCE INNOVATION  
 20 8 500

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
11200		CASH IN BANK	
000000	00	CATEGORY NAME NOT ON TITLE FILE	12,935,591.62
15100		ACCOUNTS RECEIVABLE	
000000	00	CATEGORY NAME NOT ON TITLE FILE	103,129.23
19900		OTHER CURRENT ASSETS	
000000	00	CATEGORY NAME NOT ON TITLE FILE	50,657.97
31100		ACCOUNTS PAYABLE	
000000	00	CATEGORY NAME NOT ON TITLE FILE	607,026.27-
48900		DEFERRED REVENUE - LONG TERM	
000000	00	CATEGORY NAME NOT ON TITLE FILE	12,125,315.69-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	357,036.86-
		*** FUND TOTAL	0.00



750000 AGENCY FOR WORKFORCE INNOVATION

50 2 765

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
11100		CASH ON HAND	
000500	00	INTEREST	7,483,199.35
311033	00	DISB UNEMPLOYMENT COMPENSATION BENEFITS	4,344,910.00-
		** GL 11100 TOTAL	3,138,289.35
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	338,090,017.60
14700		OTHER INVESTMENTS	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
14702		INVEST IN WASH-DRAWDOWNS	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
15100		ACCOUNTS RECEIVABLE	
001800	00	REFUNDS	108,880,425.33
15900		ALLOWANCE FOR UNCOLLECTIBLES	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
001800	00	REFUNDS	21,904,189.14-
		** GL 15900 TOTAL	21,904,189.14-
16500		DUE FROM OTHER GOVERNMENTAL UNITS	
311033	00	DISB UNEMPLOYMENT COMPENSATION BENEFITS	5,486,233.97
31100		ACCOUNTS PAYABLE	
311033	00	DISB UNEMPLOYMENT COMPENSATION BENEFITS	194,023,607.00-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
311033	00	DISB UNEMPLOYMENT COMPENSATION BENEFITS	3,664,777.29-
38800		UNEARNED REVENUE - CURRENT	
000000	00	CATEGORY NAME NOT ON TITLE FILE	409,110,776.05-
48800		UNEARNED REVENUE - LONG TERM	
000000	00	CATEGORY NAME NOT ON TITLE FILE	31,733,965.00-
53500		RESTRICTED FOR UNEMPLOYMENT COMPENSATI	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
53900		NET ASSETS UNRESTRICTED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	204,842,348.23
		*** FUND TOTAL	0.00

750000 AGENCY FOR WORKFORCE INNOVATION

50 2 767

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
11100		CASH ON HAND	
000300	00	TAXES	1,337,618.23
12100		UNRELEASED CASH IN STATE TREASURY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	841,874.35
15200		TAXES RECEIVABLE	
000300	00	TAXES	406,421,787.20
15300		INTEREST AND DIVIDENDS RECEIVABLE	
000100	00	FEEs	5,455,310.24
000500	00	INTEREST	134,636,238.26
		** GL 15300 TOTAL	140,091,548.50
15900		ALLOWANCE FOR UNCOLLECTIBLES	
000100	00	FEEs	4,583,243.96-
000300	00	TAXES	103,411,460.24-
000500	00	INTEREST	118,911,274.72-
		** GL 15900 TOTAL	226,905,978.92-
16200		DUE FROM STATE FUNDS, WITHIN DEPART.	
000300	00	TAXES	32,323.23
16300		DUE FROM OTHER DEPARTMENTS	
000300	00	TAXES	3,209,157.68
16700		DUE FROM COMPONENT UNIT/PRIMARY	
000300	00	TAXES	1,164,353.80
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
181295	00	TR TO FUNDS UNEMPLOY COMP TAXES, PENALT/INTEREST	1,776,638.18-
35300		DUE TO OTHER DEPARTMENTS	
000300	00	TAXES	538.24-
53500		RESTRICTED FOR UNEMPLOYMENT COMPENSATI	
000000	00	CATEGORY NAME NOT ON TITLE FILE	0.00
53900		NET ASSETS UNRESTRICTED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	324,415,507.65-
		*** FUND TOTAL	0.00

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74 8 660

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT	CAT-YR	CATEGORY NAME
11200		CASH IN BANK
000000 00		CATEGORY NAME NOT ON TITLE FILE
16800		DUE FROM STATE FUNDS - REVOLVING FUND
000000 00		CATEGORY NAME NOT ON TITLE FILE
		*** FUND TOTAL

