

## DEPARTMENT OF ELDER AFFAIRS

### Schedule I Series – Departmental Level

Opening Trial Balance as of 07/01/13

#### Administrative Trust Fund - 2021

Schedule I	Narratives
Schedule I	Inter-Agency Transfer Report on Schedule I
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 Report on Schedule I
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

650000 DEPARTMENT OF ELDER AFFAIRS

10 1 000503 DEPT OF ELDER AFFAIRS-GENERAL REVENUE  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	72,315,028.09
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
001517		0.00
31100	ACCOUNTS PAYABLE	
001800		0.00
040000	EXPENSES	458.88
040000	CF EXPENSES	698.82-
100092	G/A-ALZHEIMER'S RESP/PROJ	0.00
100092	CF G/A-ALZHEIMER'S RESP/PROJ	190,721.34-
100547	G/A-COMMUNITY CARE/ELDERLY	70.60-
100547	CF G/A-COMMUNITY CARE/ELDERLY	3,016,717.57-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633	CF PUBLIC GUARDIAN CONTR. SVC	70,356.61-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	5,341.50-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	83,473.99-
102011	G/A-LOCAL SVCS PROGRAMS	0.00
102011	CF G/A-LOCAL SVCS PROGRAMS	137,620.23-
103566	LONG TERM CARE OMBUD CNCL	0.00
103566	CF LONG TERM CARE OMBUD CNCL	124.51-
105281	LEASE/PURCHASE/EQUIPMENT	499.25-
105281	CF LEASE/PURCHASE/EQUIPMENT	8,868.26-
	** GL 31100 TOTAL	3,514,033.80-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	11,635.20-
040000	CF EXPENSES	1,263.53-
100547	G/A-COMMUNITY CARE/ELDERLY	56,173.21-
100777	CONTRACTED SERVICES	765.51-
101555	HOME/COMM SERVICES WAIVER	0.00
101555	CF HOME/COMM SERVICES WAIVER	3,210,499.59-
101557	ALF WAIVER	0.00
101557	CF ALF WAIVER	651,438.11-
103566	LONG TERM CARE OMBUD CNCL	4.56-
109970	NURSNG HOME DIVRSN WAIVER	0.00
109970	CF NURSNG HOME DIVRSN WAIVER	11,675,864.29-
109971	PROG CARE FOR THE ELDERLY	0.00
109971	CF PROG CARE FOR THE ELDERLY	747,474.52-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	24.00-
	** GL 35300 TOTAL	16,355,142.52-

650000 DEPARTMENT OF ELDER AFFAIRS

10 1 000503 DEPT OF ELDER AFFAIRS-GENERAL REVENUE

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	29,662.24-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	52,416,189.53-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	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	CAFR GENERAL FUND COMMITTED FB - CFO U	
140080	07 G/A-SENIOR CITIZEN CENTERS	0.00
140080	08 G/A-SENIOR CITIZEN CENTERS	0.00
	** GL 58100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	4,286.89
040000	CF EXPENSES	2,839.05
060000	CF OPERATING CAPITAL OUTLAY	3,023.15
100092	CF G/A-ALZHEIMER'S RESP/PROJ	1,585,784.61
100547	G/A-COMMUNITY CARE/ELDERLY	7,161.47
100547	CF G/A-COMMUNITY CARE/ELDERLY	4,726,023.36
100633	CF PUBLIC GUARDIAN CONTR. SVC	198,782.77
100777	CONTRACTED SERVICES	891.12
100777	CF CONTRACTED SERVICES	21,921.19
100778	CF G/A-CONTRACTED SERVICES	164,487.32
101555	CF HOME/COMM SERVICES WAIVER	3,590,742.92
102011	CF G/A-LOCAL SVCS PROGRAMS	691,064.34
103566	CF LONG TERM CARE OMBUD CNCL	125.00
105281	LEASE/PURCHASE/EQUIPMENT	5,119.00
105281	CF LEASE/PURCHASE/EQUIPMENT	8,384.81
109970	CF NURSNG HOME DIVRSN WAIVER	2,182,369.80
109971	CF PROG CARE FOR THE ELDERLY	2,283,556.61
140080	11 G/A-SENIOR CITIZEN CENTERS	1,620,443.08
140080	13 G/A-SENIOR CITIZEN CENTERS	500,000.00
	** GL 94100 TOTAL	17,597,006.49
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	4,286.89-
040000	CF EXPENSES	2,839.05-
060000	CF OPERATING CAPITAL OUTLAY	3,023.15-
100092	CF G/A-ALZHEIMER'S RESP/PROJ	1,585,784.61-
100547	G/A-COMMUNITY CARE/ELDERLY	7,161.47-

