

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
10 1 000503 DEPT OF ELDER AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	85,466,115.13
16200 001517	DUE FROM STATE FUNDS, WITHIN DEPART.	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	3,263.20-
100092	G/A-ALZHEIMER'S RESP/PROJ	0.00
100092 CF	G/A-ALZHEIMER'S RESP/PROJ	1,578,869.32-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	5,535,599.19-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633 CF	PUBLIC GUARDIAN CONTR. SVC	159,375.69-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	3,957.39-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	227,435.44-
102011	G/A-LOCAL SVCS PROGRAMS	0.00
102011 CF	G/A-LOCAL SVCS PROGRAMS	434,833.35-
103566	LONG TERM CARE OMBUD CNCL	0.00
103566 CF	LONG TERM CARE OMBUD CNCL	2,859.37-
	** GL 31100 TOTAL	7,946,192.95-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	9,573.19-
040000 CF	EXPENSES	23,208.63-
100547	G/A-COMMUNITY CARE/ELDERLY	8,200.01-
101555	HOME/COMM SERVICES WAIVER	0.00
101555 CF	HOME/COMM SERVICES WAIVER	8,511,627.01-
101557	ALF WAIVER	0.00
101557 CF	ALF WAIVER	2,646,249.27-
103566	LONG TERM CARE OMBUD CNCL	16.00-
103566 CF	LONG TERM CARE OMBUD CNCL	16.00-
109970	NURSNG HOME DIVRSN WAIVER	0.00
109970 CF	NURSNG HOME DIVRSN WAIVER	15,027,031.62-
	** GL 35300 TOTAL	26,225,921.73-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	69,054.66-

