



CHARLIE CRIST  
GOVERNOR

HOLLY BENSON  
SECRETARY

## LEGISLATIVE BUDGET REQUEST

Agency for Health Care Administration

Tallahassee

October 15, 2008

Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director  
House Policy and Budget Council  
418 Capitol  
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director  
Senate Fiscal Policy & Calendar Committee  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Agency for Health Care Administration is submitted in the format prescribed in the budget directions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Holly Benson, Secretary.

Sincerely,

Janet Parramore  
Director  
Division of Administrative Services



# Department Level Exhibits and Schedules



## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>William Long, Charles Todd Lee, Rodney Peterson, John Boyd, Clayton L. Griffin, Margaret Washington, and Louise Seymour, on behalf of themselves and all others similarly situated v. Holly Benson, in her official capacity as Secretary, Florida Agency for Health Care Administration, and Douglas Beach, in his official capacity as Secretary, Florida Department of Elder Affairs</u>		
Court with Jurisdiction:	United States District Court in and for the Northern District of Florida		
Case Number:	4:08-cv-26-RH-WCS		
Summary of the Complaint:	Class action lawsuit alleging that Florida is in violation of Americans with Disabilities Act, 42 U.S.C. §12132 and the Rehabilitation Act of 1973, 29 U.S.C. §794(a)(Section 504) by failing to cover services and support in appropriate, integrated community settings. The Plaintiffs seek declaratory and injunctive relief. They ask the Court for injunctive relief requiring Florida to inform Plaintiffs and class members that they may be eligible for publicly-funded community services and that they have a choice of such services; and ensure coverage of, as appropriate, long-term care services and supports in the most integrated setting appropriate for Plaintiffs and class members and refrain from providing unnecessary and unwanted long-term care only in institutional settings. Plaintiffs ask the court to declare that Florida’s failure to provide Plaintiffs and class members with services in the most integrated setting appropriate to their needs violates Title II of the Americans with Disabilities Act and Section 504 of the Rehabilitation Act. Plaintiffs also seek attorneys’ fees and costs.		
Amount of the Claim:	The plaintiffs do not seek monetary damages; however, the monetary impact could exceed \$25,000,000 annually in additional Medicaid payments if the plaintiffs were successful.		
Specific Law(s) Challenged:			
Status of the Case:	The Agency was served with the Class Action Complaint on January 15, 2008. Defendants requested and were granted additional time to respond to the Class Action Complaint. On February 19, 2008, the Plaintiffs filed an Amended Class Action Complaint for Declaratory and Injunctive Relief. On March 7, 2008, the Defendants filed a Motion to Dismiss Amended Complaint. On March 21, 2008, the Defendants filed a Response in Opposition to the Plaintiffs’ Motion to Certify Class. On		

	March 24, 2008, the Plaintiffs requested Oral Argument. On June 7, 2008, the Court entered an order denying the Defendants' Motion to Dismiss and Deferring Ruling on Class Certification. Only July 7, 2008, the Defendants filed an Answer to the Plaintiffs' Amended Complaint. Court ordered Mediation to take place by January 2, 2009. Trial is set to begin April 6, 2009.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input checked="" type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	<b>Class is not certified to date.</b> Jodi Siegel with Southern Legal Counsel, Inc. Neil Chonin with Southern Legal Counsel, Inc. Gabriella Ruiz with Southern Legal Counsel, Inc. Stephen F. Gold, P.A. Stacy Canan, D.C. with AARP Foundation Litigation Bruce Vignery, D.C. with AARP Foundation Litigation Sarah Somers, N.C. with National Health Law Program	

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>All Care Residential Treatment Centers, Inc. A Florida Corporation v. Agency for Persons with Disabilities (APD), An Agency of the State of Florida; Florida Agency for Health Care Administration (AHCA), An Agency of the State of Florida</u>		
Court with Jurisdiction:	Circuit Court of the 11 <sup>th</sup> Judicial Circuit		
Case Number:	08-49977 CA 23		
Summary of the Complaint:	Plaintiff alleges breach of contract and denial of due process.		
Amount of the Claim:	Plaintiff alleges that it is owed \$698,587.09 plus interest		
Specific Law(s) Challenged:			
Status of the Case:	Complaint served on September 3, 2008.		

Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Ernest London, by and through his next friend, Deborah London, Denise Lazier, by and through her next friend, Joanne Rollins, Scott Thometz, by and through his next friend, Charm Thometz, Hernando Sosa, by and through his next friend, Teresita Sosa, Robert Cook, by and through his next friend, Eldalee Cook, Catherine Farrell, by and through her next friend, Delores Farrell, on behalf of themselves and all others similarly situated v. Dr. Andrew Agwunobi, in his official capacity as Secretary, Florida Agency for Health Care Administration, and Jane Johnson, in her official capacity as Director, Florida Agency for Persons with Disabilities</u>		
Court with Jurisdiction:	United States District Court for the Northern District of Florida		
Case Number:	4:07cv329		
Summary of the Complaint:	Class action lawsuit alleging that AHCA and APD violated the due process requirements of the Medicaid Act and the Due Process Clause of the Fourteenth Amendment to the United States Constitution by failing to ensure coverage of medically necessary personal care assistance services for developmentally disabled children and youth under age 21.		
Amount of the Claim:	The plaintiffs do not seek monetary damages; however, the monetary impact could likely exceed \$10 million annually in additional Medicaid payments if the plaintiffs were successful.		
Specific Law(s) Challenged:			

Status of the Case:	The Agency was served with the complaint on July 30, 3007. Plaintiffs' filed a Motion for Temporary Restraining Order and Preliminary Injunction on July 30, 2007. The Court entered an order on August 16, 2007, denying the Motion for Temporary Restraining Order and Preliminary Injunction. On August 13, 2007, the Plaintiffs' filed a Motion to Certify Class. On September 10, 2007, counsel for the Agency and APD filed a Response in Opposition to the Motion to Certify Class. On August 24, 2007, counsel for the Agency and APD filed its Answer to the Complaint. Plaintiffs' filed a First Amended Complaint for Declaratory and Injunctive Relief on September 21, 2007. The Florida Legislature amended the limitation of 180 hours of personal care assistance services per month to clarify that additional hours may be authorized for persons who have intensive physical, medical or adaptive needs if such hours are essential for avoiding institutionalization. Plaintiffs' filed a Stipulation of Voluntary Dismissal Without Prejudice based on the amended legislation on November 1, 2007. On November 21, 2007, the Court dismissed the case. Case closed.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	The class was certified. Florida Legal Services – Tallahassee & Miami Southern Legal Counsel – Gainesville Advocacy Center Persons with Disabilities – Tallahassee & Tampa National Health Law Program-Chapel Hill, NC		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Mactown, Inc., Adams Acres, Inc., St. Augustine Group Home, Inc., and National Mentor Healthcare, Inc. and Franklin Debernardis, Rebecca Roberts, Jonathan Grant, Jorge Barragan through his legal guardian Raisa Barragan, Linda Klooster, Jonathan Koester, David Ciecieski, Andre Chaplin, Lynn Duperault and Patti Burnham v. State of Florida Agency for Persons With Disabilities, and Jane E. Johnson in her official capacity as</u>		

	<u>Executive Director of the Agency for Persons with Disabilities and State of Florida, Agency for Health Care Administration, and Dr. Andrew Agwunobi in his official capacity as Secretary of the Agency for Health Care Administration</u>	
Court with Jurisdiction:	Circuit Court of the 2 <sup>nd</sup> Judicial Circuit	
Case Number:	07CA3368	
Summary of the Complaint:	Plaintiffs' seek Declaratory, Injunctive and Supplemental Relief. Plaintiffs' allege denial of due process rights and breach of contract.	
Amount of the Claim:	Monetary impact could exceed \$21,000,000.00	
Specific Law(s) Challenged:		
Status of the Case:	Complaint received December 7, 2007. On January 9, 2008, the Defendants filed a Motion to Dismiss. On April 7, 2008, the Defendants filed Defendant's Answer and Affirmative Defenses to the Plaintiffs Complaint. Parties are in the process of settling this matter.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Aids Healthcare Foundation, Inc. a nonprofit corporation v. Andrew Aqwunobi, in his official capacity as Secretary of the Florida Agency for Health Care Administration; Tom Arnold, in his official capacity as Director, Florida Medicaid Program</u>		
Court with Jurisdiction:	United States District Court in and for The Southern District of Florida		

Case Number:	07-60853	
Summary of the Complaint:	Lawsuit alleging failure of Florida State health officials, through “reform” of the State’s Medicaid plan (Broward and Duval counties specifically), to provide people with HIV/AIDS who are enrolled in Medicaid with essential medical services as required by Title XIX of the Social Security Act. They also ask the court for injunctive relief to require the Agency to comply with all requirements of Title XIX of the Social Security Act.	
Amount of the Claim:	The plaintiffs do not seek monetary damages; however, the monetary impact could exceed \$25,000,000 annually in additional Medicaid payments if the plaintiffs were successful.	
Specific Law(s) Challenged:		
Status of the Case:	The Agency was served with the complaint on June 21, 2007. Agency counsel filed a Motion to Dismiss on July 11, 2007, which was denied on July 31, 2007. Plaintiffs filed an Amended Complaint on July 27, 2007. Counsel for the Agency filed a Motion to Dismiss First Amended Complaint for lack of Jurisdiction on August 13, 2007. Hearing held on September 20, 2007 on the Motion to Dismiss Amended Complaint. Motion to Dismiss was granted on October 17, 2007. Case closed.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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<b>Schedule VII: Agency Litigation Inventory</b>			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Pharmastat, Inc. v. State of Florida, Agency for Health Care Administration</u>		
Court with Jurisdiction:	Circuit Court of the 2 <sup>nd</sup> Judicial Circuit		



Case Number:	07-13655-CA-02	
Summary of the Complaint:	Plaintiff alleges breach of contract and denial of due process.	
Amount of the Claim:	Plaintiff claims the Agency owes Plaintiff in excess of \$100,000 plus interest	
Specific Law(s) Challenged:		
Status of the Case:	Complaint served on September 27, 2007. The Agency filed its answer to the complaint and Motion to Dismiss on October 16, 2007. On May 5, 2008, the Plaintiff filed an Amended Complaint. The Agency filed its Answer to Amended Complaint and renewed Motion to Dismiss Complaint on May 19, 2008.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Sharon Leggett, Tiffacy Gammons, and Maria Dibella, individually and on behalf of all others similarly situated v. State of Florida, Agency for Health Care Administration</u>		
Court with Jurisdiction:	Circuit Court of the 14 <sup>th</sup> Judicial Circuit		
Case Number:	06-1459 MCO		

Summary of the Complaint:	Plaintiffs seek restitution from AHCA arising out of its collection methods under Florida's Medicaid Third Party Liability Act §409.910, Florida Statutes. This case is one of several recent actions regarding the Medicaid anti-lien provision that was decided by the Supreme Court in <i>Arkansas Dept of Health &amp; Human Services v. Ahlborn</i> , 126 S.Ct. 1752 (2006). The challenge is that the statutory lien, which includes subrogation rights to AHCA, is illegal. Unlike the other actions that have spun off from <i>Ahlborn</i> , the Plaintiffs have moved to create a class.	
Amount of the Claim:	Estimated claim value is unknown, but could easily be in the tens of millions.	
Specific Law(s) Challenged:	Chapter 409.910, Florida Statutes (Medicaid Third Party Liability Act)	
Status of the Case:	In June 2006, the Agency moved to dismiss on several grounds, which include: Failure to meet required service of process; Improper venue; sovereign immunity; and motion for more definite statement. To date the Plaintiff has not filed a response. On March 12, 2008, Court entered Notice and Judgment of Dismissal indicating a required response from Plaintiff to show good cause why case should not be dismissed. No response was received. Waiting on Court order.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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<b>Schedule VII: Agency Litigation Inventory</b>			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	850-922-5873
Names of the Parties:	<u>Jack Edmonds, Susan Weschke, Gaylord Payne et al. v. Alan Levine, in his official capacity as Secretary, Agency for Health Care Administration of the State of Florida</u>		
Court with Jurisdiction:	United States District Court for the Southern District of Florida		

Case Number:	05-21215-CIV		
Summary of the Complaint:	This is a class action lawsuit challenging Program discretion in the consideration of drug reimbursements, specifically Neurontin and/or its generic equivalent, Gabapentin. The Plaintiffs seek declaratory and injunctive relief. They ask the court for injunctive relief ensuring that a prescription for a covered outpatient drug will be reimbursed if the drug use is cited in either the drug labeling or in at least one of the drug compendia listed in federal regulations. They also ask the court to declare that denial of coverage for Neurontin, if it is prescribed for a use that is listed in one of the specified drug compendia, violates the federal Medicaid statute and the Supremacy Clause of the U.S. Constitution.		
Amount of the Claim:	It is estimated at this point that the value of plaintiffs' claims was less than \$25,000,000 per year.		
Specific Law(s) Challenged:			
Status of the Case:	Federal District court ruled against the Agency and required us to cover virtually every Neurontin prescription. The Agency appealed to the 11 <sup>th</sup> Circuit Court of Appeals in Atlanta, but later withdrew the appeal because the Agency was in compliance with the court's order. The parties litigated the attorneys' fees and are now waiting for the court ruling.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Florida Legal Services, Inc., National Health Law Program, and Carlton Fields, P.A.		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873

Names of the Parties:	<u>Florida Pediatric Society/The Florida Chapter of the American Academy of Pediatrics; Florida Academy of Pediatric Dentistry, Inc.; Ashley Dove, as the next friend of Kaleb Kelly, a minor child; Blanche Spell, as the next friend of Khalillah Spell, a minor child; Eva Carmona, as the next friend of Vanessa and Jennifer Patino, minor children; Amy Torchin, as the next friend of Theodore Torchin, minor child; and Rita Gorenflo and Lex Gorenflo, as the next friends of Thomas and Nathaniel Gorenflo, minor children v. Alan Levine, in his official capacity as Secretary of the Florida Agency for Health Care Administration; Luci D. Hadi, in her official capacity as Secretary of the Florida Department of Children and Family Services; and M. Rony Francois, M.D., in his official capacity as the Secretary of the Florida Department of Health</u>	
Court with Jurisdiction:	United States District Court for the Southern District of Florida	
Case Number:	05-23037-CIV-AJ	
Summary of the Complaint:	Class action lawsuit alleging failure of Florida state health officials to provide children in Florida who are enrolled in federally-funded medical assistance with essential medical and dental services as required by Title XIX of the Social Security Act, 42 U.S.C. §1396. The Plaintiffs seek declaratory and injunctive relief. They ask the court for injunctive relief to require the Agency to ensure that payments to providers are sufficient to ensure that Medicaid eligible children have access to care and services at least to the same extent that such care and services are available to other children in the same geographic area, and to assure that such payments are consistent with quality of care.	
Amount of the Claim:	The plaintiffs do not seek monetary damages; however, the monetary impact would likely exceed \$10 million annually in additional Medicaid payments if the plaintiffs were successful.	
Specific Law(s) Challenged:		
Status of the Case:	The Agency was served with the complaint on December 1, 2005. Agency counsel filed a Motion to Dismiss Complaint. Plaintiffs filed a response to the Motion to Dismiss Complaint. Hearing was held on the motion to dismiss on May 12, 2006. On January 11, 2007, the Court entered an Order on the Agency's Motion to Dismiss granting the Agency's motion to dismiss as to Count III and denied the remainder of the motion. The Agency filed a response to the Plaintiffs' Class Action Complaint on February 26, 2007. Discovery deadline is November 27, 2008. Hearing scheduled for October 28, 2008, on Plaintiff's Motion to Certify Class. Mediation deadline is set for March 13, 2009. Jury trial is set for August 3, 2009.	
Who is representing (of record) the state in this lawsuit? Check all that	<input checked="" type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management

apply.	X	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	The class has not been certified to date. Boies, Schiller & Flexner, LLP Public Interest Law Center of Philadelphia Miller, Keffer & Bullock, P.C.	

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	850-922-5873
Names of the Parties:	<u>Kindred Pharmacy Services East, LLC, Neighborcare Pharmacy Services, Inc. ASCO Healthcare, Inc. Pharmacy Corporation of America Inc., Pharmerica Drug Systems, Inc., Omnicare Pharmacy of Florida, LP; Compscript-Boca, LLC; Badger Acquisition of Tampa, LLC v. State of Florida, Agency for Health Care Administration</u>		
Court with Jurisdiction:	Circuit Court of the Second Judicial Circuit in and for Leon County, Florida.		
Case Number:	04CA1291		
Summary of the Complaint:	Plaintiffs, long term care pharmacies providing services to Medicaid recipients, allege that AHCA committed a material breach of the provider agreement by reimbursing Plaintiffs at a Wholesale Acquisition Cost “WAC” rate, a level lower than the Average Wholesale Price “AWP” rate set in statute. Pursuant to Section 409.912(40)(A)(2), Florida Statutes, reimbursement to pharmacies for Medicaid prescribed drugs shall be set at AWP less 13.25%. Pursuant to Florida Administrative Code Section 59G-4.250(2) all participating prescribed drug service providers enrolled in the Medicaid program must be compliant with the provisions of the Prescribed Drug Services Coverage Limitations and Reimbursement Handbook. The handbook requires, among other things, that reimbursement be at (1) the lower rate of AWP minus 13.25% also known as the Estimated Acquisition Cost or (2) the WAC plus 7% percent, plus a dispensing fee. Additionally Plaintiffs are seeking declaratory relief finding that AHCA has exceeded its statutory authority by reimbursing at the WAC rate.		
Amount of the Claim:	Potential exposure up to \$50 million.		

Specific Law(s) Challenged:	
Status of the Case:	On November 7, 2007, the Judge issued the Final Summary Judgment which denied the plaintiffs' motion for partial summary judgment and granted the defendant's cross-motion for partial summary judgment. The Judge stated that the Agency was authorized by law to reimburse Medicaid prescribed drug service providers using the formula, AWC +7%, for the period of April 30, 2002 through June 30, 2004. The Judge further granted the defendant's motion to dismiss count II of plaintiffs' third amended complaint. On December 6, 2007, plaintiffs appealed to the first District Court of Appeal. Case is fully briefed. Awaiting opinion from the Court.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/> Agency Counsel
	<input checked="" type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Florida Association of Rehabilitation Facilities, Inc. v. State of Florida, Agency for Health Care Administration</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	08-1512RP		
Summary of the Complaint:	FARF challenges proposed administrative rules 59G-13.081 and 59G-13.084. The first rule relates to the provider table for payment of services in a residential habilitation facility. The later rule relates to services requirements to insure safety of the population. These rules are mandated by the Florida Legislature. The FARF challenges the rates as insufficient to serve the population in need, approximately 25,000 persons. Also,		

	FARF challenges the service requirements as too burdensome for providers under the payment table.	
Amount of the Claim:	Monetary impact could exceed \$43,000,000.00	
Specific Law(s) Challenged:	59G-13.084 & 59G-13.081	
Status of the Case:	Petition received on March 26, 2008. Joint Status Report filed on April 12, 2008. Hearing scheduled for October 30 <sup>th</sup> and 31 <sup>st</sup> , 2008.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>Agency for Health Care Administration v. Maria D. Gonzalez</u>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	07-3456MPI		
Summary of the Complaint:	Audit of Maria D. Gonzalez indicated that the defendant was overpaid for services that in whole or in part are not covered by Medicaid.		
Amount of the Claim:	\$1,647,960.81 plus \$2,000 fine is being sought by the Agency		
Specific Law(s) Challenged:			

Status of the Case:	Defendant received the Agency correspondence dated June 28, 2007, notifying the defendant that the Agency sought reimbursement for dates of service during the period January 1, 2003 through December 31, 2004 in the amount of \$5,309,263.56. Defendant provided additional documentation which the Agency reviewed and determined that the defendant was overpaid \$1,647,960.81. Case is currently in abeyance.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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Agency:	Agency for Health Care Administration		
Contact Person:	William H. Roberts	Phone Number:	922-5873
Names of the Parties:	<u>SA-PG Clearwater, LLC d/b/a Palm Garden of Clearwater, SA-PG Gainesville, LLC d/b/a Palm Garden of Gainesville, SA-PG Jacksonville, LLC d/b/a Palm Garden of Jacksonville, SA-PG Largo, LLC d/b/a Palm Garden of Largo, SA-PG North Miami Beach, LLC d/b/a Palm Garden of North Miami Beach, SA-PG Ocala, LLC d/b/a Palm Garden of Ocala, SA-PG Orlando, LLC d/b/a Palm Garden of Orlando, SA-PG Pinellas, LLC d/b/a Palm Garden of Pinellas, SA-PG Port St. Lucie, LLC d/b/a Palm Garden of Port St. Lucie, SA-PG Sun City, LLC d/b/a Palm Garden of Sun City, SA-PG Tampa, LLC d/b/a Palm Garden of Tampa, SA-PG Vero Beach, LLC d/b/a Palm Garden of Vero Beach, SA-PG West Palm Beach, LLC d/b/a Palm Garden of West Palm Beach, SA-PG Winter Haven, LLC d/b/a Palm Garden of Winter Haven v. Agency for Health Care Administration</u>		
Court with Jurisdiction:	Agency for Health Care Administration		
Case Number:	08-238PH		



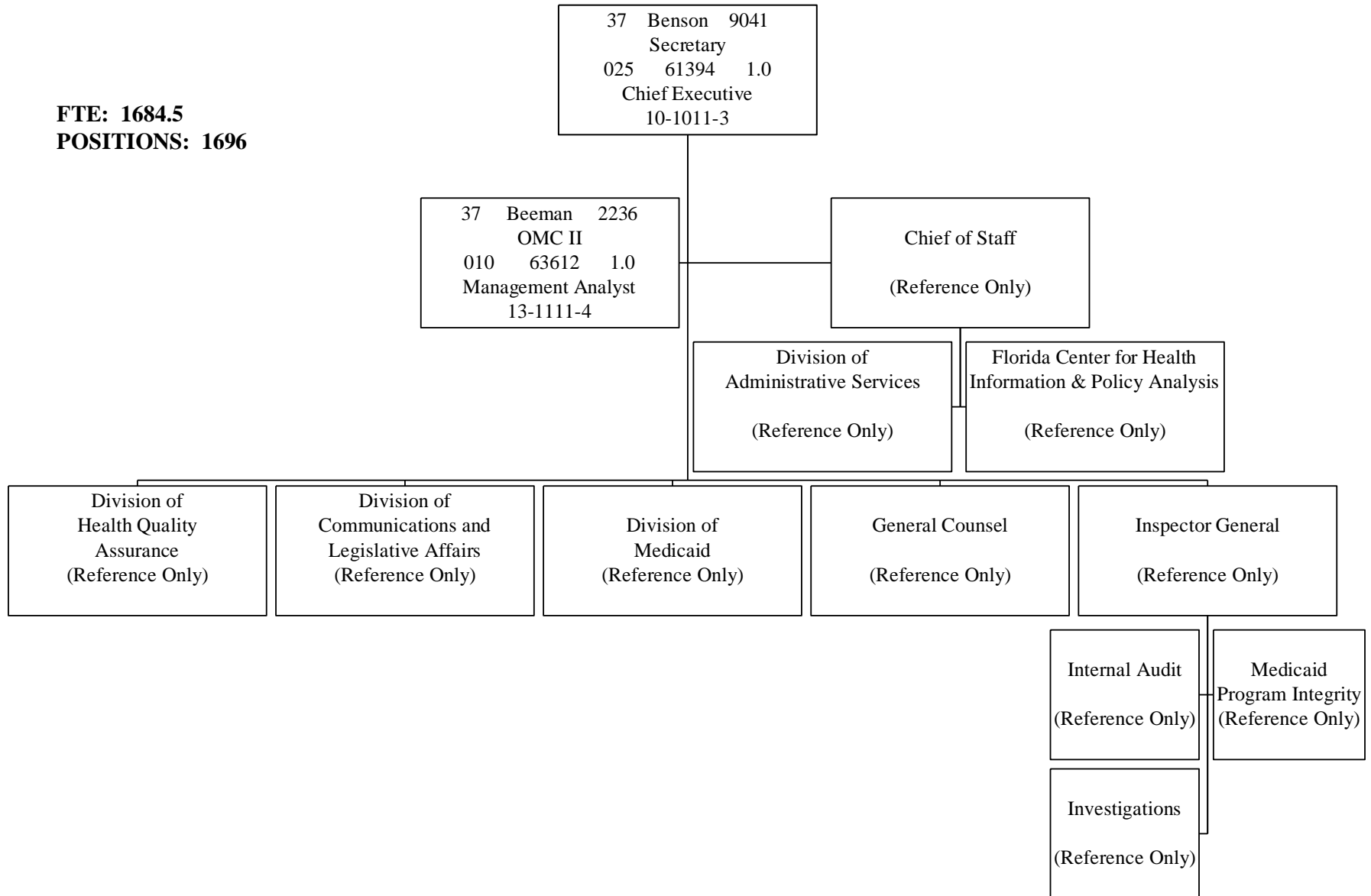
Summary of the Complaint:	Petitioner (Palm Gardens) challenges the audit findings and rates set by the Agency based on audit findings. Petitioner argues that it relied upon Generally Accepted Auditing Principles (GAAP), for expending insurance costs. The Agency found through the audit that no insurance was ever purchased and disallowed the expense. The disallowance also impacts future rates of the provider. The estimated future losses from MPA are about 9 million	
Amount of the Claim:	Monetary impact could exceed \$2,100,000.00	
Specific Law(s) Challenged:	Chapter 409 and the Title XIX provider plan.	
Status of the Case:	Petitioner filed its Petition for Formal Administrative Hearing on February 26, 2008. Respondent filed its Motion to Dismiss Petition for Formal Administrative Hearing on March 20, 2008. Respondent filed its Amended Motion to Dismiss Petition for Formal Administrative Hearing on April 16, 2008. Petitioner filed its Response to Respondent's Amended Motion to Dismiss on April 21, 2008. Agency issued an Order on the Motion to Dismiss referring the matter for an informal hearing on April 23, 2008. On July 29, 2008, the Petitioner filed a Motion to Amend Petition for Formal Administrative Hearing and Request for Referral to DOAH. Respondent filed its Response to Petitioner's Motion to Amend Petition and Request for Referral to DOAH on July 29, 2008. Waiting Response from Hearing Officer	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

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**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction**  
**Secretary's Office**

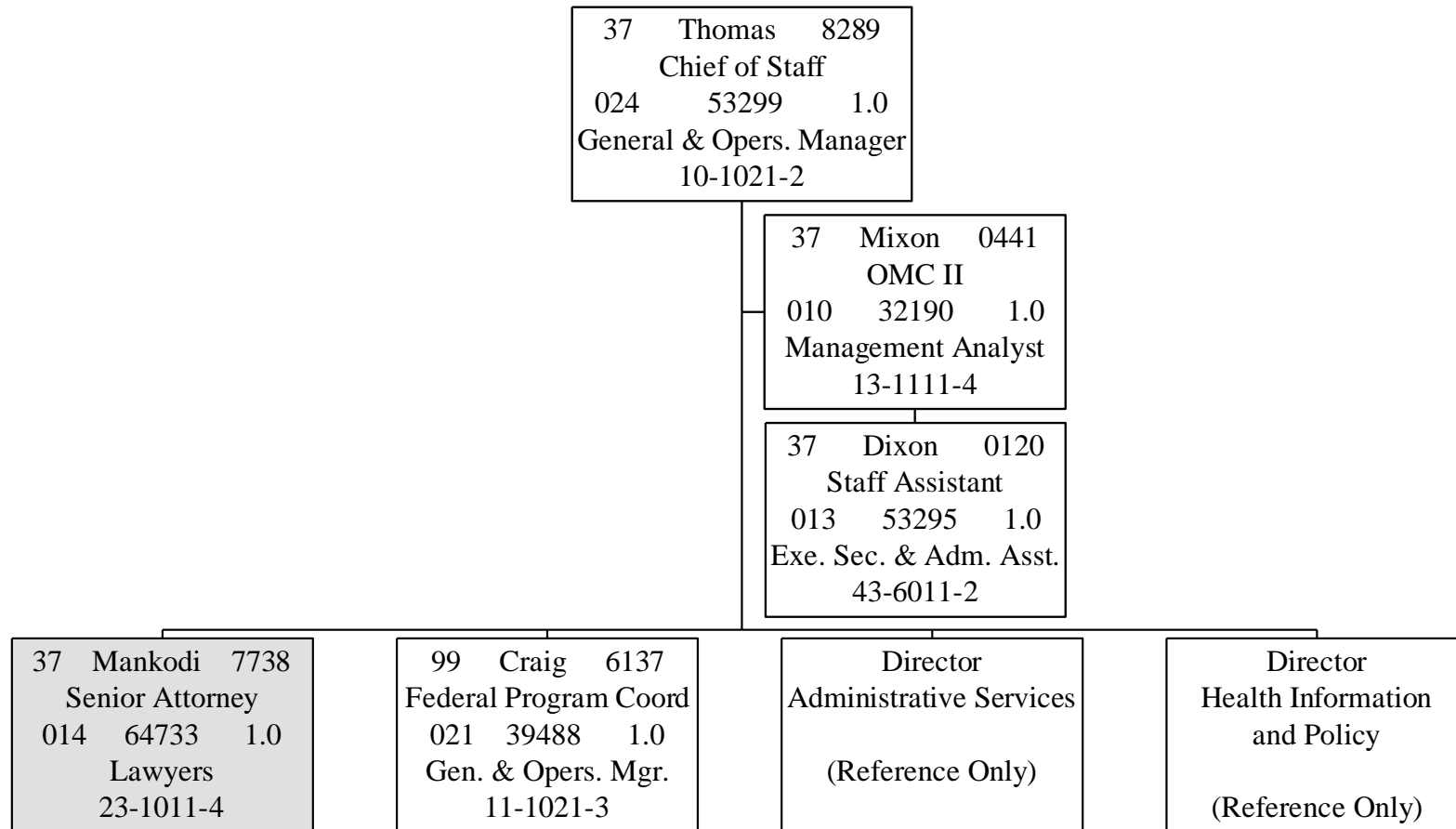
Effective Date: July 1, 2008  
 Org. Level: 68-10-00-00-000  
 FTEs: 2 Positions: 2

**FTE: 1684.5**  
**POSITIONS: 1696**



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction**  
**Chief of Staff**

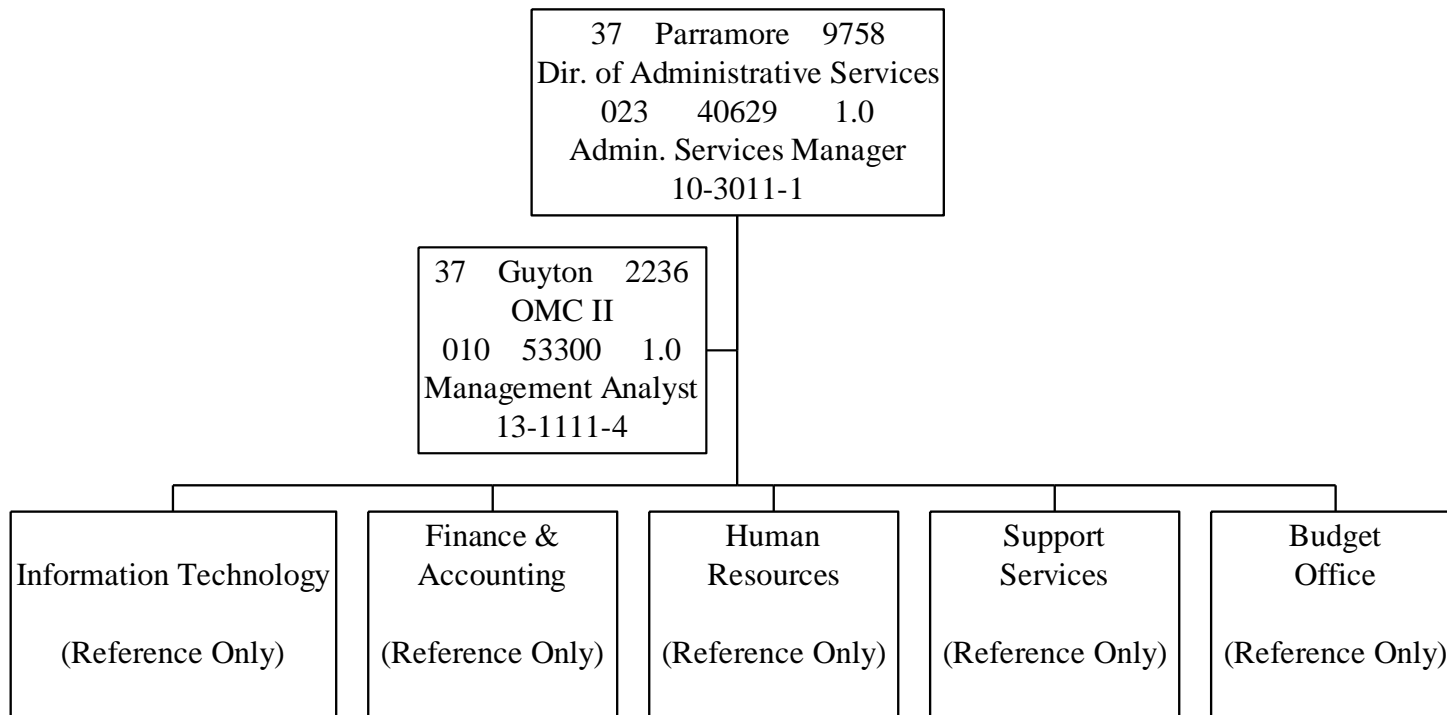
Effective Date: July 1, 2008  
 Org Level: 68-10-10-00-00-000  
 FTEs: 4 Positions: 4



\*Shaded position reports to org code 68-10-20-00-00-000 - General Counsel's Office

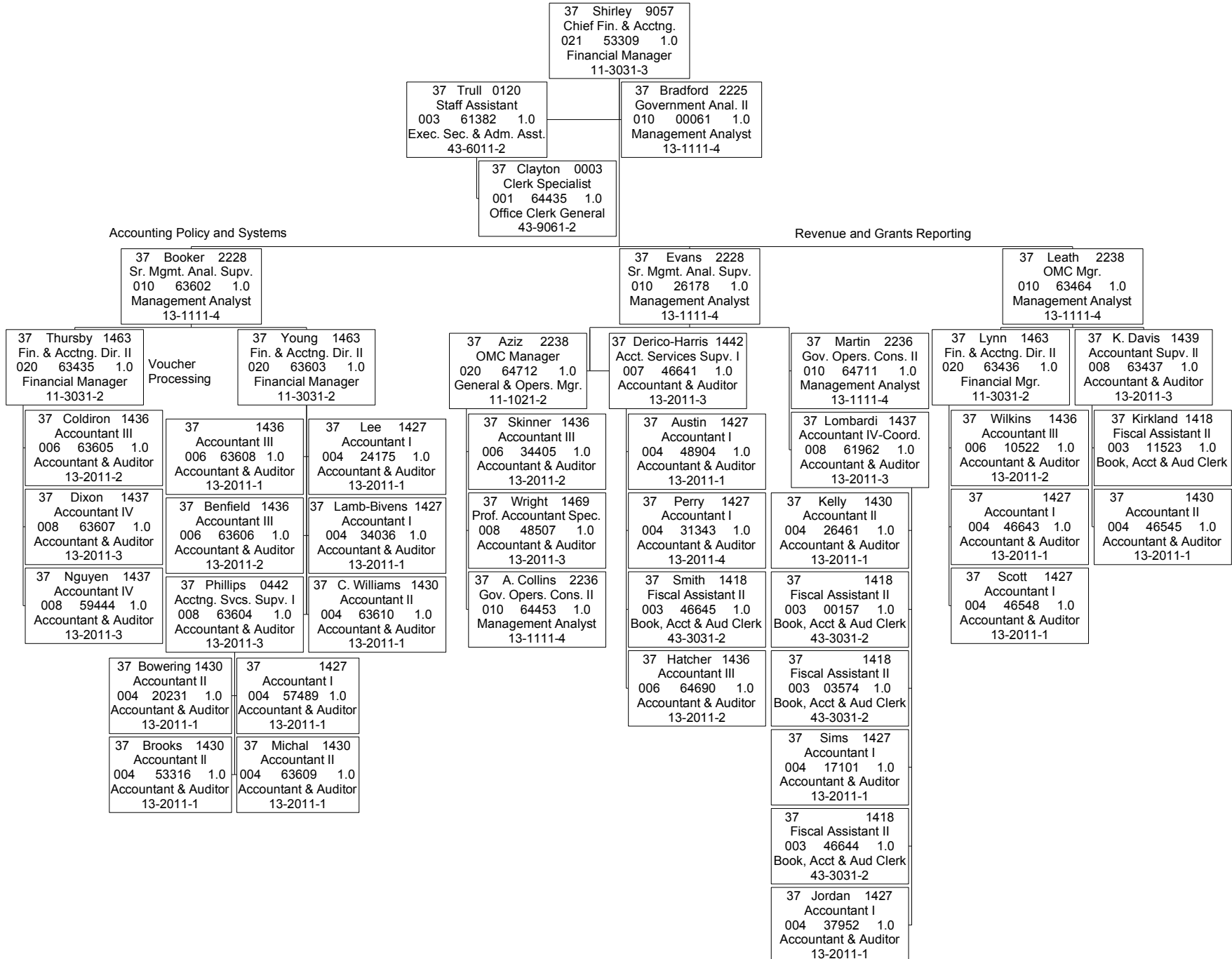
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Chief of Staff**  
**Division of Administrative Services**

Revised Date: July 1, 2008  
Org Level: 68-20-01-00-000  
FTEs: 2 Positions: 2



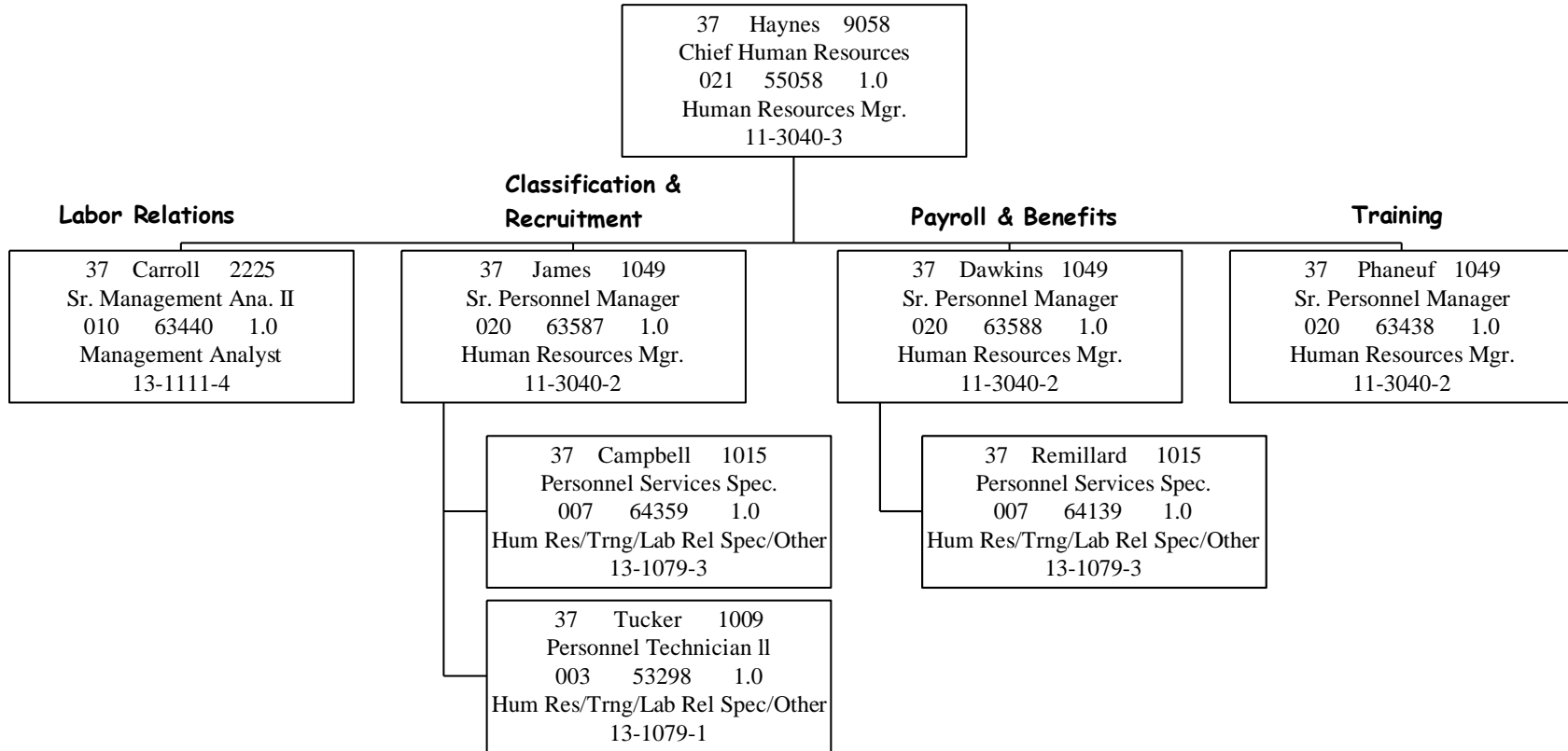
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Chief of Staff**  
**Administrative Services -- Finance & Accounting**

Org. Level: 68-20-10-00-000  
 Revised Date: July 1, 2008  
 FTEs: 46 Positions: 46



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Chief of Staff**  
**Administrative Services - Human Resources**

Org. Level: 68-20-20-00-000  
 Revised Date: July 1, 2008  
 FTEs: 8 Positions: 8



**A-2-3**

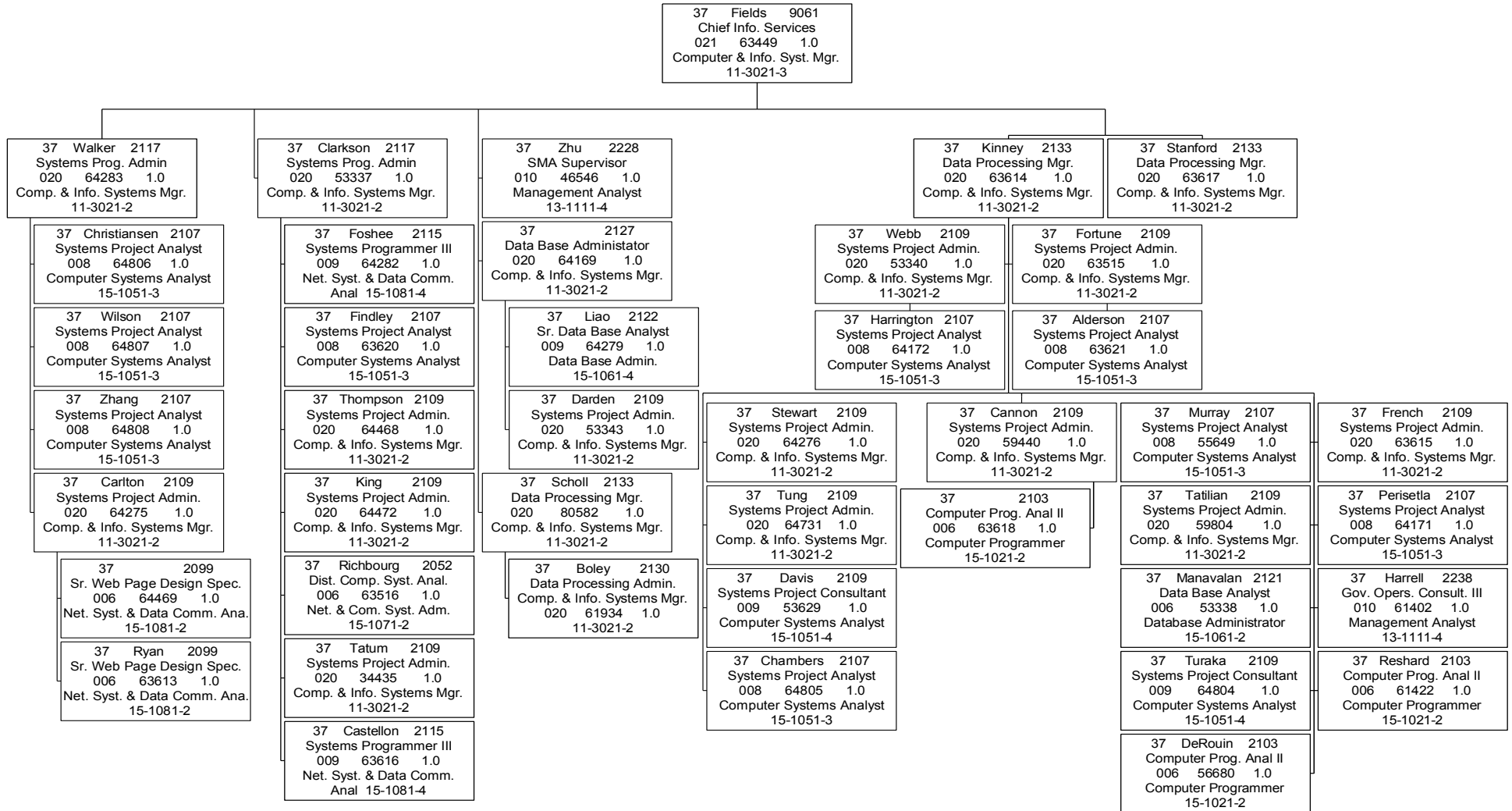
# AGENCY FOR HEALTH CARE ADMINISTRATION

## Chief of Staff

### Administrative Services -- Information Technology

Org. Level: 68-20-30-00-000  
 Revised Date: July 1, 2008  
 FTEs: 70 Positions: 70

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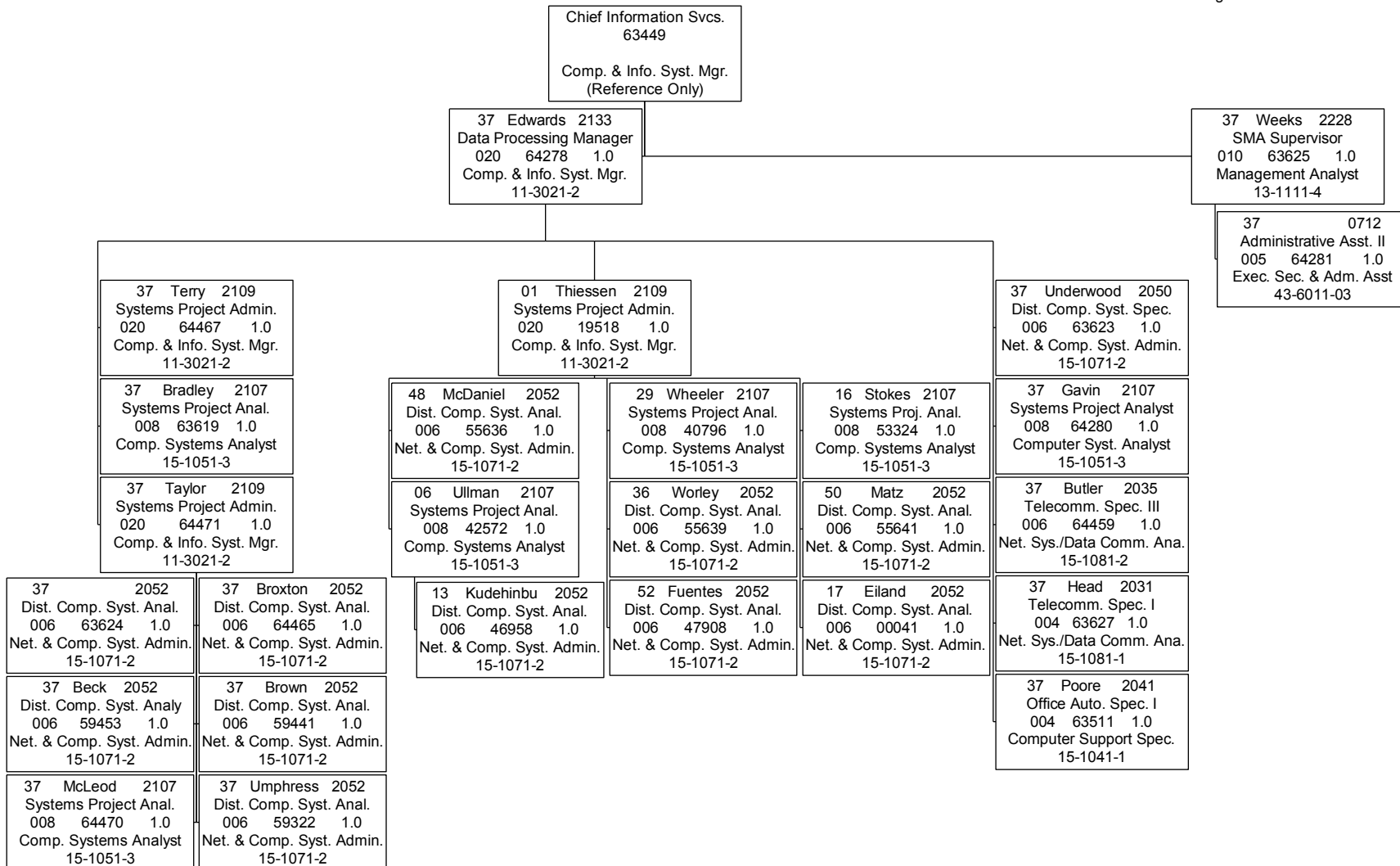
# AGENCY FOR HEALTH CARE ADMINISTRATION