650000 DEPARTMENT OF ELDER AFFAIRS  
10 1 000503 DEPT OF ELDER AFFAIRS-GENERAL REVENUE  
G-L G-L ACCOUNT NAME

CAT			BEGINNING BALANCE
100547	CF	G/A-COMMUNITY CARE/ELDERLY	4,726,023.36-
100633	CF	PUBLIC GUARDIAN CONTR. SVC	198,782.77-
100777		CONTRACTED SERVICES	891.12-
100777	CF	CONTRACTED SERVICES	21,921.19-
100778	CF	G/A-CONTRACTED SERVICES	164,487.32-
101555	CF	HOME/COMM SERVICES WAIVER	3,590,742.92-
102011	CF	G/A-LOCAL SVCS PROGRAMS	691,064.34-
103566	CF	LONG TERM CARE OMBUD CNCL	125.00-
105281		LEASE/PURCHASE/EQUIPMENT	5,119.00-
105281	CF	LEASE/PURCHASE/EQUIPMENT	8,384.81-
109970	CF	NURSNG HOME DIVRSN WAIVER	2,182,369.80-
109971	CF	PROG CARE FOR THE ELDERLY	2,283,556.61-
140080	11	G/A-SENIOR CITIZEN CENTERS	1,620,443.08-
140080	13	G/A-SENIOR CITIZEN CENTERS	500,000.00-
		** GL 98100 TOTAL	17,597,006.49-
		*** FUND TOTAL	0.00

650000 DEPARTMENT OF ELDER AFFAIRS

20 2 021039 ADMINISTRATIVE TRUST FUND DEPT OF ELDER AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,293,686.51
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000799		135,462.89
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	410.00-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633	CF PUBLIC GUARDIAN CONTR. SVC	10,280.57-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	21,290.62-
	** GL 31100 TOTAL	31,981.19-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	11.31-
181011	TR/AGY/PUB HLTH-SOC WLF AG	12,361.55-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	12,400.56-
	** GL 35300 TOTAL	24,773.42-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	359.69-
38900	DEFERRED REVENUES	
000799		36,101.16-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,335,933.94-
94100	ENCUMBRANCES	
100633	CF PUBLIC GUARDIAN CONTR. SVC	18,186.41
100777	CONTRACTED SERVICES	28,209.00
100777	CF CONTRACTED SERVICES	20,977.70
	** GL 94100 TOTAL	67,373.11
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100633	CF PUBLIC GUARDIAN CONTR. SVC	18,186.41-
100777	CONTRACTED SERVICES	28,209.00-
100777	CF CONTRACTED SERVICES	20,977.70-
	** GL 98100 TOTAL	67,373.11-
	*** FUND TOTAL	0.00

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65000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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650000 DEPARTMENT OF ELDER AFFAIRS		
20 2 021065 ADMINISTRATIVE TF-ELDER AFFAIRS		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

650000 DEPARTMENT OF ELDER AFFAIRS		BEGINNING BALANCE
20 2 122022 DEA TOBACCO SETTLEMENT TRUST FUND		
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	212,689.95
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	212,689.95-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00
140080	09 G/A-SENIOR CITIZEN CENTERS	0.00
	** GL 55600 TOTAL	0.00
58100	CAFR GENERAL FUND COMMITTED FB - CFO U	
140080	09 G/A-SENIOR CITIZEN CENTERS	0.00
94100	ENCUMBRANCES	
140080	09 G/A-SENIOR CITIZEN CENTERS	0.81
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
140080	09 G/A-SENIOR CITIZEN CENTERS	0.81-
	*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2013

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650000	DEPARTMENT OF ELDER AFFAIRS	
20 2 200001	HURRICANE ANDREW DISASTER RELIEF TRUST FUND	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



