

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	10,747,031.56
16200 001517	DUE FROM STATE FUNDS, WITHIN DEPART.	1.10-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	381.16-
040000 CF	EXPENSES	8,854.20-
100096	G/A-ALZ DISEASE PROJ/SRVC	0.00
100096 CF	G/A-ALZ DISEASE PROJ/SRVC	1,155,094.83-
100250	G/A-ALZHEIMER/RESPITE SVCS	0.00
100250 CF	G/A-ALZHEIMER/RESPITE SVCS	502,940.16-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	2,486,046.87-
100604	G/A-OLDER AMERICANS ACT	0.00
100604 CF	G/A-OLDER AMERICANS ACT	43,795.50-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633 CF	PUBLIC GUARDIAN CONTR. SVC	230,270.04-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,434.94-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	272,661.96-
102011	G/A-LOCAL SVCS PROGRAMS	0.00
102011 CF	G/A-LOCAL SVCS PROGRAMS	170,148.76-
	** GL 31100 TOTAL	4,875,628.42-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	62,566.54-
040000 CF	EXPENSES	9.30-
100547	G/A-COMMUNITY CARE/ELDERLY	18,938.35-
100777	CONTRACTED SERVICES	106.50-
100777 CF	CONTRACTED SERVICES	3,514.30-
101555	HOME/COMM SERVICES WAIVER	0.00
101555 CF	HOME/COMM SERVICES WAIVER	2,743,501.67-
101557	ALF WAIVER	0.00
101557 CF	ALF WAIVER	1,611,814.92-
101560	ALZHEIMER'S MED WAIVER	0.00
101560 CF	ALZHEIMER'S MED WAIVER	455,229.82-
103566	LONG TERM CARE OMBUD CNCL	48.00-
	** GL 35300 TOTAL	4,895,729.40-

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 JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	576.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	975,096.64-
94100	ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	1,792.00
103566 CF	LONG TERM CARE OMBUD CNCL	293.00
140080 07	G/A-SENIOR CITIZEN CENTERS	3,413,884.69
140080 08	G/A-SENIOR CITIZEN CENTERS	7,492,761.86
	** GL 94100 TOTAL	10,908,731.55
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	OPERATING CAPITAL OUTLAY	1,792.00-
103566 CF	LONG TERM CARE OMBUD CNCL	293.00-
140080 07	G/A-SENIOR CITIZEN CENTERS	3,413,884.69-
140080 08	G/A-SENIOR CITIZEN CENTERS	7,492,761.86-
	** GL 98100 TOTAL	10,908,731.55-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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	543,584.66
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000 CF	EXPENSES	1,179.88-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633 CF	PUBLIC GUARDIAN CONTR. SVC	32,550.28-
	** GL 31100 TOTAL	33,730.16-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	131.55-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	509,722.95-
94100 100777 CF	ENCUMBRANCES CONTRACTED SERVICES	18,243.00
98100 100777 CF	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CONTRACTED SERVICES	18,243.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	4,033,090.91
31100	ACCOUNTS PAYABLE	
100096	G/A-ALZ DISEASE PROJ/SRVC	0.00
100096 CF	G/A-ALZ DISEASE PROJ/SRVC	131,607.92-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	877,788.97-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	58,787.26-
102011	G/A-LOCAL SVCS PROGRAMS	0.00
102011 CF	G/A-LOCAL SVCS PROGRAMS	89,935.94-
	** GL 31100 TOTAL	1,158,120.09-
35300	DUE TO OTHER DEPARTMENTS	
101555	HOME/COMM SERVICES WAIVER	0.00
101555 CF	HOME/COMM SERVICES WAIVER	2,085,616.95-
101557	ALF WAIVER	0.00
101557 CF	ALF WAIVER	789,353.87-
	** GL 35300 TOTAL	2,874,970.82-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 001800	CASH ON HAND	1,627.20
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	920,890.91
16300 001510	DUE FROM OTHER DEPARTMENTS	189,155.75
16400 000700	DUE FROM FEDERAL GOVERNMENT	14,927,956.61
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	78.20-
040000 CF	EXPENSES	12,510.48-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	68,909.90-
100570	G/A-HOME ENERGY ASSISTANCE	0.00
100570 CF	G/A-HOME ENERGY ASSISTANCE	443,154.15-
100604	G/A-OLDER AMERICANS ACT	0.00
100604 CF	G/A-OLDER AMERICANS ACT	13,403,711.75-
100777	CONTRACTED SERVICES	10,567.83-
100777 CF	CONTRACTED SERVICES	26,020.76-
100778	G/A-CONTRACTED SERVICES	34,145.34-
100778 CF	G/A-CONTRACTED SERVICES	960,340.73-
101044	HURRICANE RECOVERY AND RELIEF	0.00
101044 CF	HURRICANE RECOVERY AND RELIEF	34,983.46-
103566	LONG TERM CARE OMBUD CNCL	908.00
103566 CF	LONG TERM CARE OMBUD CNCL	27,140.03-
	** GL 31100 TOTAL	15,020,654.63-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	7,525.72-
040000 CF	EXPENSES	6,711.87-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	2,232.46-
103566	LONG TERM CARE OMBUD CNCL	72.34-
103566 CF	LONG TERM CARE OMBUD CNCL	3,416.89-
	** GL 35300 TOTAL	19,959.28-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600 180200	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP	7,935.76-
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	10,910.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	980,170.80-
94100	ENCUMBRANCES	
040000	EXPENSES	243.00
100777 CF	CONTRACTED SERVICES	1,613.40
103566	LONG TERM CARE OMBUD CNCL	62.42
	** GL 94100 TOTAL	1,918.82
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	243.00-
100777 CF	CONTRACTED SERVICES	1,613.40-
103566	LONG TERM CARE OMBUD CNCL	62.42-
	** GL 98100 TOTAL	1,918.82-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	216,833.62
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	1.29-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	216,832.33-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	10,000.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,700,854.34
16400 000700	DUE FROM FEDERAL GOVERNMENT	1,047,561.18
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	12,885.68-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547 CF	G/A-COMMUNITY CARE/ELDERLY	241,293.73-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	3,283.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	122,953.58-
	** GL 31100 TOTAL	380,415.99-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	5,672.06-
040000 CF	EXPENSES	6,912.49-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	3,494.51-
181011	TR/AGY/PUB HLTH-SOC WLF AG	17,250.28-
	** GL 35300 TOTAL	33,329.34-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	12,190.24-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	6,908.00-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	2,325,571.95-
94100	ENCUMBRANCES	
040000	EXPENSES	1,272.07
100777	CONTRACTED SERVICES	332.42
	** GL 94100 TOTAL	1,604.49