## Chief of Staff

### Administrative Services -- Information Technology

Org. Level: 68-20-30-00-000  
 Revised Date: July 1, 2008  
 FTEs: 70 Positions: 70

Page 2 of 2



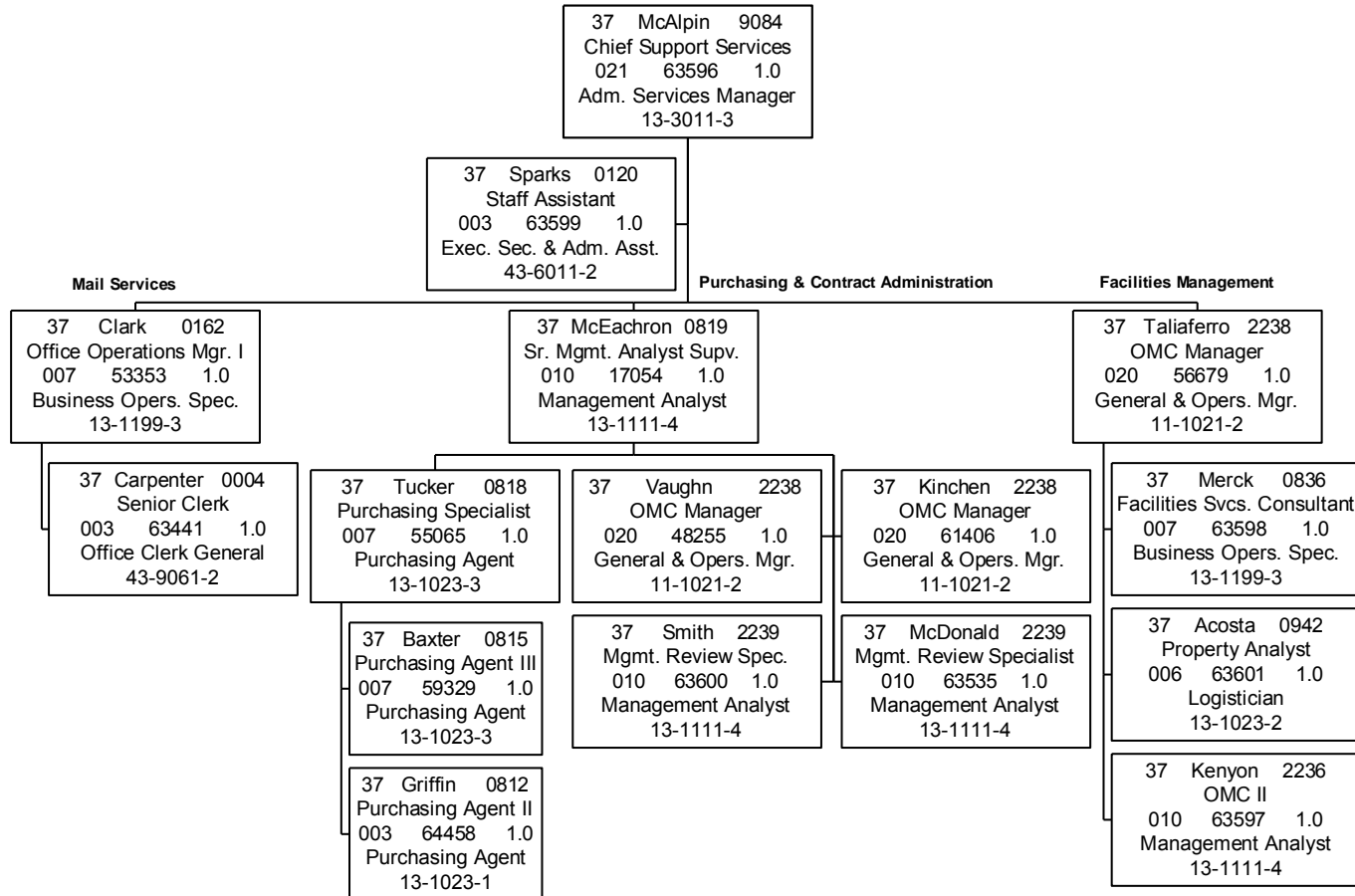
A-2-7



## AGENCY FOR HEALTH CARE ADMINISTRATION

### Chief of Staff

### Administrative Services - Support Services



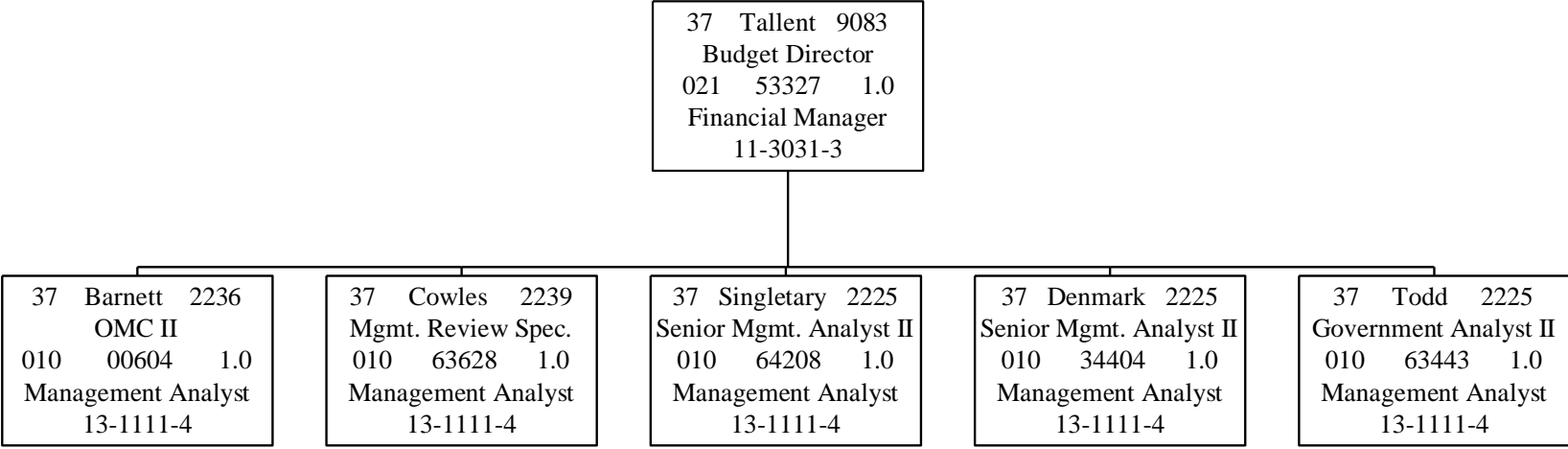
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**AGENCY FOR HEALTH CARE ADMINISTRATION**

**Chief of Staff**

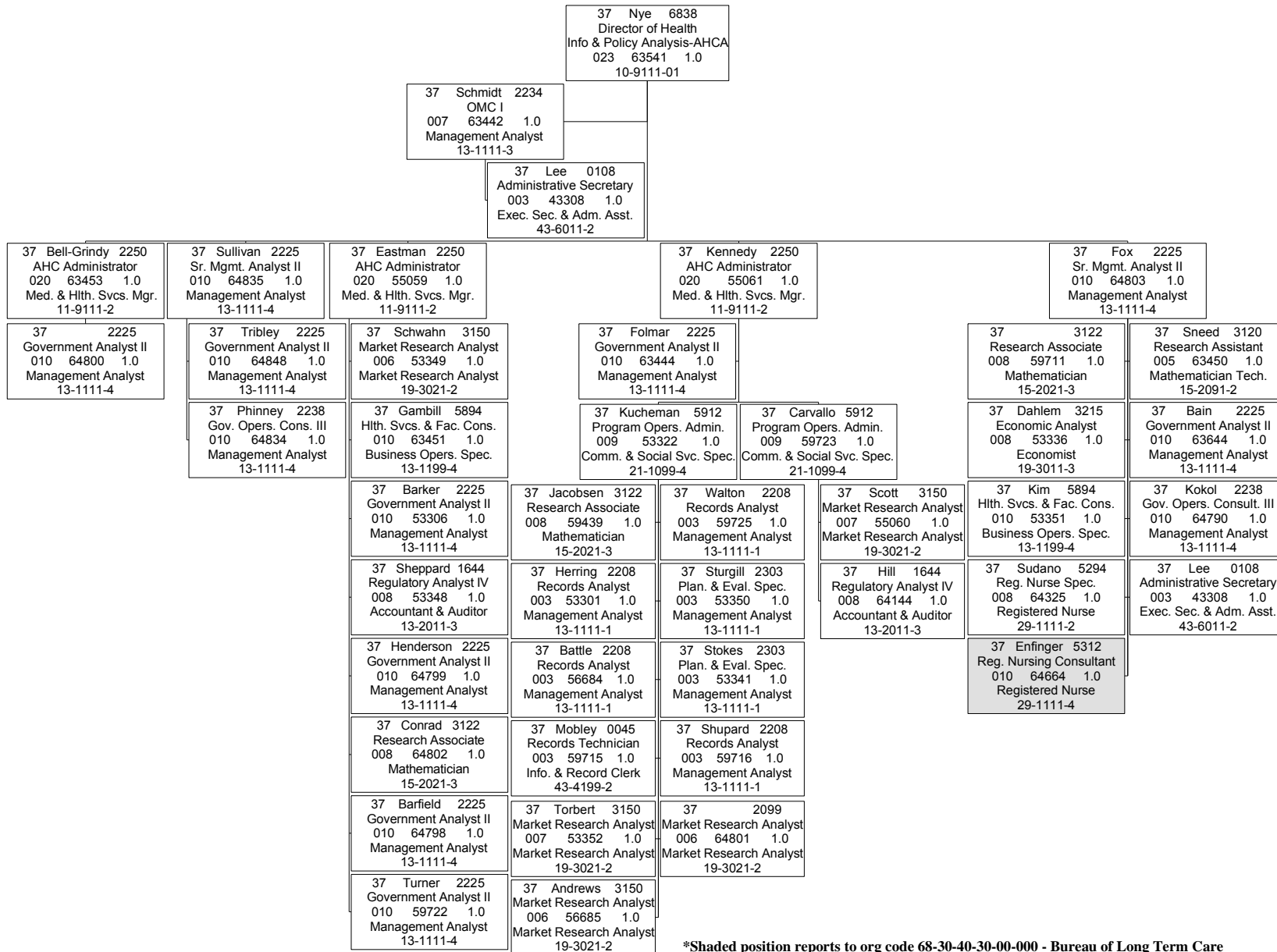
**Administrative Services - Budget Office**

Org. Level: 68-20-70-00-000  
Revised Date: July 1, 2008  
FTEs: 5 Positions: 5



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Chief of Staff**  
**Florida Center for Health Information & Policy Analysis**

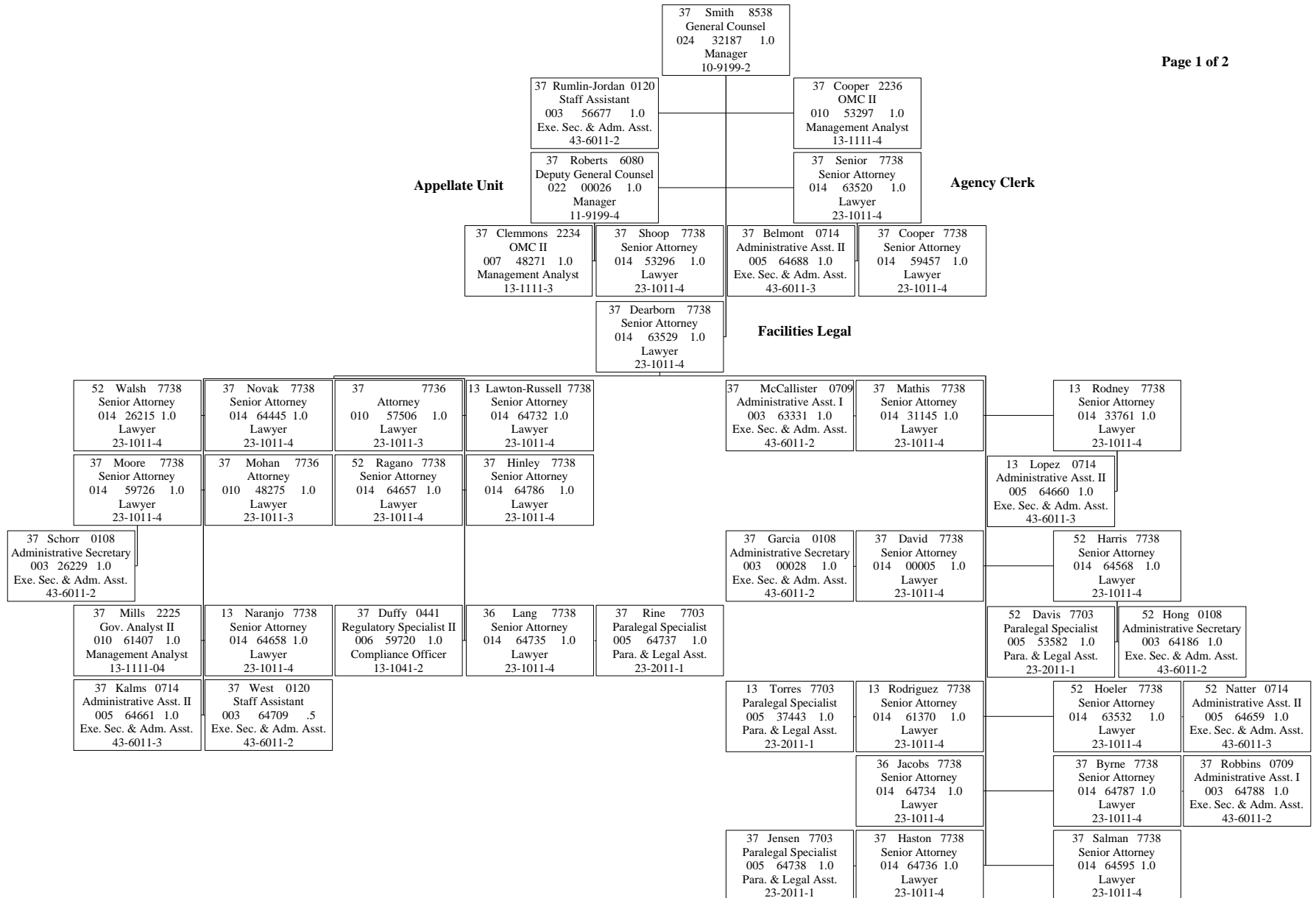
Org. Level: 68-20-50-00-000  
 Revised Date: July 1, 2008  
 FTEs: 43 Positions: 43



\*Shaded position reports to org code 68-30-40-30-00-000 - Bureau of Long Term Care

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction - General Counsel**

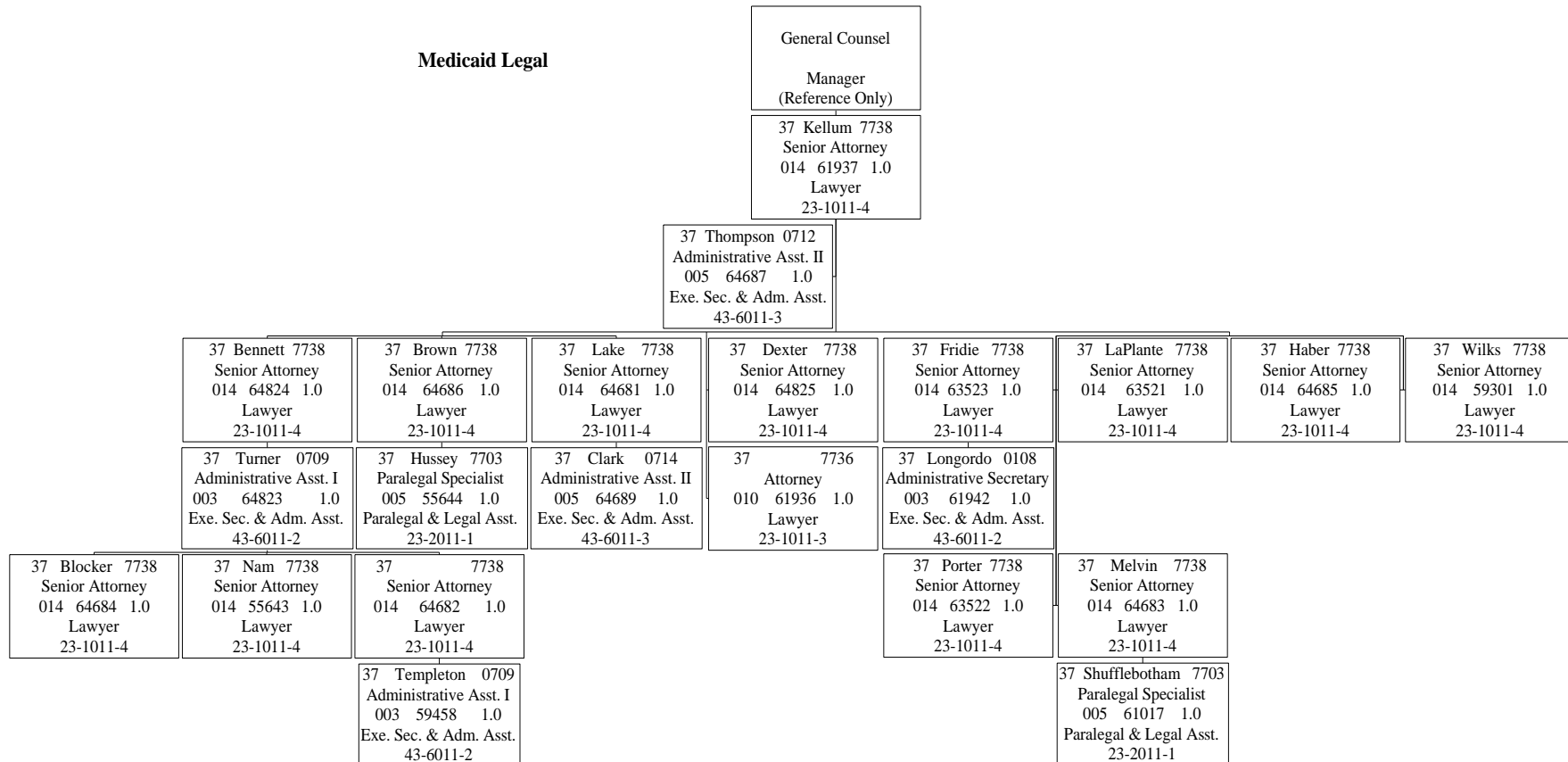
Org. Level: 68 10 20 00 000  
 Revised Date: July 1, 2008  
 FTEs: 66.5 Positions: 67



**AGENCY FOR HEALTH CARE ADMINISTRATION  
Executive Direction - General Counsel**

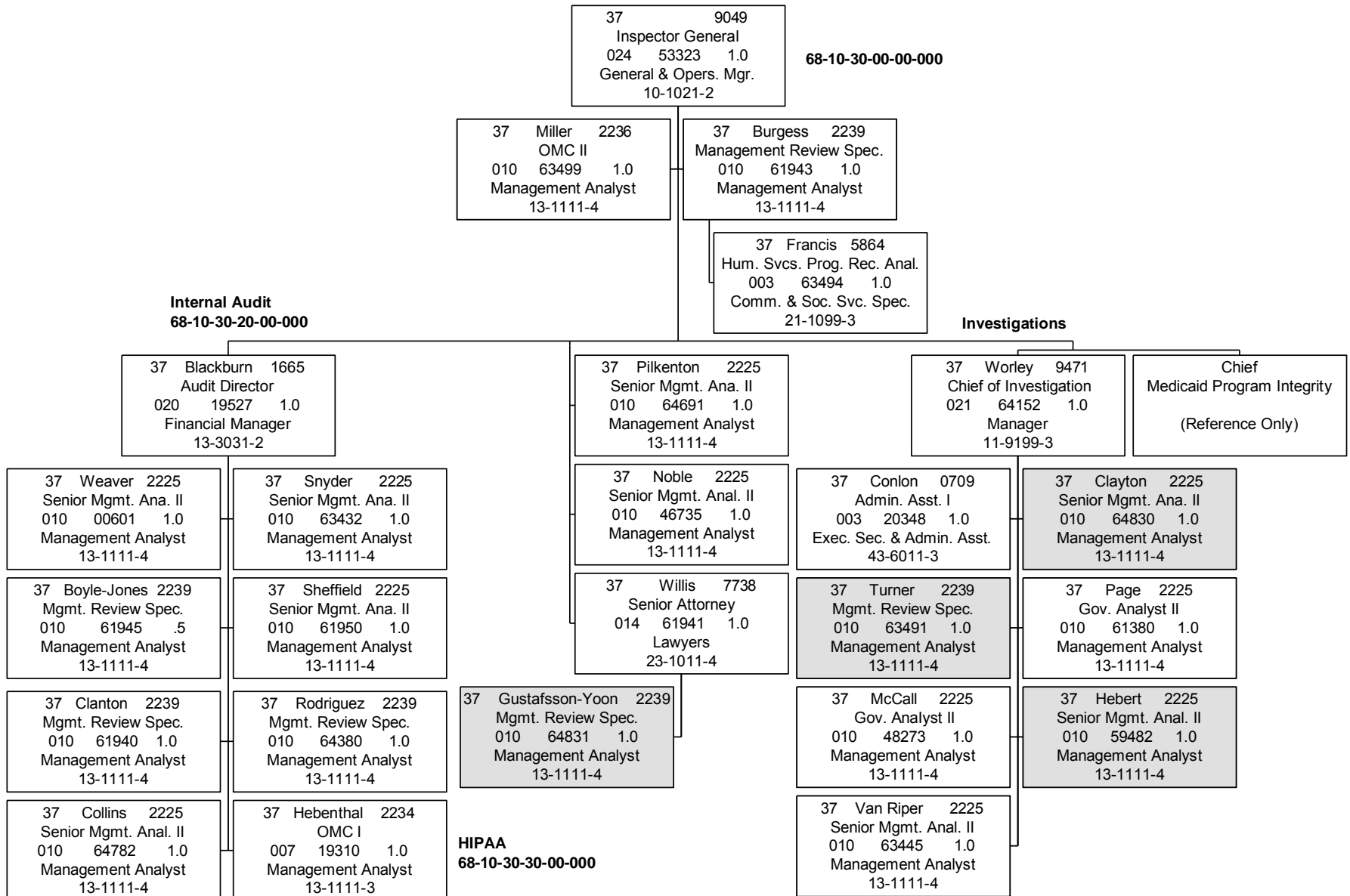
Org. Level: 68 10 20 00 000  
Revised Date: July 1, 2008  
FTEs: 66.5 Positions: 67

**Medicaid Legal**



**AGENCY FOR HEALTH CARE ADMINISTRATION  
Executive Direction - Inspector General**

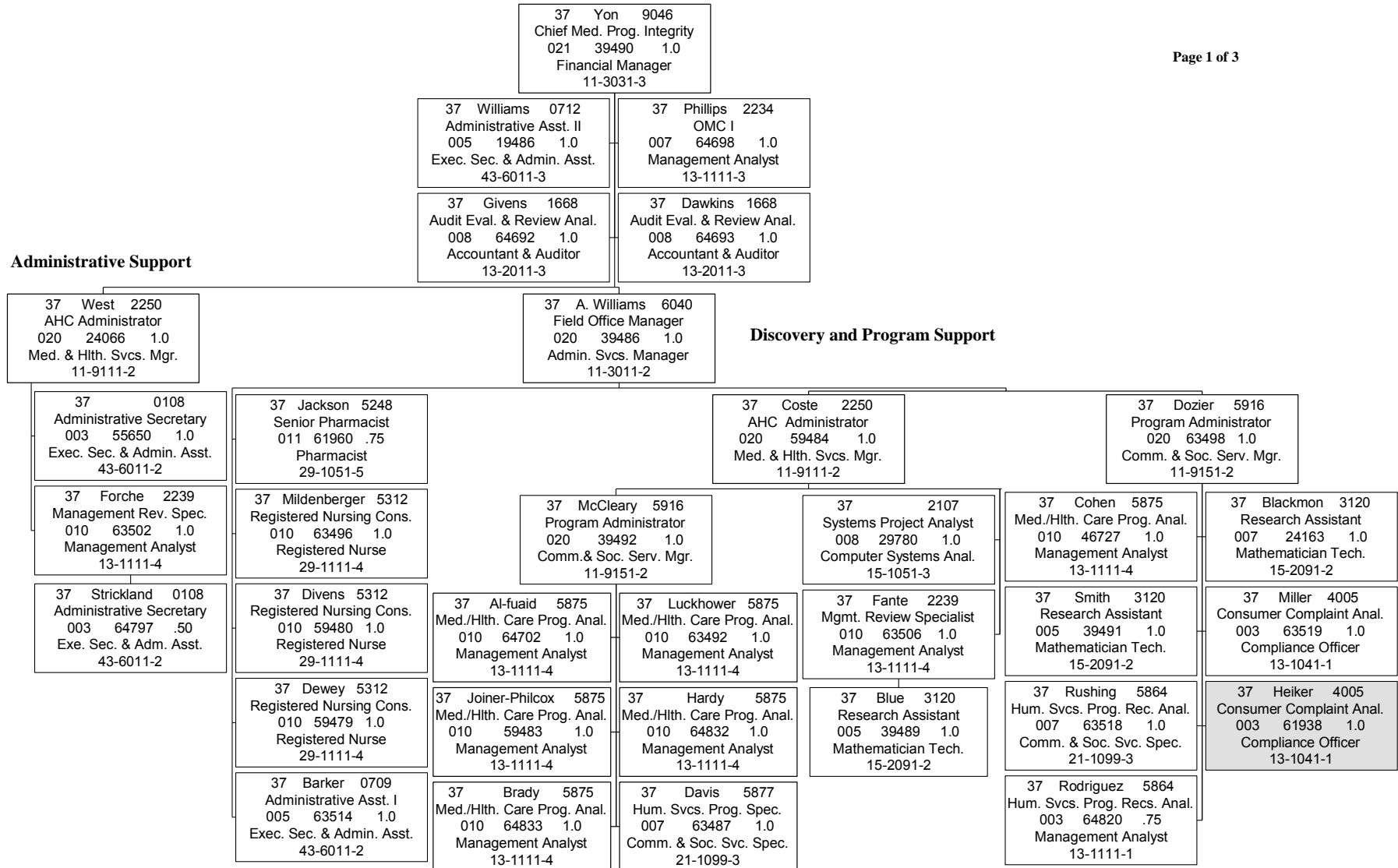
Revised Date: July 1, 2008  
FTEs: 21.5 Positions: 22



\*Shaded positions report to org code 68-10-30-10-00-000 - Bureau of Medicaid Program Integrity

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction - Inspector General**  
**Medicaid Program Integrity**

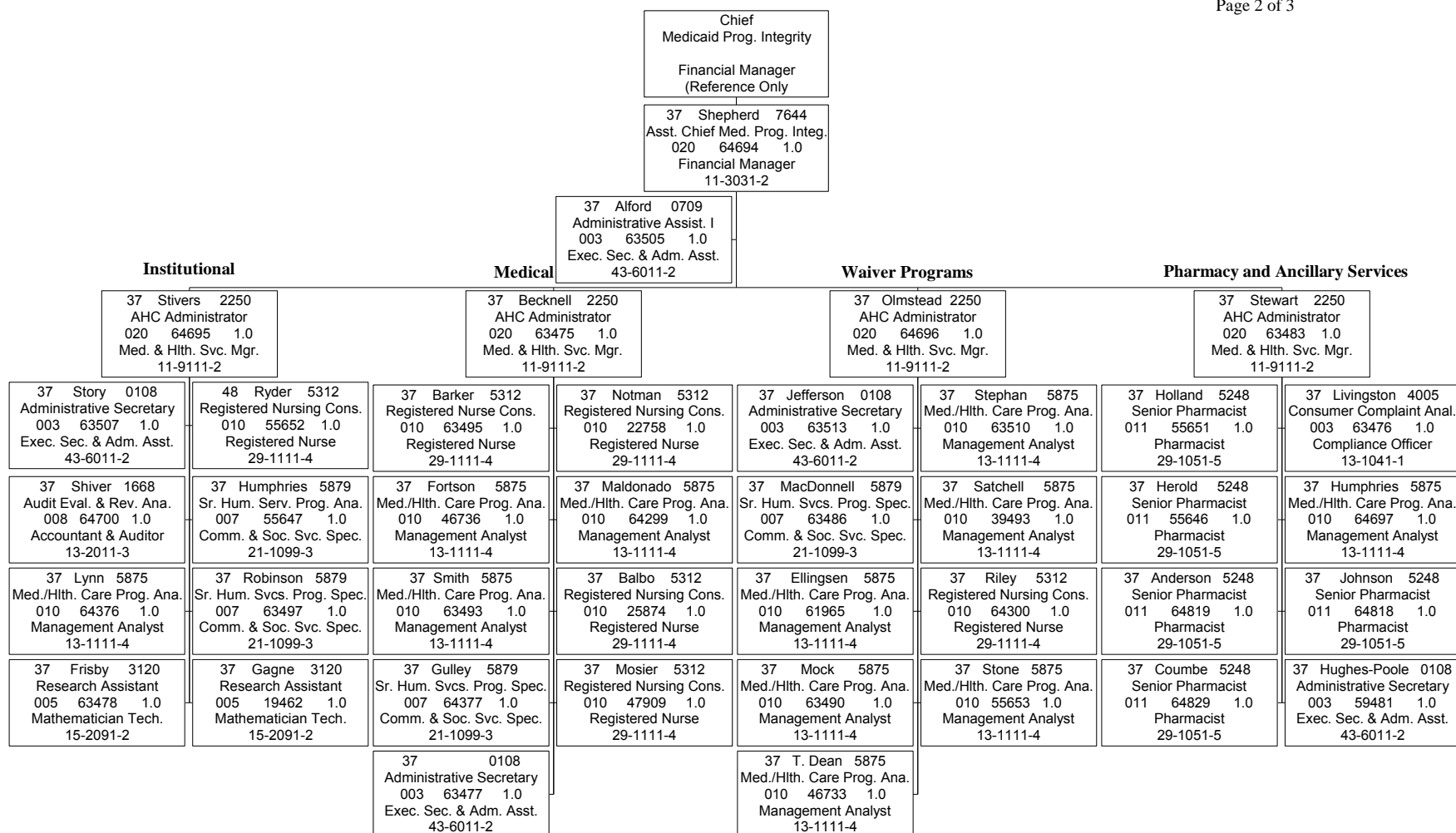
Org. Level: 68-10-30-10-000  
 Revised Date: July 1, 2008  
 FTEs: 83 Positions: 84



\*Shaded position reports to org code 68-10-30-20-00-000 - Inspector General's Office - Internal Audit Section.

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction - Inspector General**  
**Medicaid Program Integrity**

Org. Level: 68-10-30-10-000  
 Revised Date: July 1, 2008  
 FTEs: 83 Positions: 84

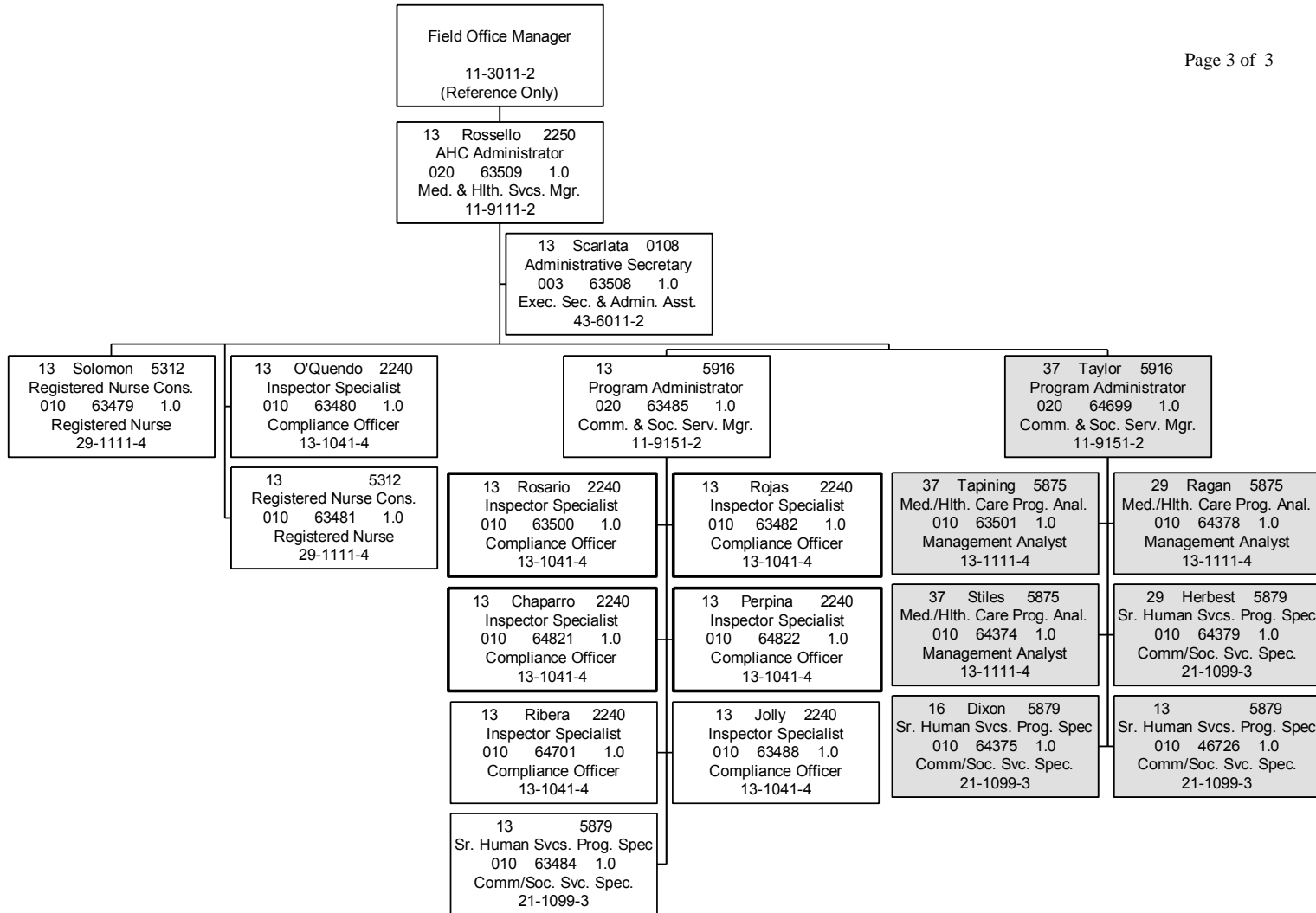






**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Executive Direction - Inspector General**  
**Medicaid Program Integrity - Miami**

Org. Level: 68-10-30-10-01-100  
 Revised Date: July 1, 2008  
 FTEs: 13 Positions: 13

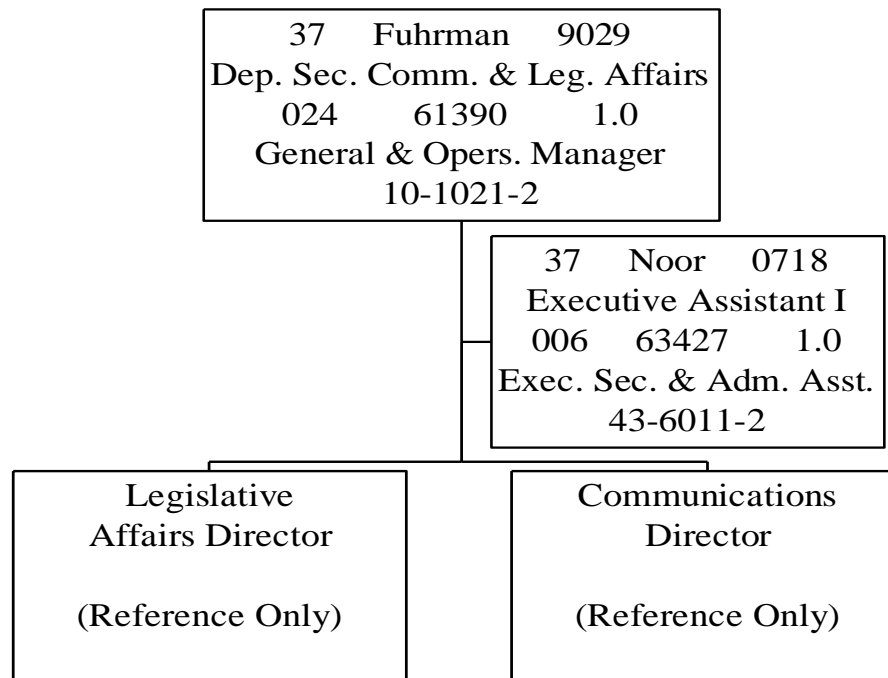


\*Shaded positions report to org code 68-10-30-10-00-000 - Bureau of Medicaid Program Integrity

A-7-2

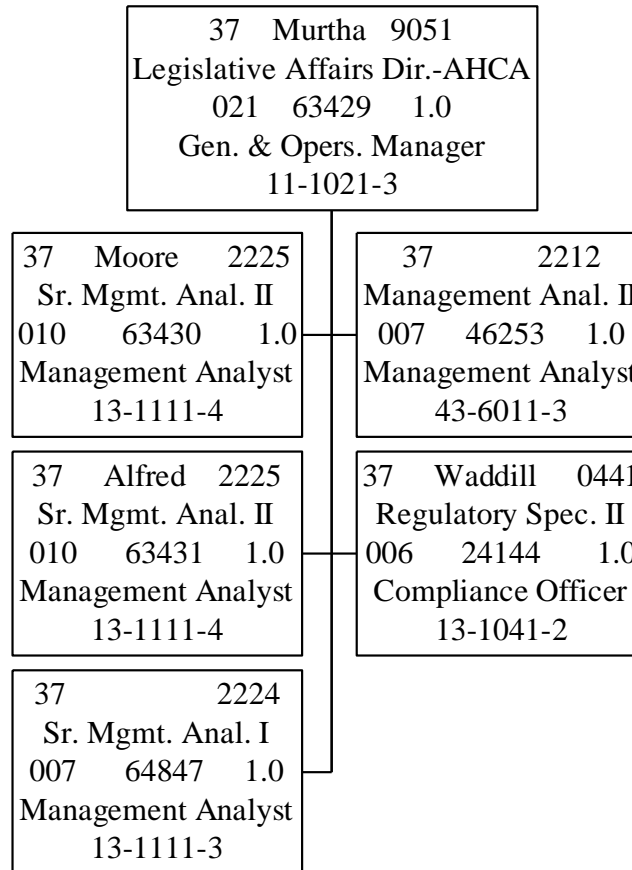
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Communications & Legislative Affairs**  
**Director's Office**

Effective Date: July 1, 2008  
Org Level: 68-10-40-00-00-000  
FTEs: 2 Positions: 2



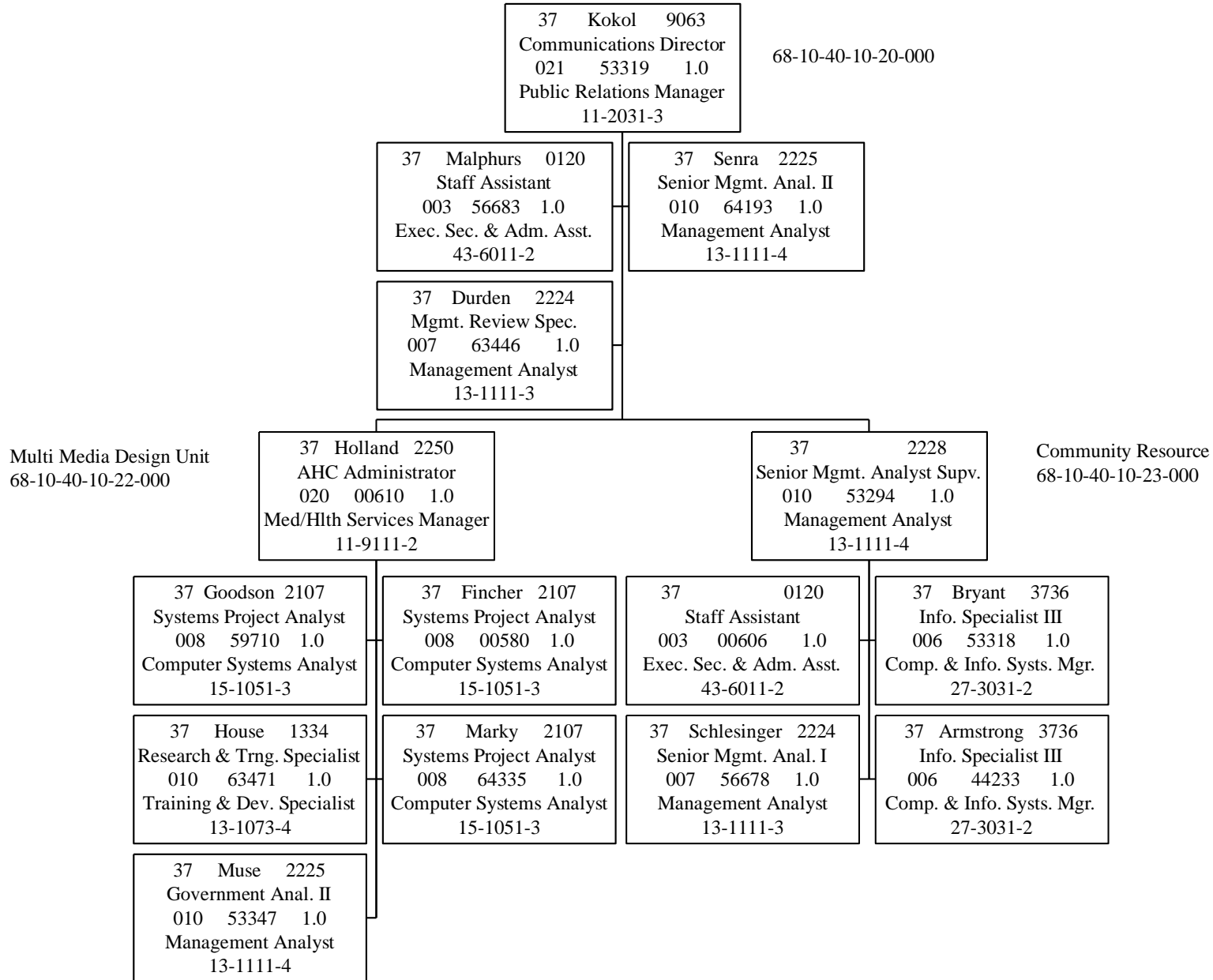
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Communications and Legislative Affairs**  
**Legislative Affairs Office**

Effective Date: July 1, 2008  
 Org Level: 68-10-40-20-00-000  
 FTEs: 6 Positions: 6



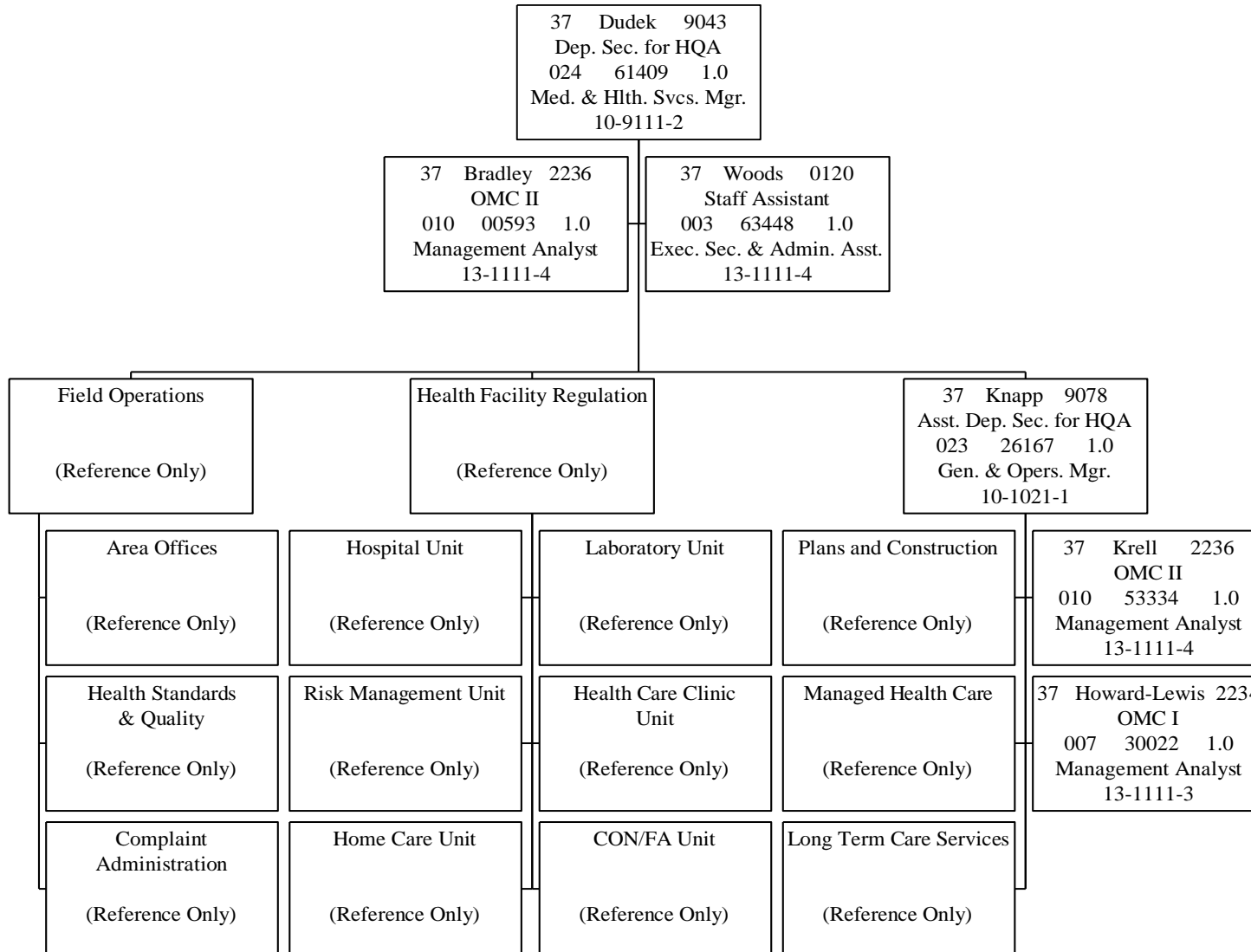
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Communications & Legislative Affairs**  
**Communications Office**

Revised Date: July 1, 2008  
 FTEs: 15 Positions: 15



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance - Deputy Secretary**

Org. Level: 68-30-00-00-000  
 Revised Date: July 1, 2008  
 FTEs: 6 Positions: 6