650000 DEPARTMENT OF ELDER AFFAIRS

20 2 261001 FEDERAL GRANTS TRUST FUND - DVA/DEA

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	747,673.17
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	DUE FROM OTHER DEPARTMENTS	
001510		322,115.31
16400	DUE FROM FEDERAL GOVERNMENT	
000700		2,343,946.97
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	283.03
040000	CF EXPENSES	1,830.01-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547	CF G/A-COMMUNITY CARE/ELDERLY	57,511.82-
100570	G/A-HOME ENERGY ASSISTANCE	0.00
100570	CF G/A-HOME ENERGY ASSISTANCE	212,403.71-
100604	G/A-OLDER AMERICANS ACT	0.00
100604	CF G/A-OLDER AMERICANS ACT	1,274,957.12-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	11,619.77-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	366,354.68-
103566	LONG TERM CARE OMBUD CNCL	908.00
103566	CF LONG TERM CARE OMBUD CNCL	13,459.07-
	** GL 31100 TOTAL	1,936,945.15-
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	948.05-
040000	CF EXPENSES	4,281.53-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	264.29-
103566	LONG TERM CARE OMBUD CNCL	155.29-
103566	CF LONG TERM CARE OMBUD CNCL	2,062.42-
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	83,637.46-
	** GL 35300 TOTAL	91,349.04-

650000 DEPARTMENT OF ELDER AFFAIRS

20 2 261001 FEDERAL GRANTS TRUST FUND - DVA/DEA

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600		CURRENT COMPENSATED ABSENCES LIABILITY	
010000		SALARIES AND BENEFITS	0.00
54900		COMMITTED FUND BALANCE	
000000		BALANCE BROUGHT FORWARD	297,551.27-
57200		RESTRICTED BY FEDERAL GOVERNMENT	
000000		BALANCE BROUGHT FORWARD	1,087,889.99-
94100		ENCUMBRANCES	
040000	CF	EXPENSES	3,413.72
100007	CF	AAS TRAINING & EDUCATION	15,000.00
100547	CF	G/A-COMMUNITY CARE/ELDERLY	53,259.47
100570	CF	G/A-HOME ENERGY ASSISTANCE	168,743.06
100604	CF	G/A-OLDER AMERICANS ACT	2,760,476.62
100777	CF	CONTRACTED SERVICES	45,768.17
100778	CF	G/A-CONTRACTED SERVICES	2,238,580.50
103566	CF	LONG TERM CARE OMBUD CNCL	5,910.50
105281	CF	LEASE/PURCHASE/EQUIPMENT	208.35
		** GL 94100 TOTAL	5,291,360.39
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF	EXPENSES	3,413.72-
100007	CF	AAS TRAINING & EDUCATION	15,000.00-
100547	CF	G/A-COMMUNITY CARE/ELDERLY	53,259.47-
100570	CF	G/A-HOME ENERGY ASSISTANCE	168,743.06-
100604	CF	G/A-OLDER AMERICANS ACT	2,760,476.62-
100777	CF	CONTRACTED SERVICES	45,768.17-
100778	CF	G/A-CONTRACTED SERVICES	2,238,580.50-
103566	CF	LONG TERM CARE OMBUD CNCL	5,910.50-
105281	CF	LEASE/PURCHASE/EQUIPMENT	208.35-
		** GL 98100 TOTAL	5,291,360.39-
		*** FUND TOTAL	0.00

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BEGINNING TRIAL BALANCE BY FUND  
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650000 DEPARTMENT OF ELDER AFFAIRS		
20 2 339118 GRANTS & DONATIONS TRUST FUND-DEA		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	56,635.79
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	12.00-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	56,623.79-
	*** FUND TOTAL	0.00

650000 DEPARTMENT OF ELDER AFFAIRS		BEGINNING BALANCE
20 2 516011	OPERATION & MAINTENANCE TF DEPT OF ELDER AFFAIRS	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	8,000.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	395,326.37
16400	DUE FROM FEDERAL GOVERNMENT	
000700		1,399,544.44
16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	208.37-
100547	G/A-COMMUNITY CARE/ELDERLY	0.00
100547	CF G/A-COMMUNITY CARE/ELDERLY	122,479.54-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	3,082.50-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	40,340.51-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	289.98-
	** GL 31100 TOTAL	166,400.90-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	49,258.19-
040000	CF EXPENSES	16.75-
210021	CF SOUTHWOOD SRC	11,534.72-
	** GL 35300 TOTAL	60,809.66-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	2.11-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	65,233.65
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,640,891.79-