750000 AGENCY FOR WORKFORCE INNOVATION  
80 8 500

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
27600		FURNITURE AND EQUIPMENT	
000000	00	CATEGORY NAME NOT ON TITLE FILE	151,681.20
27700		ACC DEPR - FURNITURE & EQUIPMENT	
000000	00	CATEGORY NAME NOT ON TITLE FILE	131,483.67-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	20,197.53-
		*** FUND TOTAL	0.00

750000 AGENCY FOR WORKFORCE INNOVATION

80 9 000

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT	CAT-YR	CATEGORY NAME
27100		LAND AND LAND IMPROVEMENTS
000000	00	CATEGORY NAME NOT ON TITLE FILE
		1,543,366.00
27200		BUILDINGS AND BUILDING IMPROVEMENTS
000000	00	CATEGORY NAME NOT ON TITLE FILE
040000	00	EXPENSES
		9,953,185.37
060000	00	OPERATING CAPITAL OUTLAY
		16,966.00
		** GL 27200 TOTAL
		33,190,456.02
27300		ACC DEPR - BUILDINGS & BUILDING IMPROV
000000	00	CATEGORY NAME NOT ON TITLE FILE
		8,226,231.47-
27600		FURNITURE AND EQUIPMENT
000000	00	CATEGORY NAME NOT ON TITLE FILE
040000	00	EXPENSES
		1,507,726.68
060000	00	OPERATING CAPITAL OUTLAY
		6,907,856.97-
100021	00	ACQUISITION/MOTOR VEHICLES
		262,631.00
100819	00	WORKFORCE INFORMATION SYSTEMS
		1,335,010.30
103005	00	UC APPEALS COMM-OPERATIONS
		78,908.43
103111	00	PARTNERSHIP/ SCHOOL READINESS
		38,655.77
103113	00	G/A PARTNERSHIP FOR SCHOOL READINESS
		33,285.50
103119	00	G/A DATA SYSTEMS SCH READ
		119,039.75
104173	00	G/A-PROJ INDEPEN SUPP SVCS
		50,166.90-
109827	00	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY
		995.20
		** GL 27600 TOTAL
		10,513,843.07
27700		ACC DEPR - FURNITURE & EQUIPMENT
000000	00	CATEGORY NAME NOT ON TITLE FILE
		146,977.84-
040000	00	EXPENSES
		1,033,351.26-
060000	00	OPERATING CAPITAL OUTLAY
		4,948,318.54-
100021	00	ACQUISITION/MOTOR VEHICLES
		327,562.50-
100819	00	WORKFORCE INFORMATION SYSTEMS
		1,487,918.06-
103005	00	UC APPEALS COMM-OPERATIONS
		58,425.23-
103111	00	PARTNERSHIP/ SCHOOL READINESS
		38,655.77-
103113	00	G/A PARTNERSHIP FOR SCHOOL READINESS
		26,052.00-
103119	00	G/A DATA SYSTEMS SCH READ
		77,098.64-
109827	00	G/A MAJOR DISASTER 04-05-HURICANE CHARLEY
		995.20-
		** GL 27700 TOTAL
		8,145,355.04-
27800		CONSTRUCTION WORK IN PROGRESS
000000	00	CATEGORY NAME NOT ON TITLE FILE
		3,314,855.38
080924	00	MAJ RENOVATIONS - CALDWELL
		3,314,855.38-
		** GL 27800 TOTAL
		0.00
54900		FUND BALANCE UNRESERVED
000000	00	CATEGORY NAME NOT ON TITLE FILE
		28,984,258.18-
56100		GENERAL LEDGER NAME NOT ON FILE
000000	00	CATEGORY NAME NOT ON TITLE FILE
		108,179.60
		*** FUND TOTAL
		0.00

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90 9 000

G-L                    G-L ACCOUNT NAME  
  CAT    CAT-YR            CATEGORY NAME

BEGINNING BALANCE

48600                    COMPENSATED ABSENCES LIABILITY  
  040000 00            EXPENSES

0.00

\*\*\* FUND TOTAL

0.00

750000 AGENCY FOR WORKFORCE INNOVATION  
90 9 960

G-L CAT	CAT-YR	G-L ACCOUNT NAME CATEGORY NAME	BEGINNING BALANCE
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	2,046,644.82-
48600		COMPENSATED ABSENCES LIABILITY	
000000	00	CATEGORY NAME NOT ON TITLE FILE	8,162,083.00-
54900		FUND BALANCE UNRESERVED	
000000	00	CATEGORY NAME NOT ON TITLE FILE	10,208,727.82
		*** FUND TOTAL	0.00

DEPARTMENT TOTAL

0.00  
===== E

**State of Florida**  
**Agency for Workforce Innovation**



**Fiscal Year 2010-2011**  
**Schedule I and Related Documents**



## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2021 - Administrative Trust Fund