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,272.07-
100777	CONTRACTED SERVICES	332.42-
	** GL 98100 TOTAL	1,604.49-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

650000 DEPARTMENT OF ELDER AFFAIRS  
74 8 516011 DOEA REVOLVING FUND

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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	2,364,474.45
040000	EXPENSES	221,137.62
060000	OPERATING CAPITAL OUTLAY	470,923.43
100007	AAS TRAINING & EDUCATION	40.92
100096	G/A-ALZ DISEASE PROJ/SRVC	55,516.95-
100250	G/A-ALZHEIMER/RESPITE SVCS	24,388.98-
100547	G/A-COMMUNITY CARE/ELDERLY	504,776.57-
100548	G/A-HOME CARE/ELDERLY	27,385.00-
100570	G/A-HOME ENERGY ASSISTANCE	964.00-
100604	G/A-OLDER AMERICANS ACT	250,837.56-
100633	PUBLIC GUARDIAN CONTR. SVC	8,583.78
100778	G/A-CONTRACTED SERVICES	76,786.99-
100918	ALF STAFF TRAINING	24,957.52-
103550	G/A-ST LEGAL IMP ASST GNTS	37,140.26-
103566	LONG TERM CARE OMBUD CNCL	215,000.20
105000	CATEGORY NAME NOT ON TITLE FILE	3,693.10-
210014	OTHER DATA PROCESSING SVCS	87,445.88-
	** GL 27600 TOTAL	2,186,267.59
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,459.83
040000	EXPENSES	175,787.03-
060000	OPERATING CAPITAL OUTLAY	308,481.82-
100007	AAS TRAINING & EDUCATION	11,444.67-
100096	G/A-ALZ DISEASE PROJ/SRVC	4,933.76-
100250	G/A-ALZHEIMER/RESPITE SVCS	3,501.49-
100463	CIRTS	29,106.00-
100547	G/A-COMMUNITY CARE/ELDERLY	180,641.11-
100548	G/A-HOME CARE/ELDERLY	14,914.00-
100604	G/A-OLDER AMERICANS ACT	94,522.32-
100633	PUBLIC GUARDIAN CONTR. SVC	2,902.05-
100778	G/A-CONTRACTED SERVICES	7,574.73-
100918	ALF STAFF TRAINING	4,907.88-
103550	G/A-ST LEGAL IMP ASST GNTS	4,880.00-
103566	LONG TERM CARE OMBUD CNCL	80,210.17-
210014	OTHER DATA PROCESSING SVCS	15,532.91-
	** GL 27700 TOTAL	936,880.11-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,249,387.48-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	503,461.00-
48600 000000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	2,119,090.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,622,551.00
	*** FUND TOTAL	0.00 E