650000 DEPARTMENT OF ELDER AFFAIRS

20 2 516011 OPERATION & MAINTENANCE TF DEPT OF ELDER AFFAIRS

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
94100	ENCUMBRANCES		
040000	EXPENSES		17,000.84
040000	CF	EXPENSES	282.22
060000	CF	OPERATING CAPITAL OUTLAY	9,069.22
100547	CF	G/A-COMMUNITY CARE/ELDERLY	213,664.07
100777	CF	CONTRACTED SERVICES	10,864.12
100778	CF	G/A-CONTRACTED SERVICES	79,050.03
105281	LEASE/PURCHASE/EQUIPMENT		5,484.56
105281	CF	LEASE/PURCHASE/EQUIPMENT	41,779.20
	** GL 94100 TOTAL		377,194.26
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	EXPENSES		17,000.84-
040000	CF	EXPENSES	282.22-
060000	CF	OPERATING CAPITAL OUTLAY	9,069.22-
100547	CF	G/A-COMMUNITY CARE/ELDERLY	213,664.07-
100777	CF	CONTRACTED SERVICES	10,864.12-
100778	CF	G/A-CONTRACTED SERVICES	79,050.03-
105281	LEASE/PURCHASE/EQUIPMENT		5,484.56-
105281	CF	LEASE/PURCHASE/EQUIPMENT	41,779.20-
	** GL 98100 TOTAL		377,194.26-
	*** FUND TOTAL		0.00

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65000000000  
BEGINNING TRIAL BALANCE BY FUND  
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650000 DEPARTMENT OF ELDER AFFAIRS

74 8 516011 DOEA REVOLVING FUND

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

11200 CASH IN BANK

000000 BALANCE BROUGHT FORWARD

0.00

16800 DUE FROM STATE FUNDS - REVOLVING FUND

000000 BALANCE BROUGHT FORWARD

0.00

\*\*\* FUND TOTAL

0.00

650000 DEPARTMENT OF ELDER AFFAIRS

80 9 000001 GENERAL FIXED ASSETS ACCOUNT GROUP

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,845,380.49
040000	EXPENSES	294,731.83
060000	OPERATING CAPITAL OUTLAY	188,749.91
100007	AAS TRAINING & EDUCATION	13,143.92-
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	362,730.06-
100548	CATEGORY NAME NOT ON TITLE FILE	42,299.00-
100570	G/A-HOME ENERGY ASSISTANCE	964.00-
100604	G/A-OLDER AMERICANS ACT	148,298.88-
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	360,650.27
105000	CATEGORY NAME NOT ON TITLE FILE	3,693.10-
210014	OTHER DATA PROCESSING SVCS	96,804.09-
	** GL 27600 TOTAL	1,768,613.91
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,583,794.71-
040000	EXPENSES	367,281.67-
060000	OPERATING CAPITAL OUTLAY	38,026.05
100007	AAS TRAINING & EDUCATION	1,797.59-
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	102,221.88
100604	G/A-OLDER AMERICANS ACT	60,481.22-
100633	PUBLIC GUARDIAN CONTR. SVC	52,097.52-
100778	G/A-CONTRACTED SERVICES	6,309.01-
100918	ALF STAFF TRAINING	845.84-
102011	G/A-LOCAL SVCS PROGRAMS	3,538.20-
103550	CATEGORY NAME NOT ON TITLE FILE	1,409.80-
103566	LONG TERM CARE OMBUD CNCL	329,496.68
210014	OTHER DATA PROCESSING SVCS	2,481.60-
	** GL 27700 TOTAL	1,615,054.42-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	153,559.49-
	*** FUND TOTAL	0.00

650000 DEPARTMENT OF ELDER AFFAIRS		
90 9 000002 GENERAL LONG TERM DEBT ACCOUNT GROUP		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	800,249.78-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,709,785.44-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	2,510,035.22
	*** FUND TOTAL	0.00



## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2014-2015**

**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 19.58%.

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

In Section I, line 3, section 744.1083(2), F.S. provided for annual registration fees through the Public Guardianship Office.