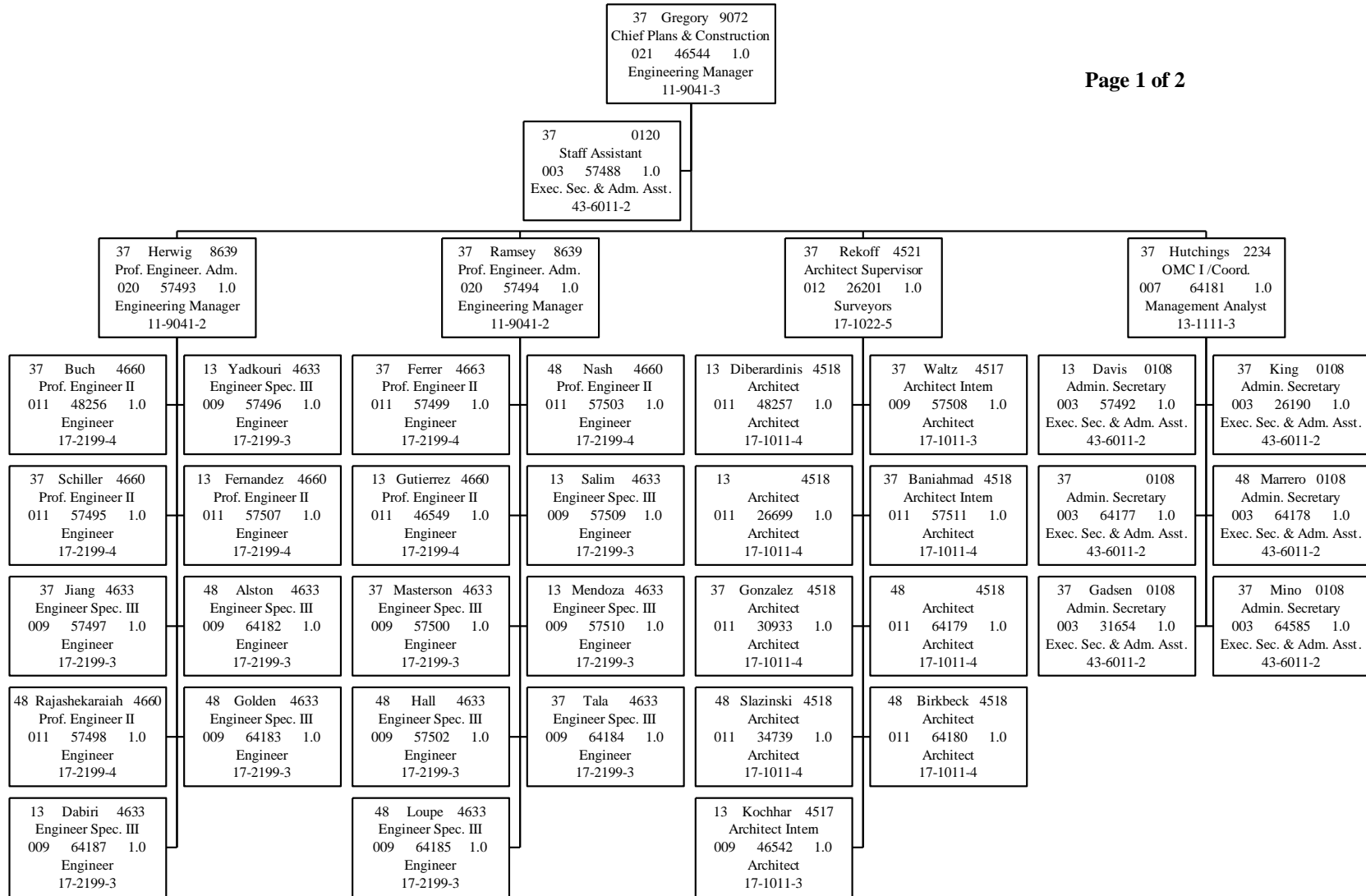


# AGENCY FOR HEALTH CARE ADMINISTRATION

## Health Quality Assurance - Plans and Construction

Org. Level: 68 30 10 00 000  
 Revised Date: July 1, 2008  
 FTEs: 46 Positions: 46

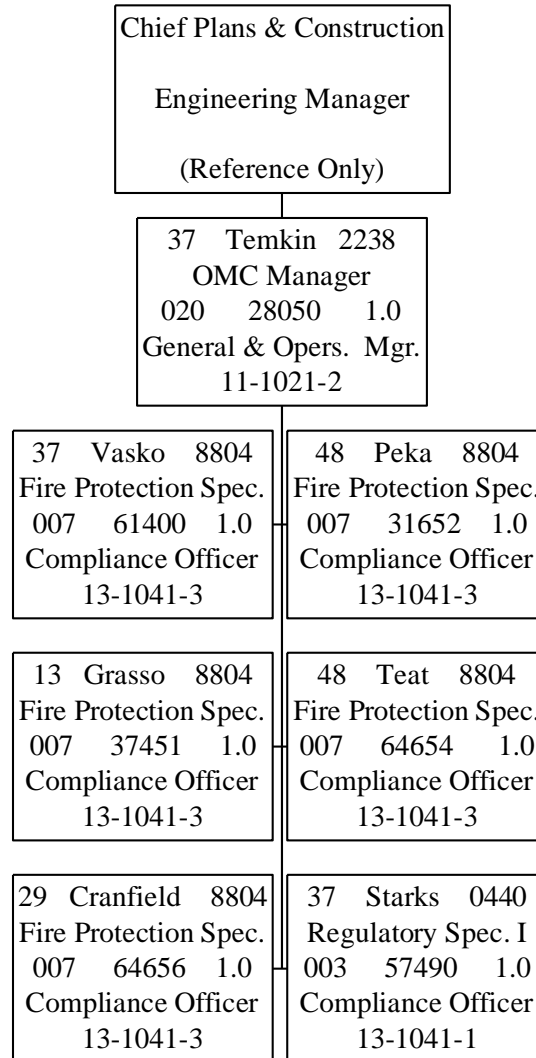
Page 1 of 2



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance - Plans and Construction**

Org. Level: 68 30 10 00 000  
 Revised Date: July 1, 2008  
 FTEs: 46 Positions: 46

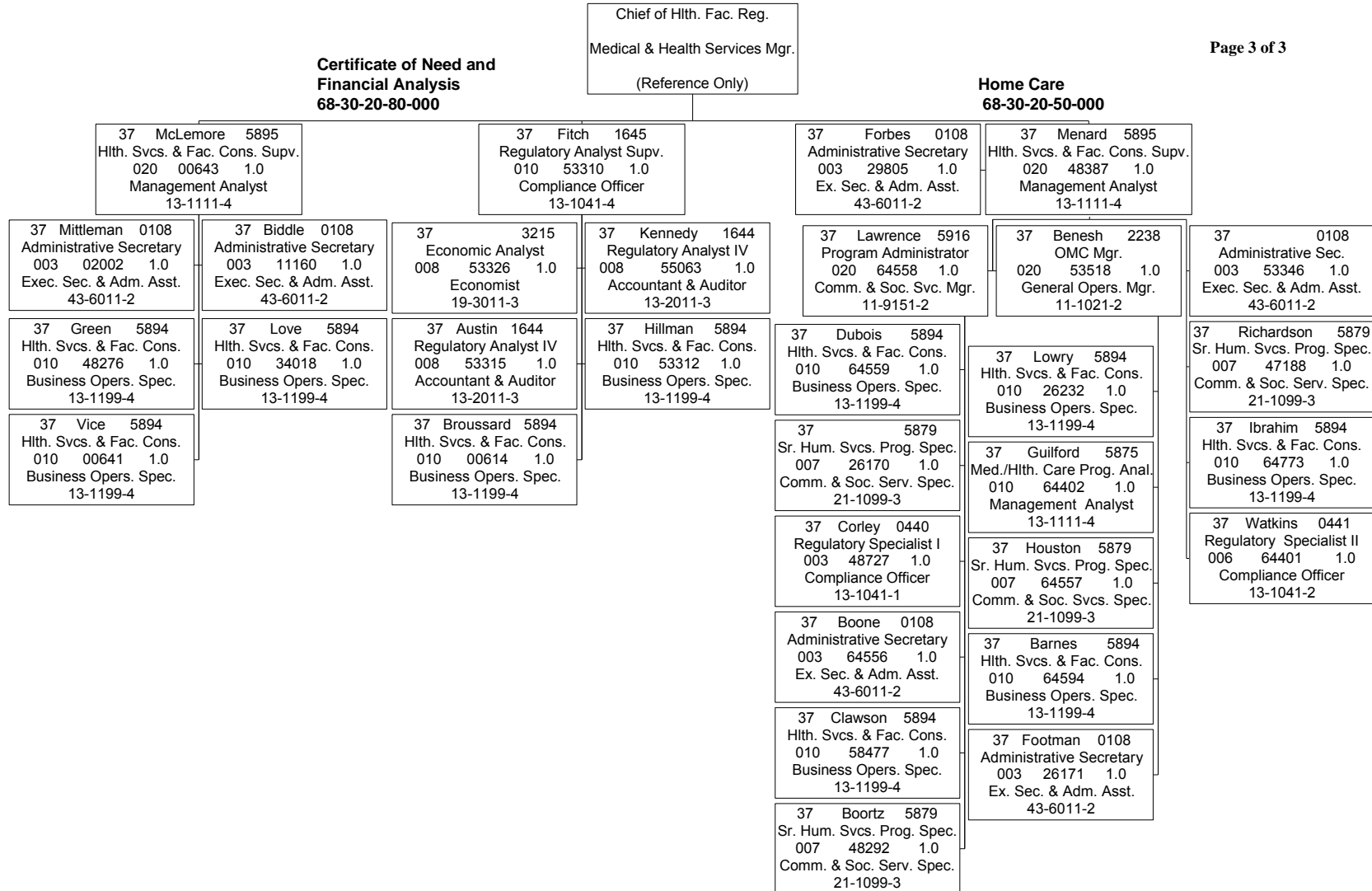
**Page 2 of 2**





**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Health Quality Assurance**  
**Health Facility Regulation**

Revised Date: July 1, 2008  
 FTEs 80 Positions: 80



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Health Quality Assurance**  
**Health Facility Regulation**

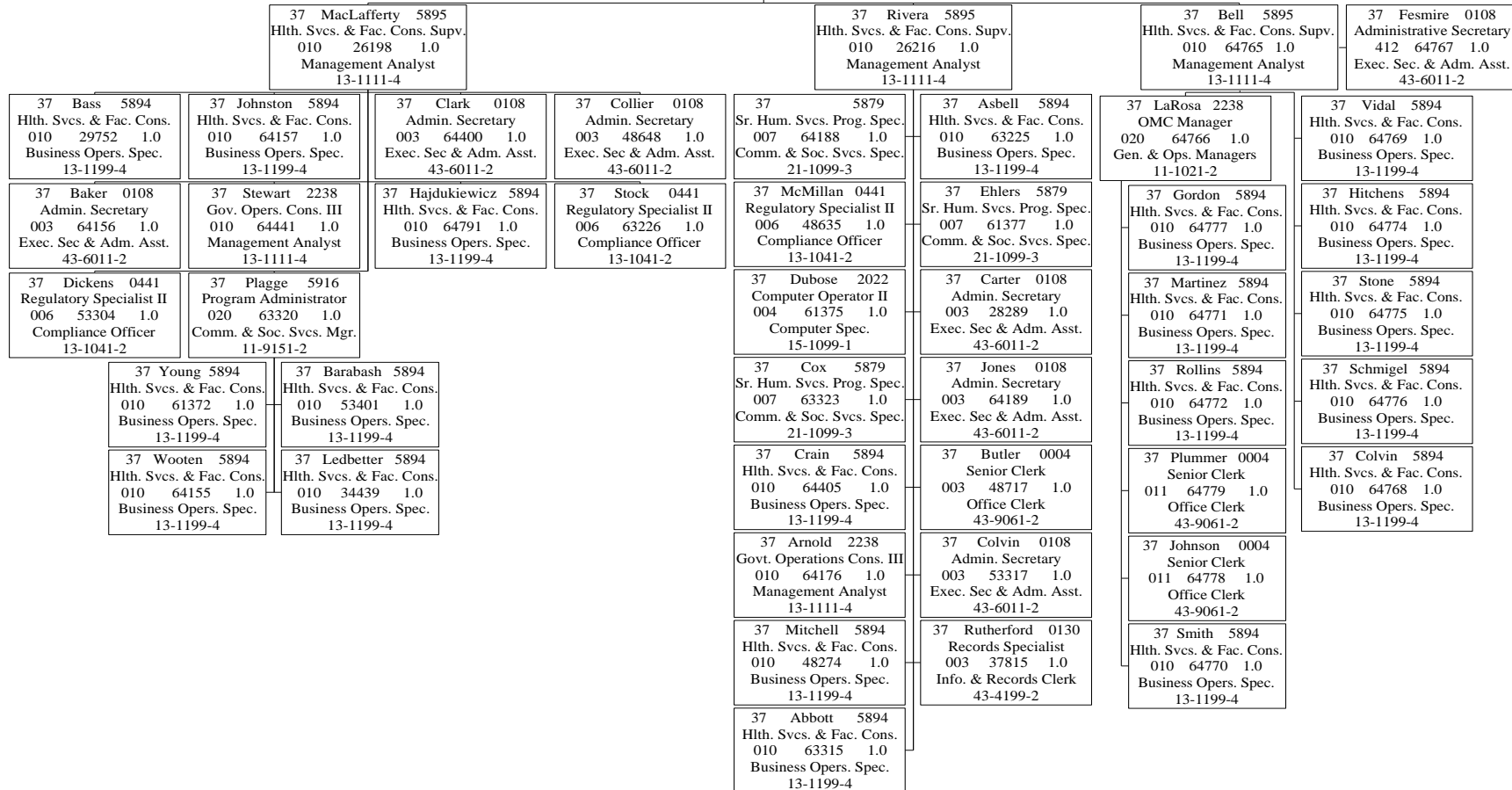
Revised Date: July 1, 2008  
 FTEs: 80 Positions: 80

Chief of Hlth. Facility Reg.  
 Medical & Health Services Mgr.  
 (Reference Only)

**68-30-20-20-000**  
**Hospitals**

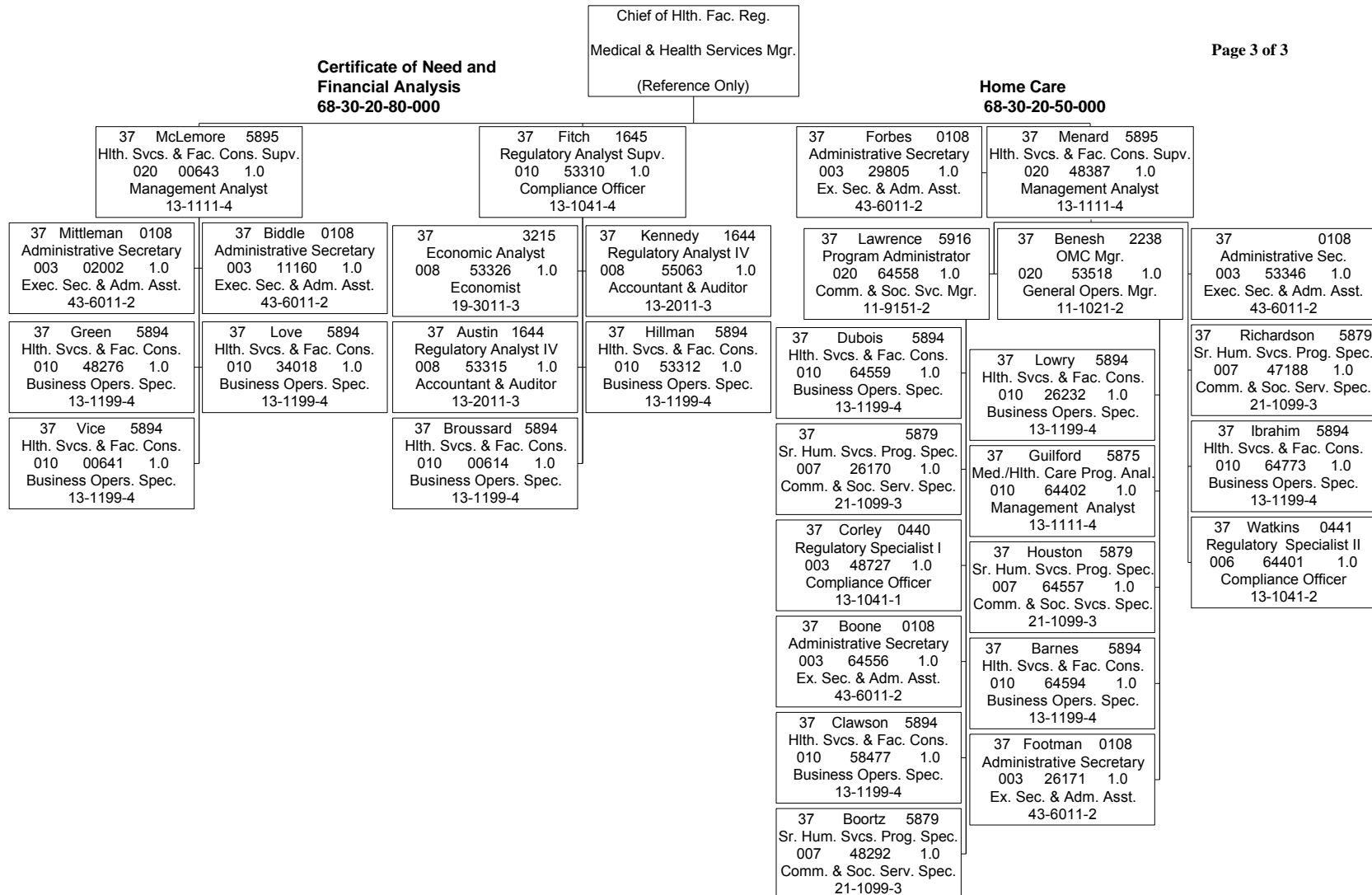
**68-30-20-30-000**  
**Laboratories**

**68-30-20-10-000**  
**Health Care Clinics**



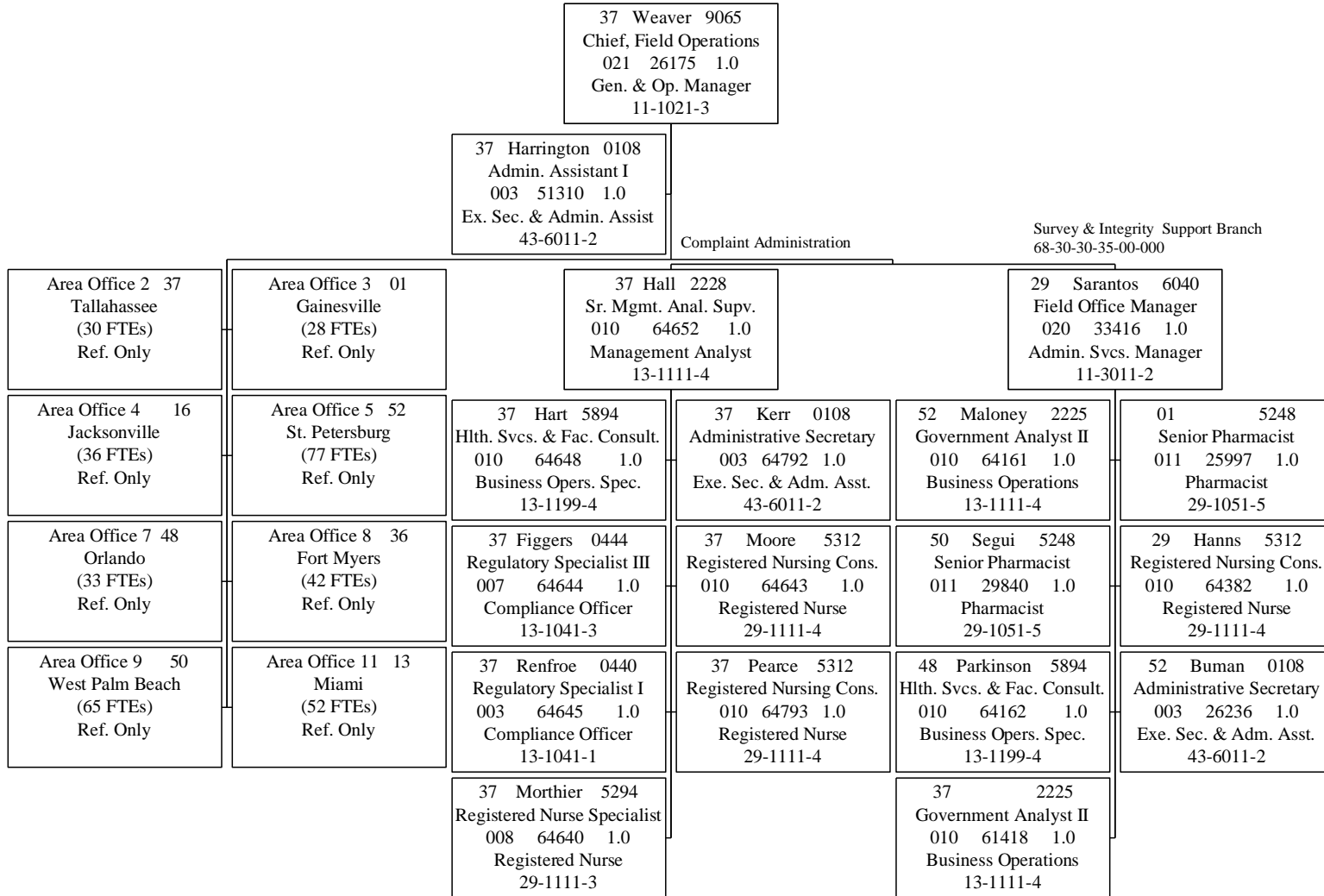
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Health Quality Assurance**  
**Health Facility Regulation**

Revised Date: July 1, 2008  
 FTEs 80 Positions: 80



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**(Field Operations)**

Org Code: 68-30-30-00-000  
 Revised Date: July 1, 2008  
 FTEs: 18 Positions: 18

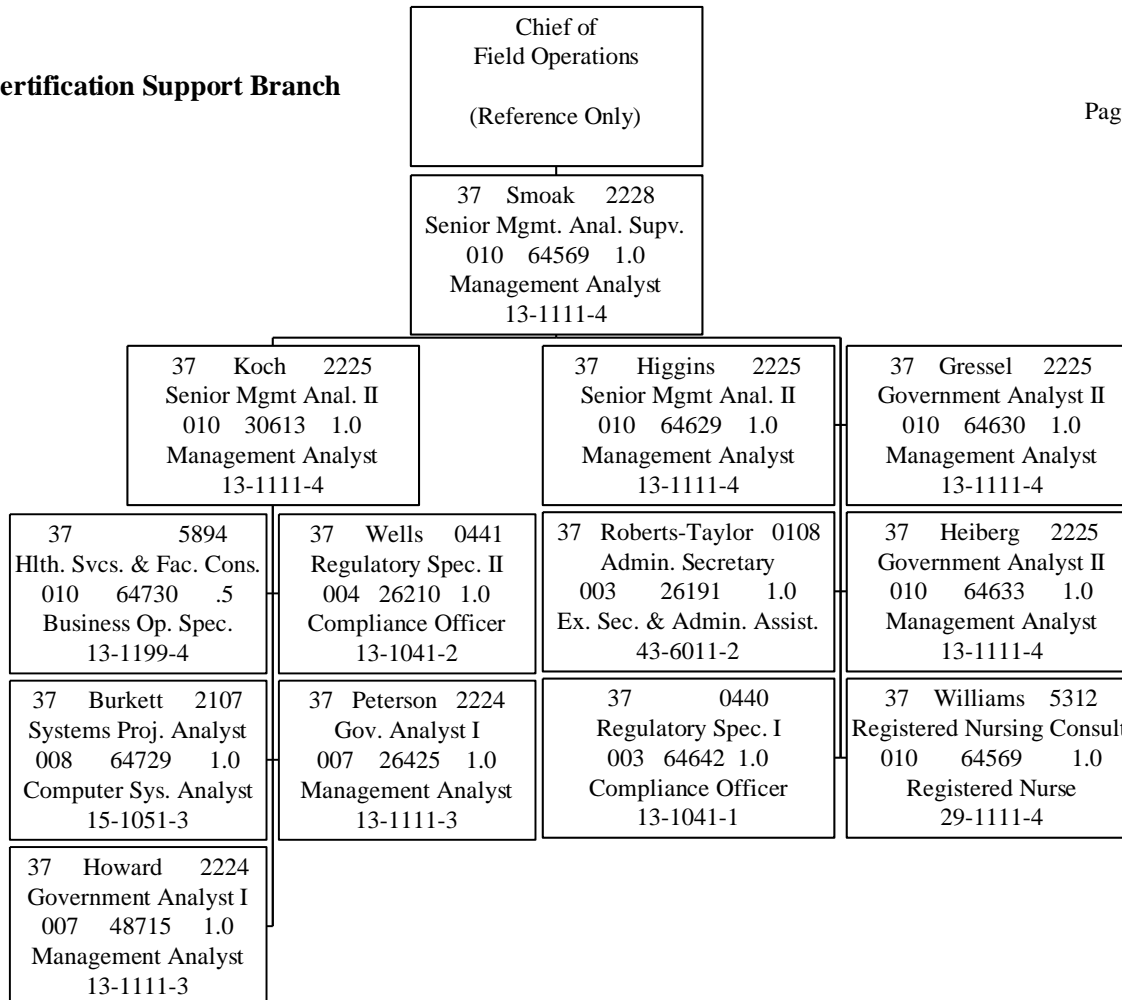


**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Field Operations - Health Standards & Quality**

Revised Date: July 1, 2008  
 Org Level: 68-30-30-30-00-000  
 FTEs: 31.5 Position: 32

**Survey & Certification Support Branch**

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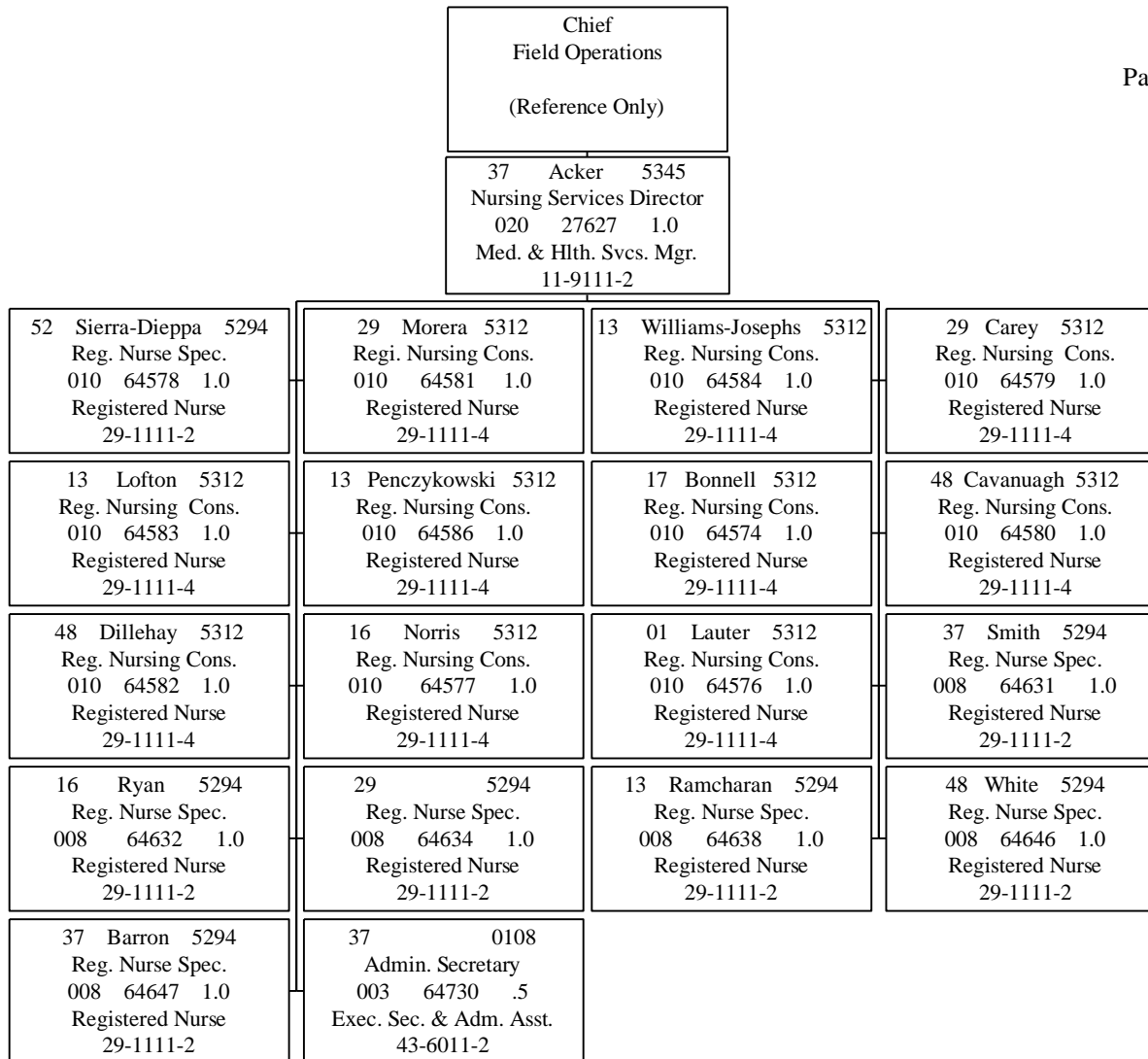


**C-4-1**

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Field Operations - Health Standards & Quality**

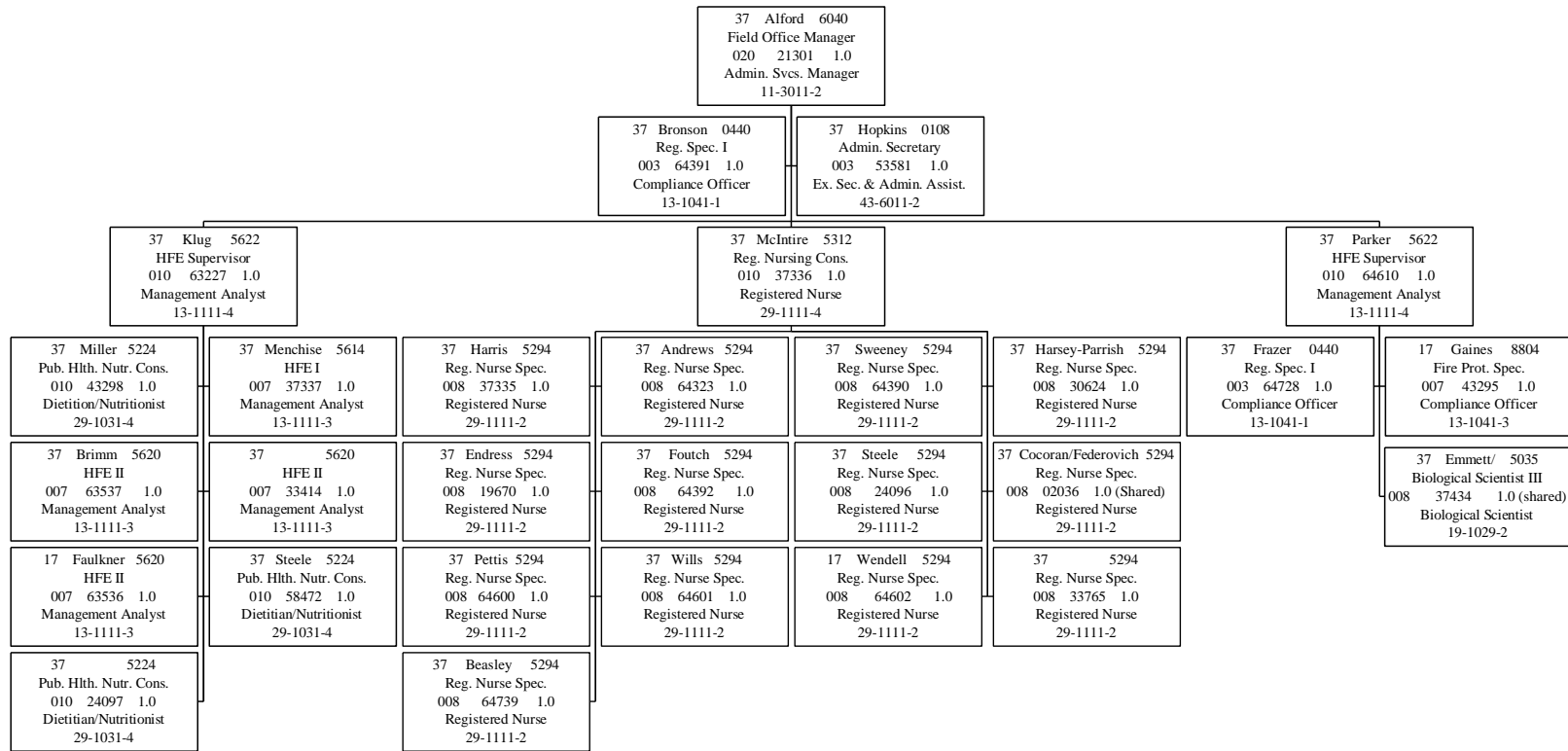
Org Level: 68-30-30-30-000  
 Revised Date: July 1, 2008  
 FTEs: 31.5 Positions: 32

Page 2 of 2



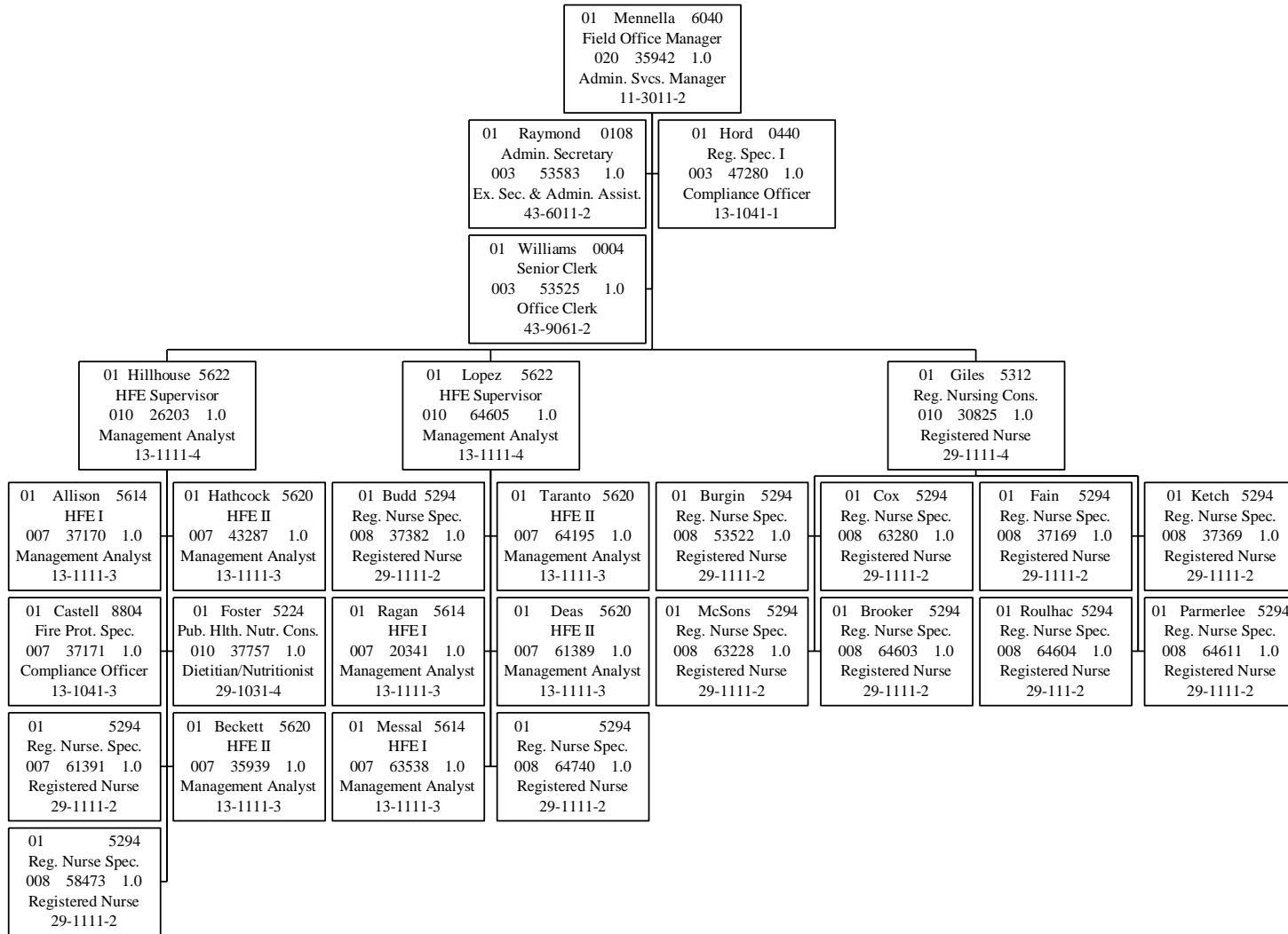
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 2 - Tallahassee**

Org. Level: 68 30 30 02 000  
 Revised Date: July 1, 2008  
 FTEs: 29 Positions: 29



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 3 Alachua**

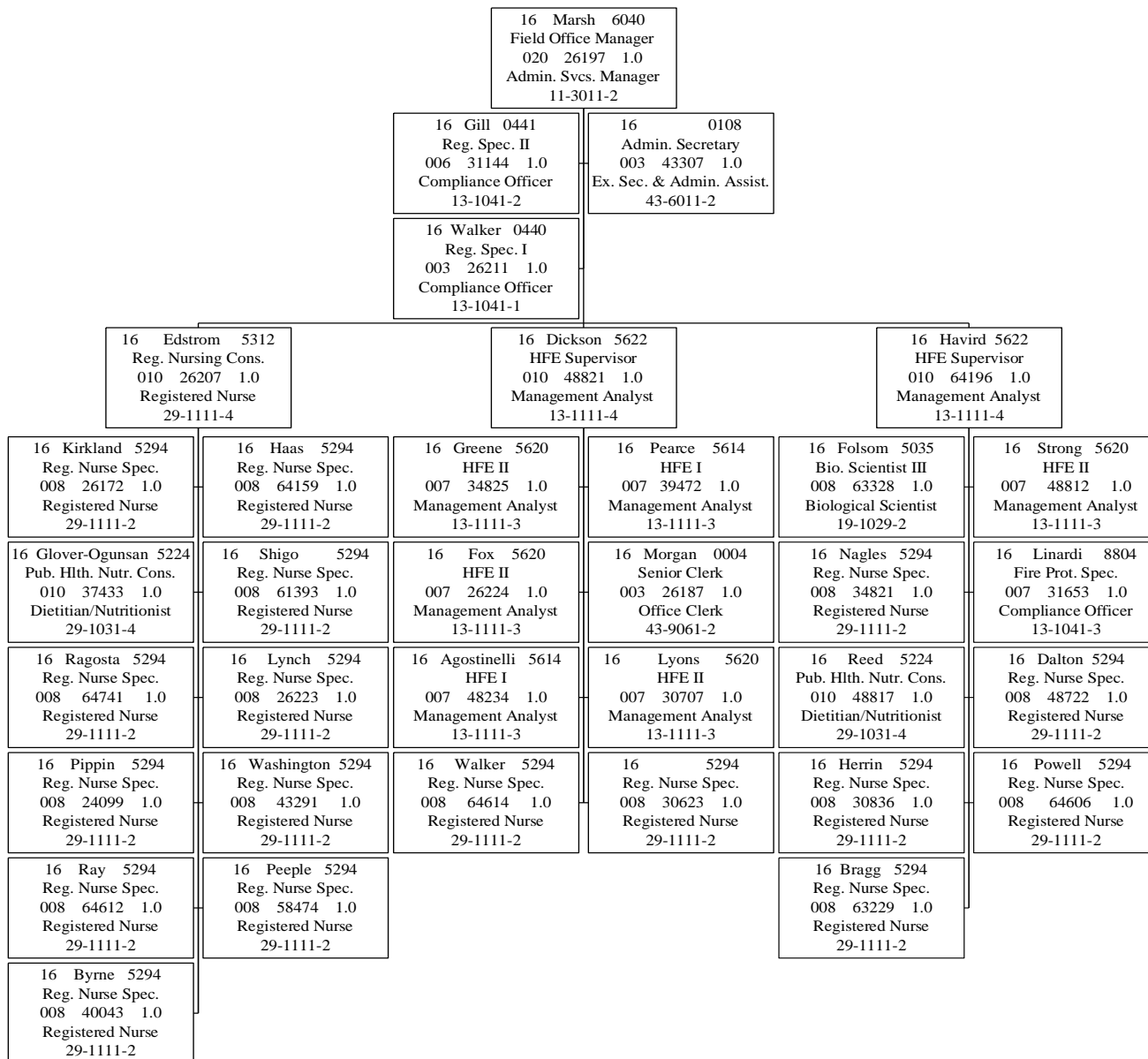
Org. Level: 68 30 30 03 000  
 Revised Date: July 1, 2008  
 FTEs: 28 Positions: 28





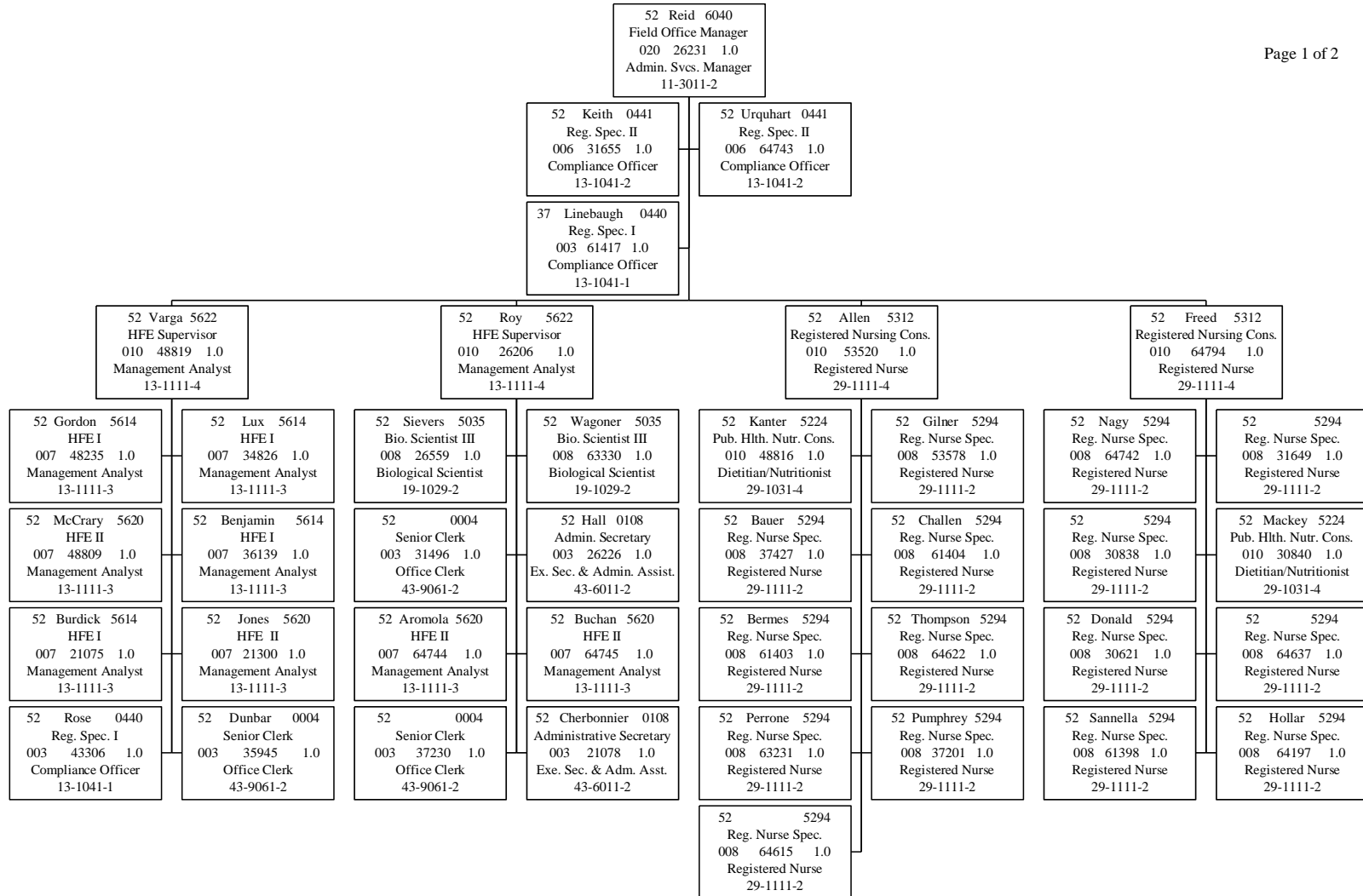
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 4 - Jacksonville**

Org. Level: 68 30 30 04 000  
 Revised Date: July 1, 2008  
 FTEs: 35 Positions: 35



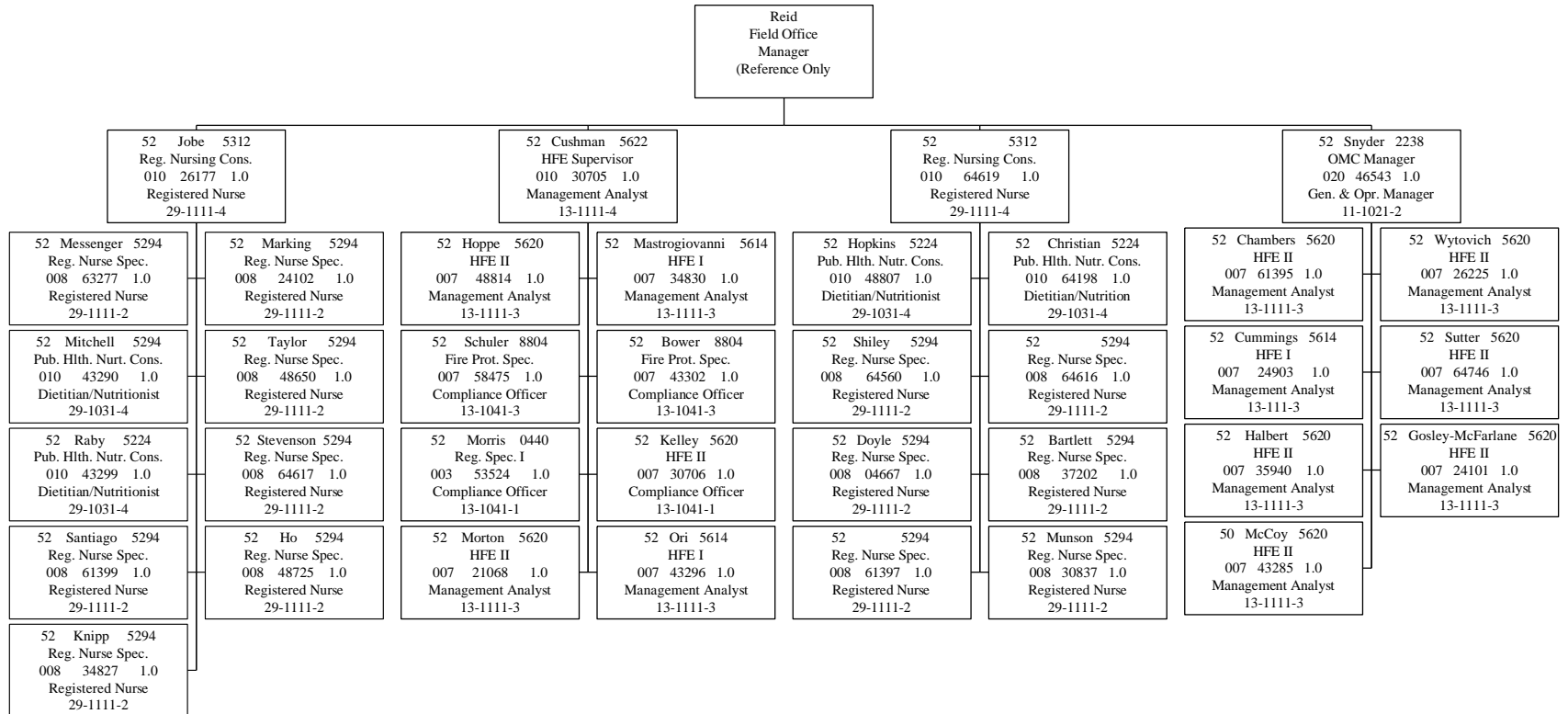
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 5 - St. Petersburg**

Org Level: 68 30 30 05 00  
 Revised Date: July 1, 2008  
 FTEs: 77 Positions: 77