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 JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
 10 1 000503 DEPT OF ELDER AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	48,975,868.68-
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
140080 07	G/A-SENIOR CITIZEN CENTERS	0.00
140080 08	G/A-SENIOR CITIZEN CENTERS	0.00
	** GL 55600 TOTAL	0.00
58100	COMMITTED FUND BALANCE	
140080 07	G/A-SENIOR CITIZEN CENTERS	1,077,940.80-
140080 08	G/A-SENIOR CITIZEN CENTERS	1,171,136.31-
	** GL 58100 TOTAL	2,249,077.11-
94100	ENCUMBRANCES	
140080 07	G/A-SENIOR CITIZEN CENTERS	0.14
140080 08	G/A-SENIOR CITIZEN CENTERS	314,108.93
	** GL 94100 TOTAL	314,109.07
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140080 07	G/A-SENIOR CITIZEN CENTERS	0.14-
140080 08	G/A-SENIOR CITIZEN CENTERS	314,108.93-
	** GL 98100 TOTAL	314,109.07-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 021039 ADMINISTRATIVE TRUST FUND DEPT OF ELDER AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,068,077.35
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000799	DUE FROM FEDERAL GOVERNMENT	156,073.46
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,528.35-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633 CF	PUBLIC GUARDIAN CONTR. SVC	20,950.04-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	105,430.34-
	** GL 31100 TOTAL	128,908.73-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,323.70-
181011	TR/AGY/PUB HLTH-SOC WLF AG	17,041.35-
210021	SOUTHWOOD SRC	4,498.87-
	** GL 35300 TOTAL	22,863.92-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	543.93-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,071,834.23-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 021065 ADMINISTRATIVE TF-ELDER AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
 20 2 122022 DEA TOBACCO SETTLEMENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,953,717.74
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	5,198,198.42
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
140080	09 G/A-SENIOR CITIZEN CENTERS	0.00
	** GL 55600 TOTAL	0.00
58100 140080	COMMITTED FUND BALANCE 09 G/A-SENIOR CITIZEN CENTERS	8,151,916.16-
94100 140080	ENCUMBRANCES 09 G/A-SENIOR CITIZEN CENTERS	5,544,520.78
98100 140080	BUDGETARY FND BAL RESERVED/ENCUMBRANCE 09 G/A-SENIOR CITIZEN CENTERS	5,544,520.78-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 200001 HURRICANE ANDREW DISASTER RELIEF TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 261001 FEDERAL GRANTS TRUST FUND - DVA/DEA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,082,492.70
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
103566	LONG TERM CARE OMBUD CNCL	0.00
103566 CF	LONG TERM CARE OMBUD CNCL	0.00
	** GL 16200 TOTAL	0.00
16300 001510	DUE FROM OTHER DEPARTMENTS	347,916.01
16400 000700	DUE FROM FEDERAL GOVERNMENT	6,302,741.14
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	2,025.75-
040000	EXPENSES	283.03
040000 CF	EXPENSES	88,624.35-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	1,321.60-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	88,230.67-
100570	G/A-HOME ENERGY ASSISTANCE	0.00
100570 CF	G/A-HOME ENERGY ASSISTANCE	1,315,901.30-
100604	G/A-OLDER AMERICANS ACT	0.00
100604 CF	G/A-OLDER AMERICANS ACT	3,041,066.03-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	14,913.65-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	2,668,629.08-
103566	LONG TERM CARE OMBUD CNCL	896.78
103566 CF	LONG TERM CARE OMBUD CNCL	9,268.66-
109904	G/A-OLD AMER ACT-ARRA 2009	0.00
109904 CF	G/A-OLD AMER ACT-ARRA 2009	151,985.93-
	** GL 31100 TOTAL	7,380,787.21-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
030000	OTHER PERSONAL SERVICES	2,025.75
030000 CF	OTHER PERSONAL SERVICES	2,025.75-
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 35100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
 20 2 261001 FEDERAL GRANTS TRUST FUND - DVA/DEA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	644.40-
040000 CF	EXPENSES	491.26-
100777 CF	CONTRACTED SERVICES	365.75-
103566	LONG TERM CARE OMBUD CNCL	39.20-
103566 CF	LONG TERM CARE OMBUD CNCL	1,051.35-
	** GL 35300 TOTAL	2,591.96-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	14,336.00-
38900	DEFERRED REVENUES	
000700		30,904.57-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	304,530.11-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 339118 GRANTS & DONATIONS TRUST FUND-DEA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	220,413.17
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	2.40-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	220,410.77-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
20 2 516011 OPERATION & MAINTENANCE TF DEPT OF ELDER AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	8,000.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	271,991.46
16400 000700	DUE FROM FEDERAL GOVERNMENT	1,767,095.88
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	32,568.70-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547	CF G/A-COMMUNITY CARE/ELDERLY	253,693.61-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	22,444.85-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	98,932.70-
	** GL 31100 TOTAL	407,639.86-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	499.80-
040000	EXPENSES	0.00
040000	CF EXPENSES	399.85-
	** GL 35300 TOTAL	899.65-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	3.07-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	25,700.22-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,612,844.54-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
74 8 516011 DOEA REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
80 9 000001 GENERAL FIXED ASSETS ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,275,673.30
040000	EXPENSES	233,009.17
060000	OPERATING CAPITAL OUTLAY	324,530.86
100007	AAS TRAINING & EDUCATION	11,675.92-
100096	G/A-ALZ DISEASE PROJ/SRVC	57,187.33-
100250	G/A-ALZHEIMER/RESPITE SVCS	26,391.98-
100463	CATEGORY NAME NOT ON TITLE FILE	29,106.00-
100547	G/A-COMMUNITY CARE/ELDERLY	506,124.06-
100548	G/A-HOME CARE/ELDERLY	42,299.00-
100570	G/A-HOME ENERGY ASSISTANCE	964.00-
100604	G/A-OLDER AMERICANS ACT	281,759.67-
100633	PUBLIC GUARDIAN CONTR. SVC	4,999.78
100778	G/A-CONTRACTED SERVICES	79,517.99-
100918	ALF STAFF TRAINING	30,050.56-
102011	G/A-LOCAL SVCS PROGRAMS	4,899.00
103550	CATEGORY NAME NOT ON TITLE FILE	40,610.46-
103566	LONG TERM CARE OMBUD CNCL	384,987.02
105000	CATEGORY NAME NOT ON TITLE FILE	3,693.10-
210014	OTHER DATA PROCESSING SVCS	92,409.08-
	** GL 27600 TOTAL	2,026,309.98
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,831,865.50-
040000	EXPENSES	106,458.21-
060000	OPERATING CAPITAL OUTLAY	74,158.83-
100007	AAS TRAINING & EDUCATION	3,265.59-
100096	G/A-ALZ DISEASE PROJ/SRVC	3,263.38-
100250	G/A-ALZHEIMER/RESPITE SVCS	1,498.49-
100547	G/A-COMMUNITY CARE/ELDERLY	3,316.88
100604	G/A-OLDER AMERICANS ACT	52,645.86-
100633	PUBLIC GUARDIAN CONTR. SVC	4,797.56-
100778	G/A-CONTRACTED SERVICES	6,056.40-
100918	ALF STAFF TRAINING	845.84-
103550	CATEGORY NAME NOT ON TITLE FILE	1,409.80-
103566	LONG TERM CARE OMBUD CNCL	464,035.64
210014	OTHER DATA PROCESSING SVCS	10,569.71-
	** GL 27700 TOTAL	1,629,482.65-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	396,827.33-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