Revenue projections in Section I, A02 & A03 Line 1 are based upon past history with straight lined projections. Florida Statute 119.07 provides for these fees.

### 5% State Trust Fund Reserve

The Administrative Trust Fund is exempt from 5% reserve because it is all federal monies.

### Section III Adjustments:

A01, Line 1 is for Certified Forward Reversions

A01, Line 2 is for Reserved for encumbrances

A01, Line 3 is for a Prior Year Adjustment to Financial Statements

A01, Line 4 is for rounding

A02, Line 1 is for Certified Forward Reversions

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Administrative Trust Fund - 2021

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 12-13 (A01)</b>	<b>Amount FY 13-14 (A02)</b>	<b>Amount FY 14-15(A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Financial Services - 2007	001500	194,769.00	462,600.00	330,000.00	181030	Sarah Goodman 09/23/2013

<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>	<b>Amount FY 12-13 (A01)</b>	<b>Amount FY 13-14 (A02)</b>	<b>Amount FY 14-15(A03)</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

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

**Department:** Department of Elder Affairs **Budget Period:** 2014 - 2015  
**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.)

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2012 - 2013</u>	<u>FY 2013 - 2014</u>	<u>FY 2014 - 2015</u>
<u>Receipts:</u>			
Public Records Request Fees	931	931	800
Telephone Admin Fees	45	45	50
Indirect Earnings	2,432,990	2,347,029	2,347,029
Public Guardian Registration Fees	20,930	20,930	26,500
Public Guardianship Abandon Property	194,836	462,600	330,000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,649,732</b>	<b>2,831,535</b>	<b>2,704,379</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,795,939	1,821,526	1,821,526
Other Personal Services	546,526	546,526	546,526
Expenses	375,043	375,043	375,043
Operating Capital Outlay			
Contracted Services	272,883	272,883	272,883
Data Processing- Southwood SRC 21002	364,015	44,204	44,204
<b>Total Full Costs to Line (B) - Section III</b>	<b>3,354,405</b>	<b>3,060,182</b>	<b>3,060,182</b>

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	2,649,732	2,831,535	2,704,379
TOTAL SECTION II	(B)	3,354,405	3,060,182	3,060,182
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(704,673)</b>	<b>(228,647)</b>	<b>(355,803)</b>

**EXPLANATION of LINE C:**  
Deficits in estimated and requested columns, Section III Summary (above) will be counted by unfunding budgets, which are in excess of revenues.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b>
<b>Trust Fund Title:</b>	Department of Elder Affairs
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2021

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>1,293,686.51</b>	(A)		<b>1,293,686.51</b>
ADD: Other Cash (See Instructions)		(B)		
ADD: Anticipated Revenues	67,373.11	(C)		67,373.11
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Outstanding Accounts Receivable	135,462.89	(E)		135,462.89
<b>Total Cash plus Accounts Receivable</b>	<b>1,496,522.51</b>	(F)		<b>1,496,522.51</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	44,393.06	(H)		44,393.06
Approved "B" Certified Forwards	67,373.11	(H)		67,373.11
LESS: Other Accounts Payable (Nonoperating)		(H)		
LESS: Other Accounts Payable (Nonoperating)	12,721.24	(I)		12,721.24
LESS: Deferred Revenue-Current GL 38900	36,101.16	(J)		36,101.16
<b>Unreserved Fund Balance, 07/01/13</b>	<b>1,335,933.94</b>	(K)		<b>1,335,933.94</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>	<b>Budget Period: 2014 - 2015</b> Department of Elder Affairs
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	2021

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,335,933.94"/> (A)
--	---

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
---	--------------------------

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

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" value="67,373.11"/> (D)
---	--

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

Anticipated Revenue	<input type="text" value="67,373.11"/> (D)
---------------------	--

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

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

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="1,335,933.94"/> (E)
--	---

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<input type="text" value="1,335,933.94"/> (F)
--	---

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2014 – 2015**

**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 and A02, Section III, line 01, prior year certified forward adjustment, represents the difference in the requested certified forward amount and actual disbursement.
- The amount in A01, Section III, line 02, is the amount reserved for encumbrances.
- The amount in A01, Section III, line 03, is the accounts payable not certified forward at 06/30/12.
- The amount in A01, Section III, line 04, is prior year accounts payable adjustments.