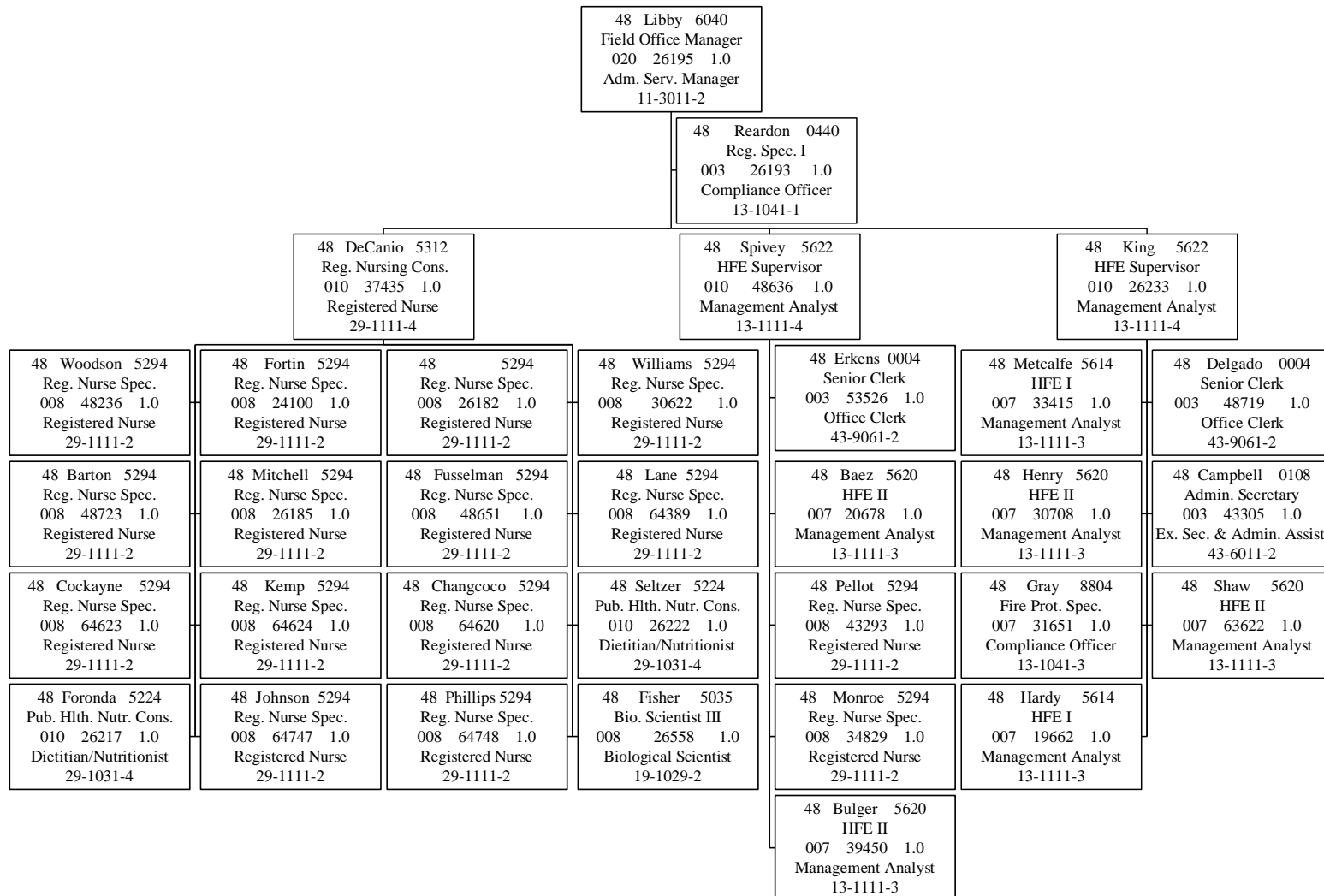
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 5 - St. Petersburg**

Org. Level: 68 30 30 05 000  
 Revised Date: July 1, 2008  
 FTEs: 77 Positions: 77



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
 Health Quality Assurance  
**Area 7 - Orlando**

Org. Level: 68 30 30 07 000  
 Revised Date: July 1, 2008  
 FTEs: 33 Positions: 33



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 8 - Ft. Myers**

Org. Level: 68 30 30 08 000  
 Revised Date: July 1, 2008  
 FTEs: 41 Positions: 41

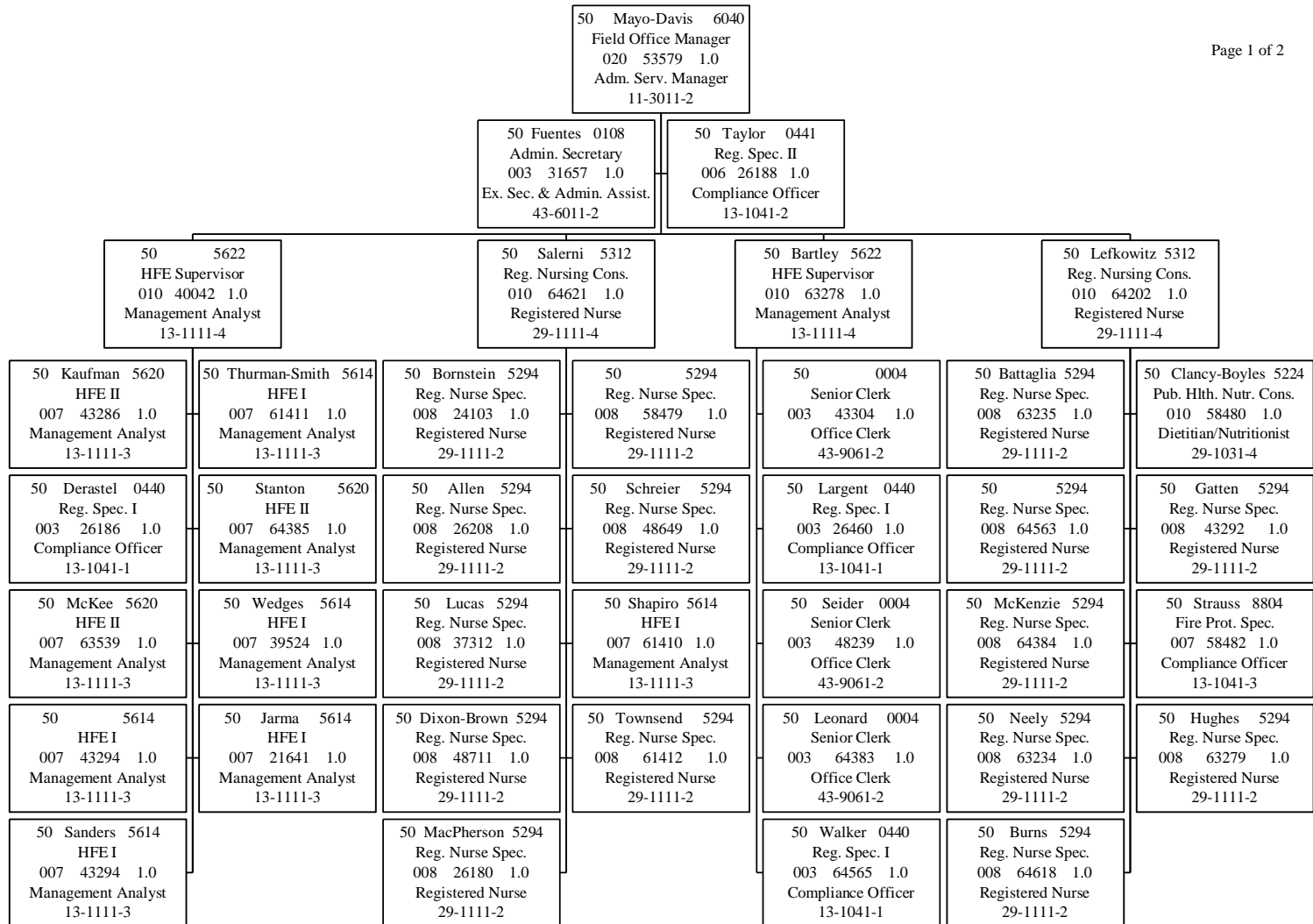
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36 Dunham 0440 Reg. Spec. I 003 64326 1.0 Compliance Officer 13-1041-1							
36 Werts 5622 HFE Supervisor 010 26204 1.0 Management Analyst 13-1111-4	36 Day 5622 HFE Supervisor 010 64200 1.0 Management Analyst 13-1111-4	36 Houk 5312 Reg. Nursing Cons. 010 64639 1.0 Registered Nurse 29-1111-4		36 Faison 5622 HFE Supervisor 010 48813 1.0 Management Analyst 13-1111-4		36 Fisher 5312 Reg. Nursing Cons. 010 64650 1.0 Registered Nurse 29-1111-4	
36 K. Smith 5620 HFE II 007 64387 1.0 Management Analyst 13-1111-3	36 Scavella 5294 Reg. Nurse Spec. 008 63233 1.0 Registered Nurse 29-1111-2	36 Seehawer 5294 Reg. Nurse Spec. 008 31574 1.0 Registered Nurse 29-1111-2	36 Herbert 5294 Reg. Nurse Spec. 008 30625 1.0 Registered Nurse 29-1111-2	13 Flores 5620 HFE II 007 34833 1.0 Management Analyst 13-1111-3	13 Edge 5224 Pub. Hlth. Nutr. Cons. 010 26184 1.0 Dietitian/Nutritionist 29-1031-4	36 B. Birch 5294 Reg. Nurse Spec. 008 24104 1.0 Registered Nurse 29-1111-2	36 Negahdari 0108 Admin. Secretary 003 25182 1.0 Ex. Sec. & Admin. Assist. 43-6011-2
36 Furdell 5620 HFE II 007 19457 1.0 Management Analyst 13-1111-3	36 Pettigrew 5035 Bio. Scientist III 008 37436 1.0 Biological Scientist 19-1029-2	36 Wolfe 5294 Reg. Nurse Spec. 008 63232 1.0 Registered Nurse 29-1111-2	36 Purje 5294 Reg. Nurse Spec. 010 34822 1.0 Registered Nurse 29-1111-2	13 Saenz 5224 Pub. Hlth. Nutr. Cons. 010 48806 1.0 Dietitian/Nutritionist 29-1031-4	13 Laudadio 5620 HFE II 007 37428 1.0 Management Analyst 13-1111-3	36 Pinto 5224 Pub. Hlth. Nutr. Cons. 010 64609 1.0 Dietitian/Nutritionist 29-1031-4	36 Gilfert 5294 Reg. Nurse Spec. 008 64628 1.0 Registered Nurse 29-1111-2
36 Elias 5620 HFE II 007 33417 1.0 Management Analyst 13-1111-3	36 Furdell 8804 Fire Prot. Spec. 007 48808 1.0 Compliance Officer 13-1041-3	36 Seville 5294 Reg. Nurse Spec. 008 31578 1.0 Registered Nurse 29-1111-2	36 McGuire 5294 Reg. Nurse Spec. 008 64627 1.0 Registered Nurse 29-1111-2	13 HFE II 5620 007 35941 1.0 Management Analyst 13-1111-3	13 HFE II 5620 007 64608 1.0 Management Analyst 13-1111-3	36 5294 Reg. Nurse Spec. 008 64625 1.0 Registered Nurse 29-1111-2	36 Mozen 5294 Reg. Nurse Spec. 008 63230 1.0 Registered Nurse 29-1111-2
36 Steiner 5620 HFE II 007 64194 1.0 Management Analyst 13-1111-3	36 0004 Senior Clerk 003 64388 1.0 Office Clerk 43-9061-2	13 Lawson 0440 Reg. Spec. I 003 00567 1.0 Compliance Officer 13-1041-1	36 W. Birch 5294 Reg. Nurse Spec. 008 21982 1.0 Registered Nurse 29-1111-2	13 Berejio 5294 Reg. Nurse Spec. 008 64567 1.0 Registered Nurse 29-1111-2	13 Shepard 5294 Reg. Nurse Spec. 008 64393 1.0 Registered Nurse 29-1111-2	36 Dolan 5294 Reg. Nurse Spec. 008 37828 1.0 Registered Nurse 29-1111-2	36 Kadera 5294 Reg. Nurse Spec. 008 64626 1.0 Registered Nurse 29-1111-2
36 Alter 0441 Reg. Spec. II 006 61419 1.0 Compliance Officer 13-1041-2	36 Stuckey 8804 Fire Prot. Spec. 007 43301 1.0 Compliance Officer 13-1041-3	36 Lehman 5224 Pub. Hlth. Nutr. Cons. 010 61405 1.0 Dietitian/Nutritionist 29-1031-4		13 Tyree 5224 Pub. Hlth. Nutr. Cons. 010 64398 1.0 Dietitian/Nutritionist 29-1031-4	36 Pescatore/O'Connell 5294 Reg. Nurse Spec. (shared) 008 63276 1.0 Registered Nurse 29-1111-2	36 Johnson 5294 Reg. Nurse Spec. 008 43283 1.0 Registered Nurse 29-1111-2	
36 S. Smith 0441 Reg. Spec. II 006 64749 1.0 Compliance Officer 13-1041-2	36 Manjarres 0004 Senior Clerk 003 25178 1.0 Office Clerk 43-9061-2			36 Barrau 5294 Reg. Nurse Spec. 008 61396 1.0 Registered Nurse 29-1111-2			
36 N. Smith 5620 HFE II 007 21873 1.0 Management Analyst 13-1111-3							
36 McAllister 5620 HFE II 007 64761 1.0 Management Analyst 13-1111-3							

\*Shaded positions report to org code 68-30-30-11-00-000 - HQA , Area 11 Field Office

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 9 - West Palm Beach**

Org. Level: 68 30 30 09 000  
 Revised Date: July 1, 2008  
 FTEs: 65 Positions: 65

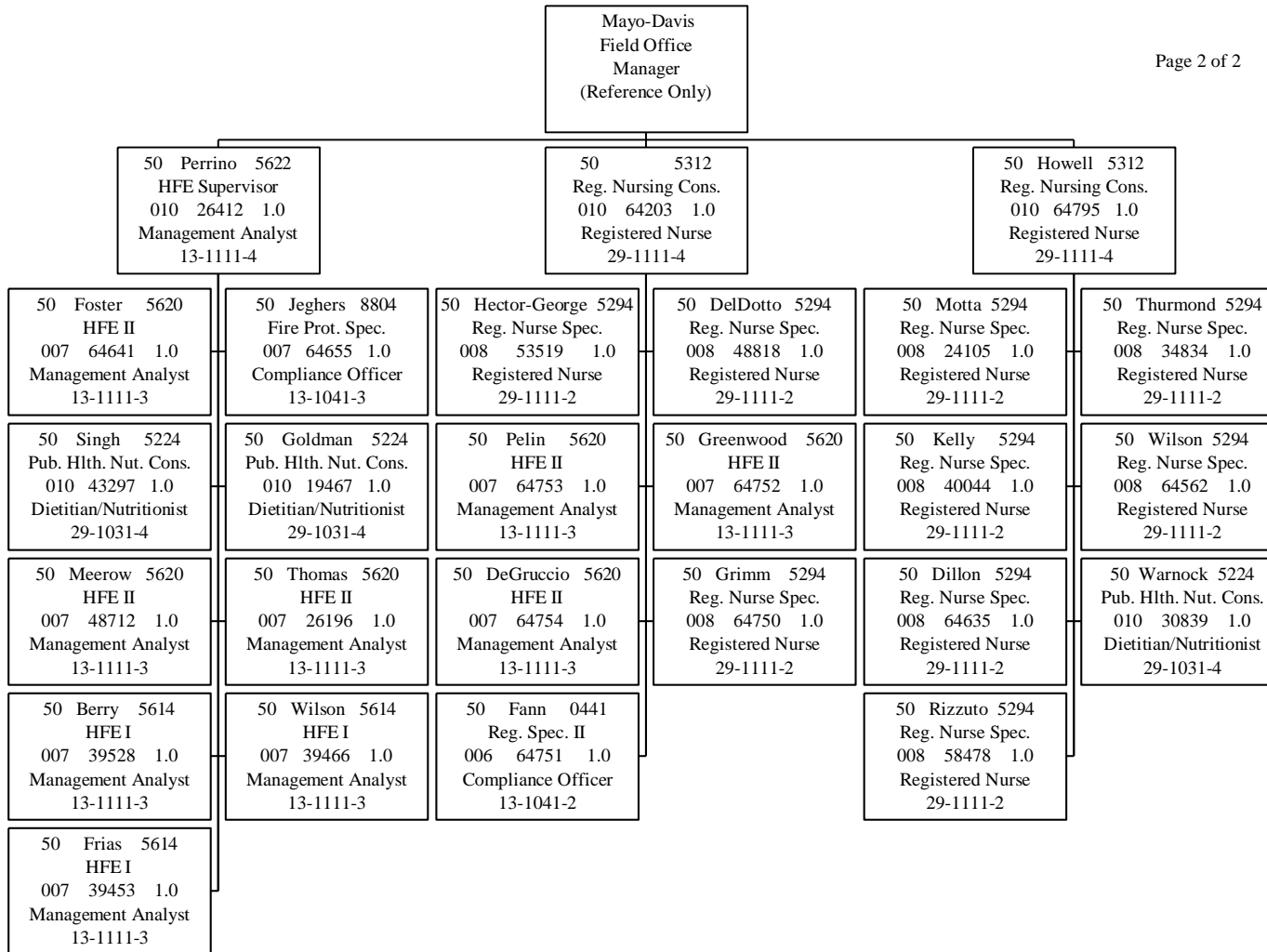
Page 1 of 2



C-4-10

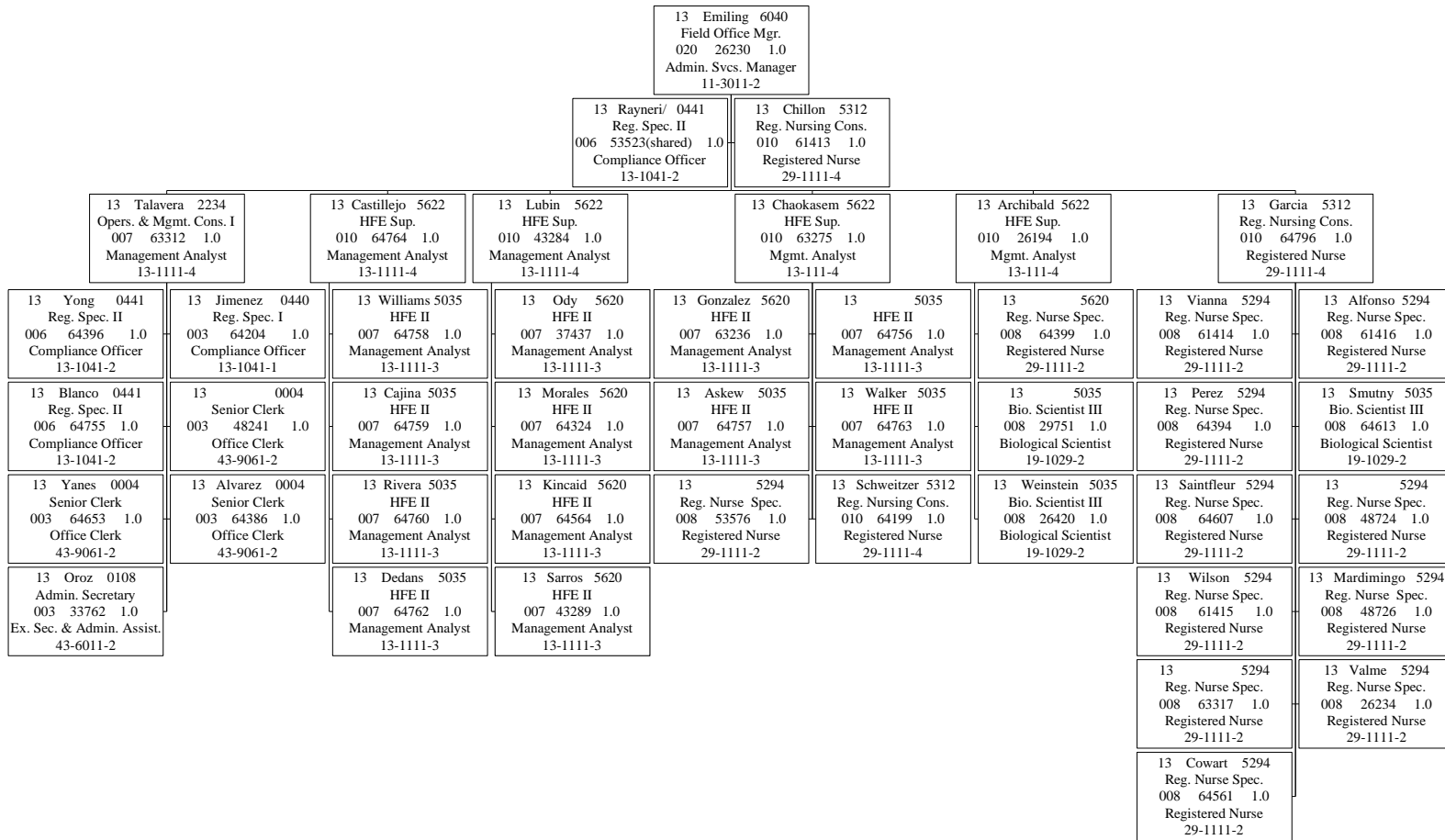
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 9 - West Palm Beach**

Org Code: 68 30 30 09 000  
 Revised Date: July 1, 2008  
 FTEs: 65 Positions: 65



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance**  
**Area 11 - Miami**

Org. Level: 68 30 30 11 000  
 Revised Date: July 1, 2008  
 FTEs: 53 Positions: 53

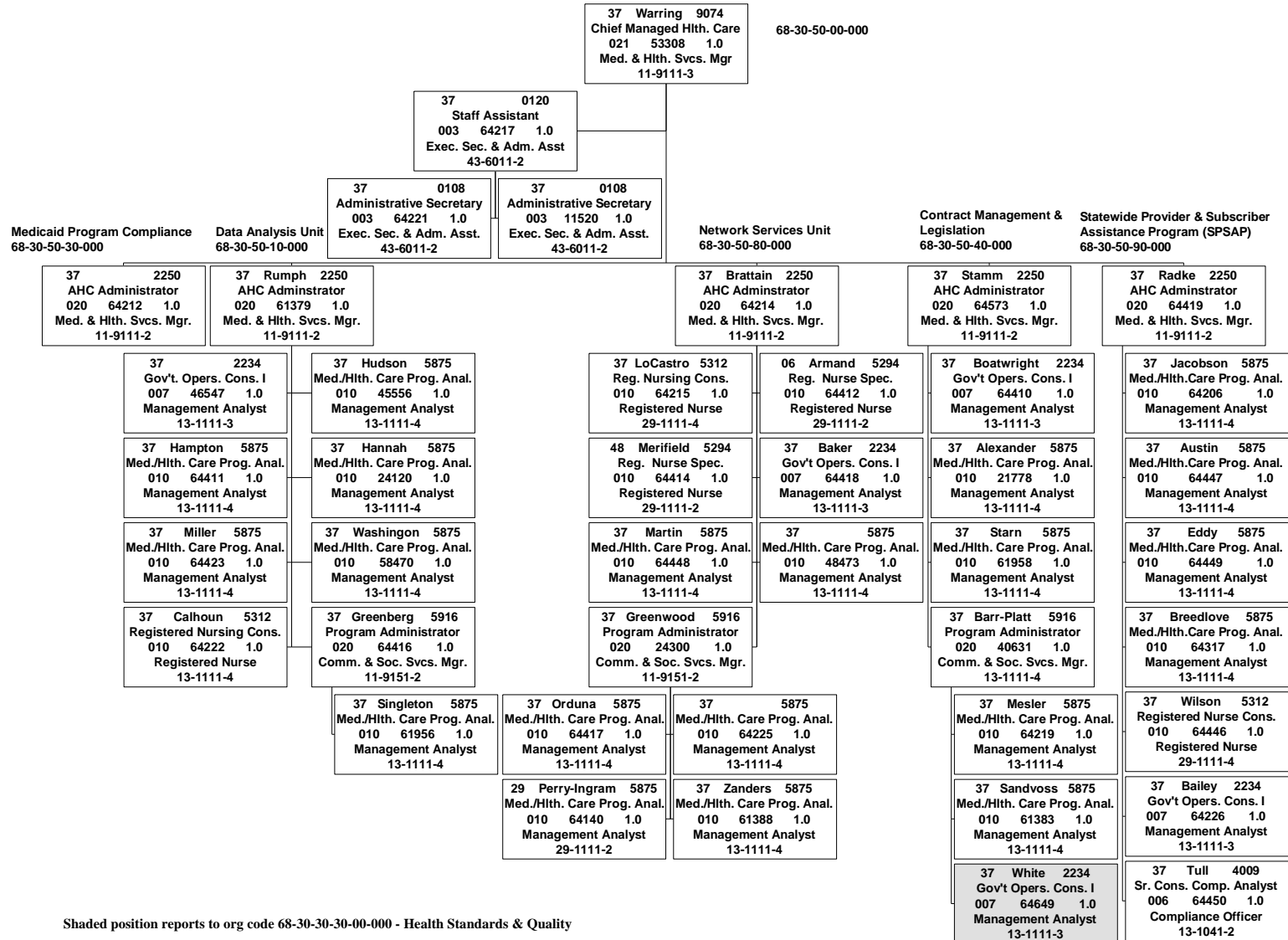




# AGENCY FOR HEALTH CARE ADMINISTRATION

## Health Quality Assurance - Managed Health Care

Revised Date: July 1, 2008  
FTEs: 42 Positions: 42

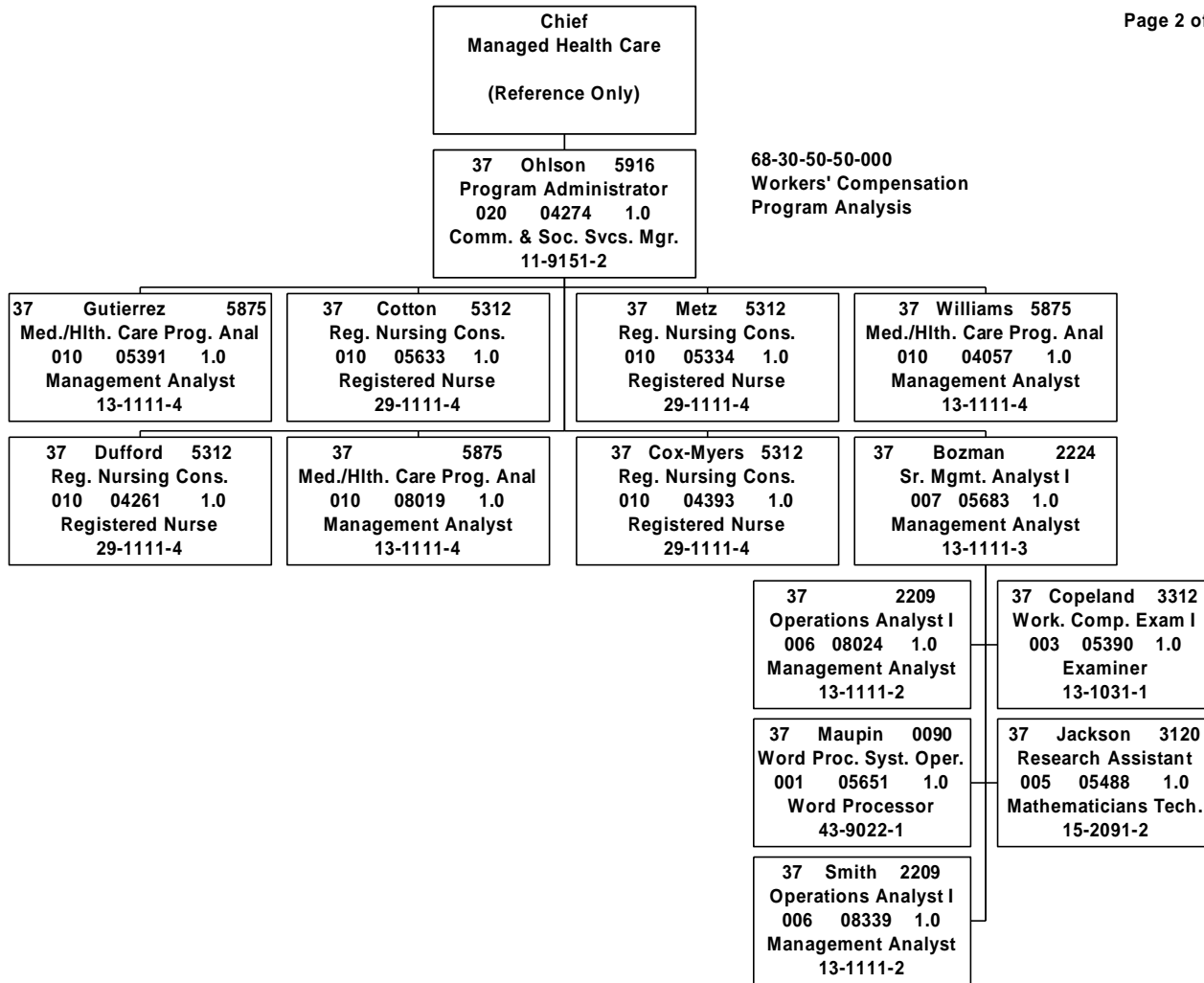


Shaded position reports to org code 68-30-30-00-000 - Health Standards & Quality

**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Health Quality Assurance - Managed Health Care**

Revised Date: June, 2008  
 FTEs: 56 Positions: 56

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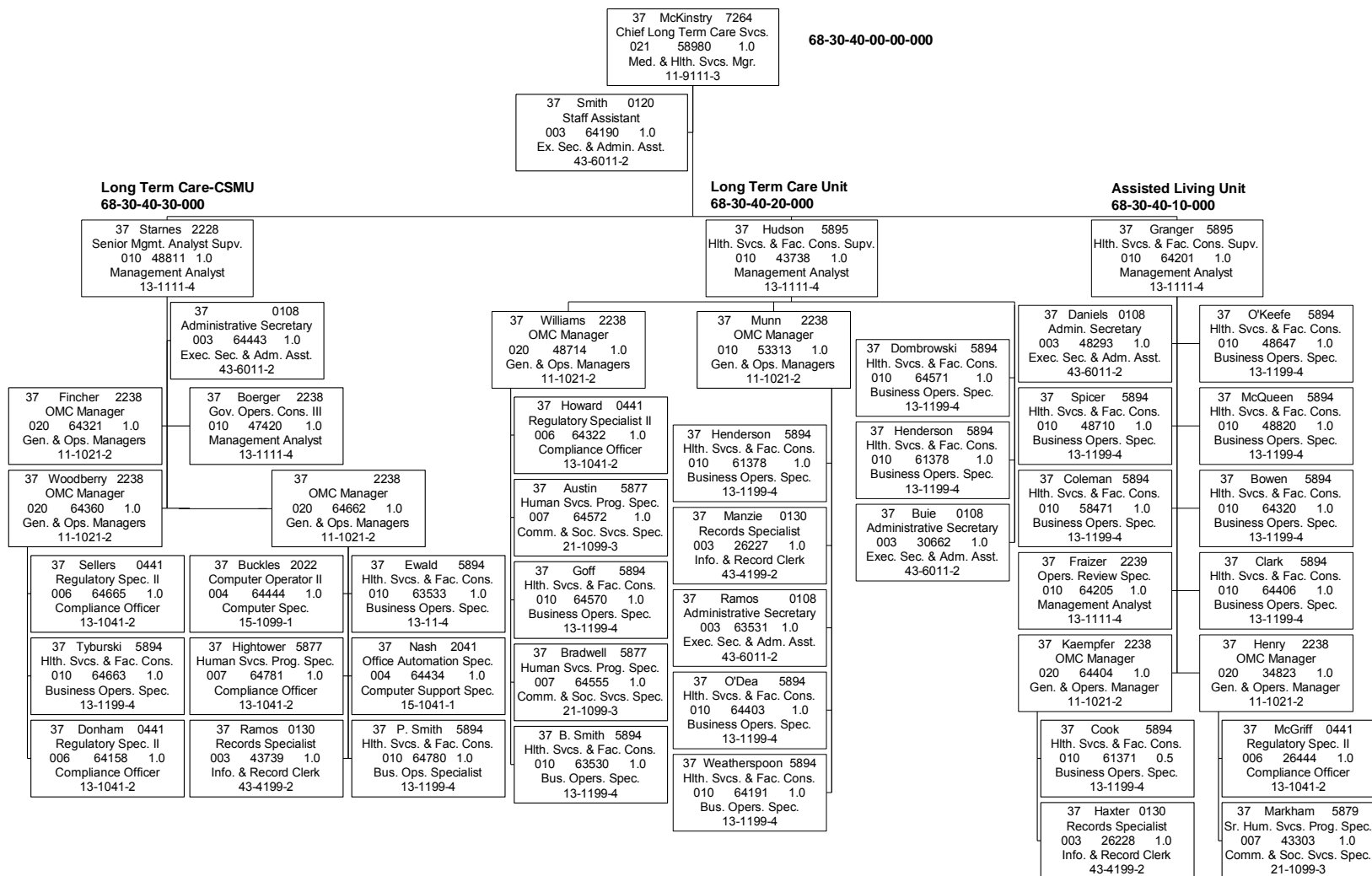


C-5-1

# AGENCY FOR HEALTH CARE ADMINISTRATION

## Health Quality Assurance Bureau of Long Term Care Services

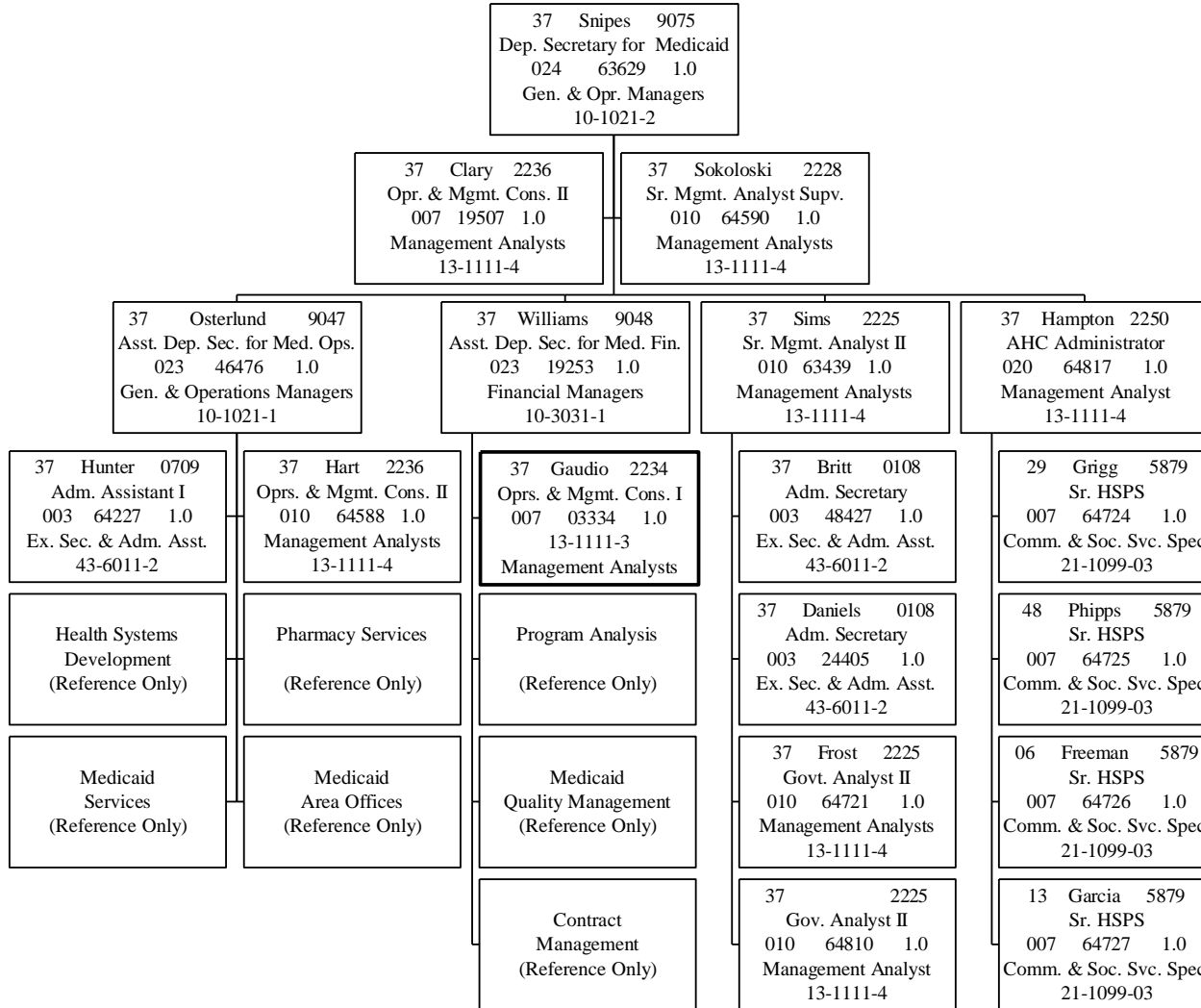
Revised Date: July 1, 2008  
FTEs: 47.5 Positions: 48



# AGENCY FOR HEALTH CARE ADMINISTRATION

## Division of Medicaid

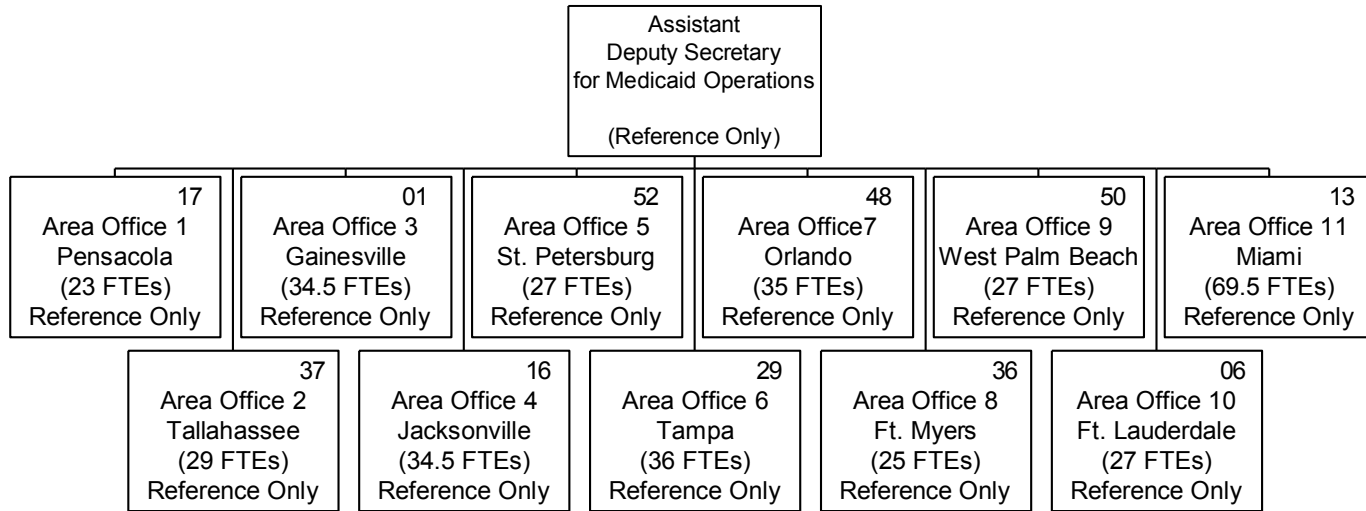
Org. Level: 6850000000  
 Revised Date: July 1, 2008  
 FTEs: 18 Positions: 18



E-1

**AGENCY FOR HEALTH CARE ADMINISTRATION  
MEDICAID AREA OFFICES**

Org. Level: 68 50 10 00 000  
Revised Date: July 1, 2008  
FTEs: 367.5 Positions: 372

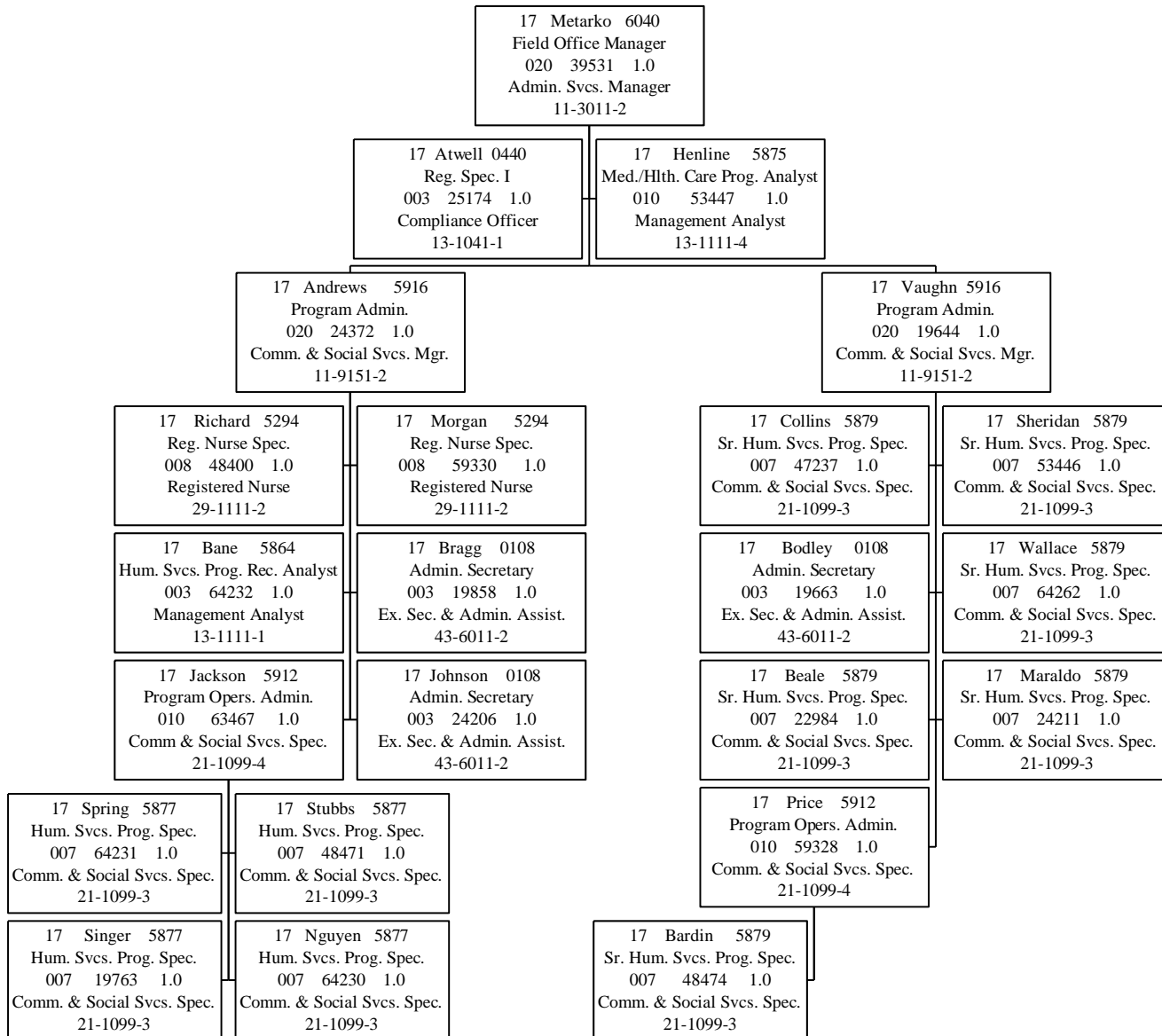


# AGENCY FOR HEALTH CARE ADMINISTRATION

## Medicaid

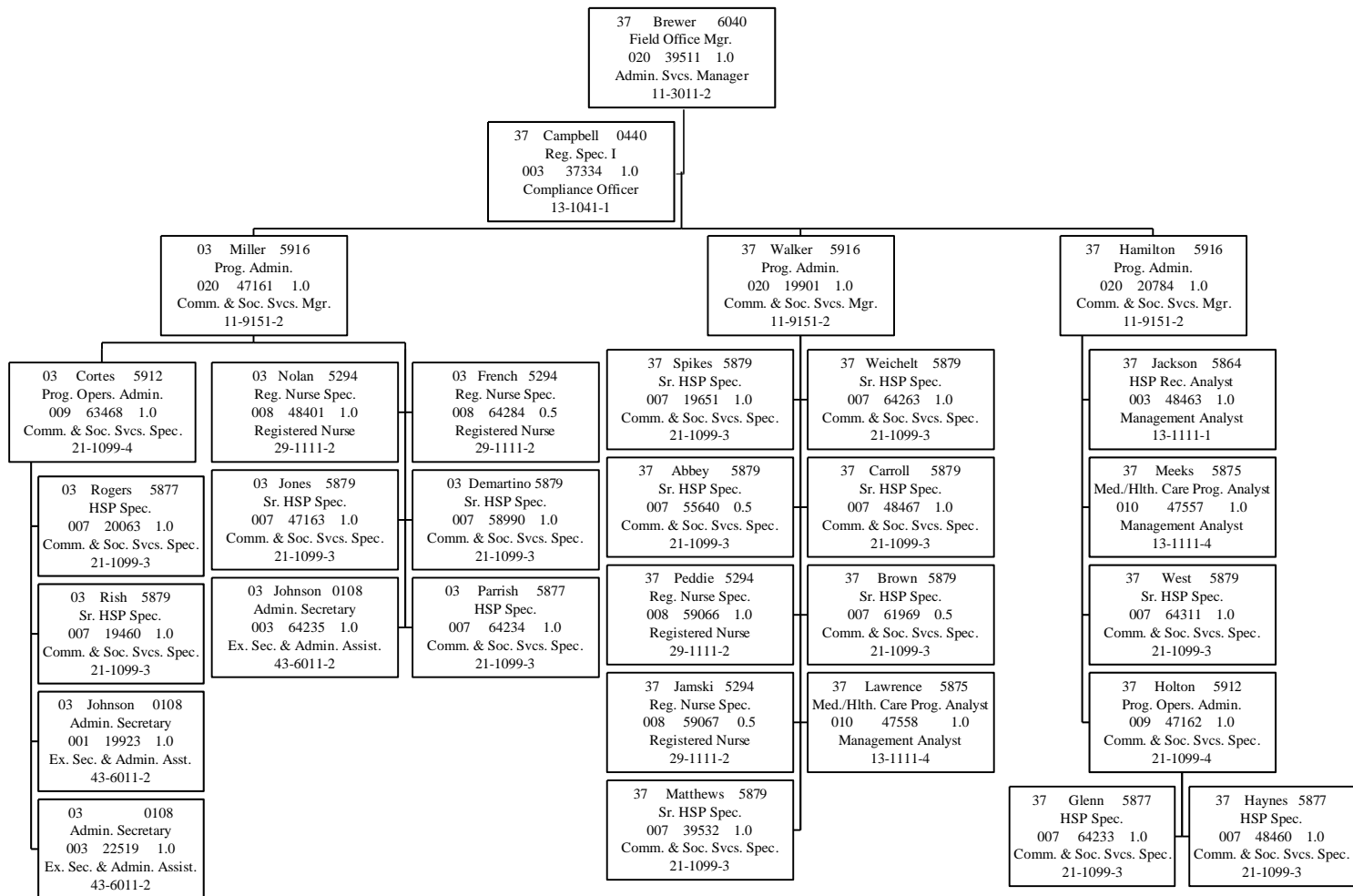
### Area 1 - Pensacola

Org. Level: 68 50 10 01 000  
 Revised Date: July 1, 2008  
 FTEs: 23 Positions: 23