### **Adjustments**

**B4 - BEG FUND BAL NON CF OP CAT ACCRUALS:** Beginning fund balance included accruals related to Non Certified Forward Operating Categories

### **Revenue Forecasting Methodology**

**The projected grant revenues are based on anticipated grant receipts:** An estimated carry forward is calculated for grants active at June 30. Revenue for the current state fiscal year is estimated for each grant based on award reserved from overlapping federal fiscal year and new award to be received based on historical trends or various notices or estimates from federal agencies or other sources. Award is then allocated to current state fiscal year. The combination of these two estimates is available award for current state fiscal year. Based on meetings with budget staff and agency management, the current fiscal year operating budget is developed and identified to funding. This information modified for differences between the GAA and the Schedule 1 operating expenditures and non-operating requirements is used for the current state fiscal year receipts. This data forms the basis for revenue for the Requested State Fiscal Year. Finalization of Grant Award is contingent on the passage of the Federal Budget. Recently this has occurred in January or February following the October First start of the Federal Fiscal Year.

**Projected reimbursement (001801) revenue based on ongoing agreements:** Ongoing reimbursement agreements are identified and current year budget is estimated using historic trends modified by information from management related to each agreement. Revenue is based on recovery of costs.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2021 - Administrative Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
Indirect balance based on provisional rates reserved for adjustment to final rates in subsequent state fiscal year	1,261,840	807,047	347,794
<b>TOTALS*</b>	<b>1,261,840</b>	<b>807,047</b>	<b>347,794</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2021

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,877,103	(A)	0		1,877,103
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	(19,141)	(D)	0		(19,141)
ADD: Anticipated Grants Receivables	0	(E)	0		0
<b>Total Cash plus Accounts Receivable</b>	1,857,962	(F)	0		1,857,962
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	257,842	(H)	0		257,842
LESS: "B" Carry Forwards	325,461	(H)	0		325,461
LESS: Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	12,819	(I)	0		12,819
LESS:	0	(J)	0		0
<b>Unreserved Fund Balance, 07/01/2009</b>	1,261,840	(K)	0		1,261,840 **

**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: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

\_\_\_\_\_  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2098 - Child Care and Development Trust Fund

### **Adjustments**

**B2 - BEG FUND BAL OP CAT ENC NOT RESERVED:** Certified Forward Encumbrances exceeded unreserved fund balance and were not reserved because doing so would make balance less than zero.

**B4 - BEG FUND BAL NON CF OP CAT ACCRUALS:** Beginning fund balance included accruals related to Non Certified Forward Operating Categories

### **Revenue Forecasting Methodology**

**The projected grant revenues are based on anticipated grant receipts:** An estimated carry forward is calculated for grants active at June 30. Revenue for the current state fiscal year is estimated for each grant based on award reserved from overlapping federal fiscal year and new award to be received based on historical trends or various notices or estimates from federal agencies or other sources. Award is then allocated to current state fiscal year. The combination of these two estimates is available award for current state fiscal year. Based on meetings with budget staff and agency management, the current fiscal year operating budget is developed and identified to funding. This information modified for differences between the GAA and the Schedule 1 operating expenditures and non-operating requirements is used for the current state fiscal year receipts. This data forms the basis for revenue for the Requested State Fiscal Year. Finalization of Grant Award is contingent on the passage of the Federal Budget. Recently this has occurred in January or February following the October First start of the Federal Fiscal Year.

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

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 :** Child Care Development Block Grant Trust Fund (2098)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 08-09 (A01)</b>	<b>Amount FY 09-10 (A02)</b>	<b>Amount FY 10-11 (A03)</b>	<b>Confirmed By/Date/Phone Number</b>
60-DCF, 2401 (TANF transfer to CCDF)	181011	122,549,158	122,549,158	122,549,158	Frank Liro/Oct 12/488-9496
60-DCF, 2639 (SSBG)	100033		2,154,605		Frank Liro/Oct 12/488-9496

<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
60-DCF, 2021 (CCDF)	181299	632,730	828,229	828,229	Frank Liro/Oct 12/488-9496 A01 - difference due to an AWI accrual reversal at beginning of the year
60-DCF, 2261 (CCDF)	181299	8,402,472	10,408,192	10,408,192	Frank Liro/Oct 12/488-9496 A01 - difference due to an AWI accrual reversal at beginning of the year

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Child Care and Development Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2098