## DEPARTMENT OF ELDER AFFAIRS

### 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 IB	Detail of Unreserved Fund Balances
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 IB	Detail of Unreserved Fund Balances
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 IB	Detail of Unreserved Fund Balances
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 IB	Detail of Unreserved Fund Balances
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 I	Inter-Agency Transfer Form
Schedule IB	Detail of Unreserved Fund Balances
Schedule IC	Reconciliation of Unreserved Fund Balance
Schedule IC	Reconciliation of Beginning Trial Balance to Schedule IC

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Elder Affairs

**Trust Fund Title:** Administrative Trust Fund

**Budget Entity:** 65000000

**LAS/PBS Fund Number:** 2021

### Revenue Forecasting Methodology

Revenue projections for A02 & A03, line 1,3, 7 are based upon past history – straight lined projections. Florida Statute 400.452 provides for these fees.

Revenue projections A02 & A03, line 5 is based upon schedule provided to the Public Guardianship by Department of Financial Services on anticipated abandoned property activity; Florida Statute 744.534

Column A03, line 11 reflects Indirect estimates to be transferred in from the Federal Grants Trust Fund and the Operations and Maintenance Trust Fund.

### 5% State Trust Fund Reserve

Are computed based on estimate receipts in column A03.



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

**Department:** Elder Affairs **Budget Period: 2009 - 2010**  
**Program:** Administrative Trust Fund  
**Fund:** 2021

**Specific Authority:** 400.452; 744.702; 744.534  
**Purpose of Fees Collected:** Public Guardianship Abandon Property Tracking; Public Guardianship Registration Fees

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>
<u>Receipts:</u>			
<u>Public Records Request Fees</u>	95	100	100
<u>Public Guardianship Registration Fees</u>	6,915	6,900	6,900
<u>Public Guardianship Abandon Property</u>	297,173	733,000	382,000
<u>Garnishing-General Counsel</u>	3,000	0	0
<u>Telephone Administrative Fees</u>	160	60	60
<b>Total Fee Collection to Line (A) - Section III</b>	<b>307,343</b>	<b>740,060</b>	<b>389,060</b>

**SECTION II - FULL COSTS**

Direct Costs:

<u>Salaries and Benefits</u>	-		
<u>Other Personal Services</u>	21,692	55,000	108,825
<u>Expenses</u>	5,165	13,978	108,049
<u>Operating Capital Outlay</u>			
<u>Contractual Services-Public Guardianship</u>	122,266	154,816	154,816
<u>Contractual Services</u>	15,533	111,928	187,528
<b>Total Full Costs to Line (B) - Section III</b>	<b>164,656</b>	<b>335,722</b>	<b>559,218</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	307,343	740,060	389,060
<b>TOTAL SECTION II</b>	(B)	164,656	335,722	559,218
<b>TOTAL - Surplus/Deficit</b>	(C)	142,687	404,338	(170,158)

**EXPLANATION of LINE C:**

Receipts support the direct cost for 2007-2008 and 2008-2009. For 2009-2010, estimations of receipts is less than estimated operating expenditures.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Elder Affairs
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	65000000
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	543,585	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Anticipated Revenue for "B" Certified	18,243	(E)		
<b>Total Cash plus Accounts Receivable</b>	561,828	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	33,730	(H)		
Approved "B" Certified Forwards	18,243	(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	132	(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	509,723	(K)		509,723 **

**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: 2009 -2010**

<b>Department Title:</b>	<u>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:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="509,723"/> (A)
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<b>Add/Subtract:</b>	<input type="text"/> (B)
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<b>Other Adjustment(s):</b>	<input type="text"/> (C)
	<input type="text"/> (C)

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(509,723)"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="509,723"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0"/> (F)*
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**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2009 - 2010**

**Department Title:** Department of Elder Affairs

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

**Budget Entity:** 650000000

**LAS/PBS Fund Number:** 2122

### Revenue Forecasting Methodology

The revenue forecast is based upon the revenue estimating conference.

### 5% State Trust Fund Reserve

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







## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	Dept of Elder Affairs
<b>Budget Entity:</b>	Tobacco Settlement Trust Fund
<b>LAS/PBS Fund Number:</b>	65000000
	2122

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>4,033,091</b>	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	<b>4,033,091</b>	(F)		
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	<b>(4,033,091)</b>	(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>0.00</b>	(K)		<b>0.00</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: 2009 - 2010**

**Department Title:** Dept of Elder Affairs  
**Trust Fund Title:** Tobacco Settlement Trust Fund  
**LAS/PBS Fund Number:** 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008  (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**  (C)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2009 – 2010**

**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 a combination of the accounts payable not certified forward at 06/30/07 and a 6/30/07 financial statement adjustment.