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 2 - Tallahassee**

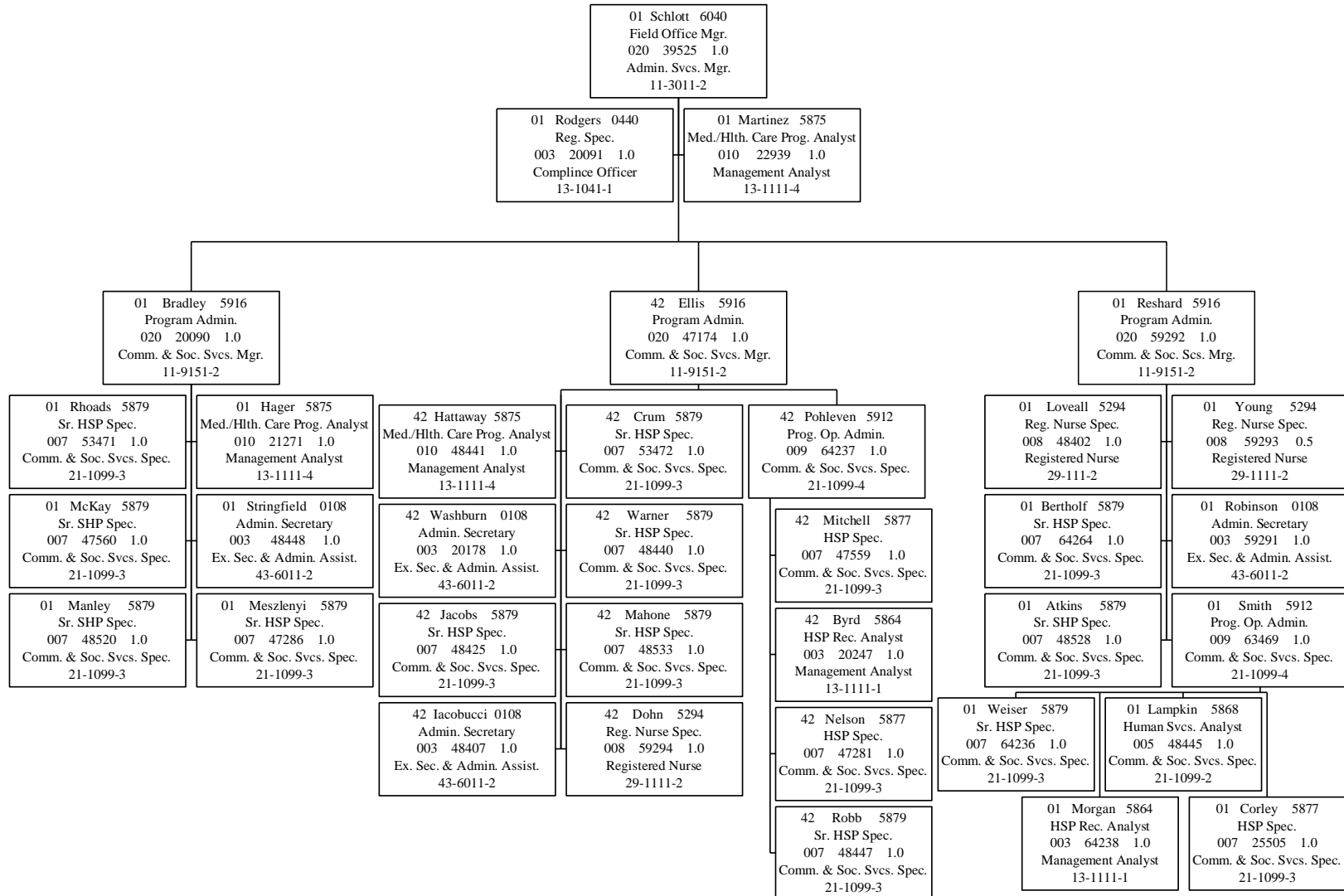
Org. Level: 68 50 10 02 000  
 Revised Date: July 1, 2008  
 FTEs: 29 Positions: 31



**AGENCY FOR HEALTH CARE ADMINISTRATION**

**Medicaid  
Area 3 - Gainesville**

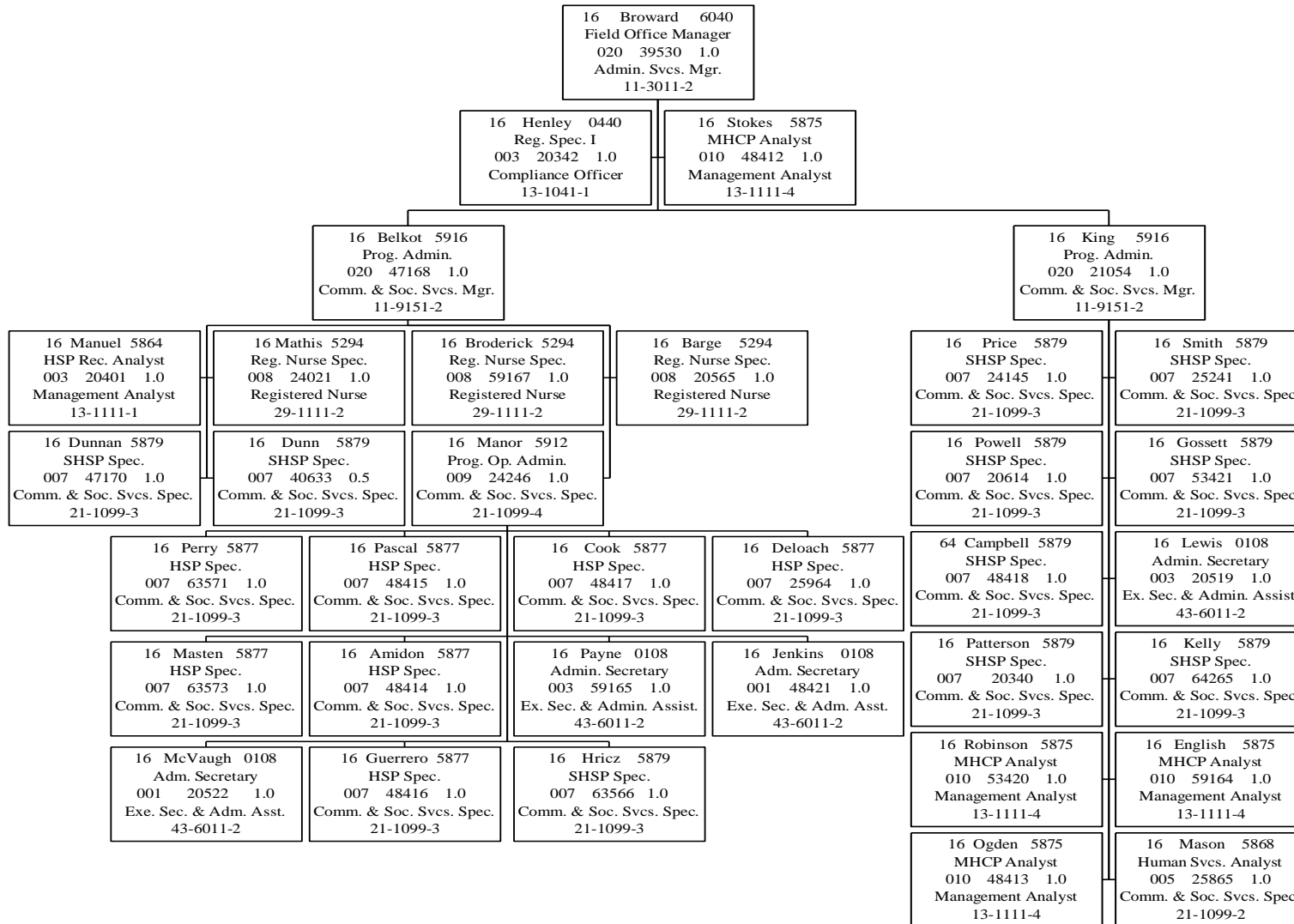
Org. Level: 68 50 10 03 000  
Revised Date: July 1, 2008  
FTEs: 34.5 Positions: 35





**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 4 - Jacksonville**

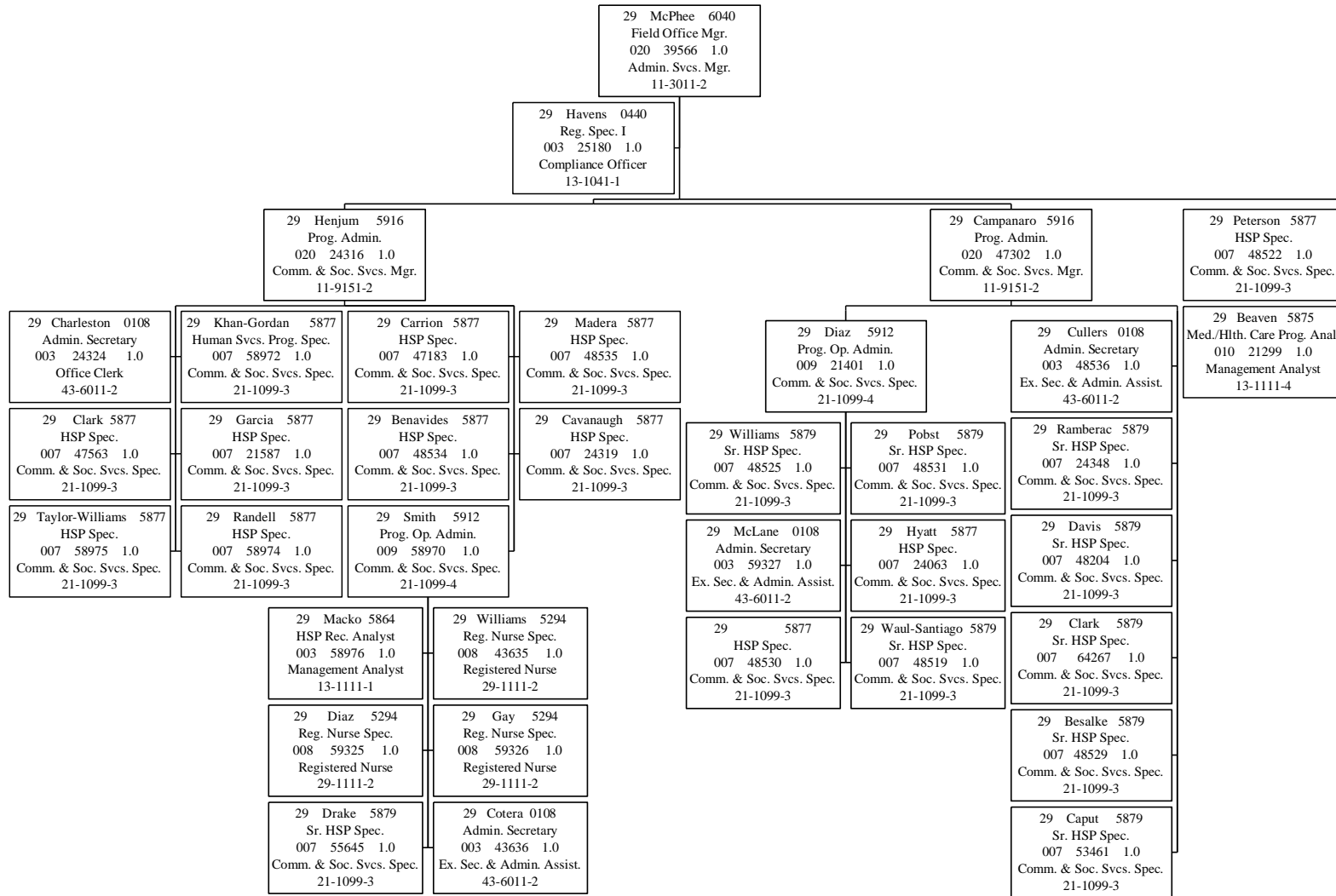
Org. Level: 68 50 10 04 000  
 Revised Date: July 1, 2008  
 FTEs: 34.5 Positions: 35



**AGENCY FOR HEALTH CARE ADMINISTRATION**

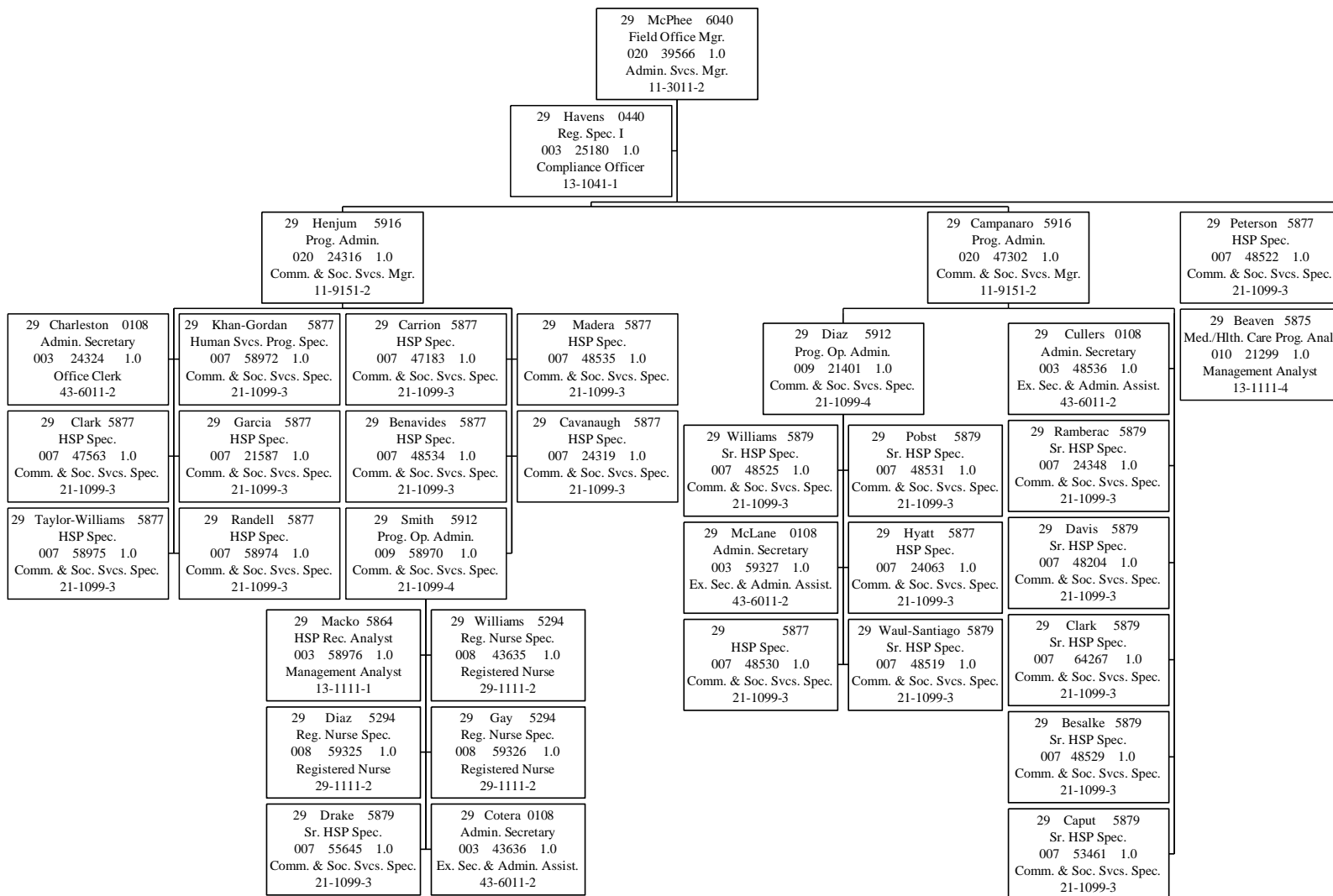
**Medicaid  
Area 6 - Tampa**

Org. Level: 68 50 10 06 000  
Revised Date: July 1, 2008  
FTEs: 36 Positions: 36



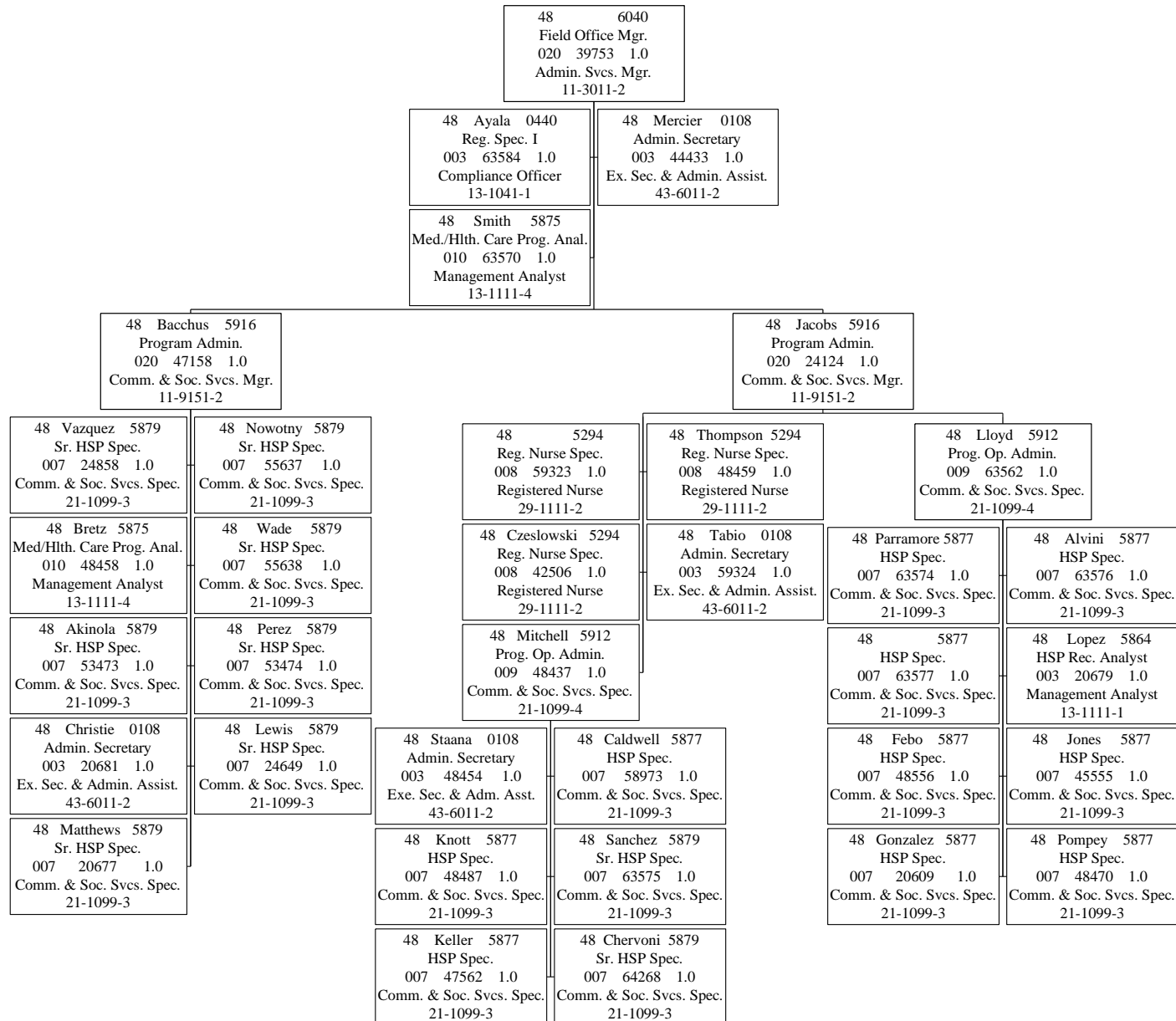
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 6 - Tampa**

Org. Level: 68 50 10 06 000  
 Revised Date: July 1, 2008  
 FTEs: 36 Positions: 36



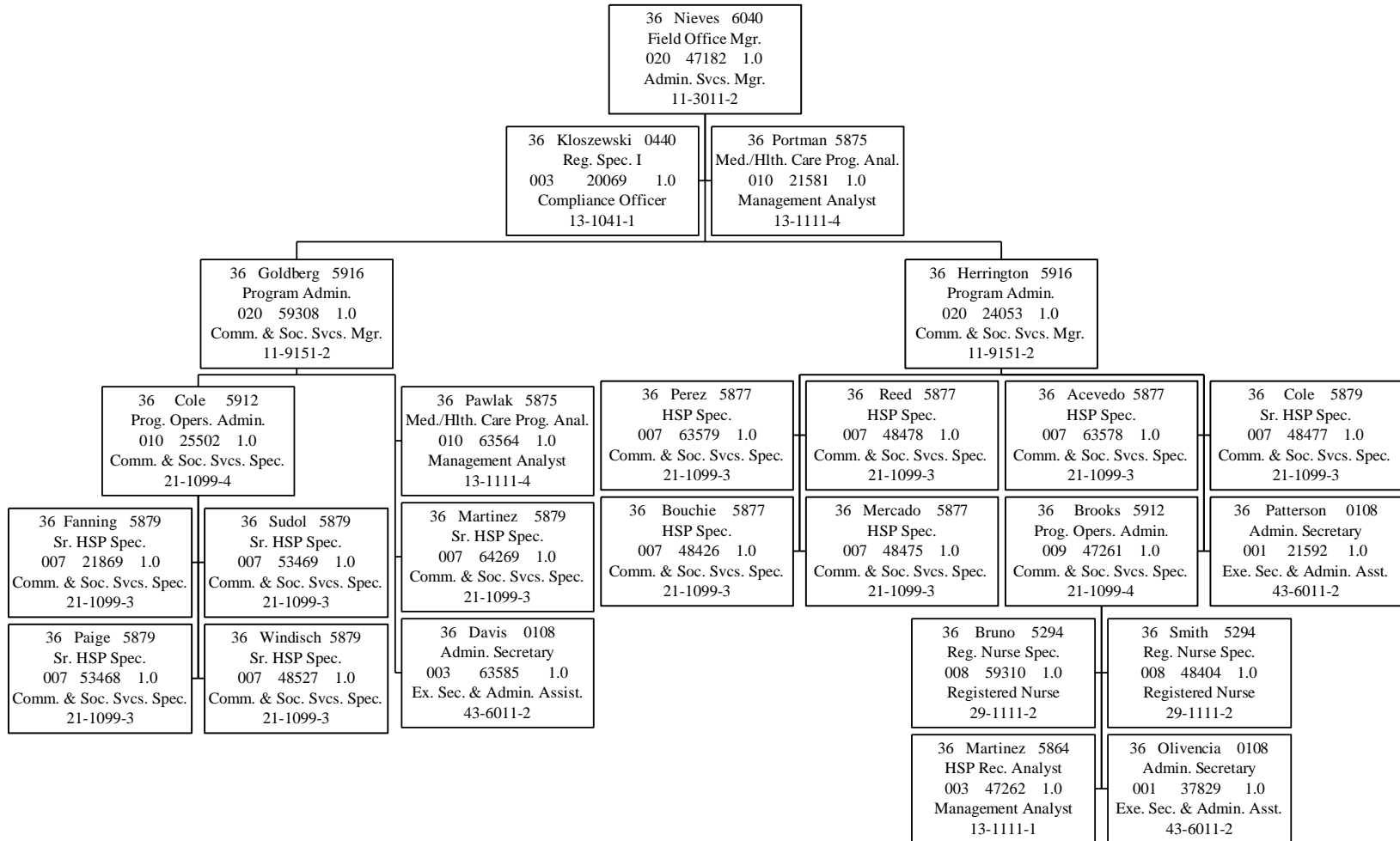
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 7 - Orlando**

Org. Level: 68 50 10 07 000  
 Revised Date: July 1, 2008  
 FTE: 35 Positions: 35



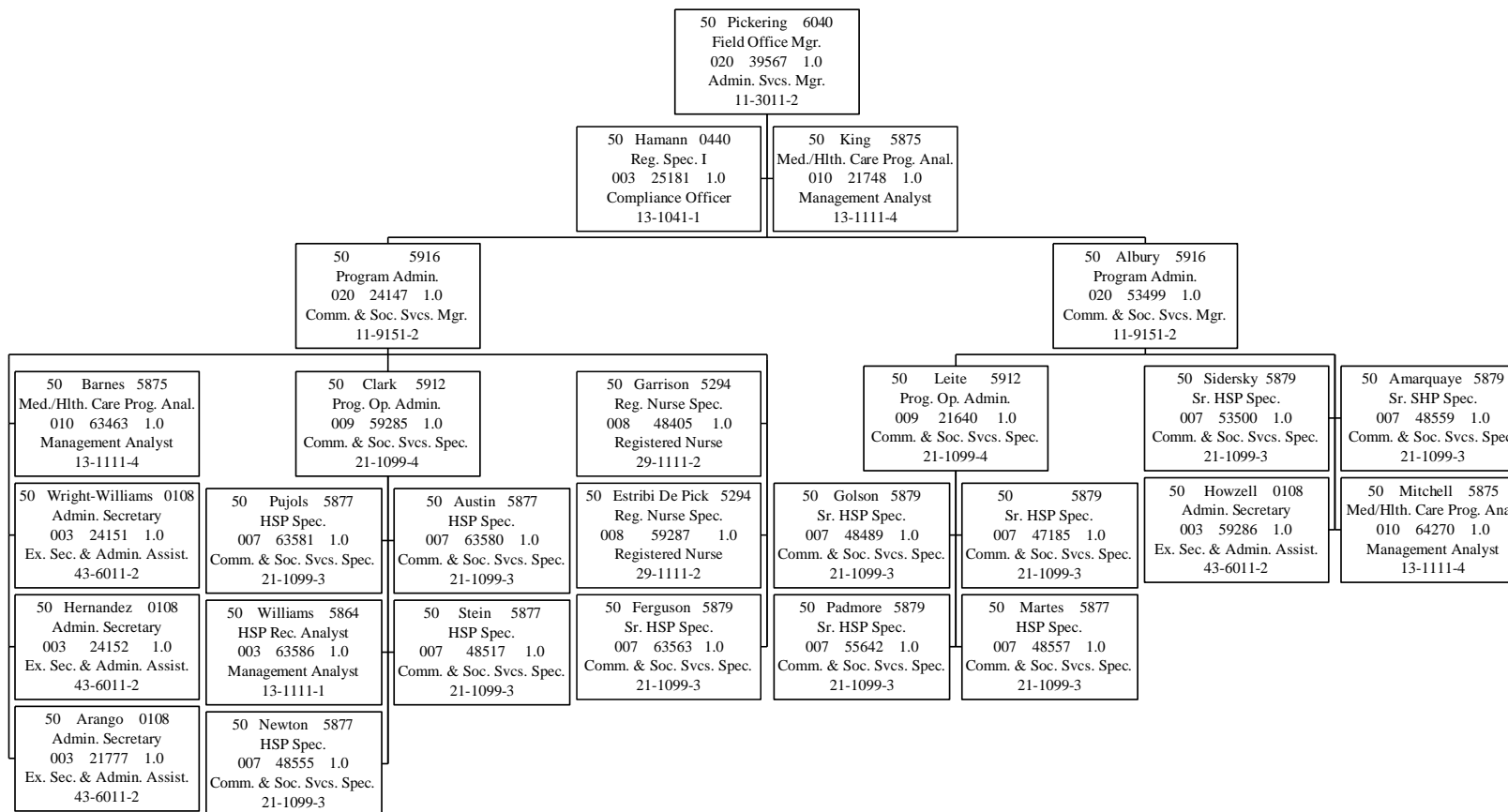
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 8 - Ft. Myers**

Org. Level: 68 50 10 08 000  
 Revised Date: July 1, 2008  
 FTEs: 25 Positions: 25



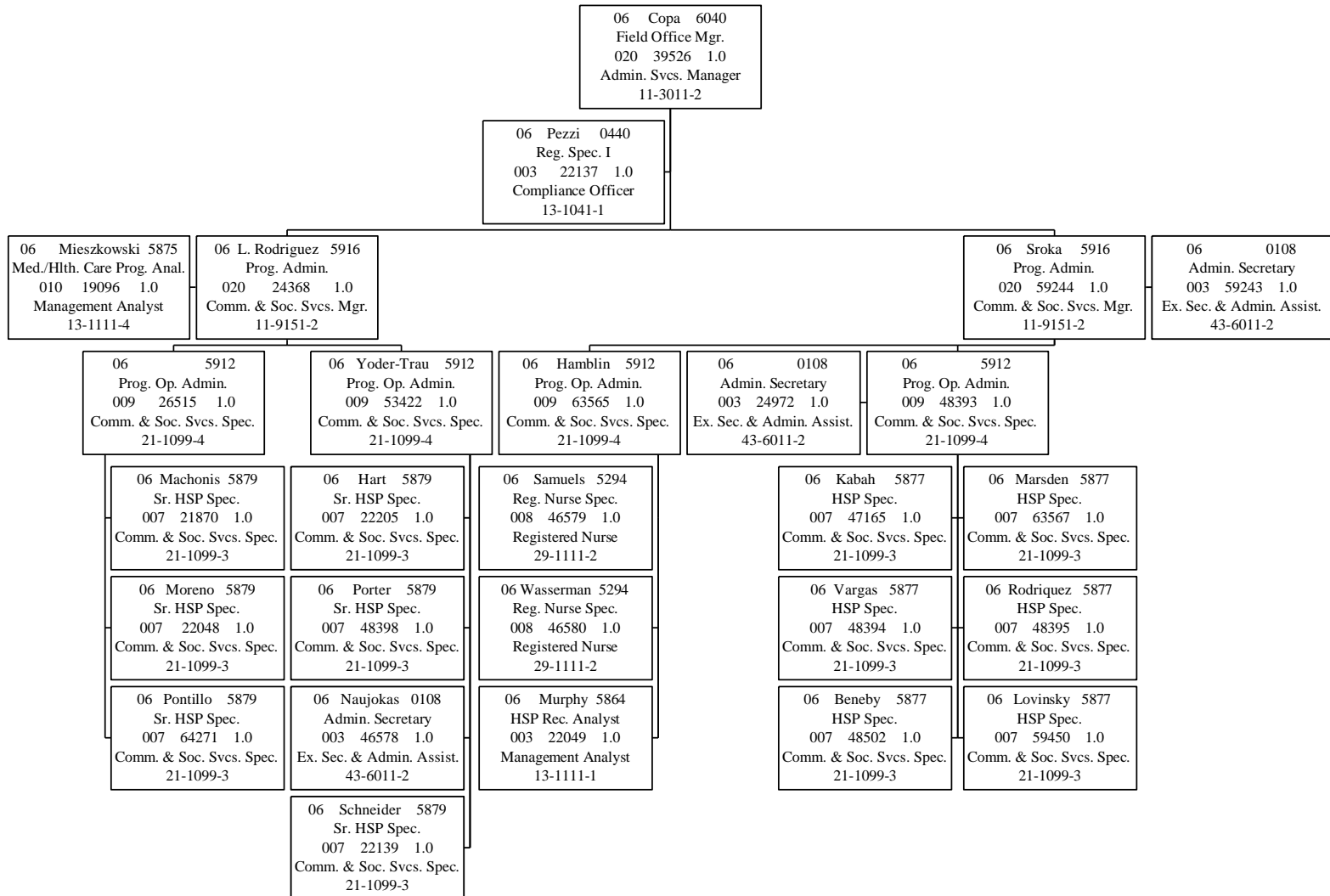
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Area 9 - West Palm Beach**

Org. Level: 68 50 10 09 000  
 Revised Date: July 1, 2008  
 FTEs: 27 Positions: 27



**AGENCY FOR HEALTH CARE ADMINISTRATION  
Medicaid  
Area 10 - Ft. Lauderdale**

Org. Level: 68 50 10 10 000  
Revised Date: July 1, 2008  
FTEs: 27 Positions: 27



**AGENCY FOR HEALTH CARE ADMINISTRATION**

**Medicaid**

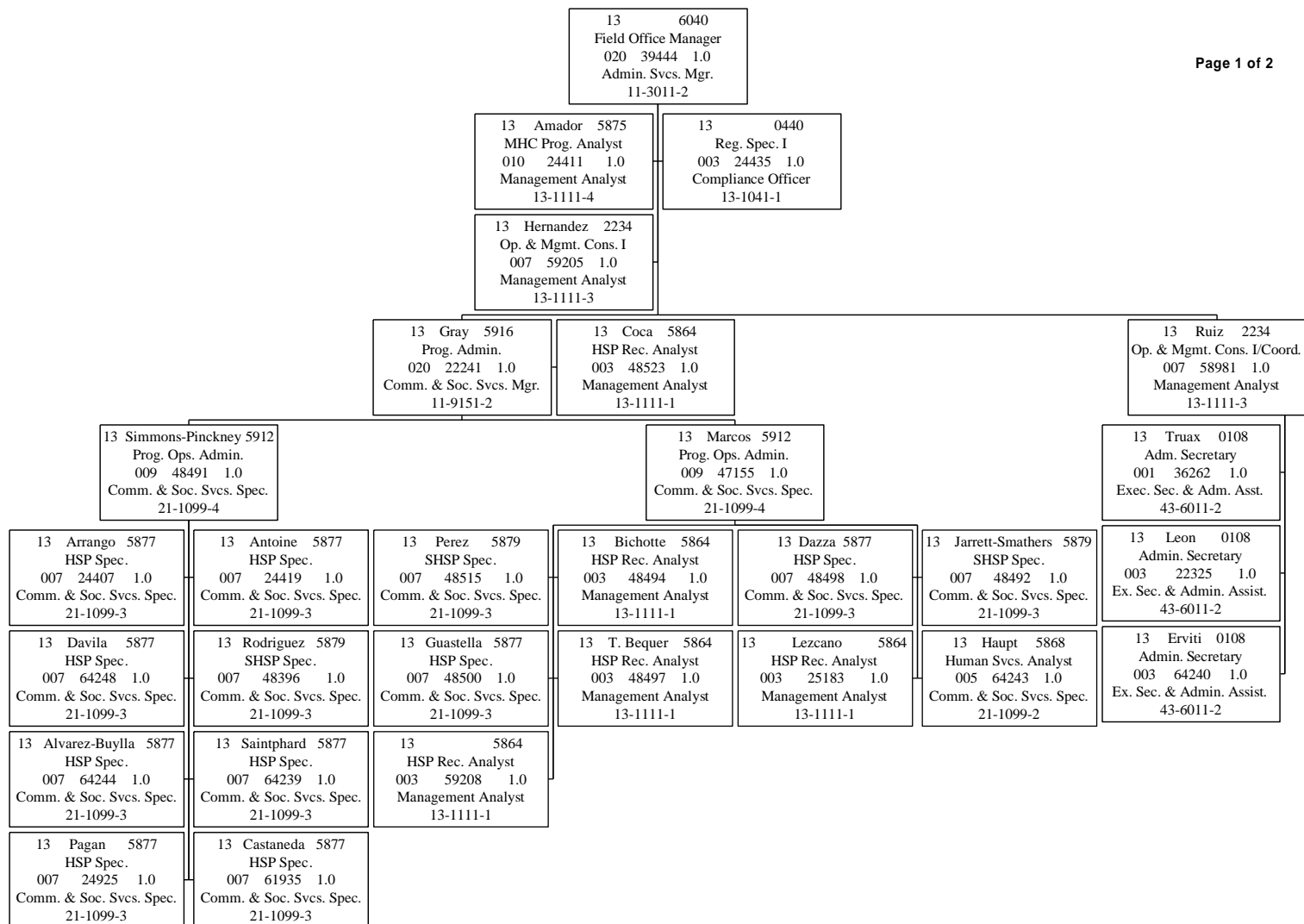
**AREA 11 - Miami**

Org. Level: 68 50 10 11 000

Revised Date: July 1, 2008

FTEs: 69.5 Positions: 70

Page 1 of 2

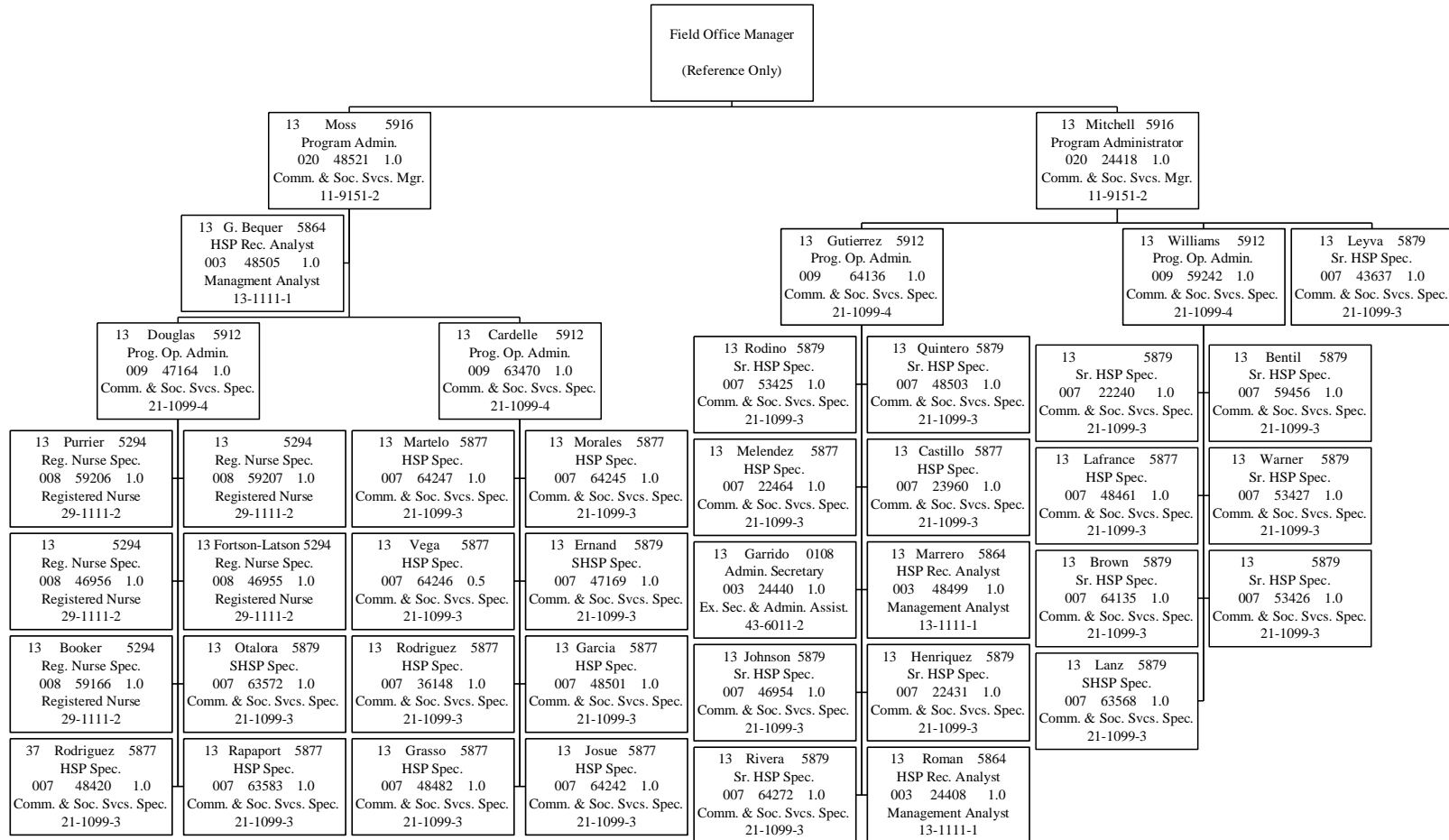


E-4-11-1



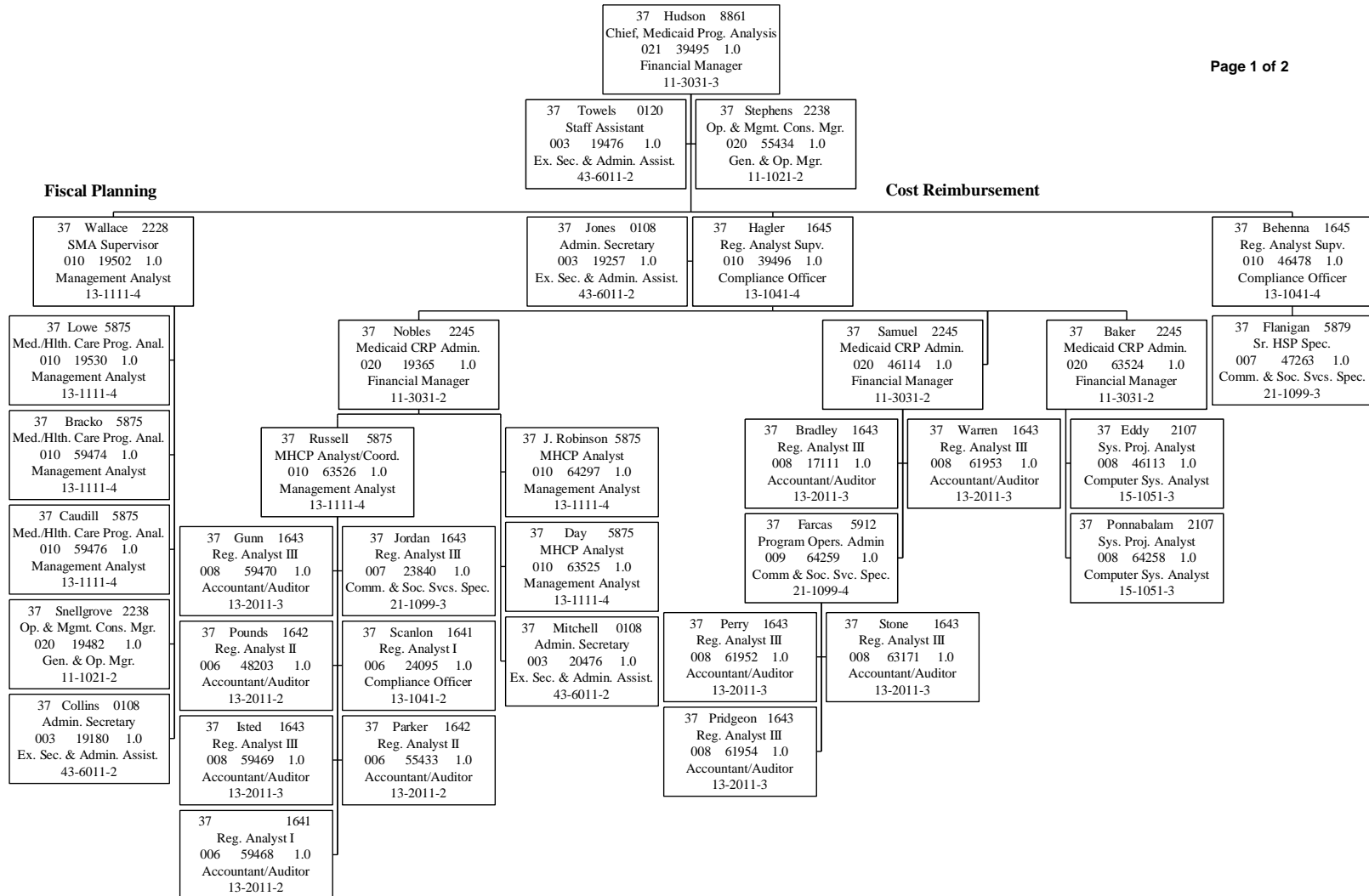
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**AREA 11 - Miami**

Org. Level: 68 50 10 11 000  
 Revised Date: July 1, 2008  
 FTEs: 69.5 Positions: 70



**AGENCY FOR HEALTH CARE ADMINISTRATION  
Medicaid  
PROGRAM ANALYSIS**

Org. Level: 68 50 50 00 000  
Revised Date: July 1, 2008  
FTEs: 61 Positions: 61



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Program Analysis**

Org Level: 68505000000  
 Revised Date: July 1, 2008  
 FTE: 61 Positions: 61

Chief  
 Medicaid Program Analysis  
  
 (Reference Only)

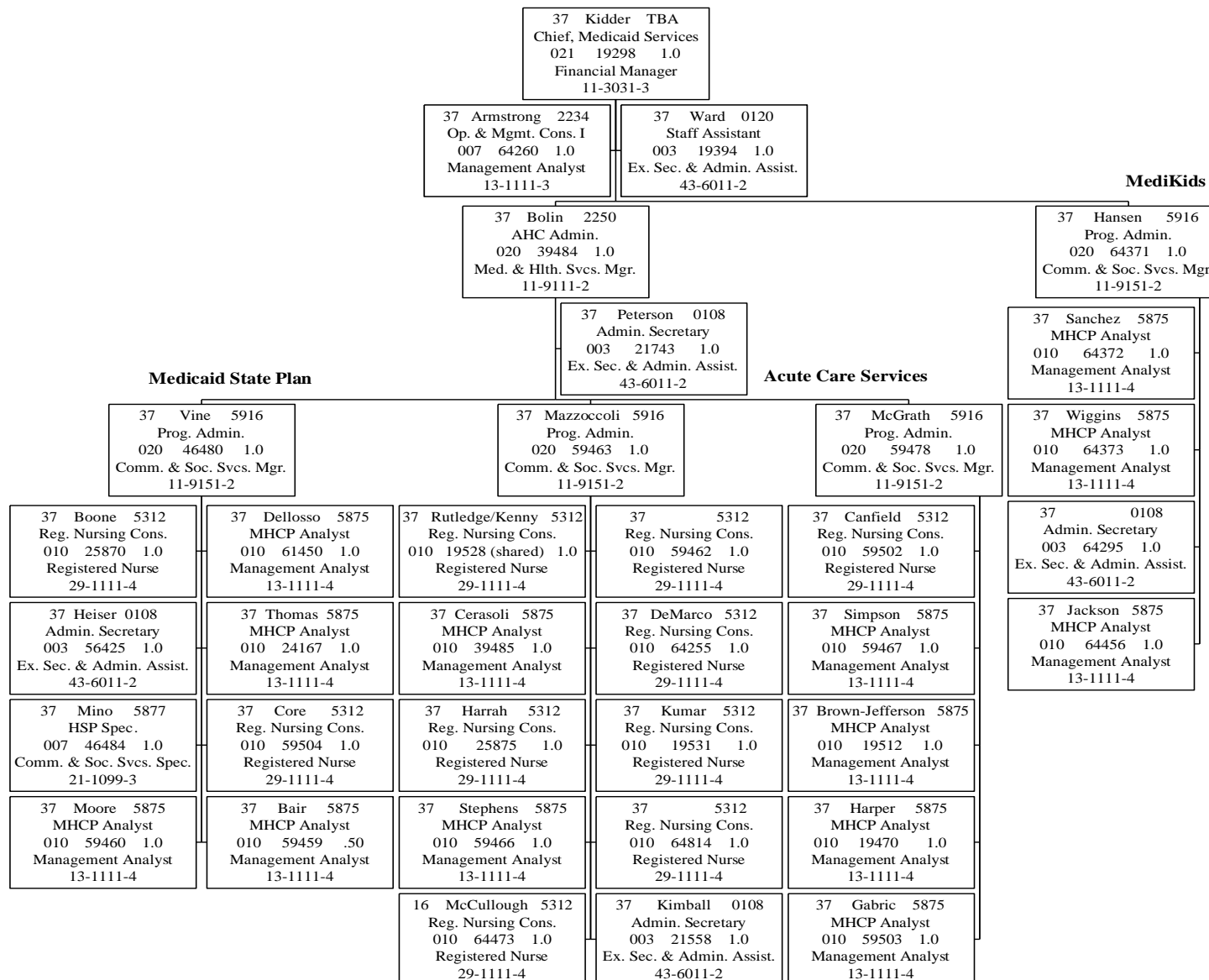
Page 2 of 2

<b>Systems Support</b>		<b>Focus Review</b>		<b>Audit Services</b>		<b>Third Party Liability 68-50-70-00-000</b>	
37 Shi 2127 Data Base Admin. 020 48409 1.0 Comp. & Info. Sys. Mgr. 11-3021-2		37 2228 Sr. Mgmt. Analyst Sup. 010 64151 1.0 Management Analyst 13-1111-4		37 Roberson 2127 Data Base Admin. 020 48410 1.0 Comp. & Info. Sys. Mgr. 11-3021-2		37 Milton 2228 Sr. Mgmt. Analyst Sup. 010 48966 1.0 Management Analyst 13-1111-4	
37 Ying 2122 Sr. Data Base Analyst 009 40795 1.0 Database Admin. 15-1061-4		37 Swinson 2225 Sr. Mgmt. Analyst II 010 64716 1.0 Management Analyst 13-1111-4		37 Ross 0108 Admin. Secretary 003 00252 1.0 Ex. Sec. & Admin. Assist. 43-6011-2		37 Young 1668 Audit Eval. & Rev. Analyst 008 00136 1.0 Accountant/Auditor 13-2011-3	
37 Quinn 2122 Sr. Data Base Analyst 009 48411 1.0 Database Admin. 15-1061-4		37 1643 Reg. Analyst III 008 19523 1.0 Accountant/Auditor 13-2011-3		37 1668 Audit Eval. & Rev. Analyst 008 00142 1.0 Accountant/Auditor 13-2011-3		37 Suhrweir 2238 Op. & Mgmt. Cons. Mgr. 020 00159 1.0 Gen. & Op. Mgr. 11-1021-2	
37 Hughes 2122 Sr. Data Base Analyst 009 64256 1.0 Database Admin. 15-1061-4				52 Diaczyk 1668 Audit Eval. & Rev. Analyst 008 00244 1.0 Accountant/Auditor 13-2011-3		16 Williams 1668 Audit Eval. & Rev. Analyst 008 00255 1.0 Accountant/Auditor 13-2011-3	
37 Hall 2122 Sr. Data Base Analyst 009 64842 1.0 Database Admin. 15-1061-4				37 Currie 1668 Audit Eval. & Rev. Analyst 008 00256 1.0 Accountant/Auditor 13-2011-3		37 Patterson 1668 Audit Eval. & Rev. Analyst 008 00194 1.0 Accountant/Auditor 13-2011-3	
37 Ramamani 5916 Program Admin. 020 64841 1.0 Comm. Soc. Svcs. Specs. 11-9151-2				37 Bosque 5875 MHC Prog. Analyst 010 19522 1.0 Management Analyst 13-1111-4		37 Gemora 5864 HSP Rec. Analyst 003 61016 1.0 Management Analyst 13-1111-1	
				37 Odum 5875 Med./Hlth. Care Prog. Anal. 010 59475 1.0 Management Analyst 13-1111-4		37 Peacock 2239 Op. Rev. Spec. 010 64253 1.0 Management Analyst 13-1111-4	
						37 Roy 2239 Op. Rev. Spec. 010 64254 1.0 Management Analyst 13-1111-4	