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,686,528	(A)	0	1,686,528
ADD: Other Cash (See Instructions)	0	(B)	0	0
ADD: Investments	0	(C)	0	0
ADD: Outstanding Accounts Receivable	22,370,047	(D)	0	22,370,047
ADD: Anticipated Grants Receivables	16,814,963	(E)	0	16,814,963
<b>Total Cash plus Accounts Receivable</b>	<b>40,871,538</b>	(F)	<b>0</b>	<b>40,871,538</b>
LESS: Allowances for Uncollectibles	0	(G)	0	0
LESS: "A" Carry Forwards	24,056,575	(H)	0	24,056,575
LESS: "B" Carry Forwards	16,814,963	(H)	0	16,814,963
LESS: Approved "FCO" Certified Forwards	0	(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	0	(I)	0	0
LESS:	0	(J)	0	0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>0</b>	(K)	<b>0</b>	<b>0</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Child Care and Development Trust Fund  
**LAS/PBS Fund Number:** 2098

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Fund Balance not reserved for encumbrances  (C)

---

 (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**



## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2160 - Displaced Homemaker Trust Fund

### Revenue Forecasting Methodology

Displaced Homemaker

SFY	Amount	Type	Change from previous year
2003	2,195,888	actual	
2004	2,172,824	actual	(23,064)
2005	2,188,652	actual	15,828
2006	2,286,842	actual	98,190
2007	2,269,234	actual	(17,608)
2008	2,182,430	actual	(86,804)
2009	2,012,197	actual	(170,233)
2010	1,959,991	forecast	(52,206)
2011	1,868,917	forecast	(91,074)

There has been a trend of revenue dropping for the last 3 years  
Used Excel "forecast" formula with starting year 2006

2001/2002 - transition year with DOE  
2003 also appears to have been affected by transition

Actual amount is per financial statements

Allocate between categories using 2009

		Cat 000100	Cat 000200	Check
2009	2,012,197	1,024,807	987,390	0
2010	1,959,991	998,219	961,772	0
2011	1,868,917	951,835	917,082	0

### 5% Trust Fund Reserve

Total amount in Column A02, Section 1 - Detail of Revenues times Five Percent.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** Agency for Workforce Innovativ      **Budget Period: 2010 - 2011**  
**Program:** 1102000000 Workforce Services  
**Fund:** 2160

**Specific Authority:** 446.50  
**Purpose of Fees Collected:** Training and Employment Services for Displaced Homemakers

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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<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**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>

Receipts:

Marriage & Dissolution Fees	2,012,197	1,959,991	1,868,917
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,012,197</b>	<b>1,959,991</b>	<b>1,868,917</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	38,637	86,905	87,412
Other Personal Services	3	15	15
Expenses	2,110	11,692	11,692
Operating Capital Outlay	14	168	168
Contracted Services	2,446,585	1,769,506	1,514,206
Service Charge to General Revenue	146,287	156,799	149,513
Indirect Costs Charged to Trust Fund	10,379	7,864	7,911
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,644,015</b>	<b>2,032,949</b>	<b>1,770,917</b>

Basis Used: Salaries and Fringe

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	2,012,197	1,959,991	1,868,917
TOTAL SECTION II	(B)	2,644,015	2,032,949	1,770,917
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(631,818)</b>	<b>(72,958)</b>	<b>98,000</b>

**EXPLANATION of LINE C:**

Deficits are funded by beginning fund balance.

*Office of Policy and Budget - July, 2009*

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2160 - Displaced Homemaker Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Marriage & Dissolution Fees	50,906		
<b>TOTALS*</b>	<b>50,906</b>	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Displaced Homemaker Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2160

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	272,295	(A)	0	272,295
ADD: Other Cash (See Instructions)	0	(B)	0	0
ADD: Investments	0	(C)	0	0
ADD: Outstanding Accounts Receivable	0	(D)	0	0
ADD: Anticipated Grants Receivables	0	(E)	0	0
<b>Total Cash plus Accounts Receivable</b>	272,295	(F)	0	272,295
LESS: Allowances for Uncollectibles	0	(G)	0	0
LESS: "A" Carry Forwards	52,838	(H)	0	52,838
LESS: "B" Carry Forwards	125,085	(H)	0	125,085
LESS: Approved "FCO" Certified Forwards	0	(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	43,466	(I)	0	43,466
LESS:	0	(J)	0	0
<b>Unreserved Fund Balance, 07/01/2009</b>	50,906	(K)	0	50,906 **

**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: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Displaced Homemaker Trust Fund  
**LAS/PBS Fund Number:** 2160

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

\_\_\_\_\_  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2195 - Employment Security Administration Trust Fund

### **Adjustments**

**B2 - BEG FUND BAL OP CAT ENC NOT RESERVED:** Certified Forward Encumbrances exceeded unreserved fund balance and were not reserved because doing so would make balance less than zero.