650000 DEPARTMENT OF ELDER AFFAIRS  
90 9 000002 GENERAL LONG TERM DEBT ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	634,161.22-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	1,840,059.68-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	2,474,220.90
	*** FUND TOTAL	0.00 E

**Schedule I Series – Department Level**

Administrative Trust Fund - 2021

- Schedule I Narratives
- Schedule I Inter-Agency Transfer Form
- Schedule IA Detail of Fees and Related Program Costs
- Schedule IC Reconciliation of Unreserved Fund Balance
- Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Tobacco Settlement Trust Fund – 2122

- Schedule I Narratives
- Schedule I Inter-Agency Transfer Form
- Schedule IA Detail of Fees and Related Program Costs
- Schedule IC Reconciliation of Unreserved Fund Balance
- Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Federal Grants Trust Fund – 2261

- Schedule I Narratives
- Schedule I Inter-Agency Transfer Form
- Schedule IC Reconciliation of Unreserved Fund Balance
- Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Grants and Donations Trust Fund – 2339

- Schedule I Narratives
- Schedule IC Reconciliation of Unreserved Fund Balance
- Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Operations and Maintenance Trust Fund – 2516

- Schedule I Narratives
- Schedule IC Reconciliation of Unreserved Fund Balance
- Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

## SCHEDULE 1 - NARRATIVE

Budget Period: 2012 – 2013

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Administrative Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2021

### Revenue Forecasting Methodology

In Section I, Column A02 & A03, all lines in category 000799 and 001599 reflect estimates for department wide indirect earnings directly deposited into Administrative TF at an approved rate of 21.30%.

Revenue projections for Section I, line 4, A02 and A03 are based upon a schedule provided to the Public Guardianship by Dept. of Financial Services on anticipated abandoned property activity.

In Section I, line 2, Florida Statute 744.1083(2) provided for annual registration fees through the Public Guardianship Office.

Revenue projections in Section I, A02 & A03, line 1 & 3 are based upon past history – straight lined projections. Florida Statute 400.452 provides for these fees.

### 5% State Trust Fund Reserve

In Section II, line 5 column A03 is computed based on estimate receipts in column A02.

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

**Agency Name Department of Elder Affairs**

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 :** Administrative Trust Fund - 2021

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 10-11 (A01)</b>	<b>Amount FY 11-12 (A02)</b>	<b>Amount FY 12-13 (A03)</b>	<b>Confirmed By</b>
Department of Financial Services	001500	556,564.00	683,306.00	154,208.00	Karen Towels

<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				



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

**Department:** Department of Elder Affairs **Budget Period: 2012 - 2013**  
**Program:** Administrative Trust Fund  
**Fund:** 2021

**Specific Authority:** 400.452; 744.1083; 744.534  
**Purpose of Fees Collected:** Public Records Request Fees; Telephone Admin Fees; Public Guardianship Registration Fees; Public Guardianship Abandon Property

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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2010 - 2011</b>	<b>FY 2011 - 2012</b>	<b>FY 2012 - 2013</b>
<b>Receipts:</b>			
Public Records Request Fees	3,653	3,700	3,700
Telephone Admin Fees	63	65	65
Indirect Earnings	2,682,353	2,682,353	2,682,353
Public Guardian Registration Fees	21,645	22,000	22,000
Public Guardianship Abandon Property	556,564	683,306	154,208
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,264,277</b>	<b>3,391,424</b>	<b>2,862,326</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<b>Direct Costs:</b>			
Salaries and Benefits	1,895,977	1,917,383	1,917,383
Other Personal Services	421,141	491,484	491,484
Expenses	278,699	442,738	442,738
Operating Capital Outlay	939	900	900
Contracted Services	523,290	653,464	653,464
Data Processing	47,492	47,500	47,500
<b>Total Full Costs to Line (B) - Section III</b>	<b>3,167,539</b>	<b>3,553,469</b>	<b>3,553,469</b>

Basis Used: \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	3,264,277	2,862,326
TOTAL SECTION II	(B)	3,167,539	3,553,469
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>96,738</b>	<b>(691,143)</b>