**AGENCY FOR HEALTH CARE ADMINISTRATION**

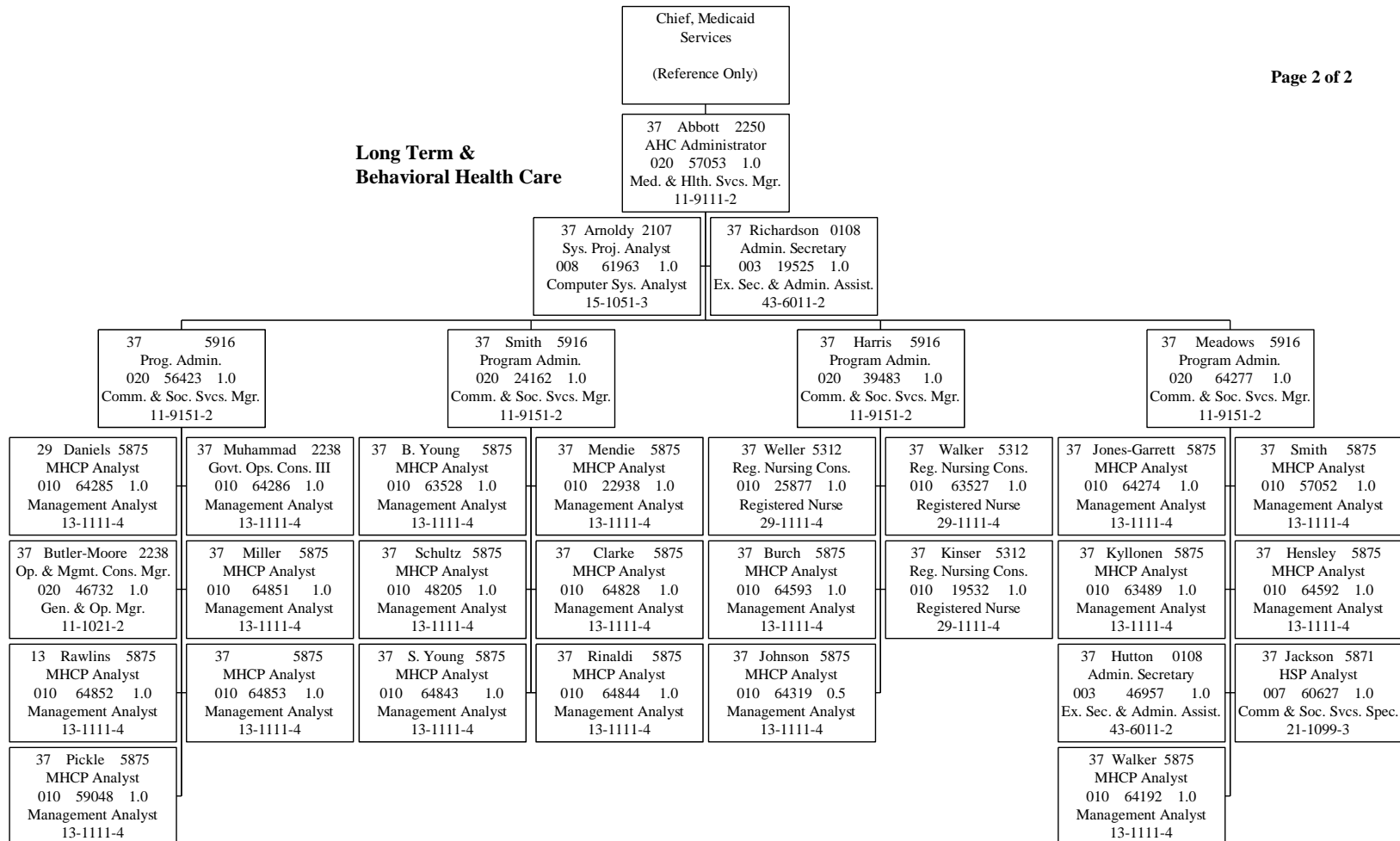
**Medicaid  
Medicaid Services**

Org Level: 68 50 60 00 000  
Revised Date: July 1, 2008  
FTEs: 67 Positions: 68



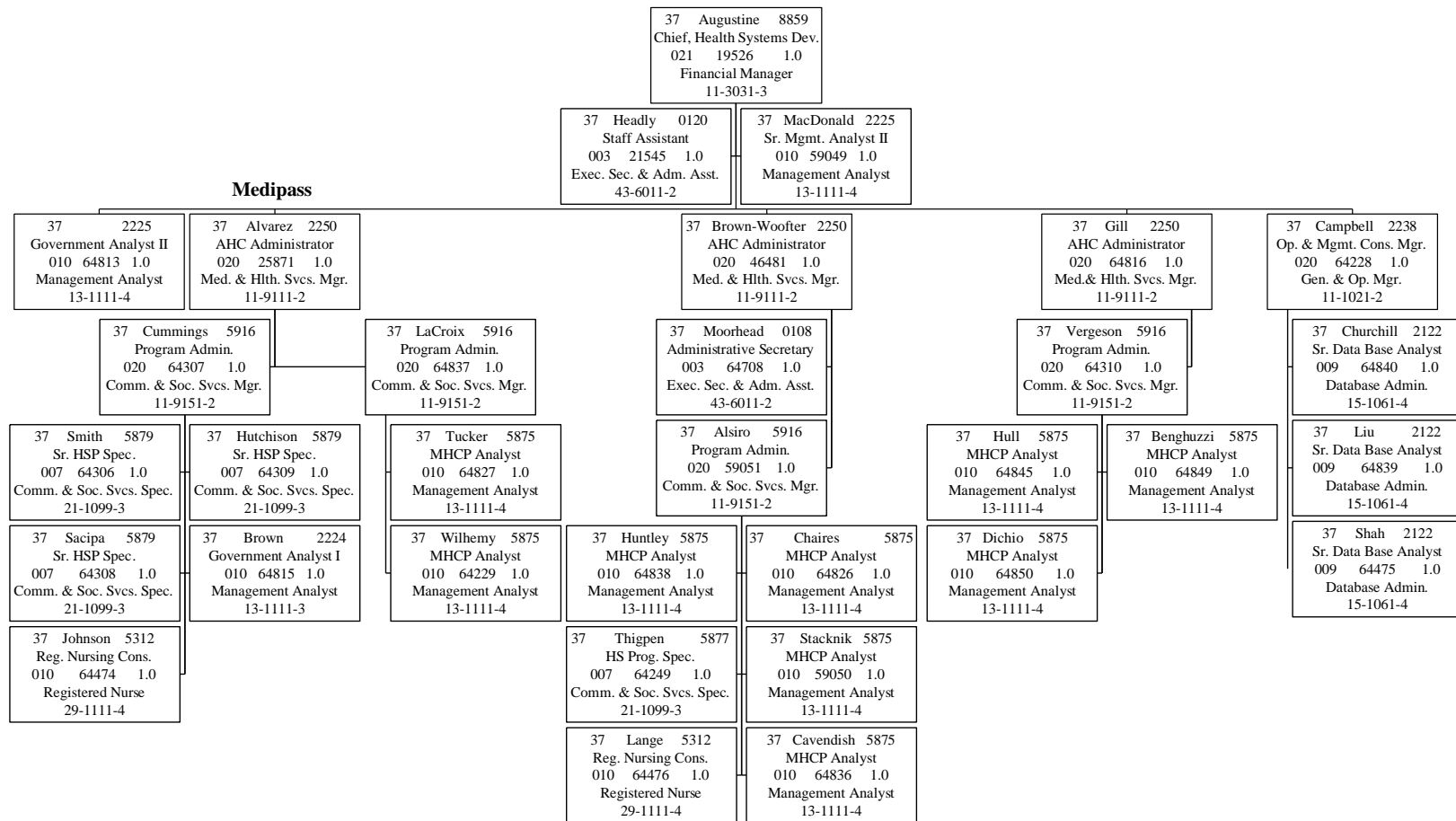
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Medicaid Services**

Org. Level: 68 50 60 00 000  
 Revised Date: July 1, 2008  
 FTEs: 67 Positions: 68



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Health Systems Development**

Org. Level: 68 50 40 00 000  
 Revised Date: July 1, 2008  
 FTEs: 32 Positions: 32



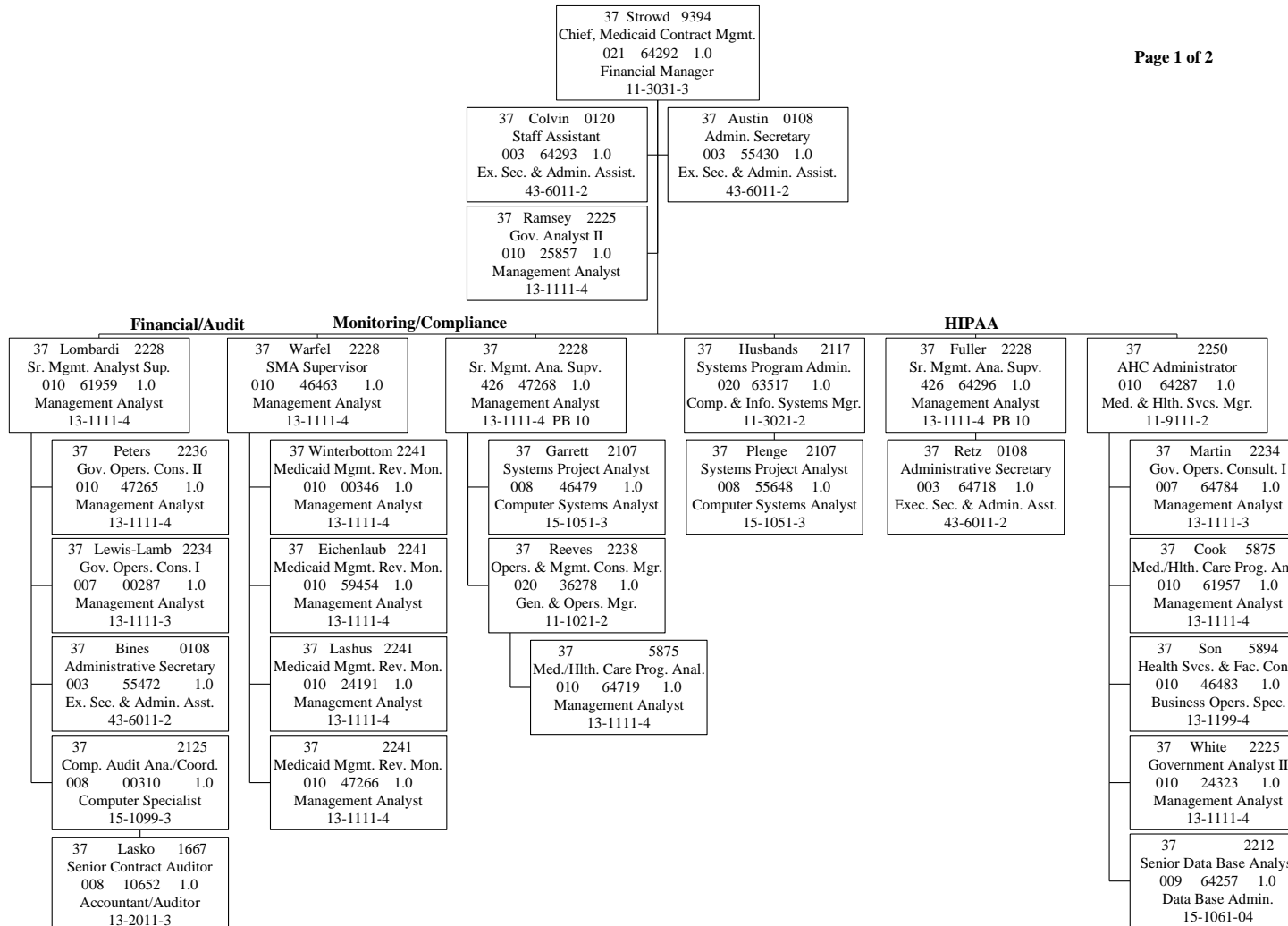
# AGENCY FOR HEALTH CARE ADMINISTRATION

## Medicaid

### Contract Management

Org. Level: 68 50 80 00 000  
 Revised Date: July 1, 2008  
 FTEs: 53 Positions: 53

Page 1 of 2

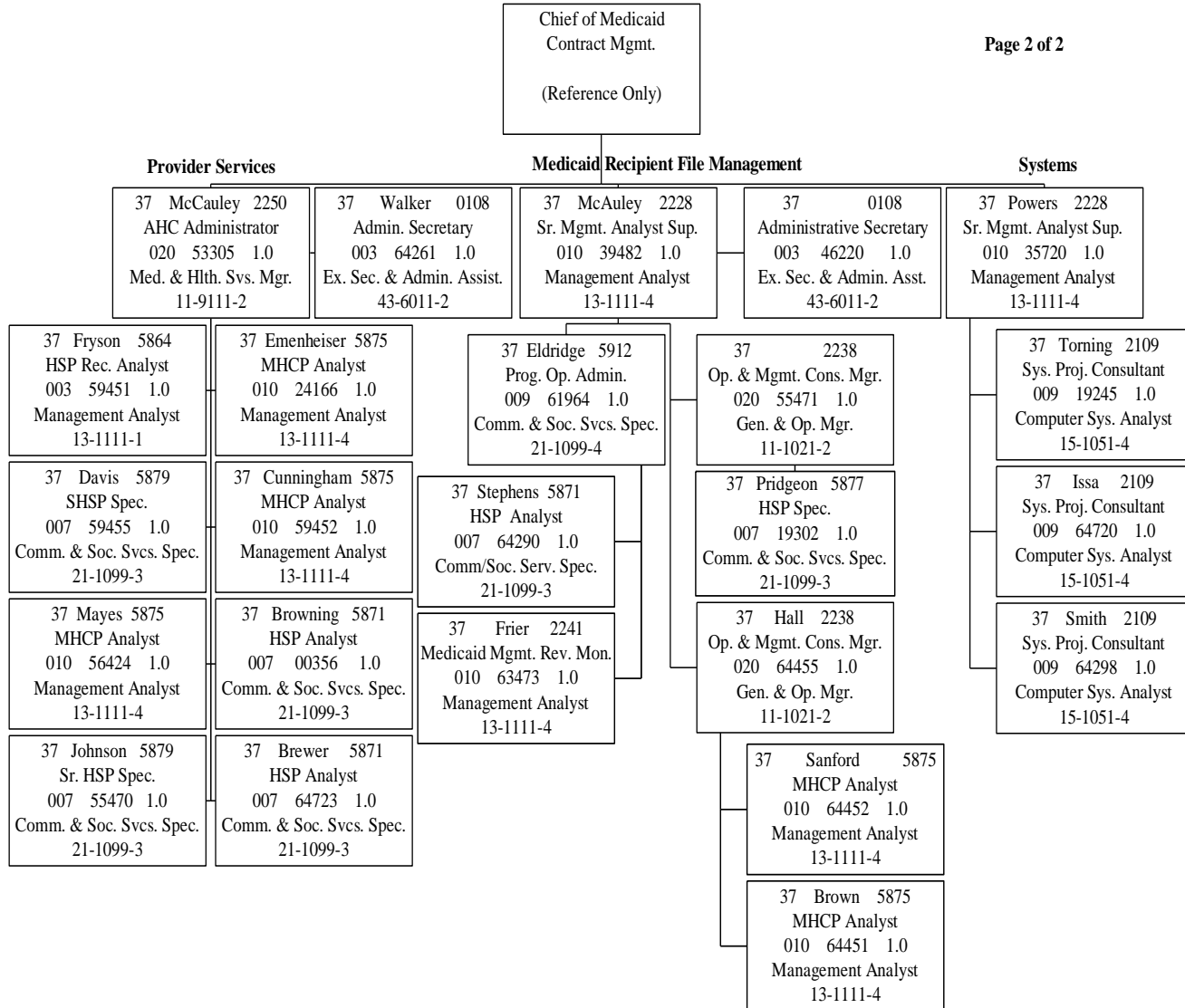


**AGENCY FOR HEALTH CARE ADMINISTRATION**

**Medicaid  
Contract Management**

Org. Level: 68 50 80 00 000  
Revised Date: July 1, 2008  
FTEs: 53 Positions: 53

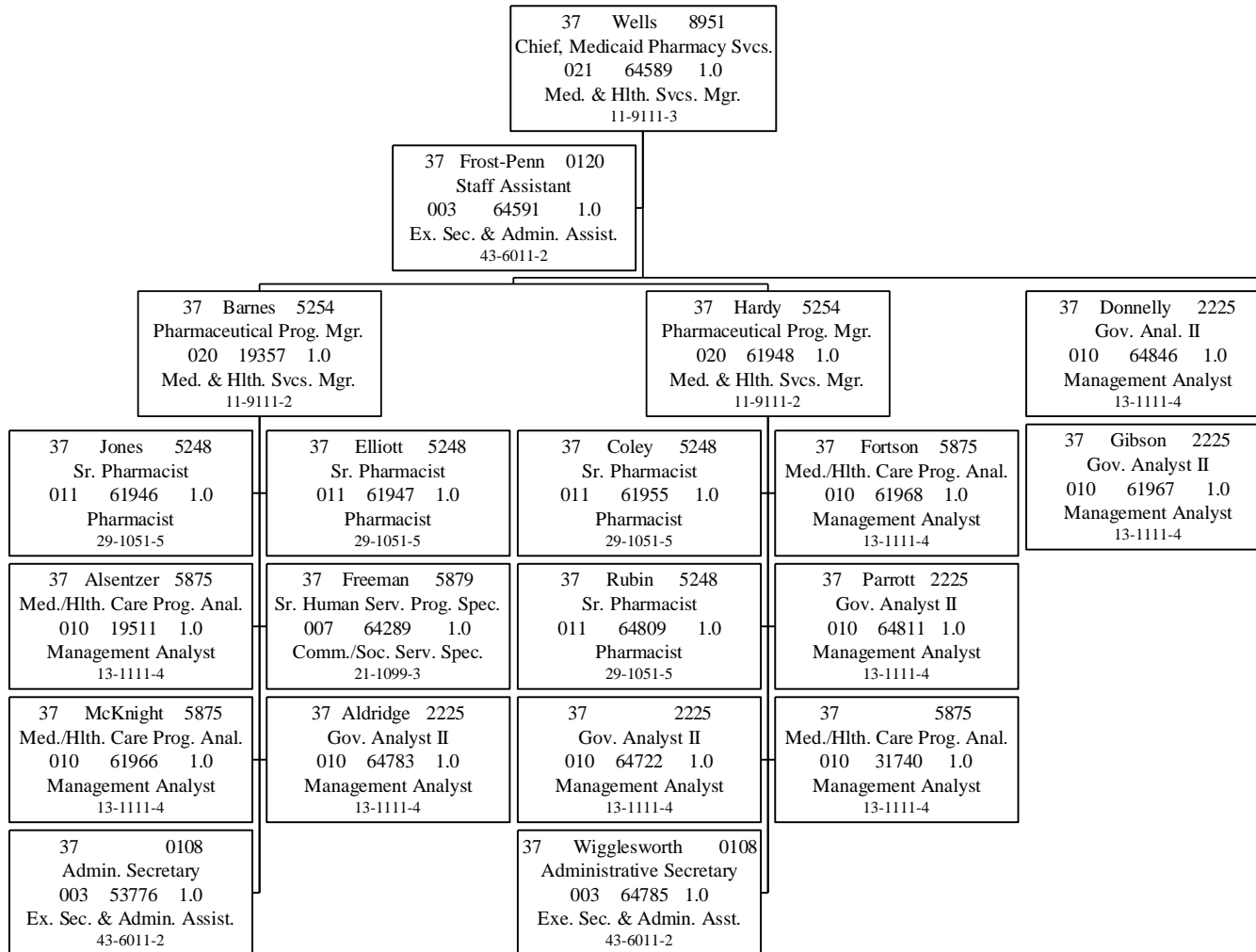
**Page 2 of 2**





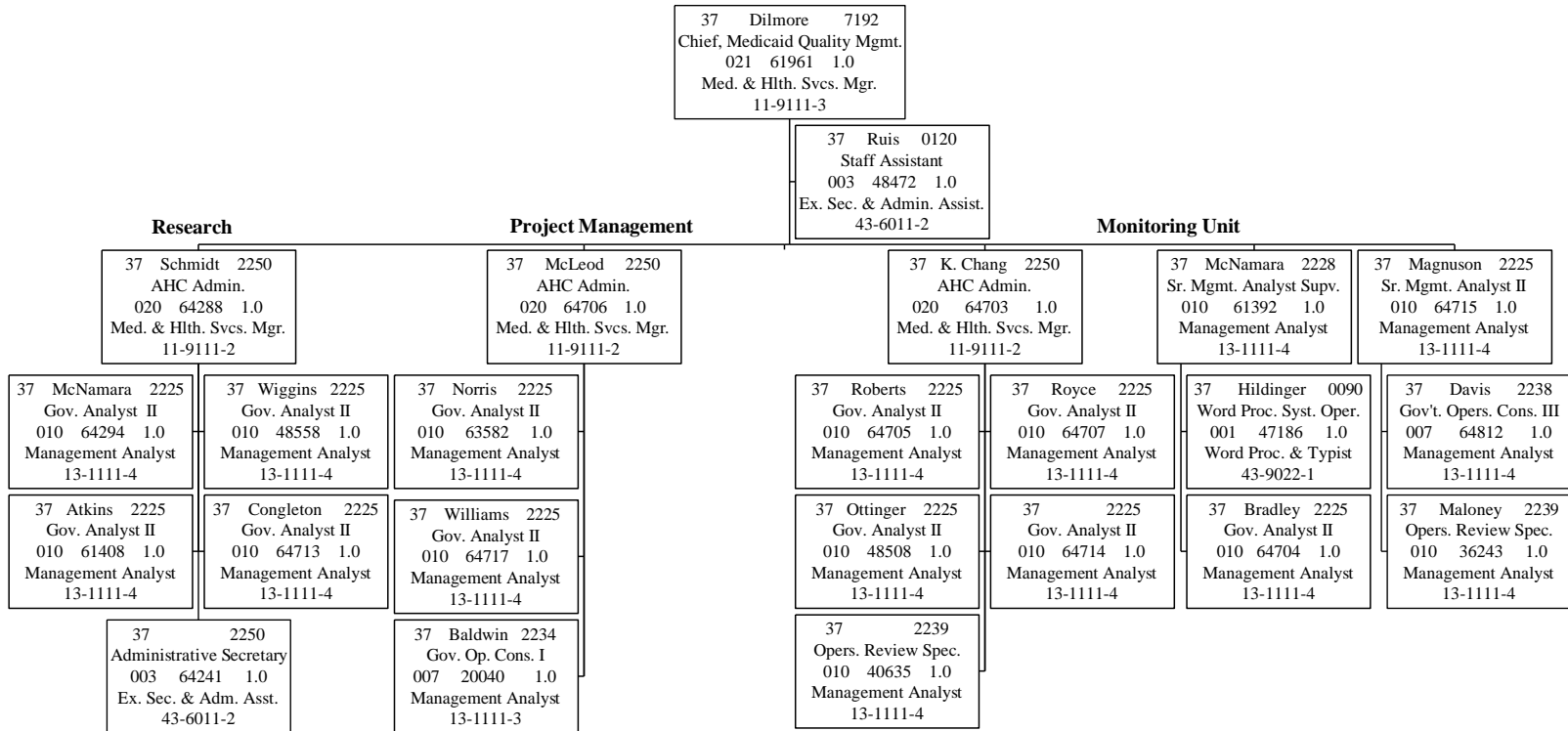
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Medicaid**  
**Pharmacy Services**

Org Level: 68-50-90-00-000  
 Revised Date: July 1, 2008  
 FTE: 20 Positions: 20



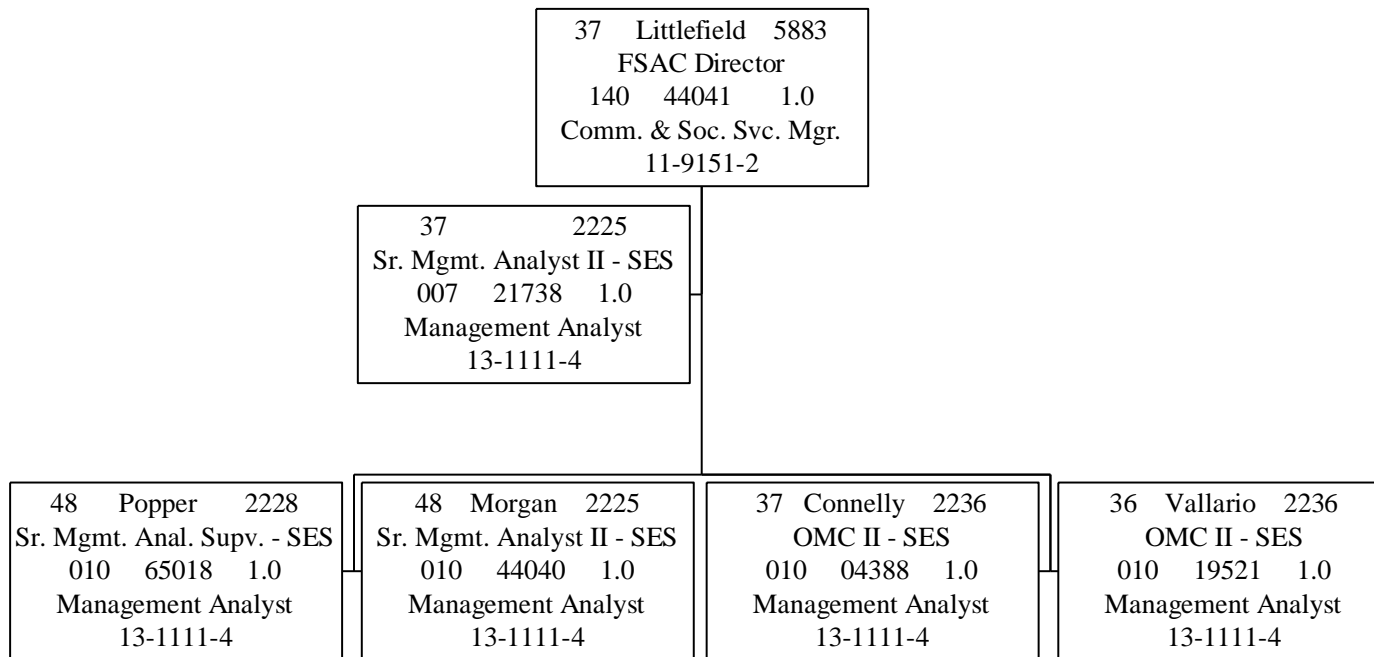
**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Division of Medicaid**  
**Medicaid Quality Management**

Org Level: 68-50-20-00-000  
 Revised Date: July 1, 2008  
 FTE: 24 Positions: 24



**AGENCY FOR HEALTH CARE ADMINISTRATION**  
**Florida Statewide Advocacy Council**

Org. Level: 68-80-00-00-000  
 Revised Date: July 1, 2008  
 FTEs: 6 Positions: 6



AGENCY FOR HEALTH CARE ADMINISTRATION		FISCAL YEAR 2007-08	
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		17,090,900,578	0
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		(593,927,995)	0
FINAL BUDGET FOR AGENCY		16,496,972,583	0

SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Prepaid Health Plans - Elderly And Disabled * Number of case months Medicaid program services purchased	1,599,792	678.55	1,101,074,371	0
Prepaid Health Plans - Families * Number of case months Medicaid program services purchased	7,352,844	154.66	1,153,457,025	
Elderly And Disabled/Fee For Service/Medpass - Hospital Inpatient * Number of case months Medicaid program services purchased	422,289	2,843.67	1,218,038,750	
Elderly And Disabled/Fee For Service/Medpass - Prescribed Medicines * Number of case months Medicaid program services purchased	422,289	1,773.89	759,816,923	
Elderly And Disabled/Fee For Service/Medpass - Physician Services * Number of case months Medicaid program services purchased	422,289	691.20	296,061,688	
Elderly And Disabled/Fee For Service/Medpass - Hospital Outpatient * Number of case months Medicaid program services purchased	422,289	531.90	227,831,220	
Elderly And Disabled/Fee For Service/Medpass - Supplemental Medical Insurance * Number of case months Medicaid program services purchased	285,735	2,668.49	773,393,073	
Elderly And Disabled/Fee For Service/Medpass - Early Periodic Screening Diagnosis And Treatment * Number of case months Medicaid program services purchased	80,344	115.47	9,410,309	
Elderly And Disabled/Fee For Service/Medpass - Patient Transportation * Number of case months Medicaid program services purchased	422,289	132.57	56,785,530	
Elderly And Disabled/Fee For Service/Medpass - Case Management * Number of case months Medicaid program services purchased	422,289	195.57	83,771,099	
Elderly And Disabled/Fee For Service/Medpass - Home Health Services * Number of case months Medicaid program services purchased	422,289	182.19	78,038,087	
Elderly And Disabled/Fee For Service/Medpass - Therapeutic Services For Children * Number of case months Medicaid program services purchased	80,344	276.76	22,554,064	
Elderly And Disabled/Fee For Service/Medpass - Hospital Insurance Benefit * Number of case months Medicaid program services purchased	258,034	378.28	99,005,889	
Elderly And Disabled/Fee For Service/Medpass - Hospice * Number of case months Medicaid program services purchased	422,289	381.34	163,341,417	
Elderly And Disabled/Fee For Service/Medpass - Private Duty Nursing * Number of case months Medicaid program services purchased	80,344	1,309.30	106,700,280	
Elderly And Disabled/Fee For Service/Medpass - Other * Number of case months Medicaid program services purchased	422,289	1,180.73	505,747,246	
Women And Children/Fee For Service/Medpass - Hospital Inpatient * Number of case months Medicaid program services purchased	614,680	1,370.65	854,568,311	
Women And Children/Fee For Service/Medpass - Prescribed Medicines * Number of case months Medicaid program services purchased	614,680	396.57	247,249,961	
Women And Children/Fee For Service / Medpass - Physician Services * Number of case months Medicaid program services purchased	614,680	612.01	381,574,650	
Women And Children/Fee For Service / Medpass - Hospital Outpatient * Number of case months Medicaid program services purchased	614,680	474.20	296,651,009	
Women And Children/Fee For Service / Medpass - Supplemental Medical Insurance * Number of case months Medicaid program services purchased	706	197,355.94	141,327,446	
Women And Children/Fee For Service / Medpass - Early Periodic Screening Diagnosis And Treatment * Number of case months Medicaid program services purchased	570,017	195.08	112,788,751	
Women And Children/Fee For Service / Medpass - Patient Transportation * Number of case months Medicaid program services purchased	614,680	105.83	65,981,780	
Women And Children/Fee For Service / Medpass - Case Management * Number of case months Medicaid program services purchased	614,680	16.35	10,195,729	
Women And Children/Fee For Service / Medpass - Home Health Services * Number of case months Medicaid program services purchased	614,680	210.81	131,432,963	
Women And Children/Fee For Service / Medpass - Therapeutic Services For Children * Number of case months Medicaid program services purchased	614,680	108.11	67,401,190	
Women And Children/Fee For Service / Medpass - Clinic Services * Number of case months and Medicaid program services purchased	614,680	152.14	94,857,838	
Women And Children/Fee For Service / Medpass - Other * Number of case months Medicaid program services purchased	614,680	605.81	377,707,725	
Medically Needy - Hospital Inpatient * Number of case months Medicaid program services purchased	18,607	8,405.62	158,641,794	
Medically Needy - Prescribed Medicines * Number of case months Medicaid program services purchased	18,607	5,731.84	108,178,837	
Medically Needy - Physician Services * Number of case months Medicaid program services purchased	18,607	2,170.26	40,959,991	
Medically Needy - Hospital Outpatient * Number of case months Medicaid program services purchased	18,607	2,434.84	45,953,460	
Medically Needy - Supplemental Medical Insurance * Number of case months Medicaid program services purchased	2,520	1,870.61	4,781,409	
Medically Needy - Early Periodic Screening Diagnosis And Treatment * Number of case months Medicaid program services purchased	2,647	182.79	490,759	
Medically Needy - Patient Transportation * Number of case months Medicaid program services purchased	18,607	108.77	2,052,917	
Medically Needy - Case Management * Number of case months Medicaid program services purchased	18,607	79.41	1,498,810	
Medically Needy - Home Health Services * Number of case months Medicaid program services purchased	18,607	109.14	2,059,870	
Medically Needy - Therapeutic Services For Children * Number of case months Medicaid program services purchased	2,647	16.76	45,000	
Medically Needy - Other * Number of case months Medicaid program services purchased	18,607	55,038.14	1,038,751,648	
Refugees - Hospital Inpatient * Number of case months Medicaid program services purchased	10,029	314.64	3,200,729	
Refugees - Prescribed Medicines * Number of case months Medicaid program services purchased	10,029	42,566.14	433,005,600	
Refugees - Physician Services * Number of case months Medicaid program services purchased	10,029	300.68	3,058,664	
Refugees - Hospital Outpatient * Number of case months Medicaid program services purchased	10,029	150.63	1,532,333	
Refugees - Early Periodic Screening Diagnosis And Treatment * Number of case months Medicaid program services purchased	657	229.89	153,199	
Refugees - Patient Transportation * Number of case months Medicaid program services purchased	10,029	2.99	30,429	
Refugees - Case Management * Number of case months Medicaid program services purchased	10,029	0.55	5,579	
Refugees - Home Health Services * Number of case months Medicaid program services purchased	10,029	9.68	98,514	
Refugees - Therapeutic Services For Children * Number of case months Medicaid program services purchased	657	0.44	294	
Refugees - Other * Number of case months Medicaid program services purchased	10,029	170.28	1,732,179	
Nursing Home Care * Number of case months Medicaid program services purchased	76,868	32,223.38	2,512,396,858	
Home And Community Based Services * Number of case months Medicaid program services purchased	63,052	17,137.29	1,096,005,239	
Intermediate Care Facilities For The Developmentally Disabled - Sunland Centers * Number of case months Medicaid program services purchased	727	141,332.59	104,219,346	
Mental Health Disproportionate Share Program * Number of case months Medicaid program services purchased	612	99,671.06	61,871,711	
Long Term Care - Other * Number of case months Medicaid program services purchased	29,232	19,972.33	582,186,927	
Purchase Medicaid Program Services * Number of case months	27,986	1,765.73	50,123,040	
Purchase Children's Medical Services Network Services * Number of case months	15,218	6,818.99	105,256,510	
Purchase Florida Healthy Kids Corporation Services * Number of case months	189,608	1,401.10	269,462,299	
Certificate Of Need/Financial Analysis * Number of certificate of need (CON) requests/financial reviews conducted	1,100	1,969.53	2,197,489	
Health Facility Regulation (compliance, Licensure, Complaints) - Tallahassee * Number of licensure/certification applications	35,651	518.97	18,766,562	
Facility Field Operations (compliance, Complaints) - Field Offices Survey Staff * Number of surveys and complaint investigations	68,538	780.69	54,272,842	
Health Standards And Quality * Number of transactions	2,333,307	2.44	5,773,969	
Plans And Construction * Number of reviews performed	5,270	1,371.45	7,330,988	
Managed Health Care *	264	22,402.64	5,998,943	
Organ And Tissue Donor * Number of donor designations	1,634,137	0.21	343,037	
Background Screening * Number of requests for screenings	62,907	17.62	1,123,971	
Subscriber Assistance Panel * Number of cases	517	2,336.54	1,225,281	
Health Facilities And Practitioner Regulation - Medicaid Choice Counseling * Number of new enrollees provided choice counseling	167,080	52.56	8,907,591	

TOTAL			16,239,458,962	
<b>SECTION III: RECONCILIATION TO BUDGET</b>				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			234,619,446	
REVERSIONS			22,894,175	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			16,496,972,583	

**SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY**

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

-----  
ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

-----  
THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5)  
AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

-----  
THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:  
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION  
TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

-----  
THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN  
SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL  
GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED  
IN SECTION II.)

BE	PC	CODE	TITLE	EXPENDITURES	FCO
68200000	1602000000	ACT2170	STATE CENTER FOR HEALTH STATISTICS	6,324,635	

-----  
TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 68	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	16,208,677,685	
TOTAL BUDGET FOR AGENCY (SECTION III):	16,208,677,772	
	-----	-----
DIFFERENCE:	87-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

-----  
THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5)  
AND SHOULD NOT:

\*\*\* NO ACTIVITIES FOUND \*\*\*

---

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:  
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION  
TECHNOLOGY)

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

# Administration and Support

## Schedules



# Schedule I Series





**Fund: 2003 Health Care Trust Fund**

**Budget Entity: 68200000 Administration and Support**

**Five Percent Narrative:**

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

**Section III Adjustments Narrative:**

September reversions of \$67,620 are the result of unexpended certified forward appropriations.

Prior Year Adjustments of \$55,715 are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

Current Year Adjustments of \$21,862 are current year payables identified after the certified forward period had expired.

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue.

**Fund: 2021 Administrative Trust Fund**

**Budget Entity: 68200000 Administration and Support**

Per instructions Administrative Trust Fund is exempt from the reserve computations.

**Section III Adjustments Narrative:**

September reversions of \$15,383 are the result of unexpended certified forward appropriations.

Current Year Adjustments of \$(19,397) are current year payables identified after the certified forward period had expired.

Prior Year Adjustments of \$43,906 are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were first adjusted based on any Legislative Budget Requests being submitted. Then prior years activity was analyzed to determine if there were upward or downward trends and based on that analysis adjustments were incorporated.

**Fund: 2122 Tobacco Settlement Trust Fund**

**Budget Entity: 68200000 Administration and Support**

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

**Section III Adjustments Narrative: No adjustments**

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Administration and Support (68200000)**  
**Fund: Health Care Trust Fund(2003)**

**Budget Period 2009-10**

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Fees	7,622,845	0	0
<b>Total *</b>	<b>7,622,845</b>	<b>0</b>	<b>0</b>

\* Must equal total on Schedule 1, line I.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Administration and Support (68200000)**  
**Fund: Administrative Trust Fund (2021)**

**Budget Period 2009-10**

(1)	(2)	(3)	(4)
<b>FUNDING SOURCE</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY2007-08</b>	<b>FY2008-09</b>	<b>FY2009-10</b>

Receipts:

Transfer in from MCTF(2474)	0		
<b>Total *      </b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Must equal total on Schedule 1, line I.

# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Administration and Support
Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	6820000			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Yes				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Yes				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		68200000				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Yes				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Yes				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes				
4.2	Is the program component code and title used correct?	Yes				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Yes				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Yes				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Yes				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		68200000				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Yes				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes				



Action		Program or Service (Budget Entity Codes)				
		68200000				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Yes				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Yes				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Yes				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)			
		68200000			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Yes			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	Yes			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Yes			
8.10	Are the statutory authority references correct?	Yes			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Yes			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			

Action		Program or Service (Budget Entity Codes)			
		68200000			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes			

		Program or Service (Budget Entity Codes)				
Action		68200000				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	Yes				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Yes				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action	Program or Service (Budget Entity Codes)			
	68200000			

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	N/A			

<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes			
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15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	NO			
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15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	NO			
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15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes			
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15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes			
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TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
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**16. MANUALLY PREPARED EXHIBITS & SCHEDULES**

16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Yes			
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16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Yes			
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16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
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Action	Program or Service (Budget Entity Codes)			
	6820000			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes				
17.5	Are the appropriate counties identified in the narrative?	N/A				

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# Children's Special Health Care



# Children's Special Health Care

## Schedule I Series





**Fund: 2122 Tobacco Settlement Trust Fund**

**Budget Entity: 68500100 Children's Special Health Care**

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

**Adjustments Narrative:**

September reversions of \$5,327,904 are the result of unexpended certified forward appropriations.

Prior Year Adjustments of \$(4,757,107) are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

**Fund: 2339 Grants and Donations Trust Fund**

**Budget Entity: 68500100 Children's Special Health Services**

The Grants and Donations Trust Fund in this Budget Entity funds Children's Special Health Care. Per instruction, we have omitted collections from Florida Healthy Kids Corp. from our reserve computations.

**Section III Adjustments Narrative:**

September reversions of \$1,515,144 are the result of unexpended certified forward appropriations.

Prior Year Adjustments of \$(1,364,443) are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

**Fund: 2474 Medical Care Trust Fund**

**Budget Entity: 68500100 Children's Special Health Services**

The Medical Care Trust Fund in this Budget Entity funds Medicaid Children's Special Health Care. All revenues in this area are involved with Federal funding. Therefore, this activity is exempted from the 5% reserve.

**Section III Adjustments Narrative: No Adjustments**

September reversions of \$17,156,555 are the result of unexpended certified forward appropriations.

Current year adjustment of \$(475,202) are current year payables identified after the certified forward period had expired.

Prior Year Adjustment of \$(15,902,154) are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Children Special HLTH Care (68500100)**  
**Fund: Grants and Donations Trust Fund(2339)**

**Budget Period 2009-10**

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Family Prem-HLTHY Kids	0	0	0
<b>Total *</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Must equal total on Schedule 1, line I.

# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Health Care Services

Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	68500100				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)			
Action	68500100			

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
-----	--	---	--	--	--	--

**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)				
Action		68500100				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)				
		68500100				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					



Action		Program or Service (Budget Entity Codes)				
		68500100				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				

Action		Program or Service (Budget Entity Codes)			
		68500100			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity Codes)			
Action		68500100			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y			
<b>13. SCHEDULE VIIIB-1</b>					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.				

		Program or Service (Budget Entity Codes)			
Action		68500100			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y			
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			

	Program or Service (Budget Entity Codes)			
Action	68500100			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y			
17.5	Are the appropriate counties identified in the narrative?	N/A			

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# Executive Direction/Support Services

## Schedules



# Schedule I Series



**Fund: 2003 Health Care Trust Fund**

**Budget Entity: 68500200 Executive Direction/Support Services**

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

**Section III Adjustments Narrative:**

Prior Year Adjustments of \$2,413 are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue.



**Fund: 2021 Administrative Trust Fund**

**Budget Entity: 68500200 Executive Direction/Support Services**

Per instructions Administrative Trust Fund is exempt from the reserve computations.

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

**Section III Adjustments Narrative:**

September reversions of \$7,687,474 are the result of unexpended certified forward appropriations.

Prior Year Adjustments of \$3,746,886 are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

Current Year Adjustments of \$66,049 are current year payables identified after the certified forward period had expired.

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue.

**Fund: 2339 Grants and Donations Trust Fund**

**Budget Entity: 68500200 Executive Direction/ Support Services**

This Budget Entity in this Fund has revenue subject to the 5% reserve. Per instructions, we have exempted Federal Funds from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	711,861	
<b>Gross Revenue</b>	<u>711,861</u>	
<b>Less Revenue Exemptions</b>		
General Revenue Service Charge 7.3%		0
Non Operating Transfer:		
	0	
Total Nonperating Transfers	<u>0</u>	0
<b>Total Revenue Exemptions</b>		<u>0</u>
<b>Total Revenue Subject to 5% Reserve</b>		711,861
<b>Total 5% reserve for Grants and Donations Trust Fund</b>		<u><u>35,593</u></u>

**Section III Adjustments Narrative:**

September reversions of \$39,167 are the result of unexpended certified forward appropriations.

Current Year Adjustments of \$18,243 are to fund balance and reclassification of refunds.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

**Fund: 2474 Medical Care Trust Fund**

**Budget Entity: 68500200 Executive Direction/Support Services**

The Medical Care Trust Fund in this Budget Entity new in fy 08-09 due to trust fund re-alignment exercise.

**Revenue:**

Total Revenue for FY 08-09	182,355,514	
<b>Gross Revenue</b>		182,355,514
<b>Less Revenue Exemptions</b>		
Federal Funds:		
Title XIX	158,916,321	
Title XXI	600,000	
Total Federal Funds		159,516,321
Other Grants RWJ		40,000
Non Operating Transfer:		
FDLE Level 2 Screening	300,000	
Transfer to DOH	24,050,000	
Total Nonoperating Transfers		24,350,000
<b>Total Revenue Exemptions</b>		183,906,321
<b>Total Revenue Subject to 5% Reserve</b>		<b>(1,550,807)</b>
<b>Total 5% reserve for Medical Care Trust Fund</b>		<b>(77,540)</b>

**Section III Adjustments Narrative: No Adjustments**

**Revenue Estimating Methodology Narrative:**

The amounts were adjusted based on Legislative Budget Requests being submitted.

**Fund: 2579 Refugee Assistance Trust Fund**

**Budget Entity: 68500200 Executive Direction/Support Services**

This Trust Fund in this Budget Entity has no revenues subject to the 5% reserve. Per instructions, we have exempted Federal funds from reserve computations.

**Section III Adjustments Narrative: No Adjustments**

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

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

**Department:** Agency for Health Care Administration  
**Budget Entity:** Executive Direction/Support Services (68500200)  
**Fund:** Administrative Trust Fund (2021)

**Budget Period 2009-10**

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Transfer in from MCTF(2474)	0		
<b>Total *</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Must equal total on Schedule 1, line I.

# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Health Care Services

Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	68500200			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)			
Action	68500200			

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)			
Action		68500200			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			



Action		Program or Service (Budget Entity Codes)			
		68500200			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Y			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y			
<b>AUDIT:</b>					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

Action		Program or Service (Budget Entity Codes)			
		68500200			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			

Action		Program or Service (Budget Entity Codes)			
		68500200			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity Codes)			
Action		68500200			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y			
<b>13. SCHEDULE VIIIB-1</b>					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.				

		Program or Service (Budget Entity Codes)			
Action		68500200			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y			
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			

	Program or Service (Budget Entity Codes)			
Action	68500200			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
17.5	Are the appropriate counties identified in the narrative?	N/A				

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# Medicaid Services to Individuals

## Schedules



# Schedule I Series





**Fund: 2122 Tobacco Settlement Trust Fund**

**Budget Entity: 68501400 Medicaid Services - Individuals**

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

**Section III Adjustments Narrative: No adjustments**

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted.

**Fund: 2339 Grants and Donations Trust Fund**

**Budget Entity: 68501400 Medicaid Health Services - Individuals**

This Budget Entity in this Fund has revenue subject to the 5% reserve. Per instructions, we have exempted Federal Funds from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	1,450,149,079	
<b>Gross Revenue</b>		<u>1,450,149,079</u>
<b>Less Revenue Exemptions</b>		
Federal Funds:		
Title XIX	277,102,575	
Title XXI	0	
Total Federal Funds		<u>277,102,575</u>
County contributions		908,055,469
Transfer in From DOH GR		46,462,981
 Non Operating Transfer:		
		0
		0
		0
Total Nonperating Transfers		<u>0</u>
<b>Total Revenue Exemptions</b>		<u>1,231,621,025</u>
<b>Total Revenue Subject to 5% Reserve</b>		<u>218,528,054</u>
<b>Total 5% reserve for Grants and Donations Trust Fund</b>		<u><u>10,926,403</u></u>

**Section III Adjustments Narrative:**

September reversions of \$6,360,239 are the result of unexpended certified forward appropriations.

Current Year Adjustment of \$(407,858) was to adjust fund balance for prescribed medicine/drugs.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is use to record revenues.