**B4 - BEG FUND BAL NON CF OP CAT ACCRUALS:** Beginning fund balance included accruals related to Non Certified Forward Operating Categories

**G1 - PRIOR PERIOD ADJUST TO FUND BAL:** A prior period adjustment to fund balance made in financial statements in General Ledger code 54200.

### **Revenue Forecasting Methodology**

**The projected grant revenues are based on anticipated grant receipts:** An estimated carry forward is calculated for grants active at June 30. Revenue for the current state fiscal year is estimated for each grant based on award reserved from overlapping federal fiscal year and new award to be received based on historical trends or various notices or estimates from federal agencies or other sources. Award is then allocated to current state fiscal year. The combination of these two estimates is available award for current state fiscal year. Based on meetings with budget staff and agency management, the current fiscal year operating budget is developed and identified to funding. This information modified for differences between the GAA and the Schedule 1 operating expenditures and non-operating requirements is used for the current state fiscal year receipts. This data forms the basis for revenue for the Requested State Fiscal Year. Finalization of Grant Award is contingent on the passage of the Federal Budget. Recently this has occurred in January or February following the October First start of the Federal Fiscal Year.

**Projected reimbursement (001801) revenue based on ongoing agreements:** Ongoing reimbursement agreements are identified and current year budget is estimated using historic trends modified by information from management related to each agreement. Revenue is based on recovery of costs.

**Voluntary Pre-Kindergarten:** Based on General Appropriations Act and Legislative Budget Request.

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

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 :** Employment Security Administration Trust Fund (2195)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 08-09 (A01)</b>	<b>Amount FY 09-10 (A02)</b>	<b>Amount FY 10-11 (A03)</b>	<b>Confirmed By/Date/Phone Number</b>
60-DCF, 2639 (SSBG)	181011	500,000	500,000	500,000	Frank Liro/Oct 12/488-9496
48-DOE, 2261 (ARRA Voluntary Pre-K)	103145		38,017,534		Alisa Golden/Oct 7/245-9994
48-DOE, 2261 (Even Start)	050546	224,396	173,919	173,919	Alisa Golden/Oct 7/245-9994 AWI A01 includes an Estimated Receivable for encumbrances of \$60,200
60-DCF, 2261 (UC)	100778	108,435			Frank Liro/Oct 12/488-9496
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
48-DOE, 2261 (FETPIP)	100778	143,331	209,473	209,473	Alisa Golden/Oct 7/245-9994
73-DOR, 2339 (UC DOR Contract)	100778	23,137,181	24,160,572	25,368,601	Tony Lloyd/Oct 12/488-9011
43-DFS, 2021 (UC FAC \$25 Stimulus)	100778	437,110	937,402		Sarah Goodman/Oct 12/413-2114



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Employment Security Administration Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2195

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,613,356	(A)	0		5,613,356
ADD: Other Cash (See Instructions)	5,000	(B)	0		5,000
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	12,805,015	(D)	0		12,805,015
ADD: Anticipated Grants Receivables	65,234,939	(E)	0		65,234,939
<b>Total Cash plus Accounts Receivable</b>	<b>83,658,310</b>	(F)	<b>0</b>		<b>83,658,310</b>
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	17,547,875	(H)	0		17,547,875
LESS: "B" Carry Forwards	66,010,430	(H)	0		66,010,430
LESS: Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	100,005	(I)	0		100,005
LESS:	0	(J)	0		0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>0</b>	(K)	<b>0</b>		<b>0</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Employment Security Administration Trust Fund  
**LAS/PBS Fund Number:** 2195

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Fund Balance not reserved for encumbrances  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2401 - Welfare Transition Trust Fund

### **Adjustments**

**B2 - BEG FUND BAL OP CAT ENC NOT RESERVED:** Certified Forward Encumbrances exceeded unreserved fund balance and were not reserved because doing so would make balance less than zero.

### **Revenue Forecasting Methodology**

**The projected grant revenues are based on anticipated grant receipts:** An estimated carry forward is calculated for grants active at June 30. Revenue for the current state fiscal year is estimated for each grant based on award reserved from overlapping federal fiscal year and new award to be received based on historical trends or various notices or estimates from federal agencies or other sources. Award is then allocated to current state fiscal year. The combination of these two estimates is available award for current state fiscal year. Based on meetings with budget staff and agency management, the current fiscal year operating budget is developed and identified to funding. This information modified for differences between the GAA and the Schedule 1 operating expenditures and non-operating requirements is used for the current state fiscal year receipts. This data forms the basis for revenue for the Requested State Fiscal Year. Finalization of Grant Award is contingent on the passage of the Federal Budget. Recently this has occurred in January or February following the October First start of the Federal Fiscal Year.