### 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: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affair</b>
<b>Budget Entity:</b>	<u>FEDERAL GRANTS TRUST FUND</u>
<b>LAS/PBS Fund Number:</b>	<u>65000000 Department Level</u>
	<u>2261</u>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	920,891 (A)		920,891
ADD: Other Cash (See Instructions)	1,627 (B)		1,627
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	15,117,112 (D)		15,117,112
ADD: Anticipated Revenue for "B" Certified	1,614 (E)		1,614
<b>Total Cash plus Accounts Receivable</b>	16,041,244 (F)		16,041,244
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	14,988,224 (H)		14,988,224
Approved "B" Certified Forwards	1,614 (H)		1,614
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating) SWC	7,935 (I)		7,935
LESS: Unearned revenue	0 (J)		0
<b>Unreserved Fund Balance, 07/01/08</b>	1,043,471 (K)		1,043,471 **

**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: 2009- 2010**

<b>Department Title:</b>	Department of Elder Affairs
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity</b>	65000000 Department Level
<b>LAS/PBS Fund Number:</b>	2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 980,171 (A)

**Add/Subtract Prior Year Financial Statement Adjustments:**

Accounts Payable Non Certified Forward 51,482 (B)

Accounts Payable Adjustment 908 (B)

**Add/Subtract Other Adjustment(s):**

COMPENSATED ABSCENCES 10,910 (C)

0 (C)

0 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,043,471 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 1,043,471 (E)

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

**\*SHOULD EQUAL ZERO.**

## SCHEDULE 1 - NARRATIVE

**Budget Period: 2009-2010**

**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 serves 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 are projected based on actual donations received in the prior year.

### 5% State Trust Fund Reserve

The amount that is included in Column A02/A03 is calculated against an estimate of donations and private grant funds to be collected in FY 2008-2009 (A02) and 2009-2010 (A03).



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	Dept of Elder Affairs
<b>Budget Entity:</b>	Grants & Donations
<b>LAS/PBS Fund Number:</b>	65000000
	2339

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	216,834	(A)		
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	216,834	(F)		
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)		(I)		
LESS: rounding		(J)		
<b>Unreserved Fund Balance, 07/01/2008</b>	216,832	(K)		216,832 **

**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: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Dept of Elder Affairs</b>
<b>LAS/PBS Fund Number:</b>	<b>Grant &amp; Donations</b>
	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

**Unreserved Fund Balance Per Trial Balance, 07-01-08**  (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: 2009 – 2010**

**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 columns consisting of Title XIX Medicaid funding based on the prior year's activity and known programmatic requirements.

### 5% State Trust Fund Reserve

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

### Double Budget Authority

Medicaid Waiver Programs in special categories 101555, 101557 and 101560 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.

### Transfer With In Agency

The amount in A02, Section II, line15, represent the transfer of indirect interest Federal Grants Trust Fund. Beginning 2009-2010, these earnings will be transferred to Administrative Trust Fund.

### Service Charge to General Revenue

Federal revenue in the Operations & Maintenance Trust Fund is exempt from the service charge to General Revenue.

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I  
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 :** Operations and Maintenance Trust Fund 650000-20-2-516011

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 07-08 (A01)</b>	<b>Amount FY 08-09 (A02)</b>	<b>Amount FY 09-10 (A03)</b>	<b>Confirmed By</b>
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
Transfer within Agency - 2261 65-20-2-261001	810000	870,000	1,200,000.00		
Transfer within Agency - 2021- Admin 65-20-2-021039	810000			150,000.00	



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affai</b>
<b>Budget Entity:</b>	<b>Operations and Maintenance TF</b>
<b>LAS/PBS Fund Number:</b>	<b>65000000</b>
	<b>2516</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,700,855	(A)		1,700,855
ADD: Other Cash (See Instructions)	10,000	(B)		10,000
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	1,047,562	(D)		1,047,562
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>2,758,417</b>	(F)		<b>2,758,417</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	390,823	(H)		390,823
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	29,441	(I)		29,441
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/___</b>	<b>2,338,153</b>	(K)		<b>2,338,153</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 2008

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

<b>Department Title:</b>	<u>Budget Period: 2009 - 2010</u>
<b>Trust Fund Title:</b>	<u>Department of Elder Affairs</u>
<b>LAS/PBS Fund Number:</b>	<u>Operations and Maintenance</u>
	<u>2516</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 2,325,572.00 (A)

**Add/Subtract:**

Payable Non Certified 5,672.00 (B)

**Other Adjustment(s):**

Compensated Absenses 6,908.00 (C)

Rounding 1.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 2,338,153.00 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 2,338,153.00 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**