**Fund: 2474 Medical Care Trust Fund**

**Budget Entity: 68501400 Health Services to Individuals**

The Medical Care Trust Fund in this Budget Entity funds Medicaid Services to Individuals. This Budget Entity in this Fund has revenue subject to the 5% reserve. Per instructions, we have exempted federal funds from reserve computations. Also, Transfers From Other Agencies in this fund are derived from that Agency's State Match funds and exempt from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	5,698,278,831	
<b>Gross Revenue</b>		<u>5,698,278,831</u>
<b>Less Revenue Exemptions</b>		
Federal Funds:		
Title XIX	5,398,139,233	
Title XXI	2,427,823	
Total Federal Funds		5,400,567,056
Transfer in From DCF		20,685,594
Transfer in From DOH		2,125,374
 Non Operating Transfer:		
Transfer to APD	66,500,000	
Transfer to DCF	95,500,000	
Transfer to Adm	1,701,510	
 Total Nonoperating Transfers		<u>163,701,510</u>
 <b>Total Revenue Exemptions</b>		<u>5,587,079,534</u>
 <b>Total Revenue Subject to 5% Reserve</b>		<u>111,199,297</u>
<b>Total 5% reserve for Medical Care Trust Fund</b>		<u><u>5,559,965</u></u>

**Section III Adjustments Narrative:**

September reversions of \$913,737,020 are the result of unexpended certified forward appropriations.

Prior Year Adjustment of \$(904,547,210) are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

Current year adjustment of \$376,515,626 is to reduce payables for expected September 30 appropriation reversions and reclassifications of refunds.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is use to record revenues.

**Fund: 2565 Public Medical Assistance Trust Fund**

**Budget Entity: 68501400 Medicaid Health Services - Individuals**

The Public Medical Assistance Trust Fund is the Budget Entity that funds Medicaid Services to Individuals. This trust fund has been exempted from the 5% reserve pursuant to Legislative Budget Request instructions.

**Section III Adjustments Narrative:**

Current Year Adjustments of \$37,126,686 are current year payables identified after the certified forward period had expired.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is used to record revenues.

**Fund: 2579 Refugee Assistance Trust Fund**

**Budget Entity: 68501400 Medicaid Health Services - Individuals**

This Trust Fund in this Budget Entity has no revenues subject to the 5% reserve. Per instructions, we have exempted Federal funds from reserve computations.

**Section III Adjustments Narrative: No Adjustments**

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is use to record revenues.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Medicaid Services / Individuals (68501400)**  
**Fund: Grants and Donations Trust Fund(2339)**

**Budget Period 2009-10**

(1) <b>FUNDING SOURCE</b>	(2) <b>ACTUAL FY2007-08</b>	(3) <b>ESTIMATED FY2008-09</b>	(4) <b>REQUEST FY2009-10</b>
<u>Receipts:</u>			
Refunds - Drug Rebates - Fed	82,663,209	82,663,209	82,663,209
Refunds - Drug Rebates - St	62,793,784	62,793,784	62,793,784
Fraud and Abuse	25,520,891	25,520,891	14,594,488
<b>Total *</b>	<b>170,977,884</b>	<b>170,977,884</b>	<b>160,051,489</b>

\* Must equal total on Schedule 1, line I.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Medicaid Services / Individuals (68501400)**  
**Fund: Medical Care Trust Fund (2474)**

**Budget Period 2009-10**

(1)	(2)	(3)	(4)
FUNDING SOURCE	ACTUAL	ESTIMATED	REQUEST
	FY2007-08	FY2008-09	FY2009-10
<u>Receipts:</u>			
Refunds-TPL, Fraud & Abuse - State	63,175,783	60,775,783	54,101,140
<b>Total *</b>	<b>63,175,783</b>	<b>60,775,783</b>	<b>54,101,140</b>

\* Must equal total on Schedule 1, line I.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Medicaid Services (68501400)**  
**Fund: Public Medical Assistance Trust Fund(2565)**

**Budget Period 2009-10**

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Hospital Fees	67,622,244	64,534,171	63,032,203
Cigarette Taxes	20,310,564	21,398,637	20,900,605
<b>Total *</b>	<b>87,932,808</b>	<b>85,932,808</b>	<b>83,932,808</b>

\* Must equal total on Schedule 1, line I.



# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Health Care Services

Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	68501400				

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)			
Action	68501400			

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

		Program or Service (Budget Entity Codes)				
Action		68501400				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)				
		68501400				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		68501400				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				

Action		Program or Service (Budget Entity Codes)			
		68501400			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity Codes)				
Action		68501400				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)			
Action		68501400			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y			
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			



	Program or Service (Budget Entity Codes)			
Action	68501400			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
17.5	Are the appropriate counties identified in the narrative?	N/A				

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# Medicaid Long Term Care

## Schedules



# Schedule I Series



**Fund: 2339 Grants and Donations Trust Fund**

**Budget Entity: 68501500 Medicaid Long Term Care**

This Budget Entity in this Fund has revenue subject to the 5% reserve. Per instructions, we have exempted Federal Funds from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	6,604,135	
<b>Gross Revenue</b>		6,604,135
<b>Less Revenue Exemptions</b>		
Federal Funds:		
Title XIX	0	
Title XXI	0	
Total Federal Funds		0
County contributions		6,604,135
Non Operating Transfer:		
	0	
Total Nonperating Transfers		0
<b>Total Revenue Exemptions</b>		6,604,135
<b>Total Revenue Subject to 5% Reserve</b>		<u>0</u>
		<u>0</u>

This Trust Fund in this Budget Entity has no revenues subject to the 5% reserve. Per instructions we have exempted federal funds from reserve computations.

**Section III Adjustments Narrative: No Adjustments**

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is use to record revenues.

**Fund: 2474 Medical Care Trust Fund**

**Budget Entity: 68501500 Medicaid Long Term Care**

The Medical Care Trust Fund in this Budget Entity funds Medicaid Long Term Care Services. Revenues in this area are involved with Federal funding. Also, Transfers From Other Agencies in this fund are derived from that Agency's General Revenue fund and exempt from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	2,645,261,255	
<b>Gross Revenue</b>		2,645,261,255
<b>Less Revenue Exemptions</b>		
Federal Funds:		
Title XIX	2,130,547,070	
Title XXI		
Total Federal Funds		2,130,547,070
Transfers - DCF		66,460,333
Transfers - DOH		5,971,574
Transfers - APD		381,989,360
Transfers - DOEA		56,792,918
 Non Operating Transfer:		
Total Nonperating Transfers		0
<b>Total Revenue Exemptions</b>		2,641,761,255
 <b>Total Revenue Subject to 5% Reserve</b>		3,500,000
<b>Total 5% reserve for Medical Care Trust Fund</b>		<b>175,000</b>
<b>This reserve is in 2474 BE 68501400</b>		<b>(175,000)</b>

**Section III Adjustments Narrative:**

September reversions of \$67,669,173 are the result of unexpended certified forward appropriations.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. The Medicaid office prepares a revenue estimate for the Medicaid Services appropriation and that is the estimate that is use to record revenues.

# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Health Care Services

Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)			
	68501500			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
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	Program or Service (Budget Entity Codes)			
Action	68501500			

**AUDITS:**

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					

**4. EXHIBIT D (EADR, EXD)**

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

**5. EXHIBIT D-1 (ED1R, EXD1)**

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
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**AUDITS:**

5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Y				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)			
		68501500			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			



Action		Program or Service (Budget Entity Codes)			
		68501500			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	N/A			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y			
<b>AUDIT:</b>					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

Action		Program or Service (Budget Entity Codes)			
		68501500			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			

Action		Program or Service (Budget Entity Codes)			
		68501500			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity Codes)			
Action		68501500			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y			
<b>13. SCHEDULE VIIIB-1</b>					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.				

		Program or Service (Budget Entity Codes)			
Action		68501500			
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y			
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y			
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			

	Program or Service (Budget Entity Codes)			
Action	68501500			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
17.5	Are the appropriate counties identified in the narrative?	N/A				

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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# Medicaid Prepaid Health Plan

## Schedules



# Schedule I Series





**Fund: 2579 Refugee Assistance Trust Fund**

**Budget Entity: 68501600 Medicaid Health Services - Individuals**

This Trust Fund in this Budget Entity has no revenues subject to the 5% reserve. Per instructions, we have exempted Federal funds from reserve computations.

**Section III Adjustments Narrative: No Adjustments**

September reversions of \$2,829,782 are the result of unexpended certified forward appropriations.

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue for Refugee Assistance Trust Fund.

# Health Facility Regulation

## Schedules



# Schedule I Series



**Fund: 2003 Health Care Trust Fund**

**Budget Entity: 68700700 Health Care Regulation**

The Health Care Trust Fund is the primary funding source for the regulatory functions of the Agency for Care Administration. Per instructions, we have exempted Federal funds from our reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	58,215,849	
<b>Gross Revenue</b>		58,215,849
<b>Less Revenue Exemptions</b>		
Federal Funds:		
CLIA	850,000	
CLIA Indirect	200,000	
Title XVIII	8,258,740	
Title XVIII indirect	500,000	
Title XIX	7,800,000	
Title XIX indirect	800,000	
Total Federal Funds		18,408,740
General Revenue Service Charge 7.3%		3,160,439
Non Operating Transfer:		
FDLE Level 2 Screening	2,200,000	
DOH Cert Nursing Asst.	220,000	
DOH Local Health Council	950,000	
Total Nonoperating Transfers		3,370,000
<b>Total Revenue Exemptions</b>		24,939,179
<b>Total Revenue Subject to 5% Reserve</b>		33,276,670
<b>Total 5% reserve for Health Care Trust Fund</b>		<u>1,663,834</u>

**Section III Adjustments Narrative:**

September reversions \$74,386 are the result of unexpended certified forward appropriations.

Current Year Adjustments of \$9,712 are current year payables identified after the certified forward period had expired.

Prior Year Adjustments of \$65,987 are necessary to record prior year FLAIR adjustments required by the Department of Financial Services.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were first adjusted based on any Legislative Budget Requests being submitted. Then prior years activity was analyzed to determine if there were upward or downward trends and based on that analysis adjustments were incorporated.

**Fund: 2021 Administrative Trust Fund**

**Budget Entity: 68700700 Health Care Regulation**

Per instructions Administrative Trust Fund is exempt from the reserve computations.

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

**Section III Adjustments Narrative:**

September reversions of \$165,962 are the result of unexpended certified forward appropriations.

Current Year Adjustments of \$2,148 are due to reclassification of refunds.

**Revenue Estimating Methodology Narrative:**

This budget entity no longer receives revenue.

**Fund: 2126 Quality Long-Term Care Trust Fund**

**Budget Entity: 68700700 Health Care Regulation**

The Quality Long-Term Care Trust Fund was created to support activities and programs directly related to the improvement of the care of nursing home and assisted living facility residents. This Budget Entity in this Fund has revenue subject to the 5% reserve. Per instructions, we have exempted Federal Funds from reserve computations. The Agency's 5% calculation is presented below.

**Revenue:**

Total Revenue for FY 08-09	719,203	
<b>Gross Revenue</b>		719,203
<b>Less Revenue Exemptions</b>		
General Revenue Service Charge 7.3%		58,400
Non Operating Transfer:		
FDLE Level 2 Screening	0	
Transfer to DCF	0	
Transfer to DOH	0	
Total Nonoperating Transfers		0
<b>Total Revenue Exemptions</b>		58,400
<b>Total Revenue Subject to 5% Reserve</b>		660,803
<b>Total 5% reserve for Quality Long-Term Care Trust Fund</b>		<b>33,040</b>

**Section III Adjustments Narrative:**

September reversions of \$48,056 are the result of unexpended certified forward appropriations.

**Revenue Estimating Methodology Narrative:**

Calculations were based on historical collections.

**Fund: 2509 Organ and Tissue Donor Education  
and Procurement Trust Fund**

**Budget Entity: 68700700 Health Care Regulation**

The Organ/Tissue and Donor Education Procurement Trust Fund is for the regulation of organ and tissue facilities and donor education. Per instructions, we have exempted Federal funds from our reserve computations. The 5% reserve is now included in Health Care Trust Fund.

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

**Section III Adjustments Narrative:**

September reversions of \$17,020 are the result of unexpended certified forward appropriations.

**Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. Then prior years activity was analyzed to determine if there were upward or downward trends and based on that analysis adjustments were incorporated.

## **Fund: 2522 Resident Protection Trust Fund**

### **Budget Entity: 68700700 Health Care Regulation**

The Resident Protection Trust Fund is the funding source used to relocate long term care patients impacted when a court places a nursing home in receivership because of severe quality of care or financial issues. The 5% reserve is now included in the Health Care Trust Fund

The Agency was required to complete a Schedule ID (Request for Creation, Re-creation, Retention, Termination or Modification of a Trust Fund) in the 2008-09 LBR. This budget entity no longer receives funding or appropriation in the Health Care Trust Fund.

### **Section III Adjustments Narrative:**

Current year adjustment of \$5,000 are changes in accounts receivables.

### **Revenue Estimating Methodology Narrative:**

Calculations began with the previous year requested amount. The amounts were adjusted based on any Legislative Budget Requests being submitted. Then prior years activity was analyzed to determine if there were upward or downward trends and based on that analysis adjustments were incorporated.



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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 390.14, F.S.  
**Purpose of Fees Collected:** License and Regulate Abortion Clinics

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Receipts:			
<u>Fees</u>	154	162	162
<u>License</u>	17,962	18,941	18,941
<u>Fines</u>	1,768		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>19,883</b>	<b>19,103</b>	<b>19,103</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	69,770	75,889	75,889
Indirect Costs Charged to Trust Fund	24,830	27,008	27,008
<b>Total Full Costs to Line (B) - Section III</b>	<b>94,600</b>	<b>102,896</b>	<b>102,896</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	19,883	19,103
TOTAL SECTION II	(B)	94,600	102,896
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(74,717)</b>	<b>(83,793)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.554, F.S.  
**Purpose of Fees Collected:** License and Regulate Adult Day Care Centers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	12,902	13,224	13,555
License	17,361	17,795	18,240
Fines	9,612		
Reimbursements	552		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>40,427</b>	<b>31,019</b>	<b>31,795</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	113,461	116,298	116,298
Indirect Costs Charged to Trust Fund	42,707	43,775	43,775
<b>Total Full Costs to Line (B) - Section III</b>	<b>156,168</b>	<b>160,072</b>	<b>160,072</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	40,427	31,019	31,795
TOTAL SECTION II	(B)	156,168	160,072	160,072
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(115,741)</b>	<b>(129,053)</b>	<b>(128,278)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.619, F.S.  
**Purpose of Fees Collected:** License and Regulate Adult Family Care Homes

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

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

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2007 - 08</b>	<b>ESTIMATED FY 2008 - 09</b>	<b>REQUEST FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	21,533	23,421	23,421
License	90,062	97,961	97,961
Fines	15,072		
Refunds	50		
Reimbursements	3,380		
Prior Year Warrant Cancellations	300		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>130,397</b>	<b>121,382</b>	<b>121,382</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	452,090	485,906	485,906
Indirect Costs Charged to Trust Fund	154,207	165,742	165,742
<b>Total Full Costs to Line (B) - Section III</b>	<b>606,297</b>	<b>651,648</b>	<b>651,648</b>

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

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	130,397	121,382
TOTAL SECTION II	(B)	606,297	651,648
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(475,900)</b>	<b>(530,266)</b>

**EXPLANATION of LINE C:**  
 The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administration      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.407(4), F.S.  
**Purpose of Fees Collected:** License and Regulate Assisted Living Facilities

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

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

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2007 - 08</b>	<b>ESTIMATED FY 2008 - 09</b>	<b>REQUEST FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	213,034	221,172	221,172
License	3,012,331	3,127,403	3,127,403
Fines	866,377		
Refunds	30		
Reimbursements	10,436		
Prior Year Warrant Cancellations	1,493		
12 Month Warrant Cancellations	1,034		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>4,104,735</b>	<b>3,348,575</b>	<b>3,348,575</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	5,248,698	5,439,226	5,439,226
Indirect Costs Charged to Trust Fund	1,444,872	1,497,321	1,497,321
<b>Total Full Costs to Line (B) - Section III</b>	<b>6,693,570</b>	<b>6,936,547</b>	<b>6,936,547</b>

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

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	4,104,735	3,348,575
TOTAL SECTION II	(B)	6,693,570	6,936,547
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(2,588,835)</b>	<b>(3,587,972)</b>

**EXPLANATION of LINE C:**  
 The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 395.004, F.S.  
**Purpose of Fees Collected:** License and Regulate Ambulatory Surgical Centers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	59,244	62,929	62,929
License	317,414	337,157	337,157
Fines	98,825		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>475,483</b>	<b>400,086</b>	<b>400,086</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	369,916	381,013	381,013
Indirect Costs Charged to Trust Fund	172,953	178,142	178,142
<b>Total Full Costs to Line (B) - Section III</b>	<b>542,869</b>	<b>559,155</b>	<b>559,155</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	475,483	400,086
TOTAL SECTION II	(B)	542,869	559,155
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(67,386)</b>	<b>(159,069)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 383.505, F.S.  
**Purpose of Fees Collected:** License and Regulate Birthing Centers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Survey Fees	2,794	2,863	2,863
License Fees	3,600	3,690	3,690
Fines	725		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>7,119</b>	<b>6,553</b>	<b>6,553</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	26,601	26,798	26,798
Indirect Costs Charged to Trust Fund	9,635	9,706	9,706
<b>Total Full Costs to Line (B) - Section III</b>	<b>36,236</b>	<b>36,504</b>	<b>36,504</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	7,119	6,553	6,553
TOTAL SECTION II	(B)	36,236	36,504	36,504
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(29,118)</b>	<b>(29,951)</b>	<b>(29,951)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administration      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 483.172, F.S.  
**Purpose of Fees Collected:** License and Regulate Clinical Laboratories

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2007 - 08</u>	<u>FY 2008 - 09</u>	<u>FY 2009 - 10</u>
<u>Receipts:</u>			
Fees	70,650	72,416	74,227
License	2,218,269	2,273,725	2,330,568
Fines	98,589		
Transfers	89,704		
Sale of Investments	1,400		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,478,611</b>	<b>2,346,142</b>	<b>2,404,795</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	426,040	439,077	439,077
Indirect Costs Charged to Trust Fund	400,592	412,850	412,850
<b>Total Full Costs to Line (B) - Section III</b>	<b>826,632</b>	<b>851,927</b>	<b>851,927</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	2,478,611	2,346,142
TOTAL SECTION II	(B)	826,632	851,927
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,651,979</b>	<b>1,494,215</b>

EXPLANATION of LINE C:  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 408.038, F.S.  
**Purpose of Fees Collected:** Determination of need for healthcare services/facilities, and review applications from entities seeking to establish or expand services/facilities

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 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>

Receipts:

Fees	-	-	-
License			
Fines			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	539,563	558,993	558,993
Indirect Costs Charged to Trust Fund	769,936	797,661	797,661
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,309,499</b>	<b>1,356,654</b>	<b>1,356,654</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	1,309,499	1,356,654	1,356,654
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(1,309,499)</b>	<b>(1,356,654)</b>	<b>(1,356,654)</b>

**EXPLANATION of LINE C:**

The deficits cover by 408.20 F.S. Assessments, Health Care Trust Fund.



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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 394.877, F.S.  
**Purpose of Fees Collected:** License and Regulate Crisis Stabilization Units

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	1,363	1,460	1,460
<u>License</u>	107,808	115,484	115,484
<u>Fines</u>	1,650		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>110,821</b>	<b>116,944</b>	<b>116,944</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	74,950	77,828	77,828
Indirect Costs Charged to Trust Fund	32,380	33,623	33,623
<b>Total Full Costs to Line (B) - Section III</b>	<b>107,330</b>	<b>111,451</b>	<b>111,451</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	110,821	116,944	116,944
TOTAL SECTION II	(B)	107,330	111,451	111,451
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>3,491</b>	<b>5,493</b>	<b>5,493</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 112.0455(17)  
**Purpose of Fees Collected:** License and Regulate Drug-Free Workplace (Forensic Toxicology) Labs, and promote a goal of drug-free workplaces

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Receipts:			
Fees	[ ]	-	-
License	144,000	145,181	145,181
Fines	[ ]	[ ]	[ ]
	[ ]	[ ]	[ ]
<b>Total Fee Collection to Line (A) - Section III</b>	<b>144,000</b>	<b>145,181</b>	<b>145,181</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits	[ ]	[ ]	[ ]
Other Personal Services	[ ]	[ ]	[ ]
Expenses	[ ]	[ ]	[ ]
Operating Capital Outlay	[ ]	[ ]	[ ]
Direct Cost Allocation	24,296	24,490	24,490
	[ ]	[ ]	[ ]
Indirect Costs Charged to Trust Fund	25,649	25,854	25,854
<b>Total Full Costs to Line (B) - Section III</b>	<b>49,945</b>	<b>50,345</b>	<b>50,345</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I (A)	144,000	145,181	145,181
TOTAL SECTION II (B)	49,945	50,345	50,345
<b>TOTAL - Surplus/Deficit (C)</b>	<b>94,055</b>	<b>94,836</b>	<b>94,836</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administration **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.509, F.S.  
**Purpose of Fees Collected:** Register and Regulate Homemakers, Companions and Sitters

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2007 - 08</u>	<u>FY 2008 - 09</u>	<u>FY 2009 - 10</u>
<u>Receipts:</u>			
Fees	119,155	131,810	131,810
License	66,171	73,199	73,199
Fines	2,363		
Reimbursements	779		
12 Month Warrant Cancellations	50		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>188,518</b>	<b>205,008</b>	<b>205,008</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	383,733	395,091	395,091
Indirect Costs Charged to Trust Fund	114,959	118,362	118,362
<b>Total Full Costs to Line (B) - Section III</b>	<b>498,692</b>	<b>513,453</b>	<b>513,453</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	188,518	205,008
TOTAL SECTION II	(B)	498,692	513,453
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(310,174)</b>	<b>(308,445)</b>

**EXPLANATION of LINE C:**  
 The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.9925  
**Purpose of Fees Collected:** License and establish/enforce basic standards for Health Care Clinics

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	482,744	495,729	495,729
<u>License</u>	2,137,658	2,195,161	2,195,161
<u>Fines</u>	177,100		
<u>Reimbursements</u>	581		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,798,082</b>	<b>2,690,890</b>	<b>2,690,890</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	1,601,439	1,649,482	1,649,482
Indirect Costs Charged to Trust Fund	769,555	792,642	792,642
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,370,994</b>	<b>2,442,124</b>	<b>2,442,124</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	2,798,082	2,690,890
TOTAL SECTION II	(B)	2,370,994	2,442,124
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>427,088</b>	<b>248,767</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** 395.10974(3), F.S.  
**Purpose of Fees Collected:** License and regulate risk managers in hospitals, ASC's and HMO's

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	59,682	61,174	61,174
<u>License</u>	58,000	59,450	59,450
<u>Fines</u>	5,485		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>123,167</b>	<b>120,624</b>	<b>120,624</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	140,139	143,642	143,642
Indirect Costs Charged to Trust Fund	109,127	111,855	111,855
<b>Total Full Costs to Line (B) - Section III</b>	<b>249,266</b>	<b>255,498</b>	<b>255,498</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	123,167	120,624
TOTAL SECTION II	(B)	249,266	255,498
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(126,099)</b>	<b>(134,874)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.980, F.S.  
**Purpose of Fees Collected:** Registration and inspection of complaints for Health Care Services Pools

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	91,428	93,714	93,714
<u>License</u>	149,642	153,383	153,383
<u>Fines</u>	4,542		
<u>Reimbursements</u>	1,565		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>247,178</b>	<b>247,097</b>	<b>247,097</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	207,426	212,612	212,612
Indirect Costs Charged to Trust Fund	54,705	56,073	56,073
<b>Total Full Costs to Line (B) - Section III</b>	<b>262,131</b>	<b>268,684</b>	<b>268,684</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	247,178	247,097
TOTAL SECTION II	(B)	262,131	268,684
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(14,953)</b>	<b>(21,587)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.931, F.S.  
**Purpose of Fees Collected:** License and Regulate Home Medical Equipment Providers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	117,482	123,344	123,344
<u>License</u>	224,058	235,239	235,239
<u>Fines</u>	11,050		
<u>Reimbursements</u>	2,036		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>354,626</b>	<b>358,583</b>	<b>358,583</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	455,048	488,175	488,175
Indirect Costs Charged to Trust Fund	165,294	177,327	177,327
<b>Total Full Costs to Line (B) - Section III</b>	<b>620,342</b>	<b>665,503</b>	<b>665,503</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	354,626	358,583	358,583
TOTAL SECTION II	(B)	620,342	665,503	665,503
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(265,716)</b>	<b>(306,920)</b>	<b>(306,920)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 641.58, F.S.  
**Purpose of Fees Collected:** Ensure that Health Maintenance Organizations and Prepaid Health Clinics deliver high-quality health care to subscribers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	3,354,355	3,941,032	3,941,032
<u>License</u>	28,000	32,897	32,897
<u>Fines</u>	183,273		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,565,628</b>	<b>3,973,929</b>	<b>3,973,929</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	1,487,043	1,524,219	1,524,219
Indirect Costs Charged to Trust Fund	873,528	895,366	895,366
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,360,571</b>	<b>2,419,585</b>	<b>2,419,585</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	3,565,628	3,973,929
TOTAL SECTION II	(B)	2,360,571	2,419,585
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,205,057</b>	<b>1,554,344</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_



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

**Department:** 68 Health Care Administration **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.471, F.S.  
**Purpose of Fees Collected:** License and Regulate Home Health Agencies

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

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

<u>SECTION I - FEE COLLECTION</u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	440,883	608,904	608,904
License	3,327,986	4,596,281	4,596,281
Fines	193,955		
Reimbursements	4,716		
12 Month Warrant Cancellations	63		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,967,603</b>	<b>5,205,185</b>	<b>5,205,185</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	1,895,320	1,942,703	1,942,703
Indirect Costs Charged to Trust Fund	623,949	639,548	639,548
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,519,269</b>	<b>2,582,251</b>	<b>2,582,251</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	3,967,603	5,205,185
TOTAL SECTION II	(B)	2,519,269	2,582,251
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,448,334</b>	<b>2,622,934</b>

EXPLANATION of LINE C:  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.801(3), F.S.  
**Purpose of Fees Collected:** License and Regulate Homes for Special Services

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	1,090	1,090	1,090
<u>License</u>	-	-	-
<u>Fines</u>	-	-	-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,090</b>	<b>1,090</b>	<b>1,090</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	15,405	15,799	15,799
<u>Indirect Costs Charged to Trust Fund</u>	10,089	10,347	10,347
<b>Total Full Costs to Line (B) - Section III</b>	<b>25,494</b>	<b>26,147</b>	<b>26,147</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	1,090	1,090
TOTAL SECTION II	(B)	25,494	26,147
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(24,404)</b>	<b>(25,057)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.605, F.S.  
**Purpose of Fees Collected:** License and Regulate Hospices

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	840	861	861
<u>License</u>	15,123	15,501	15,501
<u>Reimbursements</u>	634		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>16,597</b>	<b>16,362</b>	<b>16,362</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	77,601	80,953	80,953
Indirect Costs Charged to Trust Fund	20,035	20,901	20,901
<b>Total Full Costs to Line (B) - Section III</b>	<b>97,636</b>	<b>101,854</b>	<b>101,854</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	16,597	16,362
TOTAL SECTION II	(B)	97,636	101,854
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(81,039)</b>	<b>(85,492)</b>

**EXPLANATION of LINE C:**

The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 395.004, F.S.  
**Purpose of Fees Collected:** License and Regulate Hospitals

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	135,403	208,184	128,843
License	706,086	1,085,614	671,878
Fines	158,562		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,000,051</b>	<b>1,293,798</b>	<b>800,721</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	2,851,773	2,915,082	2,915,082
Indirect Costs Charged to Trust Fund	741,885	758,355	758,355
<b>Total Full Costs to Line (B) - Section III</b>	<b>3,593,658</b>	<b>3,673,437</b>	<b>3,673,437</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	1,000,051	1,293,798
TOTAL SECTION II	(B)	3,593,658	3,673,437
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(2,593,607)</b>	<b>(2,379,639)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.962(3)  
**Purpose of Fees Collected:** License and Regulate Intermediate Care Facilities for the Developmentally Disabled

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

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

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2007 - 08</u>	<u>FY 2008 - 09</u>	<u>FY 2009 - 10</u>
<u>Receipts:</u>			
<u>Fees</u>	161,441	213,635	213,635
<u>License</u>	413,866	426,282	426,282
<u>Fines</u>	2,300		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>577,608</b>	<b>639,918</b>	<b>639,918</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	235,108	253,258	253,258
Indirect Costs Charged to Trust Fund	126,175	135,916	135,916
<b>Total Full Costs to Line (B) - Section III</b>	<b>361,283</b>	<b>389,174</b>	<b>389,174</b>

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

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	577,608	639,918
TOTAL SECTION II	(B)	361,283	389,174
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>216,325</b>	<b>250,744</b>

**EXPLANATION of LINE C:**  
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**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 483.291(2), F.S.  
**Purpose of Fees Collected:** Monitor and Regulate services provided by Multiphasic Health Testing Centers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	85	87	87
License		-	-
Fines			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>85</b>	<b>87</b>	<b>87</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	9,298	10,274	10,274
Indirect Costs Charged to Trust Fund	5,361	5,924	5,924
<b>Total Full Costs to Line (B) - Section III</b>	<b>14,659</b>	<b>16,198</b>	<b>16,198</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	85	87
TOTAL SECTION II	(B)	14,659	16,198
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(14,575)</b>	<b>(16,112)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.  
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**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.506, F.S.  
**Purpose of Fees Collected:** License and Inspect Nurse Registries

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	123,402	126,487	126,487
License	516,542	529,456	529,456
Fines	18,650		
	625		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>659,219</b>	<b>655,943</b>	<b>655,943</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	362,990	365,531	365,531
Indirect Costs Charged to Trust Fund	105,312	106,049	106,049
<b>Total Full Costs to Line (B) - Section III</b>	<b>468,302</b>	<b>471,580</b>	<b>471,580</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I (A)	659,219	655,943	655,943
TOTAL SECTION II (B)	468,302	471,580	471,580
<b>TOTAL - Surplus/Deficit (C)</b>	<b>190,917</b>	<b>184,363</b>	<b>184,363</b>

**EXPLANATION of LINE C:**  
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 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund  
**Specific Authority:** Section 765.544, F.S.  
**Purpose of Fees Collected:** License and Regulate Organ and Tissue Bank Procurement Facilities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
License Fees	-	23,283	23,283
Fees	-	270,395	270,395
Other Grants - HSMV	-	145,546	145,546
<b>Total Fee Collection to Line (A) - Section III</b>	<b>-</b>	<b>439,224</b>	<b>439,224</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation		383,968	383,898
Indirect Costs Charged to Trust Fund		121,439	383,898
<b>Total Full Costs to Line (B) - Section III</b>	<b>-</b>	<b>505,407</b>	<b>767,796</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	-	439,224
TOTAL SECTION II	(B)	-	767,796



**TOTAL - Surplus/Deficit**

(C)

-

(66,183)

(328,572)

**EXPLANATION of LINE C:**

The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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*Office of Policy and Budget - July, 2007*

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2509 Organ Tissue Donor Education Procurement TF

**Specific Authority:** Section 765.544, F.S.  
**Purpose of Fees Collected:** License and Regulate Organ and Tissue Bank Procurement Facilities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>

Receipts:

License Fees	7,000		-
Fees	317,280		-
Other Grants - HSMV	125,762		-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>450,042</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	269,156		
Indirect Costs Charged to Trust Fund	20,061		
<b>Total Full Costs to Line (B) - Section III</b>	<b>289,217</b>	<b>-</b>	<b>-</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	450,042	-	-
TOTAL SECTION II	(B)	289,217	-	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>160,825</b>	<b>-</b>	<b>-</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Sections 395.0161, F.S.; 395.0163, F.S.; 400.23, F.S.  
**Purpose of Fees Collected:** Provide plans and construction review for new facilities or alterations or additions to existing health care facilities

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 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>

Receipts:

Fees	-	-	-
License			
Fines			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	2,952,007	2,978,280	2,978,280
Indirect Costs Charged to Trust Fund	1,192,993	1,203,611	1,203,611
<b>Total Full Costs to Line (B) - Section III</b>	<b>4,145,000</b>	<b>4,181,891</b>	<b>4,181,891</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	-	-	-
TOTAL SECTION II	(B)	4,145,000	4,181,891	4,181,891
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(4,145,000)</b>	<b>(4,181,891)</b>	<b>(4,181,891)</b>

**EXPLANATION of LINE C:**

The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.905, F.S.  
**Purpose of Fees Collected:** License and Regulate Prescribed Pediatric Extended Care Facilities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Receipts:			
Fees	1,421	1,441	1,441
License	14,635	14,841	14,841
Fines	1,000		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>17,056</b>	<b>16,283</b>	<b>16,283</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	46,069	62,396	62,396
Indirect Costs Charged to Trust Fund	23,838	32,286	32,286
<b>Total Full Costs to Line (B) - Section III</b>	<b>69,907</b>	<b>94,682</b>	<b>94,682</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	17,056	16,283
TOTAL SECTION II	(B)	69,907	94,682
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(52,851)</b>	<b>(78,399)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 394.877, F.S.  
**Purpose of Fees Collected:** License and Regulate Residential Treatment Facilities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
Receipts:			
<u>Fees</u>	2,614	2,474	2,474
<u>License</u>	229,468	217,191	217,191
<u>Fines</u>	3,214		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>235,296</b>	<b>219,665</b>	<b>219,665</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	183,923	187,620	187,620
Indirect Costs Charged to Trust Fund	77,014	78,562	78,562
<b>Total Full Costs to Line (B) - Section III</b>	<b>260,937</b>	<b>266,182</b>	<b>266,182</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	235,296	219,665	219,665
TOTAL SECTION II	(B)	260,937	266,182	266,182
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(25,641)</b>	<b>(46,517)</b>	<b>(46,517)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S. Assessments, Health Care Trust Fund.

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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.62, F.S.; s. 400.111, F.S.  
**Purpose of Fees Collected:** License and Regulate Skilled Nursing Facilities

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

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

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2007 - 08</b>	<b>ESTIMATED FY 2008 - 09</b>	<b>REQUEST FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	702,146	719,700	719,700
License	6,389,022	6,548,747	6,548,747
Fines	96,450		
Transfers	1,819		
Reimbursements	1,206		
Prior Year Warrant Cancellations	141		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>7,190,784</b>	<b>7,268,447</b>	<b>7,268,447</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	4,470,279	4,543,145	4,543,145
Indirect Costs Charged to Trust Fund	1,298,391	1,319,555	1,319,555
<b>Total Full Costs to Line (B) - Section III</b>	<b>5,768,670</b>	<b>5,862,699</b>	<b>5,862,699</b>

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

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	7,190,784	7,268,447
TOTAL SECTION II	(B)	5,768,670	5,862,699
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,422,114</b>	<b>1,405,748</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 400.805, F.S.  
**Purpose of Fees Collected:** License and Regulate Transitional Living Facilities

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	824	845	845
<u>License</u>	52,039	53,340	53,340
<u>Fines</u>	500		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>53,363</b>	<b>54,185</b>	<b>54,185</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	27,885	31,131	31,131
Indirect Costs Charged to Trust Fund	23,619	26,368	26,368
<b>Total Full Costs to Line (B) - Section III</b>	<b>51,504</b>	<b>57,499</b>	<b>57,499</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	53,363	54,185
TOTAL SECTION II	(B)	51,504	57,499
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,859</b>	<b>(3,314)</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

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

**Department:** 68 Health Care Administrati      **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 395.0199, F.S.  
**Purpose of Fees Collected:** Register and Regulate Utilization (Private) Review Agents

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
<u>Fees</u>	3,500	3,588	3,588
<u>License</u>	36,458	37,369	37,369
<u>Fines</u>	764		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>40,722</b>	<b>40,957</b>	<b>40,957</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>Direct Cost Allocation</u>	28,795	36,878	36,878
Indirect Costs Charged to Trust Fund	23,464	30,050	30,050
<b>Total Full Costs to Line (B) - Section III</b>	<b>52,259</b>	<b>66,928</b>	<b>66,928</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	40,722	40,957
TOTAL SECTION II	(B)	52,259	66,928
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(11,537)</b>	<b>(25,971)</b>

**EXPLANATION of LINE C:**  
The deficits cover by 408.20 F.S Assessments, Health Care Trust Fund.



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

**Department:** 68 Health Care Administrati **Budget Period: 2009-10**  
**Program:** 68700700 Health Care Regulation  
**Fund:** 2003 Health Care Trust Fund

**Specific Authority:** Section 440.134, F.S.  
**Purpose of Fees Collected:** Ensure that a health care provider, or HMO contract with an insurer to provide and manage appropriate remedial treatment and care to injured workers

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

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

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 08</b>	<b>FY 2008 - 09</b>	<b>FY 2009 - 10</b>
<u>Receipts:</u>			
Fees	719	737	737
License	68,000	69,700	69,700
Fines	-		
Transfer In DFS	1,692,447	675,005.00	675,005.00
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,761,166</b>	<b>745,442</b>	<b>745,442</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Direct Cost Allocation	1,459,199	421,096	421,096
Indirect Costs Charged to Trust Fund	413,039	5,142	5,142
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,872,238</b>	<b>426,238</b>	<b>426,238</b>

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

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	1,761,166	745,442
TOTAL SECTION II	(B)	1,872,238	426,238
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(111,072)</b>	<b>319,204</b>

**EXPLANATION of LINE C:**  
 The deficits cover by 408.20 F.S. Assessments, Health Care Trust Fund.

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

**Department: Agency for Health Care Administration**  
**Budget Entity: Health Care Regulation (68700700)**  
**Fund: Health Care Trust Fund(2003)**

**Budget Period 2009-10**

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Fees	9,652,537	11,921,335	8,240,969
Licenses	16,670,047	20,588,288	14,232,251
<b>Total *</b>	<b>26,322,584</b>	<b>32,509,623</b>	<b>22,473,220</b>

\* Must equal total on Schedule 1, line I.



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

Department: Agency for Health Care Administration  
 Budget Entity: Health Care Regulation (68700700)  
 Fund: Quality Long-Term Care Trust Fund (2126)

Budget Period 2009-10

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
Fines and Foreitures	1,793,686	1,535,286	1,243,846
<b>Total *</b>	<b>1,793,686</b>	<b>1,535,286</b>	<b>1,243,846</b>

\* Must equal total on Schedule 1, line I.

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

**Department:** Agency for Health Care Administration **Budget Period 2009-10**  
**Budget Entity:** Health Care Regulation (68700700)  
**Fund:** Organ and Tissue Donor Education and Procurement Trust Fund(2509)

(1) FUNDING SOURCE	(2) ACTUAL FY2007-08	(3) ESTIMATED FY2008-09	(4) REQUEST FY2009-10
<u>Receipts:</u>			
License	19,723	0	0
Fees	991,549	0	0
<b>Total *</b>	<b>1,011,272</b>	<b>0</b>	<b>0</b>

\* Must equal total on Schedule 1, line I.



# LBR Technical Review Checklist

Department/Budget Entity (Service): Agency for Health Care Administration / Health Care Regulation
Agency Budget Officer/OPB Analyst Name: Michele Tallent / Brian Clark

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)			
Action	68700700			

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	Yes				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Yes				

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Yes				
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Yes				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Yes				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Yes				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Yes				

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
--	-----	--	--	--	--

		Program or Service (Budget Entity Codes)			
Action		68700700			
<b>AUDITS:</b>					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Yes			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Yes			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.				
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.				
<b>4. EXHIBIT D (EADR, EXD)</b>					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes			
4.2	Is the program component code and title used correct?	Yes			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Yes			
<b>AUDITS:</b>					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>	Yes			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>	Yes			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	Yes			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.				



Action		Program or Service (Budget Entity Codes)				
		68700700				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Yes				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Yes				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Yes				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Yes				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes				
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Yes				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Yes				

Action		Program or Service (Budget Entity Codes)				
		68700700				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Yes				
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Yes				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Yes				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. ( <b>EADR, FSIA - Report should print "No Records Selected For Reporting"</b> )	Yes				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		68700700				
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Yes				
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Yes				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Yes				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Yes				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Yes				
8.10	Are the statutory authority references correct?	Yes				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Yes				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				

Action		Program or Service (Budget Entity Codes)			
		68700700			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Yes			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Yes			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Yes			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Yes			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Yes			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes			
8.24	Are prior year September operating reversions appropriately shown in column A01?	Yes			
8.25	Are current year September operating reversions appropriately shown in column A02?	Yes			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Yes			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Yes			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Yes			
<b>AUDITS:</b>					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes			

		Program or Service (Budget Entity Codes)				
Action		68700700				
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	Yes				
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	Yes				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	NO				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	Yes				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Yes				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Yes				
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

Action	Program or Service (Budget Entity Codes)			
	68700700			

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>				
14.1 Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Yes			

<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>				
15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes			

**AUDITS INCLUDED IN THE SCHEDULE XI REPORT:**

15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes			
--	-----	--	--	--

15.3 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	NO			
---	----	--	--	--

15.4 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	NO			
--	----	--	--	--

15.5 Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Yes			
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15.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Yes			
--	-----	--	--	--

TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
---	--	--	--	--

**16. MANUALLY PREPARED EXHIBITS & SCHEDULES**

16.1 Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Yes			
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16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Yes			
---	-----	--	--	--

16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes			
---	-----	--	--	--

Action	Program or Service (Budget Entity Codes)			
	68700700			

**AUDITS - GENERAL INFORMATION**

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Yes				
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Yes				
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Yes				
17.5	Are the appropriate counties identified in the narrative?	N/A				

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Health Care Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2003

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	80,493,667.17	(A)			80,493,667.17
ADD: Other Cash (See Instructions)	262,545.65	(B)			262,545.65
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable	12,282,497.33	(D)	(3,193,428.01)		9,089,069.32
ADD: _____		(E)			-
<b>Total Cash plus Accounts Receivable</b>	93,038,710.15	(F)	(3,193,428.01)		89,845,282.14
LESS: Allowances for Uncollectibles	5,972.00	(G)	2,454,558.35		2,460,530.35
LESS: Approved "A" Certified Forwards	12,730,068.70	(H)			12,730,068.70
Approved "B" Certified Forwards	18,567.51	(H)	(6,008.31)		12,559.20
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)	1,405,155.33	(I)	11,503.16		1,416,658.49
LESS: Unearned Revenue	37,930,818.18	(J)	(5,500.00)		37,925,318.18
LESS: Deferred Revenue	3,761,464.95	(J)	(2,406,746.46)		1,354,718.49
<b>Unreserved Fund Balance, 07/01/08</b>	37,186,663.48	(K)	(3,241,234.75)		33,945,428.73 **

**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.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	14,593,119.39	(A)		14,593,119.39
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	41,715,511.01	(D)	19,554.44	41,735,065.45
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	56,308,630.40	(F)	19,554.44	56,328,184.84
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	48,101,753.21	(H)		48,101,753.21
Approved "B" Certified Forwards	6,985.60	(H)	(837.60)	6,148.00
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	8,270,082.38	(I)	13,406.44	8,283,488.82
LESS: Reduction to Payables	(63,205.19)	(J)		(63,205.19)
<b>Unreserved Fund Balance, 07/01/08</b>	(6,985.60)	(K)	6,985.60	(0.00)**

**Notes:**

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*Office of Policy and Budget - July, 2008*

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	<u>Agency for Health Care Administration</u>
<b>Budget Entity:</b>	<u>Tobacco Settlement Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>All</u>
	<u>2122</u>

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	18,365,959.59	(A)			18,365,959.59
ADD: Other Cash (See Instructions)		(B)			-
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable		(D)			-
ADD: _____		(E)			-
<b>Total Cash plus Accounts Receivable</b>	18,365,959.59	(F)	-		18,365,959.59
LESS: Allowances for Uncollectibles		(G)			-
LESS: Approved "A" Certified Forwards	2,828,649.47	(H)			2,828,649.47
Approved "B" Certified Forwards		(H)			-
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)	15,537,310.12	(I)			15,537,310.12
LESS: _____		(J)			-
<b>Unreserved Fund Balance, 07/01/08</b>	-	(K)	-		-

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Agency for Health Care Administration</b>
<b>Budget Entity:</b>	<b>Quality of Long-Term Care Facility Improvement Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>All</b>
	<b>2126</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,010,850.38 (A)	-	2,010,850.38
ADD: Other Cash (See Instructions)	(B)	-	-
ADD: Investments	(C)	-	-
ADD: Outstanding Accounts Receivable	(D)	-	-
ADD: _____	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	2,010,850.38 (F)	-	2,010,850.38
LESS: Allowances for Uncollectibles	(G)	-	-
LESS: Approved "A" Certified Forwards	195,901.40 (H)	-	195,901.40
Approved "B" Certified Forwards	(H)	-	-
Approved "FCO" Certified Forwards	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	21,262.84 (I)	-	21,262.84
LESS: _____	(J)	-	-
<b>Unreserved Fund Balance, 07/01/08</b>	1,793,686.14 (K)	-	1,793,686.14 **

**Notes:**

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Office of Policy and Budget - July, 2008

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Grants and Donation Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2339

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	206,043,277.33 (A)	-	206,043,277.33
ADD: Other Cash (See Instructions)	471,206.99 (B)	-	471,206.99
ADD: Investments	-	-	-
ADD: Outstanding Accounts Receivable	243,344,680.55 (D)	-	243,344,680.55
ADD: _____	-	-	-
<b>Total Cash plus Accounts Receivable</b>	449,859,164.87 (F)	-	449,859,164.87
LESS: Allowances for Uncollectibles	2,001,182.47 (G)	-	2,001,182.47
LESS: Approved "A" Certified Forwards	115,536,619.99 (H)	-	115,536,619.99
Approved "B" Certified Forwards	-	-	-
Approved "FCO" Certified Forwards	-	-	-
LESS: Other Accounts Payable (Nonoperating)	366,170.00 (I)	-	366,170.00
LESS: Deferred Revenues	160,977,308.57 (J)	-	160,977,308.57
<b>Unreserved Fund Balance, 07/01/08</b>	170,977,883.84 (K)	-	170,977,883.84 **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Medical Care Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2474

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	193,983,921.36	(A)		193,983,921.36
ADD: Other Cash (See Instructions)	43,213.71	(B)		43,213.71
ADD: Investments	9,559,632.74	(C)		9,559,632.74
ADD: Outstanding Accounts Receivable	703,554,132.38	(D)		703,554,132.38
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	907,140,900.19	(F)	-	907,140,900.19
LESS: Allowances for Uncollectibles	2,833,420.20	(G)		2,833,420.20
LESS: Approved "A" Certified Forwards	1,024,481,834.85	(H)		1,024,481,834.85
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	62,712,060.93	(I)		62,712,060.93
LESS: Reduction to Payables	(381,992,598.03)	(J)	6,148.00	(381,986,450.03)
LESS: Deferred Revenues	135,924,251.58	(J)		135,924,251.58
<b>Unreserved Fund Balance, 07/01/08</b>	63,181,930.66	(K)	(6,148.00)	63,175,782.66 **

**Notes:**

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Office of Policy and Budget - July, 2008

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Florida Organ & Tissue Donor, Education and Procurement Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2509

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,128,278.35 (A)		1,128,278.35
ADD: Other Cash (See Instructions)			-
ADD: Investments			-
ADD: Outstanding Accounts Receivable			-
ADD: _____			-
<b>Total Cash plus Accounts Receivable</b>	1,128,278.35 (F)	-	1,128,278.35
LESS: Allowances for Uncollectibles			-
LESS: Approved "A" Certified Forwards	117,006.61 (H)		117,006.61
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)			-
LESS: _____			-
<b>Unreserved Fund Balance, 07/01/08</b>	1,011,271.74 (K)	-	1,011,271.74 **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	Agency for Health Care Administration
<b>Budget Entity:</b>	Resident Protection Trust Fund
<b>LAS/PBS Fund Number:</b>	All
	2522

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,002,000.00	(A)			2,002,000.00
ADD: Other Cash (See Instructions)		(B)			-
ADD: Investments		(C)			-
ADD: Outstanding Accounts Receivable	336,100.00	(D)			336,100.00
ADD: _____		(E)			-
<b>Total Cash plus Accounts Receivable</b>	2,338,100.00	(F)	-		2,338,100.00
LESS: Allowances for Uncollectibles		(G)	(5,000.00)		(5,000.00)
LESS: Approved "A" Certified Forwards		(H)			-
Approved "B" Certified Forwards		(H)			-
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)	2,000.00	(I)			2,000.00
LESS: Deferred Revenues	336,100.00	(J)			336,100.00
<b>Unreserved Fund Balance, 07/01/08</b>	2,000,000.00	(K)	5,000.00		2,005,000.00 **

**Notes:**

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Office of Policy and Budget - July, 2008

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>Agency for Health Care Administration</b>
<b>Budget Entity:</b>	<b>Public Medical Assistance Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>All</b>
	<b>2565</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	81,574,857.91 (A)		81,574,857.91
ADD: Other Cash (See Instructions)	4,906,244.00 (B)		4,906,244.00
ADD: Investments			-
ADD: Outstanding Accounts Receivable	95,076,413.58 (D)	(55,944,522.46)	39,131,891.12
ADD: _____			-
<b>Total Cash plus Accounts Receivable</b>	181,557,515.49 (F)	(55,944,522.46)	125,612,993.03
LESS: Allowances for Uncollectibles	135,554.00 (G)		135,554.00
LESS: Approved "A" Certified Forwards	37,544,256.37 (H)		37,544,256.37
Approved "B" Certified Forwards			-
Approved "FCO" Certified Forwards			-
LESS: Other Accounts Payable (Nonoperating)			-
LESS: Deferred Revenues	375.00 (J)		375.00
<b>Unreserved Fund Balance, 07/01/08</b>	143,877,330.12 (K)	(55,944,522.46)	87,932,807.66 **

**Notes:**

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*Office of Policy and Budget - July, 2008*



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2009 - 2010
<b>Trust Fund Title:</b>	<u>Agency for Health Care Administration</u>
<b>Budget Entity:</b>	<u>Refugee Assistance Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>All</u>
	<u>2579</u>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,823,987.05 (A)		1,823,987.05
ADD: Other Cash (See Instructions)	(B)		-
ADD: Investments	(C)		-
ADD: Outstanding Accounts Receivable	(D)		-
ADD: _____	(E)		-
<b>Total Cash plus Accounts Receivable</b>	1,823,987.05 (F)	-	1,823,987.05
LESS: Allowances for Uncollectibles	(G)		-
LESS: Approved "A" Certified Forwards	7,668,609.96 (H)		7,668,609.96
Approved "B" Certified Forwards	(H)		-
Approved "FCO" Certified Forwards	(H)		-
LESS: Other Accounts Payable (Nonoperating)	(I)		-
LESS: Reduction to Payables	(5,844,622.91) (J)		(5,844,622.91)
<b>Unreserved Fund Balance, 07/01/08</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.