**Projected reimbursement (001801) revenue based on ongoing agreements:** On-going reimbursement agreements are identified and current year budget is estimated using historic trends modified by information from management related to each agreement. Revenue is based on recovery of costs.

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

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 08-09 (A01)</b>	<b>Amount FY 09-10 (A02)</b>	<b>Amount FY 10-11 (A03)</b>	<b>Confirmed By/Date/Phone Number</b>
60-DCF, 2401 (TANF-Work Force)	181011	90,203,472	94,674,669	107,589,656	Frank Liro/Oct 12/488-9496 A02 - difference due to funding issue A03 - difference due to LBR issue
60-DCF, 2401 (TANF-Child Care)	181011	124,937,742	116,618,345	116,618,345	Frank Liro/Oct 12/488-9496 A02 - difference due to funding issue A03 - difference due to LBR issue
60-DCF, 2401 (TANF-ARRA)	181011		2,800,000		Frank Liro/Oct 12/488-9496
60-DCF, 2401 (TANF-Work Force)	181011		436,559		Frank Liro/Oct 12/488-9496
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Welfare Transition Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2401

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,353,552	(A)	0		7,353,552
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	272,658	(D)	0		272,658
ADD: Anticipated Grants Receivables	4,738,742	(E)	0		4,738,742
<b>Total Cash plus Accounts Receivable</b>	<b>12,364,952</b>	(F)	<b>0</b>		<b>12,364,952</b>
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	1,879,272	(H)	0		1,879,272
LESS: "B" Carry Forwards	4,738,742	(H)	0		4,738,742
LESS: Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	5,746,938	(I)	0		5,746,938
LESS:	0	(J)	0		0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>0</b>	(K)	<b>0</b>		<b>0</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Welfare Transition Trust Fund  
**LAS/PBS Fund Number:** 2401

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Fund Balance not reserved for encumbrances  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2600 - Revolving Trust Fund

### **Adjustments**

**B4 - BEG FUND BAL NON CF OP CAT ACCRUALS:** Beginning fund balance included accruals related to Non Certified Forward Operating Categories

**B5 - FCO NOT RESERVED:** Fund Balance not reserved for Fixed Capital Outlay

**B6 - PRIOR YEAR FCO:** Prior Year Fixed Capital Outlay Expenditures

### **Revenue Forecasting Methodology**

**The projected grant revenues are based on anticipated grant receipts:** An estimated carry forward is calculated for grants active at June 30. Revenue for the current state fiscal year is estimated for each grant based on award reserved from overlapping federal fiscal year and new award to be received based on historical trends or various notices or estimates from federal agencies or other sources. Award is then allocated to current state fiscal year. The combination of these two estimates is available award for current state fiscal year. Based on meetings with budget staff and agency management, the current fiscal year operating budget is developed and identified to funding. This information modified for differences between the GAA and the Schedule 1 operating expenditures and non-operating requirements is used for the current state fiscal year receipts. This data forms the basis for revenue for the Requested State Fiscal Year. Finalization of Grant Award is contingent on the passage of the Federal Budget. Recently this has occurred in January or February following the October First start of the Federal Fiscal Year.

**Federally approved facilities rate plan:** The plan is basically a recovery of cost with an allowable cash reserve. The plan is submitted annually and used as basis for estimated revenue.

**Estimated recovery of depreciation on Reed Act buildings:** Current depreciation schedule is used to estimate future recovery.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2600 - Revolving Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Sale of Buildings	55,115		
Depreciation Recovery - Reed Act Buildings	1,643,021	1,594,347	960,546
<u>FUNDING SOURCE - NON-STATE</u>			
Required cash reserve per USDOL approved Facilities Rate Plan	475,113	324,561	167,196
<b>TOTALS*</b>	<b>2,173,249</b>	<b>1,918,908</b>	<b>1,127,742</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Revolving Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2600

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,218,371	(A)	0		2,218,371
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	0	(D)	0		0
ADD: Anticipated Grants Receivables	0	(E)	0		0
<b>Total Cash plus Accounts Receivable</b>	2,218,371	(F)	0		2,218,371
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	11,154	(H)	0		11,154
LESS: "B" Carry Forwards	31,494	(H)	0		31,494
LESS: Approved "FCO" Certified Forwards	2,474	(H)	0		2,474
LESS: Other Accounts Payable (Nonoperating)	0	(I)	0		0
LESS:	0	(J)	0		0
<b>Unreserved Fund Balance, 07/01/2009</b>	2,173,249	(K)	0		2,173,249 **