### 5% State Trust Fund Reserve

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

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Federal Grants Trust Fund - 2261

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 12-13 (A01)</b>	<b>Amount FY 13-14 (A02)</b>	<b>Amount FY 14-15(A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Department of Economic Opportunity - 2261	001510	6,060,158.85	4,727,416	4,727,416	100552	Marvin Rumsey

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





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

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Elder Affairs
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,385,441"/> (A)
--	--

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<input type="text"/> (B)
---	--------------------------

**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)
-----------------------------------	--------------------------

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="5,293,323"/> (D)
---	--

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text" value="1,103"/> (D)
----------------------------------	--

Anticipated grant receivable "B"	<input type="text" value="5,293,323"/> (D)
----------------------------------	--

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

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

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="1,386,545"/> (E)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<input type="text" value="1,386,545"/> (F)
--	--

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (G)*
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**\*SHOULD EQUAL ZERO.**

## **SCHEDULE 1 - NARRATIVE**

**Budget Period: 2014 - 2015**

**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 are 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 A03 (Line 07) is calculated using the estimated revenues entered in Column A03 (Line 01) per instructions.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2014 - 2015**

<b>Department Title:</b>	Department of Elder Affairs
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	56,635.79	(A)		56,635.79
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	56,635.79	(F)		56,635.79
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)	12.00	(I)		12.00
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/13</b>	56,623.79	(K)		56,623.79 **

**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: 2014 - 2015</b>
<b>Trust Fund Title:</b>	<b>Department of Elder Affairs</b>
<b>LAS/PBS Fund Number:</b>	<b>Grants &amp; Donations Trust Fund</b>
	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01  (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: 2014 – 2015**

**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.

### 5% State Trust Fund Reserve

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

### Double Budget Authority

Medicaid Waiver Programs in special categories 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.

### Section III Adjustments:

Section III, A01, Line 2 is for Prior Year Non Certified Forward in Accounts Payable.

Section III, A01, Line 3 is for Prior Year Certified Forward Reversions at 09/30/12.

Section III, A02, Line 7 is for Certified Forward Reversions at 09/30/13.

Section III, A01, Line 8 is for Reserved for encumbrances.

Section III, A02, A03, Line 20 is for Double Budget Waiver adjustments.

Section III, A01, Line 99 is for a Prior Year Adjustment to Financial Statements.

### Inter-Agency Transfer In

Revenues are transferred from the Agency for Health Care Administration by processing, through the Comptroller office, 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>	Budget Period: 2014 - 2015
<b>Trust Fund Title:</b>	Department of Elder Affairs
<b>Budget Entity:</b>	Operations and Maintenance Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2516

	Balance as of 6/30/2013		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	395,326.00	(A)		395,326.00
ADD: Cash on Hand	8,000.00	(B)		
ADD: Anticipated Revenues	354,709.00	(C)		354,709.00
ADD: Outstanding Accounts Receivable	1,399,544.00	(D)		1,399,544.00
ADD: Outstanding Accounts Receivable		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>2,157,579.00</b>	(F)		<b>2,157,579.00</b>
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	177,952.00	(H)		177,952.00
Approved "B" Certified Forwards	354,709.00	(H)		354,709.00
LESS: Other Accounts Payable (Nonoperating)	2	(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: Deferred Revenue-Current GL 38900		(J)		-
<b>Unreserved Fund Balance, 07/01/13</b>	<b>1,624,916.00</b>	(K)		<b>1,624,916.00</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**

<b>Department Title:</b>	<b>Budget Period: 2014 - 2015</b> Department of Elder Affairs
<b>Trust Fund Title:</b>	Operations and Maintenance Trust Fund
<b>LAS/PBS Fund Number:</b>	2516

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/13**

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>1,575,658.00</b>	(A)
--	---------------------	-----

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

SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

SWFS Adjustment # and Description		(C)
-----------------------------------	--	-----

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	354,709.00	(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	49,258.00	(D)
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Anticipated Revenue	354,709.00	(D)
---------------------	------------	-----

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

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

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,624,916.00</b>	(E)
--	---------------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>1,624,916.00</b>	(F)
--	---------------------	-----

<b>DIFFERENCE:</b>	<b>0.00</b>	(G)*
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**\*SHOULD EQUAL ZERO.**