**EXPLANATION of LINE C:**

Deficits in the estimated and requested columns, Section III-Summary, will be covered by the unreserved fund bal

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2012 - 2013</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affairs</b>
<b>Budget Entity:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Departmental Level</b>
	<b>2021</b>

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,068,077.35	(A)		2,068,077.35
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	156,073.46	(D)		156,073.46
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>2,224,150.81</b>	(F)		2,224,150.81
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	130,232.43	(H)		130,232.43
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	22,084.15	(I)		22,084.15
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2011</b>	<b>2,071,834.23</b>	(K)		<b>2,071,834.23</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Department Title:</b>	<u>Budget Period: 2012 - 2013</u> <u>Department of Elder Affairs</u>
<b>Trust Fund Title:</b>	<u>Administrative Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2021</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/11**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="2,071,834.23"/> (A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
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A/P not C/F-Operating Categories	<input type="text" value="4,498.87"/> (D)
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A/P not C/F-Non-Operating Categories	<input type="text"/> (D)
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<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="2,076,333.10"/> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="(2,076,333.10)"/> (F)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2012 – 2013**

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Tobacco Settlement Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2122

### Revenue Forecasting Methodology

The revenue forecast is based on the remaining fixed capital outlay appropriation and anticipated spending.

### 5% State Trust Fund Reserve

The Tobacco Settlement Trust Fund revenue is exempt from the 5% reserve requirement.

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

**Agency Name Department of Elder Affairs**

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 :** Tobacco Settlement Trust Fund - 2122

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 10 -11 (A01)</b>	<b>Amount FY 11-12 (A02)</b>	<b>Amount FY 12-13 (A03)</b>	<b>Confirmed By</b>
Department of Financial Services	001500	4,000,000.00			Karen Towels

<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: 2011 - 2012</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affairs</b>
<b>Budget Entity:</b>	<b>Tobacco Settlement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2122</b>

	Balance as of 6/30/2011		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$ 2,953,717.74	(A)			\$ 2,953,717.74
ADD: Other Cash (See Instructions)		(B)			
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable		(D)			
ADD: Anticipated FCO Revenue	\$ 3,968,267.05	(E)			
<b>Total Cash plus Accounts Receivable</b>	\$ 6,921,984.79	(F)			\$ 6,921,984.79
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Certified Forwards		(H)			
Approved "B" Certified Forwards		(H)			
Approved "FCO" Certified Forwards	\$ 6,921,984.79	(H)			\$ 6,921,984.79
LESS: Other Accounts Payable (Nonoperating)		(I)			
LESS: _____		(J)			
<b>Unreserved Fund Balance, 07/01/2011</b>	\$ -	(K)			\$ - **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Budget Period:</b>	<b>2012 - 2013</b>
<b>Department Title:</b>	Department of Elder Affairs
<b>Trust Fund Title:</b>	Tobacco Settlement Trust Fund
<b>LAS/PBS Fund Number:</b>	2122

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/11**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="2,953,717.74"/> (A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text" value="0.00"/> (B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="(6,921,984.79)"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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Anticipated FCO Revenues	<input type="text" value="3,968,267.05"/> (D)
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<input type="text"/> (D)
--------------------------

<input type="text"/> (D)
--------------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="0.00"/> (F)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**



## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2012 – 2013**

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Federal Grants Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2261

### Revenue Forecasting Methodology

- The Revenue Forecasting Methodology is based upon available grants and spending authority for the fiscal year.
- The amount in A01, Section III, line 01, prior year certified forward adjustment, represents the difference in what was requested in certified forwards and what was paid out.
- The amount in A01, Section III, line 02, is the accounts payable not certified forward at 06/30/10.

### 5% State Trust Fund Reserve

- The Federal Grants Trust Fund is exempt from 5% reserve because it is all federal monies.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2012 - 2013</b>
<b>Trust Fund Title:</b>	Department of Elder Aff:
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	65000000 Department Level
	2261

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,082,493	(A)	0	1,082,493
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	6,650,657	(D)	0	6,650,657
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>7,733,150</b>	(F)	<b>0</b>	<b>7,733,150</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	7,382,684	(H)	0	7,382,684
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: Deferred Revenue	30,905	(J)	0	30,905
<b>Unreserved Fund Balance, 07/01/11</b>	<b>319,561</b>	(K)	<b>0</b>	<b>319,561</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.