**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: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Revolving Trust Fund  
**LAS/PBS Fund Number:** 2600

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Fund Balance not reserved for FCO  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation

**Budget Entity:** 75000000 - All Budget Entities

**Fund:** 2648 - Special Employment Security Administration Trust Fund

### Adjustments

**B4 - BEG FUND BAL NON CF OP CAT ACCRUALS:** Beginning fund balance included accruals related to Non Certified Forward Operating Categories

**B5 - FCO NOT RESERVED:** Fund Balance not reserved for Fixed Capital Outlay

**B6 - PRIOR YEAR FCO:** Prior Year Fixed Capital Outlay Expenditures

**B7 - BEG FUND BAL ADJUST TO INVESTMENT:** Adjustment to Investment amounts included in Beginning Fund Balance

### Revenue Forecasting Methodology

#### **P&I transfer from UC**

<b>SFY</b>	<b>Amount per DOR</b>	<b>Type</b>	<b>SFY</b>	<b>Amount per DOR</b>	<b>Type</b>
1989	1,829,903.05	Actual	2000	5,976,990.06	Actual
1990	1,488,144.66	Actual	2001	5,934,859.22	Actual
1991	1,587,138.01	Actual	2002	6,496,876.83	Actual
1992	1,647,715.10	Actual	2003	6,427,374.69	Actual
1993	3,780,254.38	Actual	2004	7,756,012.74	Actual
1994	4,896,805.53	Actual	2005	9,032,647.05	Actual
1995	4,820,909.94	Actual	2006	11,805,031.62	Actual
1996	4,922,340.03	Actual	2007	11,639,852.35	Actual
1997	4,873,473.35	Actual	2008	12,323,417.81	Actual
1998	3,372,719.99	Actual	2009	13,815,280.11	Actual
1999	6,191,036.59	Actual	2010	12,371,100.09	Forecast
			2011	12,930,296.28	Forecast

Actual Amounts per DOR

Forecast using EXCEL "Forecast" formula

Round 2010 to 12.5 million and 2011 to 13 million

#### **Interest**

Current interest earnings is about \$11,000 per month and investment balance is not expected to increase. \$11,000 times 12 equals \$132,000.

### 5% Trust Fund Reserve

Total amount in Column A02, Section 1 - Detail of Revenues times Five Percent.

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

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the

**Fund Name and Number :** Special Employment Security Administration Trust Fund (2648)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 08-09 (A01)</b>	<b>Amount FY 09-10 (A02)</b>	<b>Amount FY 10-11 (A03)</b>	<b>Confirmed By/Date/Phone Number</b>
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
62-DMA, 2261 (About Face/Forward March)	100778		2,000,000		Kathy Shank/Oct 12/823-0206

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2648 - Special Employment Security Administration Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Unemployment Insurance program, penalty and interest from employers	5,628,102	3,412,257	1,485,637
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>5,628,102</b>	<b>3,412,257</b>	<b>1,485,637</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Special Employment Security Administration Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2648

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	200,598	(A)	0		200,598
ADD: Other Cash (See Instructions)	0	(B)	0		0
ADD: Investments	4,391,962	(C)	0		4,391,962
ADD: Outstanding Accounts Receivable	1,794,092	(D)	0		1,794,092
ADD: Anticipated Grants Receivables	87,877	(E)	0		87,877
<b>Total Cash plus Accounts Receivable</b>	<b>6,474,529</b>	(F)	<b>0</b>		<b>6,474,529</b>
LESS: Allowances for Uncollectibles	0	(G)	0		0
LESS: "A" Carry Forwards	53,224	(H)	0		53,224
LESS: "B" Carry Forwards	288,188	(H)	0		288,188
LESS: Approved "FCO" Certified Forwards	199,460	(H)	0		199,460
LESS: Other Accounts Payable (Nonoperating)	305,555	(I)	0		305,555
LESS: Budget Entity Transfer	0	(J)	0		0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>5,628,102</b>	(K)	<b>0</b>		<b>5,628,102</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Special Employment Security Administration Trust Fund  
**LAS/PBS Fund Number:** 2648

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009 5,739,685 (A)

**Add/Subtract:**

Prior year financial statement adjustments 0 (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances 87,877 (C)

Fund Balance not reserved for FCO (199,460) (C)

\_\_\_\_\_ \_\_\_\_\_ (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 5,628,102 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 5,628,102 (E)

**DIFFERENCE:** 0 (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2765 - Unemployment Compensation Benefit Trust Fund

### **Adjustments**

**D5 - PROPRIETARY FUND COMBINATION:** The Unemployment Compensation Funds are presented in a single column in the CAFR. The equity in both funds will be netted to yield a positive ending equity.