Office of Policy and Budget - July 2011

304,530.11 Unreserved F/B per Trial Balance 07/01/11

15,030.86 AP not CF - operating

319,560.93 adjusted unreserved fund balance

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

<b>Department Title:</b>	<u>Budget Period: 2012 - 2013</u> <u>Department of Elder Affairs</u>
<b>Trust Fund Title:</b>	<u>Federal Grants Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2261</u>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/11**

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="304,530"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/>	(B)
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**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/>	(D)
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A/P not C/F-Operating Categories	<input type="text" value="695"/>	(D)
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Compensated Absences	<input type="text" value="14,336"/>	(D)
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<input type="text"/>	(D)
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<input type="text"/>	(D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="319,561"/>	(E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="319,561"/>	(F)
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<b>DIFFERENCE:</b>	<input type="text" value="0"/>	(G)*
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**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2012 - 2013**

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Grants and Donations Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2339

### Revenue Forecasting Methodology

The Grants and Donations Trust Fund serve as the depository for private grant funds and donations received by the department. Donations have been estimated based on past contributions to support specific initiatives sponsored by the Department. Donations received are used only as specified by the contributor. Columns A02/A03 is projected based on actual donations received in the prior year.

### 5% State Trust Fund Reserve

The amount that is included in Column A03 is calculated against an estimate of donations and private grant funds to be collected in A01 and A02.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2012 - 2013</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affairs</b>
<b>Budget Entity:</b>	<b>Grants and Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>65000000</b>
	<b>2339</b>

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	220,413	(A)		220,413
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	220,413	(F)		220,413
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	2	(I)		2
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2011</b>	220,411	(K)		220,411 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

<b>Department Title:</b>	<b>Budget Period: 2012 - 2013</b>
	<b>Department of Elder Affairs</b>
<b>Trust Fund Title:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-11  (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**

(C)

(C)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 - NARRATIVE

**Budget Period: 2012 – 2013**

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Operations & Maintenance Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2516

### Revenue Forecasting Methodology

The Operations & Maintenance Trust Fund serves as the depository for the department's Medicaid grants. The revenue displayed in A02 and A03 are estimated amounts consisting of Title XIX Medicaid funding based on the prior year's activity and known programmatic requirements.

### Non-Operating Negative Expenditure

The amount in A01, Section II, line 03, is an accounts payable transfer not certified forward at 06/30/10.

### 5% State Trust Fund Reserve

The revenue within the Operations & Maintenance Trust Fund is federal dollars transferred in from AHCA, and/or excluded from the 5% reserve requirement.

### Double Budget Authority

Medicaid Waiver Programs in special categories 101555, 101557, 107040, 109970 and 109971 contain double budget. Services to clients in these specific waivers are funded in both the Department of Elder Affairs and the Agency for Health Care Administration. The Department provides State match, whereby Title XIX support for these programs remains with the Agency for Health Care Administration. Adjustments in Section II represent the portion for client services, with authority for Medicaid Waiver case management contracts remaining with the department.

### Inter-Agency Transfer In

Revenues are transferred in from AHCA by processing, through the Comptroller, as an automated transaction going directly into category 000700 (federal). Because of this, we have revenues in category 000700 for columns A02 and A03.

### Service Charge to General Revenue 8%

Section II, A01, Line 05, represents an 8% service charge for interest on the Revolving Fund. All other Federal revenue in the Operations & Maintenance Trust Fund is exempt from the service charge to General Revenue.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2012 - 2013</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Aff</b>
<b>Budget Entity:</b>	<b>Federal Operations and Maintenance Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>65000000000</b>
	<b>2516</b>

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	271,991.00	(A)		
ADD: Cash on Hand	8,000.00	(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	1,767,096.00	(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>2,047,087.00</b>	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	408,540.00	(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: GR Service Charges	3.00	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/11</b>	<b>1,638,544.00</b>	(K)	-	1,638,544.00 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2012 - 2013**

<b>Department Title:</b>	<b>Department of Elder Affairs</b>
<b>Trust Fund Title:</b>	<b>Federal Operation and Mangement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2516</b>

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/11**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,612,844.00"/> (A)
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<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
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**Add/Subtract Statewide Financial Statement (SWFS)Adjustments :**

SWFS Adjustment #1 Prior Year Financial Adjustment	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
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A/P not C/F-Operating Categories	<input type="text"/> (D)
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Compensated Absences	<input type="text" value="25,700.00"/> (D)
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<input type="text"/> (D)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="1,638,544.00"/> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="1,638,544.00"/> (F)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**