**G2 - CHANGE TO LONG TERM LIABILITY:** The net change to amounts in the Long Term Liability General Ledger Code 48800.

### **Revenue Forecasting Methodology**

**Unemployment Federal Receipts:** Estimates from Unemployment Compensation Program Office and historical trends.

**Unemployment Advances:** Data from the July 2009 unemployment forecast adopted by the Florida Economic Estimating Conference.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2765 - Unemployment Compensation Benefit Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2008 - 2009	FY 2009 - 2010	FY 2010 - 2011
Unemployment Insurance Tax Collections	151,307,125		
(UI is a joint state and federal program			
and funds are restricted by laws at both			
state and federal level)			
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>151,307,125</b>	<b>-</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Unemployment Compensation Benefit Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2765

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>338,090,018</b>	(A)	<b>0</b>		<b>338,090,018</b>
ADD: Other Cash (See Instructions)	3,138,289	(B)	0		3,138,289
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	114,366,659	(D)	0		114,366,659
ADD: Anticipated Grants Receivables	0	(E)	0		0
<b>Total Cash plus Accounts Receivable</b>	<b>455,594,966</b>	(F)	<b>0</b>		<b>455,594,966</b>
LESS: Allowances for Uncollectibles	21,904,189	(G)	0		21,904,189
LESS: "A" Carry Forwards	0	(H)	0		0
LESS: "B" Carry Forwards	0	(H)	0		0
LESS: Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	606,799,160	(I)	0		606,799,160
LESS: Proprietary Fund Combination	(324,415,508)	(J)	0		(324,415,508)
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>151,307,125</b>	(K)	<b>0</b>		<b>151,307,125</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Unemployment Compensation Benefit Trust Fund  
**LAS/PBS Fund Number:** 2765

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Long Term Unearned Revenue  (C)

Proprietary Fund Combination  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 NARRATIVE

**Budget Period: 2010 - 2011**

**Department:** Agency for Workforce Innovation  
**Budget Entity:** 75000000 - All Budget Entities  
**Fund:** 2767 - Unemployment Compensation Clearing Trust Fund

### **Adjustments**

**D5 - PROPRIETARY FUND COMBINATION:** The Unemployment Compensation Funds are presented in a single column in the CAFR. The equity in both funds will be netted to yield a positive ending equity.

### **Revenue Forecasting Methodology**

**Unemployment Taxes:** Data from the July 2009 unemployment forecast adopted by the Florida Economic Estimating Conference. Penalty/Interest and Fees are included. See Fund 2648/75200100 for Penalty/Interest forecasting method. Fees are based on actual year.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	Agency for Workforce Innovation
<b>Budget Entity:</b>	Unemployment Compensation Clearing Trust Fund
<b>LAS/PBS Fund Number:</b>	*** All ***
	2767

	Balance as of 6/30/2009		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	841,874	(A)	0		841,874
ADD: Other Cash (See Instructions)	1,337,618	(B)	0		1,337,618
ADD: Investments	0	(C)	0		0
ADD: Outstanding Accounts Receivable	550,919,170	(D)	0		550,919,170
ADD: Anticipated Grants Receivables	0	(E)	0		0
<b>Total Cash plus Accounts Receivable</b>	553,098,662	(F)	0		553,098,662
LESS: Allowances for Uncollectibles	226,905,979	(G)	0		226,905,979
LESS: "A" Carry Forwards	0	(H)	0		0
LESS: "B" Carry Forwards	0	(H)	0		0
LESS: Approved "FCO" Certified Forwards	0	(H)	0		0
LESS: Other Accounts Payable (Nonoperating)	1,777,175	(I)	0		1,777,175
LESS: Proprietary Fund Combination	324,415,508	(J)	0		324,415,508
<b>Unreserved Fund Balance, 07/01/2009</b>	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: 2010 - 2011**

**Department Title:** Agency for Workforce Innovation  
**Trust Fund Title:** Unemployment Compensation Clearing Trust Fund  
**LAS/PBS Fund Number:** 2767

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2009  (A)

**Add/Subtract:**

Prior year financial statement adjustments  (B)

**Other Adjustment(s):**

Anticipated grant receivables for encumbrances  (C)

Proprietary Fund Combination  (C)

\_\_\_\_\_  (C)

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

**UNRESERVED FUND BALANCE, SCHEDULE IC**  (E)

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**