Office of Policy and Budget - July, 2008

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

**Budget Period: 2009 - 2010**

**Department Title:** Agency for Health Care Administration  
**Trust Fund Title:** Health Care Trust Fund  
**LAS/PBS Fund Number:** 2003

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 **37,186,663.48** (A)

**Add/Subtract:**

Prior Year Financial Statement Adjustment(s) (11,508.31) (B)

**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables (3,241,239.90) (C)

G/L 3XXXX Other Accounts Payable 11,503.16 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **33,945,428.73** (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **33,945,428.73** (E)

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

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Agency for Health Care Administration</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="(6,985.60)"/>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)	<input type="text"/>	(B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables	<input type="text" value="19,554.44"/>	(C)
--	--	-----

G/L 3XXXX Other Accounts Payable	<input type="text" value="12,568.84"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="0.00"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

**Department Title:** Agency for Health Care Administration  
**Trust Fund Title:** Tobacco Settlement Trust Fund  
**LAS/PBS Fund Number:** 2122

**BEGINNING TRIAL BALANCE:**

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

**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)  (B)

**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables  (C)

G/L 3XXXX Other Accounts Payable  (C)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Agency for Health Care Administration</u>
<b>Trust Fund Title:</b>	<u>Quality Long-Term Care Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2126</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="1,793,686.14"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)	<input type="text"/> (B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables	<input type="text"/> (C)
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G/L 3XXXX Other Accounts Payable	<input type="text"/> (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="1,793,686.14"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="1,793,686.14"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Agency for Health Care Administration</b>
<b>Trust Fund Title:</b>	<b>Grant and Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>170,977,883.84</b>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)		(B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables		(C)
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G/L 3XXXX Other Accounts Payable		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>170,977,883.84</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>170,977,883.84</b>	(E)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Agency for Health Care Administration</b>
<b>Trust Fund Title:</b>	<b>Medical Care Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2474</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>63,181,930.66</b>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)	<b>6,148.00</b>	(B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables		(C)
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G/L 3XXXX Other Accounts Payable		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>63,175,782.66</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>63,175,782.66</b>	(E)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Agency for Health Care Administration</b>
<b>Trust Fund Title:</b>	<b>Organ and Tissue Donor Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2509</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="1,011,271.74"/> (A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)	<input type="text"/> (B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables	<input type="text"/> (C)
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G/L 3XXXX Other Accounts Payable	<input type="text"/> (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="1,011,271.74"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="1,011,271.74"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**



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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Agency for Health Care Administration</b>
<b>Trust Fund Title:</b>	<b>Resident Protection Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2522</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="2,000,000.00"/>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)	<input type="text"/>	(B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables	<input type="text" value="5,000.00"/>	(C)
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G/L 3XXXX Other Accounts Payable	<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="2,005,000.00"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="2,005,000.00"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>Agency for Health Care Administration</b>
<b>Trust Fund Title:</b>	<b>Public Medical Assistance Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2565</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>143,877,330.12</b>	(A)
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**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)		(B)
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**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables	(55,944,522.46)	(C)
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G/L 3XXXX Other Accounts Payable		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>87,932,807.66</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>87,932,807.66</b>	(E)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

**Budget Period: 2009 - 2010**

**Department Title:** Agency for Health Care Administration  
**Trust Fund Title:** Refugee Assistant Trust Fund  
**LAS/PBS Fund Number:** 2579

**BEGINNING TRIAL BALANCE:**

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

**Add/Subtract:**

Prior Year Financial Statement Adjustment(s)  (B)

**Other Adjustment(s):**

G/L 15XXX & 16XXX Accounts Receivables  (C)

G/L 3XXXX Other Accounts Payable  (C)

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

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

**DIFFERENCE:**  (F)\*

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2009 - 2010**

**Department:** Agency for Health Care Administration

**Chief Internal Auditor:** Mike Blackburn

**Budget Entity:** Inspector General/Internal Audit

**Phone Number:** 414-5419

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
<b>AUDITS FOR FISCAL YEAR 2007-2008</b>					
08-01	6/30/2006	Medicaid Services	<p><b>Finding 08-01-01</b> The Agency and the Department of Elder Affairs (DOEA) lack a current written Cooperative Agreement.</p> <p><b>Recommendation</b> 1.1 &amp; 1.2 Work with DOEA officials to approve a new Cooperative Agreement and include language regarding the safeguarding of Personal Health Information (PHI).</p> <p><b>Finding 08-01-02</b> Strengthen internal controls with regards to manual claim payment processing and supervisory review.</p> <p><b>Recommendation</b> 2.1 Develop a documented review and approval process to ensure that existing fee for service payments are being deducted from capitation requests and to ensure the bill county matches the county the provider number represents. 2.2 Ensure all requests carry the signature of the staff member making the request and of Unit management where appropriate. 2.3 Run quarterly queries to test all manually processed claims against basic qualification criteria. 2.4 Attempt to recoup overpaid funds.</p>	<p>1.1 &amp; 1.2 Cooperative Agreement with PHI language was signed 5/30/08.</p> <p>2.1 The manual claims process has been revised to detail the random sampling of requests to test county accuracy and fee for service payments prior to submission to the fiscal agent. 2.2 Manual request forms have been revised to require the signature of the requestor. Manual request forms submitted by DOEA will also have the unit supervisor's signature. 2.3 An automated quarterly query has been developed and will be used to check all processed claims against program criteria. 2.4 The Agency is in the process of recouping overpayments.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
08-02	6/30/2006	Medicaid Services	<p><b>Finding 08-01-03</b> Confidential information maintained within the Unit was not adequately secured.</p> <p><b>Recommendation</b> 3.1 Ensure that electronic claim files are stored on the shared network drive.</p> <p>3.2 Ensure that documents containing PHI are secured in filing cabinets after business hours.</p> <p>3.3 Work with DOEA and the providers regarding the encryption of emails containing PHI to ensure compliance with the Agency's new email policy.</p> <p><b>Finding 08-01-04</b> Provider claim requests were not always completed as required or maintained within the Unit.</p> <p><b>Recommendation</b> 4.1 Consolidate all Nursing Home Diversion (NHD) related files into one secure filing location.</p> <p>4.2 Ensure that DOEA and Medicaid Contract Management (MCM) provide copies of any requests they complete to the Unit for accurate monitoring.</p> <p>4.3 Develop a standard manual request layout for providers to ensure required information is included on the manual request spreadsheets.</p> <p><b>Finding 08-02-01</b> The number reported for measure #30 (Number of case months (home and community based (HCB) services) did not include all HCB service waivers.</p> <p><b>Recommendation</b> Establish written criteria for selecting which HCB service waivers to include in the performance measure.</p>	<p>3.1 All pending and completed electronic claims files will be transferred to folders on the shared drive to reduce the risk of disclosure.</p> <p>3.2 Unit personnel responsible for manual claims processing will store documents containing PHI in filing cabinets at the conclusion of each business day.</p> <p>3.3 DOEA has been provided information on the need to use email encryption to protect PHI.</p> <p>4.1 Unit staff is consolidating manual claims request information into one locked filing cabinet. As necessary, additional secure filing cabinets will be obtained for storage.</p> <p>4.2 Copies of all manual request forms and backup information will be provided to the Unit.</p> <p>4.3 DOEA and the Agency have created a standardized manual claims request spreadsheet.</p> <p>Medicaid agrees with the finding. Measure #30 has been recommended for deletion from the LRPP.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
08-03	FY 2006-2007	Information Technology	<p><b>Finding 08-02-02</b> The number reported for measure #31 (Number of case months services purchased (Nursing Home)) was not calculated following the prescribed methodology for the performance measure.</p> <p><b>Recommendation</b> Evaluate and select the most appropriate methodology to use for reporting the number of case months services purchased for nursing homes.</p> <p>This report has been classified as CONFIDENTIAL in accordance with Section 282.318(2)(a)(5), Florida Statutes and thus is not available for public distribution.</p>	Medicaid agrees with this recommendation.	
08-04	4/1/06 - 9/30/06	Pharmacy Services	<p><b>Finding 08-04-01</b> The Bureau of Pharmacy Services (Bureau) lacks formal written procedures relating to the clinical prior authorization (PA) process.</p> <p><b>Recommendation</b> We recommend the Bureau develop formal written procedures to help ensure consistency and quality performance in the clinical PA process.</p> <p><b>Finding 08-04-02</b> The Bureau and the fiscal agent did not meet the 24 hour statutory requirement for approximately 25% of the clinical PA responses reviewed.</p> <p><b>Recommendation</b> 2.1 Establish a process to ensure requests for clinical PAs are responded to within 24 hours of receipt, and ensure this process is incorporated into formally written procedures.</p> <p>2.2 Assist the fiscal agent in establishing procedures to ensure that clinical PAs are responded to within 24 hours of receipt and monitor their performance for compliance with the 24-hour requirement.</p>	<p>The Bureau has developed policy and procedures outlining the required steps in handling prior authorizations.</p> <p>2.1 The Bureau has established a process to ensure clinical PA requests are responded to within 24 hours of receipt. In the case of incomplete prescriptions, the Bureau will deny incomplete clinical PAs pending the resubmission of complete clinical PA and attached copy of prescription.</p> <p>2.2 The procedure was provided to the current fiscal agent. Monthly sampling started in February 2008. This process will continue with the new fiscal agent.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
08-05	FY 2006-2007	Administrative Services	<p><b>Finding 08-04-03</b> Two approved clinical PA requests did not meet the established criteria.</p> <p><b>Recommendation</b> Work collaboratively with the fiscal agent to ensure an effective quality assurance process is in place to prevent the approval of clinical PA requests that do not meet the established criteria.</p> <p><b>Finding 08-05-01</b> Over half of all non-standard information technology resources purchased on Purchasing Cards (P-Card) was made without approval from the Bureau of Information Technology (IT).</p> <p><b>Recommendation</b> 1.1 Conduct periodic training and issue reminders to P-Card holders regarding procurement policies for the purchase of IT resources. 1.2 Review the IT pre-approved list while checking P-Card purchases for approval. Route unapproved purchases through IT for review and notify individuals when they have made an inappropriate purchase.</p> <p><b>Finding 08-05-02</b> The Agency needs more comprehensive training and periodic refresher training in all aspects of Agency purchasing.</p> <p><b>Recommendation</b> 2.1 Verify training has been completed prior to authorizing use of the systems.</p> <p>2.2 Conduct periodic training reviews or release reminders to ensure the rules are remembered and followed.</p>	<p>Copies of all clinical PA Criteria and forms were provided to the fiscal agent. There will be a monthly PA check by staff to ensure that Clinical Criteria is being applied correctly in denials and approvals of Clinical PAs.</p> <p>1.1 Reminders will be sent to P-Card holders reminding them of the policies regarding the purchase of IT resources. 1.2 Finance and Accounting (F&amp;A) will revise procedures to include this review and oversight activity.</p> <p>2.1 My Florida Market Place (MFMP) users receive one-on-one training before they are authorized to use the system. We have also clarified our P-Card Procedures regarding the requirement that a signed Cardholder Agreement be on-file for the user prior to issuing the P-Card.</p> <p>2.2 The Procurement Office plans to develop a system of quarterly reminders for purchasing liaisons and MFMP users.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p>2.3 Evaluate the training program and look for ways to make improvements.</p> <p><b>Finding 08-05-03</b> A number of P-Card approvals were not approved within the contractually required 10 calendar day timeframe.</p> <p><b>Recommendation</b> 3.1 Strengthen the process for reminding cardholders to approve the charges when the tenth day approaches and elevate the issue to the cardholder's supervisor if appropriate action is not taken. 3.2 Create a tracking list of those who exceed the timeframe and establish penalties for cardholders who consistently exceed the 10 days. 3.3 Conduct periodic training reviews to ensure the requirement is followed.</p> <p><b>Finding 08-05-04</b> MFMP, P-Card, and FLAIR users who no longer need access to the systems are still listed as active.</p> <p><b>Recommendation</b> 4.1 Coordinate with Human Resources (HR) to receive a list of recently terminated employees and contact the employee's supervisor regarding the termination of MFMP account access. 4.2 Conduct periodic training reviews regarding the termination process.</p>	<p>2.3 All training programs and methods will be evaluated for possible improvements.</p> <p>3.1 F&amp;A processes were modified so that delinquent approvals are escalated up the chain of command timely. We have updated the P-Card Procedures to document this modification. 3.2 F&amp;A processes were modified so that delinquent approvals are sent to the appropriate supervisor. F&amp;A has begun to keep a tracking list. 3.3 F&amp;A will send out reminders that the P-Card training is on-line and should be periodically reviewed.</p> <p>4.1 Last year the Human Resource Terminations (HRTPS) notification system was created. This system is initiated by HR and notifies the appropriate staff in IT, F&amp;A, and Support Services of all terminations. The appropriate staff in the various sections is responsible for the cancellation of any credit cards and the termination of access to the respective systems. 4.2 The Training is generally one on one given by the HR staff to the supervisors as needed when paper work is either not turned in or not complete.</p>	



REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
08-08	9/19/07-2/13/08	Information Technology	<p><b>Finding 08-08-01</b> There is no strategic plan or control framework in place in the Bureau of Information Technology (IT).</p> <p><b>Recommendation</b> Select a control framework and develop a strategic plan that identifies the goals and objectives of the Agency, aligns the goals and objectives of IT with those of the Agency, and sets a direction for the bureau that outlines how they will accomplish their objectives.</p> <p><b>Finding 08-08-02</b> Controls over the process of identifying, evaluating, and developing or acquiring new technology solutions within the Agency need to be strengthened.</p> <p><b>Recommendation</b> Develop, implement and document controls for the process of identifying, evaluating, and developing or acquiring new technology solutions within the Agency.</p> <p><b>Finding 08-08-03</b> IT does not have a process in place for defining relevant performance indicators, monitoring and measuring itself against those identified indicators, and implementing corrective action when performance is deficient.</p> <p><b>Recommendation</b> Develop a monitoring and measurement process that defines relevant performance indicators and compliance requirements, ensures systematic and timely reporting of performance and compliance, and promptly acts upon identified deviations.</p>	<p>IT is currently reviewing control frameworks. IT will choose a framework that best suits the business process of a State government agency. IT will also prepare a strategic plan that aligns bureau goals with Agency goals and State goals and objectives.</p> <p>Existing processes and business community involvement for acquiring and developing new technology will be reviewed, evaluated and modified, as needed. For gaps identified, new processes will be identified, developed, implemented and documented.</p> <p>IT will review the measures for IT functions as needed to support the Agency's Strategic Plan as well as IT and Agency management. Existing measures and performance indicators will be evaluated for relevancy and new measures and reports will be developed to support the adopted control framework.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OAG #2008-027	7/2005-2/2007	Administrative Services	<p><b>Finding 08-08-04</b> We noted a lack of documented policies and procedures for many controls the bureau has in place.</p> <p><b>Recommendation</b> Develop, implement, review, and update written information technology policies and procedures to ensure achievement of IT business objectives and awareness and understanding of management direction.</p> <p><b>Finding 2008-027-01</b> The Agency needs to enhance tangible personal property (TPP) policies and procedures to ensure that the annual physical inventory is timely and accurately reconciled with property records and that all potential record errors and losses of equipment are timely investigated.</p> <p><b>Recommendation</b> Improve documentation to document that inventory results have been reconciled to the property records in a timely manner and that all potential record errors and losses of equipment have been timely investigated. We also recommend that the Property Manual be updated to require supervisory review and approval of the completed inventory and related reconciliations and adjustments.</p> <p><b>Finding 2008-027-02</b> Improve procedures to ensure Tangible Personal Property (TPP) is timely and accurately recorded.</p> <p><b>Recommendation</b> In order to effectively safeguard Agency assets, we recommend the Agency increase efforts to ensure that property records are accurately and timely updated.</p>	<p>IT will review existing documentation and adopt a formal policy and procedure template to use as a guide to help formalize current and future documentation. Additionally, a standard directory structure will be created to serve as a central repository as well as an electronic manual.</p> <p>We concur with this finding and property procedures were updated as recommended.</p> <p>Property Procedures have been updated to include an Excel worksheet to track the property in a timely manner from the time it is paid in F&amp;A until all required information is added to the Property Master File by Support Services.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2008-027-03</b> Insurance coverage purchased for Agency building contents significantly exceeded the amount required.</p> <p><b>Recommendation</b> We recommend the Agency ensure that insurance calculations are effectively verified.</p> <p><b>Finding 2008-027-04</b> The Agency has not established rules pertaining to the administration and management of the Medicaid nursing home overpayment account, including specification of situations which will result in withdrawals from the account. In addition, the Agency did not perform annual reviews to evaluate the financial viability of the account.</p> <p><b>Recommendation</b> To ensure that the Medicaid nursing home overpayment Account is properly utilized, we recommend the Agency establish rules for administration and management of the Account. The Agency should also implement annual reviews of the Account balance to determine whether recommended changes in fee collection rates should be submitted for legislative consideration.</p>	<p>Action has been taken with the Department of Financial Services for insurance information and payment requests to come through the Supervisor of the Property Specialist for accuracy and approval. Procedures were revised and the Property Specialist was trained based on new information from DFS for reporting 2007 insurance requirements.</p> <p>Funds from this account will be withdrawn as a last resort should a lessee operator terminate its lease and the Agency subsequently determines there is an uncollectible overpayment due. This type of situation would probably only occur after bankruptcy has been declared and there are no assets for the Agency to recover. Fortunately, the incident that prompted the legislature to enact this provision has not occurred since the adoption of this provision in 2002. The Agency General Counsel's office determined that a rule for administration and management of the Account was not necessary in order to access or manage the fund.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2008-027-05</b> The Agency has not established written policies and procedures for Other Cost Accumulator (OCA) utilization and maintenance of the OCA database.</p> <p><b>Recommendation</b> Consider the adoption of written policies and procedures regarding the establishment, utilization, and periodic review of the OCA database. The Agency should also increase efforts to monitor compliance with established codes.</p> <p><b>Finding 2008-027-06</b> It was not clear from Agency records that all required employee background screenings had been performed.</p> <p><b>Recommendation</b> We recommend the Agency improve controls to ensure background screenings are completed and documented. Also, when applicable, the Agency should ensure that documentation is maintained of the consideration of the effect on employment of any significant convictions.</p>	<p>Procedures were developed to track overpayments made to leasehold operators in conjunction with the Lease Bond Trust Fund Reconciliation process. We will not be able to actuarially determine if the fund balance is adequate to cover all potential liabilities. We calculate the balance of outstanding overpayments to leasehold operators and the ratio of the fund to current overpayments.</p> <p>The current fund balance appears to be adequate to cover reasonably potential uncollectible overpayment liabilities of currently leased facilities.</p> <p>We concur with this finding and have developed procedures for a bi-annual review of the OCA codes. We will increase efforts to ensure correct use of the OCA codes.</p> <p>Human Resources is ensuring that all employees are fingerprinted and the proper documentation is completed and maintained in the Background Screening Files. Since July 1, 2007 we have been trying to</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2008-027-07</b> The Agency did not facilitate hospital payment of assessments by no later than the first day of each quarter, the payment due date set by law.</p> <p><b>Recommendation</b> Enhance hospital assessment invoicing procedures to facilitate hospital payment of assessments by no later than the first day of each calendar quarter.</p> <p><b>Finding 2008-027-08</b> The Agency did not follow policies and procedures established to reasonably ensure that State-owned cellular telephones were used for an authorized public purpose and that any incidental personal use was identified and reimbursed.</p> <p><b>Recommendation</b> We recommend the Agency enforce established policies by requiring the submission of users' certifications. The certifications should be reviewed to ensure that all charges serve an authorized public purpose and, as applicable, personal calls are reimbursed.</p> <p><b>Finding 2008-027-09</b> The Agency needs to continue efforts to implement rules for the Florida KidCare Program.</p>	<p>enhance our tracking system by receiving the background screening results from both FDLE and the FBI within 24 hours. IT has been working on this for 2 months and our efforts have been unsuccessful. We will continue to work with them to get this new tracking system implemented. Once this occurs, there shouldn't be any discrepancies regarding the screening results.</p> <p>The system that generates the invoices has been changed so that the invoice due date will correspond to the date as directed by the statutes.</p> <p>The Agency sent out confirmation requests that cell phones were used for business, and any personal calls were to be reimbursed. The follow-up process has been changed to require additional action to ensure all responses are received.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OAG #2008-033	7/2005-2/2007	Medicaid Services	<p><b>Recommendation</b> In order to allow for public input and to help ensure consistent application of Program policies and procedures, we recommend the Agency continue efforts to promulgate rules for key components of the KidCare Program, as required by Statute.</p> <p><b>Finding 2008-033-01</b> Agency files did not include a price or cost analysis showing that the contract rate of payment did not exceed the competitive prevailing rate.</p> <p><b>Recommendation</b> To reasonably ensure that Non Emergency Transportation (NET) contract rates are competitive and supported in the manner required by Florida law and Agency procedure, we recommend the Agency utilize the trip encounter information provided under the contract to perform periodic cost analyses of NET services.</p>	<p>The Agency's Office of the General Counsel reviewed the Agency's administrative rule authority in s. 409.818 (3)(f), and determined it was only necessary to develop a rule for investigating and resolving complaints and grievances. The Agency has developed a draft rule, in cooperation with Florida Healthy Kids Corporation, for this process. Once approved by the Secretary, a Notice of Proposed Rule Making will be published and a public hearing will be advertised.</p> <p>The Agency entered into the initial contract with the Florida Commission for the Transportation Disadvantaged (CTD) in 2004. Each year, the Legislature appropriates a set amount for the Agency to spend on NET services. The Legislature bases its NET appropriation on the Agency's budget projections completed during its Estimating Conference. Since these budget projections are not part of NET contract negotiations, but are part of the Agency's larger analysis for budgetary purposes, the Agency has not previously included the cost analysis in the contract file.</p> <p>In the future, documents relating to the Agency's budget projections for transportation costs will be included in the contract file as appropriate.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			<p><b>Finding 2008-033-02</b> Our tests of the Agency's monitoring of the CTD contract disclosed that, based on available documentation, the level of monitoring was not sufficient for the Agency to evaluate performance of the contractor and its subcontractors.</p> <p><b>Recommendation</b> To ensure that Medicaid non-emergency transportation services are only provided to eligible beneficiaries and the most cost-effective method is used, we recommend the Agency enhance contract monitoring procedures and document monitoring efforts in sufficient detail.</p>	<p>The report also states that the CTD's payments to the county providers were approximately \$32 million in excess of the reported trip encounter costs for the period 11/04 through 2/07. The Agency agrees that data provided by the CTD relating to trip encounter costs is less than the payments to county providers. The CTD has confirmed that there are problems with the accuracy of this data. The Agency is continuing to work with the CTD to improve the accuracy of this report.</p> <p>It should also be noted that the amount the Agency pays the CTD is not necessarily the amount the CTD allocates to its Community Transportation Coordinators (CTCs) or what the CTCs pay their transportation providers for providing NET services. For example, the contract between the Agency and the CTD stipulates that the CTD receives 5% of the amount paid by the Agency for each invoice to cover administrative costs. As a result, the CTD is entitled to over \$10 million for administration for the period from 11/01/04 through 2/28/07. These administrative fees and the problems with the accuracy of the data provided by the CTD should be considered with regard to this finding.</p> <p>This finding bases its assertion on the fact that the Agency was not able to provide copies of the quarterly reports. However, the CTD reports on a monthly basis with its invoice thereby exceeding the contractual requirements.</p>	

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OAG #2008-035	7/2005-2/2007	Third Party Liability	<p><b>Finding 2008-035-01</b> The Agency's Third Party Liability (TPL) contract monitoring procedures could be improved through the use of checklists or similar documentation to evidence that the monitoring was completed and conducted in accordance with established criteria and standards.</p> <p><b>Recommendation</b> We recommend the Agency develop checklists or similar documentation in support of estate and insurance recovery monitoring.</p>	<p>This finding also cited the lack of a signed copy of the Monitoring Evaluation Form (although an unsigned copy was produced) and the lack of sufficient documentation to support the Agency's findings. The Agency has taken steps to ensure that the contract manager has access to signed copies of all future monitoring reports.</p> <p>In addition, while it is true that the Agency has not completed any on-site monitoring of the CTD's gatekeeping procedures for fiscal year 2006 – 2007, the Agency has, however, engaged in previous contract monitoring as evidenced by Finding No. 2's own statement that the Agency had an unsigned copy of its previous Monitoring Evaluation Form.</p> <p>Finally, the Findings "recommend [that] the Agency enhance contract monitoring procedures and document monitoring efforts in sufficient detail." The Agency has already undergone an analysis of the current weaknesses in the contract's data reporting and quality indicators. As a result, new contract specifications will include new reporting requirements such as breakdowns, by county, of quality indicators (e.g., Grievance and Appeal and Performance Measures reporting) and encounter data (e.g., type of transportation and transportation destination).</p> <p>The Agency will develop and use a checklist for monitoring purposes for estate and insurance recovery.</p>	



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			<p><b>Finding 2008-035-02</b> The Agency should address in its monitoring reports the significance of monitoring findings to better assess the TPL contractor's performance and whether liquidated damages should be assessed.</p> <p><b>Recommendation</b> We recommend the Agency enhance its monitoring process to ensure that monitoring reports distinguish between minor errors and those considered repetitive, substantial, or significant procedural errors. The Agency should also require the TPL contractor to document whether estate funds are available for recovery to allow the Agency to determine whether the TPL contractor's actions were sufficient under the circumstances. Finally, we recommend that the monitoring report contain conclusions regarding whether the assessment of liquidated damages should be pursued by the Agency.</p> <p><b>Finding 2008-035-03</b> The Agency should periodically review the TPL contractor's list of insurance carriers to evaluate its sufficiency for identifying and locating liable third-parties. The Agency should also request a waiver for modifications to related Federally-required processes.</p> <p><b>Recommendation</b> We recommend the Agency request a waiver from the Federal Government in regards to modified procedures related to the identification of liable third-parties. We also recommend that the Agency periodically review the TPL contractor's insurance carrier list to evaluate its sufficiency. Steps to evaluate the list might include comparisons of the carriers shown by the list to State-licensed providers.</p>	<p>The Agency shall ensure it summarizes repetitive, substantial or significant procedural errors in a cover letter submitted with each monitoring report. In addition, the Agency will include conclusions regarding whether the assessment of liquidated damages will be pursued as a result of the monitoring report findings. The Agency will require the contractor to pursue recovery after a legal deadline has passed if possible (e.g. the court has not ordered disbursement of funds). The Agency will determine whether or not the contractor's actions were sufficient and impose sanctions as appropriate in accordance with the contract.</p> <p>The Agency will evaluate the effectiveness of the data matches and consider a revision to the Medicaid State Plan. The Agency will require the contractor to submit supporting documentation indicating data matches were conducted. The Agency will continue to monitor collections received from carriers and cost avoidance savings to ensure the contractor is conducting the required data matches.</p>	

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			<p><b>Finding 2008-035-04</b> To ensure that amounts collected by TPL are timely deposited and accurately recorded in accounting and other management records, TPL should reconcile amounts collected to the amounts recorded.</p> <p><b>Recommendation</b> We recommend the Agency implement procedures to reconcile TPL receipts with deposits shown by the accounting records.</p> <p><b>Finding 2008-035-05</b> Leads letters are sent to Medicaid recipients for whom claims may identify potential third-parties. The Agency should consider the cost-effectiveness of sending follow-up letters to Medicaid recipients who do not respond to initial leads letters.</p> <p><b>Recommendation</b> To increase the return rate on leads letters, we recommend the Agency re-evaluate the process, including the cost effectiveness of sending a follow-up letter to Medicaid recipients who do not respond to the initial request. As part of this analysis, we suggest that second request letters be sent to an appropriate sample of recipients and that related response rates be measured and evaluated.</p>	<p>TPL maintains a database in order to reconcile amounts deposited and subsequently invoiced by the contractor. TPL posts an event in the TPL case tracking system (EAGLE) as an additional measure to ensure amounts deposited balance to amounts invoiced.</p> <p>Prior to approving invoices for the contractor, TPL ensures funds have been deposited. In order to eliminate processing of TPL funds through F&amp;A, TPL is working towards the TPL contractor depositing all TPL related payments to ensure complete reconciliation of all amounts.</p> <p>The Agency will work with the contractor to send second request letters to a sample population to determine the rate and adequacy of recipient response. The Agency will work with the contractor to monitor and evaluate responses to the second request to determine its effectiveness in improving recovery potential.</p>	

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OAG #2008-091	7/2005-2/2007	Contract Administration	<p><b>Finding 2008-035-06</b> The Agency should continue to monitor the impact on TPL activities of a recent United States Supreme Court ruling.</p> <p><b>Recommendation</b> The Agency should continue to monitor the impact on TPL activities of the Supreme Court ruling.</p> <p><b>Finding 2008-091-01</b> The Agency should enhance its contract monitoring policies and procedures to ensure that contract monitoring is adequately conducted and the written policies and procedures are updated to reflect current practices.</p> <p><b>Recommendation</b> Update its written policies and procedures to reflect management's intent with respect to the Unit's contract management oversight procedures. Also implement procedures to ensure that contract monitoring plans and attachments are timely submitted to Contract Administration. Further, consider revising the summarized plan format to include provision for written approval by the contract manager's supervisor.</p> <p><b>Finding 2008-091-02</b> The Agency needed to significantly improve oversight of Health Maintenance Organization (HMO) contracts.</p> <p><b>Recommendation</b> Adopt written policies and procedures to govern the monitoring of HMO contractors. These should specifically assign responsibility for particular monitoring activities and ensure that all monitoring results are communicated to the applicable contract manager. The HMO contract manager should ensure that contracts are adequately monitored and that the level of planned monitoring is adequately explained and documented in the monitoring plan. In addition, Contract Administration should address all applicable activities during the review of HMO contracts.</p>	<p>The Agency will continue to monitor the impact of the Supreme Court ruling.</p> <p>Contract Monitoring Plan submission is now required prior to contract execution. Agency Procurement Policies and Procedures will be revised to indicate this new requirement. Additionally, the existing Contract Monitoring Plan form will be revised to include a requirement for contract manager supervisor signature.</p> <p>The two Bureaus (Health Systems Development and Managed Care) responsible for the oversight of Medicaid HMO contracts will jointly develop written policies and procedures to implement the recommendation. Contract Administration will verify adherence to the established policies and procedures during annual file reviews.</p>	

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OAG #2008-141	FYE 6-30-07	Federal Awards Audit	<p><b>Finding 2008-091-03</b>  Contract managers' files did not always contain adequate documentation demonstrating the performance of contract monitoring, including adherence to established standards and criteria, communication of deficiencies to the contractor, and follow up on the contractor's corrective actions.</p> <p><b>Recommendation</b>  The Agency should enhance its documentation policies and procedures to ensure that all documentation supporting monitoring activities is maintained in the contract manager's files.</p> <p><b>Finding 2008-091-04</b>  The Agency needs to enhance its contract management policies and procedures by requiring individuals taking part in the contract award or contract monitoring processes to attest in writing that they are independent of, and have no conflicts of interest with respect to, entities selected or monitored.</p> <p><b>Recommendation</b>  The Agency should continue efforts to enhance policies and procedures to ensure that there are no conflicts of interest for employees involved in the award of contracts. Due to the importance of the contract manager's involvement in the management of contracts, the Agency should also consider adopting procedures requiring contract managers to periodically identify in writing any actual or perceived conflicts of interest that may impact the performance of their assigned duties.</p> <p><b>FA 07-059</b>  The Agency expended administrative costs at a rate higher than the established threshold.</p>	<p>The Agency will continue to enhance existing policies and procedures. Additionally, Contract Administration will develop new forms and guides to assist Contract Managers in documenting monitoring activities.</p> <p>Conflict of Interest Questionnaires are now required of every individual involved in the decision making process. They are also required any time a change in Contract Manager is requested. Agency policy will be revised to reflect these new requirements. Additionally, Agency policy will be revised to require annual attestation of no conflict from employees actively managing a contract.</p>	

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			<p><b>Recommendation</b>            In order to reduce the amount of nonprimary expenditures, the Agency provided an analysis of the State Children's Insurance Program (SCHIP) expenditures to the Social Services Estimating Conference in March 2007. The analysis projected that 2006-07 fiscal year primary expenditures would be \$311,620,201 and administrative expenditures would be \$52,409,909, or \$17,785,442 over the threshold. The Legislature authorized \$7 million from another funding source for the school health initiative for the 2007-08 fiscal year.</p> <p>The Agency should continue efforts to ensure that nonprimary expenditures do not exceed the ten percent limit. We also recommend that the Agency seek written approval from US Department of Health and Human Services to draw Federal funds for the excess administrative expenditures.</p> <p><b>FA 07-060</b>            The Agency's procedures did not effectively ensure the timely recoupment of overpayments made to Health Maintenance Organizations (HMOs) on behalf of deceased clients.</p> <p><b>Recommendation</b>            We recommend that the Agency take steps to ensure that all capitation overpayments are timely recouped.</p>	<p>The cause was threefold. In March 2003 the Department of Health (DOH) began claiming comprehensive school health services under title XXI, which increased administrative costs. Also, enrollment in SCHIP dropped from 284,948 in July 2004 to 178,997 in June 2005, which caused primary expenditures to decrease. At the same time, the DOH was approved for random moment sampling, which allowed them a higher level of administrative claiming. Additionally, a system glitch was discovered in 2003 in which 15 to 19 year olds that were to be phased out of Title XXI were continuing to be included. Effective July 2007 the State Legislature provided funding to the DOH for the comprehensive school health services. We are projecting that the administrative expenditure will be below the 10% cap in state fiscal year 2008-09. The procedures we use for reporting the 10% cap is consistent with how it was presented in a CMS training session. We have asked but not received written procedures. We will continue to request it.</p> <p>The Agency will make every effort to recoup erroneous capitation payments on a timely basis. A new TPL contract is scheduled to begin May 1, 2008. After execution of the new contract, the</p>	

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			<p><b>FA 07-062</b></p> <p>The Agency did not review and release certain audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) cost reports on a timely basis. Additionally, the Agency had not resolved issues relating to ICF-DD facilities for which the independent auditors disclaimed an opinion on the cost reports.</p> <p><b>Recommendation</b></p> <p>We recommend that the Agency devote the necessary efforts to ensure the timely completion and release of ICF-DD cost report audits and the resolution of the issues associated with the cost reports on which opinions had been disclaimed.</p>	<p>Agency will work with the TPL Vendor to review the current process to determine if there is a method to identify and recoup the capitation payments in a timelier manner. In addition, the Agency will review capitation payments on a periodic basis to ensure claims are identified and recouped.</p> <p>The retroactive adjustment resulted in an approximately \$189 million reduction in primary services charges. Effective July 2007, the State Legislature provided funding to the DOH for the comprehensive school health services. We are projecting that the administrative expenditure will be below the 10% cap in state fiscal year 2008-09</p> <p>The procedures we use for reporting the 10% cap is consistent with how it was presented in a CMS training session. We have asked but not received written procedures from CMS.</p> <p>Agency staff will continue to focus audit resources to complete the review and issuance of the older audits. From December 21, 2007 through February 19, 2008, 16 ICF-DD facility audits have been issued from the 2003-04 and 2004-05 fiscal years.</p>	

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<p><b>AUDITS FOR FISCAL YEAR 2006-2007</b> 07-01</p>	<p>January 2006</p>	<p>Medicaid</p>	<p><b>FS 07-010</b> Reconciliations between the State's Schedule of Expenditures of Federal Awards (SEFA) and the State's basic financial statements were not always prepared.</p> <p><b>Recommendation</b> We recommend that State agencies follow Department of Financial Services (DFS) instructions and prepare reconciliations between total expenditures reported on the SEFA data form and the agencies' financial statements. Further, we recommend that DFS revise the certification to require agencies to certify that a reconciliation between the SEFA data form and the agencies' financial statements has been prepared.</p> <p><b>Finding 07-01-1</b> The Cost Reimbursement Section lacks formal written procedures regarding the Medicaid rate setting process.</p> <p><b>Recommendation</b> Develop formal written procedures to help ensure consistency and quality performance in the Medicaid rate setting process.</p> <p><b>Finding 07-01-2</b> We noted instances where nursing home cost reports received after the deadline date were utilized in the rate setting semester.</p>	<p>Newer ICF-DD audits are being incorporated into the review process for nursing home audits. Medicaid management will continue to support audit efforts to attempt completion of the 19 disclaimed audits. A second information request was sent to the provider on January 25, 2008. Receipt of the requested information will begin the process to complete the disclaimed audits.</p> <p>The Agency has formulated procedures to comply with the requirement of reconciling the SEFA to the financial statements. This reconciliation will be completed by the next time the SEFA is due.</p> <p>Hospital and Nursing Home Rate Setting Procedures have been developed.</p>	

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			<p><b>Recommendation</b></p> <p>2.1 Establish deadlines for the transfer of nursing home cost reports from the Audit Services Unit to the Cost Reimbursement Section.</p> <p>2.2 Ensure that only nursing home cost reports received and deemed as “acceptable” prior to established deadlines are utilized during each rate setting semester.</p> <p>2.3 Consider amending the Title XIX Long-Term Care Reimbursement Plan (the Plan) to alter cost report submission deadlines for nursing homes to allow ample time for all review and resubmissions (when necessary) to take place prior to forwarding the cost reports to the Cost Reimbursement Section.</p> <p>2.4 Include specific language regarding all deadlines and requirements of the providers to submit acceptable cost reports in the first section of the Plan.</p> <p><b>Finding 07-01-3</b> The Audit Services Unit lacks formalized timeframes and adequate utilization of tracking mechanisms.</p> <p><b>Recommendation</b></p> <p>3.1 Develop formal written time schedules for the review, acceptance, and approval of cost reports. Some activities the unit should consider assigning time schedules to include: the amount of time from receipt of a cost report to assignment to an analyst; amount of time required for an analyst to review a cost report; amount of time allotted to the provider to submit missing or amended documentation; and amount of time required for the administrator to approve the cost report.</p> <p>3.2 Re-evaluate the design and use of the tracking system utilized in the acceptance and approval of nursing home cost reports to ensure it adequately reflects those activities for which time schedules were developed.</p>	<p>2.1-2.4 The Bureau of Medicaid Program Analysis (MPA) has drafted proposed changes for the Title XIX Long-Term Care Reimbursement Plan (the Plan) to address the definition of “acceptable” cost reports and the placement of that information in the Plan.</p> <p>2.1-2.4 The proposed Plan changes are still under review within Medicaid. MPA has decided against proposing Plan changes regarding the submission of nursing home cost reports at this time.</p> <p>3.1 and 3.2 Audit Services continues to use the additional tracking spreadsheet for cost report reviews and acceptance. This spreadsheet, in conjunction with Hyperion, has provided Bureau and section management with additional information that supports the cost report review and acceptance process. Further changes are not planned at this time.</p>	



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07-02	7/1/05 - 3/31/06	Health Quality Assurance	<p>3.3 Develop a standardized letter to be sent to providers upon determination that a submitted cost report is not acceptable. The letter should include established timeframes for submission of missing or amended documentation and a reminder that the cost report will not be used for the current rate setting semester if an acceptable version is not submitted by the deadline date.</p> <p><b>Findings 07-02-1.1 and 1.2</b> The Agency lacks an established policy that will ensure consistency and adequate control over distribution of the Complaint Survey Schedule in each Field Office. In addition, the Complaint Manual fails to address protocols for a reinvestigation, when necessary.</p> <p><b>Recommendation</b> 1.1 Procedures that establish the assigned surveyor(s) view only those complaint investigations assigned to him/her as part of the Survey Scheduling Protocol.</p> <p>1.2 Procedures for potential reinvestigations and surveyor assignments of such reinvestigations.</p>	<p>3.3 Audit Services will consider the development of a standardized letter based on the determination of changes to the Title XIX Long-Term Care Reimbursement Plan.</p> <p>1.1 All staff are aware of the penalty for disclosing survey dates (including complaint investigations). While the desired process would be to limit survey dates to the particular staff doing specific surveys, current staffing challenges preclude an exclusionary approach to survey staffing. If, at some point in the future, the field offices are better staffed, we will look again at further limiting availability of the survey schedules. The Agency will continue to monitor closely to assure that unnecessary sharing of schedules does not occur and that any complaints of abuse of the process are handled immediately with appropriate sanctions imposed.</p> <p>1.2 The process for requesting a reinvestigation has been established and has been communicated to the field office and included in our procedures manual.</p>	

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			<p><b>Findings 07-02-2.1 and 2.2</b> Complaint Survey Kits were found to lack copies of required documentation. In addition, survey kits reviewed from Field Office 7 did not consistently contain a completed Complaint Investigation Form.</p> <p><b>Recommendation</b> Health Quality Assurance management should strengthen their efforts to thoroughly review complaint investigation files and ensure completed survey kits contain all required information on the complaint investigation form.</p> <p><b>Findings 07-02-3.1 and 3.2</b> Inconsistencies were noted in Field Office 11 regarding Plan of Correction (POCs) requests from Assisted Living Facilities (ALFs). In addition, Field Office 9 was inconsistent in receiving POCs from ALFs when deficient practices were identified.</p> <p><b>Recommendation</b> Health Quality Assurance management should take additional steps to ensure all POCs are requested and received when deficient practices are identified as a result of a complaint investigation within an ALF.</p>	<p>Unit staff were reminded to more consistently review documents submitted with survey material and to follow up with field offices as appropriate if information is missing.</p> <p>To provide a more efficient and consistent review of documents, a checklist will be created for each survey kit type (complaint, recertification, revisit, etc.) that will include all aspects of the kit that must be assessed for completeness.</p> <p>In addition, the Complaint Information form was revised and streamlined to eliminate duplicative information. The revision also includes instructions.</p> <p>Legal guidance pertaining to statutory language in effect at the time of the audit resulted in an understanding that the field offices could not require an ALF to submit POCs. Legislation passed this year clarifies the expectation that these providers submit a POC as part of the survey process. Appropriate Agency staff have been notified.</p>	

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07-03	12/1/2006	Information Technology	This report has been classified as CONFIDENTIAL in accordance with Section 282.318(2)(a)(5), Florida Statutes and thus is not available for public distribution.		
07-06	3/21/2007	Medicaid	<p><b>Finding 07-06-1</b> While a process is in place for audits to be completed for all Intermediate Care Facilities for the Developmentally Disabled (ICF/DD) providers over a three-year cycle, completion of these audits has not been as timely as anticipated.</p> <p><b>Recommendation</b> We recommend the Audit Services Unit continue to refine the ICF/DD audit process to ensure timely completion of scheduled ICF/DD audits.</p> <p><b>Finding 07-06-2</b> ResCare has submitted the cost reports as indicated in its agreement with the Agency. The next step is review of those cost reports by the Agency.</p> <p><b>Recommendation</b> We recommend the Bureau of Program Analysis and the Office of General Counsel continue their efforts to finalize the terms of the agreement between the Agency and ResCare in order to ensure the appropriate rates are in place for all ResCare ICF/DD facilities.</p>	<p>Audit Services staff will continue to focus audit resources to complete the review and issuance of the older audits. From 9/20/07 through 2/19/08, 17 ICF/DD facility audits have been issued from the 2003-04 and 2004-05 fiscal years. Newer ICF/DD audits are being incorporated into the review process for nursing home audits.</p> <p>The Bureau is on track with regard to follow through on the ResCare agreement. The results of the review of the first batch of cost reports was shared with ResCare on March 5, 2007. Res-Care sought and received two additional 30 day comment periods. Based on Res-Care's response, Medicaid management is working with the General Counsel's Office and the Agency management team to determine options for the Agency's next course of action.</p>	

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			<p><b>Findings 07-06-3.1 and 3.2</b></p> <p>3.1 Agency management has not yet made a determination as to how to proceed with Sunrise Krome regarding the provider's failure to submit cost reports.</p> <p>3.2 There are 19 Sunrise ICF/DD facilities for which disclaimers were issued due to their inability to provide documentation to support their cost reports.</p> <p><b>Recommendation</b></p> <p>We recommend that Agency management take action to remedy the current situations and take steps to prevent future recurrences. The following are some of the options available:</p> <p>a) Termination of the Medicaid provider agreement for failure to comply with cost report requirements.</p> <p>b) Referral to the Agency's Bureau of Medicaid Program Integrity for determination of appropriate sanctions under Section 409.913, Florida Statutes.</p> <p>c) Seek separate authority to fine or penalize those ICF/DD providers who do not submit cost reports on a timely basis or maintain sufficient documentation to support cost reports, including the authority to offset the imposed fines against the providers' Medicaid payments.</p>	<p>3.1 The Bureau will be requesting Sunrise Krome cost reports covering 7/1/04 through 6/30/06, or three fiscal years. However, this request has been delayed due to the outstanding issues which included determining the validity of Sunrise's claims regarding the status of these cost reports. Medicaid management continues to work with the General Counsel's Office and the Agency management team to determine options for the next course of action.</p> <p>3.2 Audit Services will continue to pursue the disclaimed Sunrise audits. The number of unresolved issues remaining in the 19 Sunrise facilities has been reduced through the review of additional documentation previously provided by Sunrise. The Agency continues to request additional documentation to address the remaining issues.</p>	
07-08	7/1/05 - 3/31/06	Human Resources	<p><b>Finding 07-08-1.1</b></p> <p>Instances were noted of missing new employee packet documentation in employees' personnel files.</p>		

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			<p><b>Recommendation</b>  1.1.1 Review all current employee personnel files to ensure that all required new employee documents have been included. Although we recognize that additional resources may be needed to complete this project, it is important to ensure each employee's personnel file contains the required documents to mitigate the risk to the Agency for employee non-compliance with applicable laws, rules and regulations.</p> <p>1.1.2 Ensure that proper follow-up is performed with new employees and their supervisors until all required documentation is received.</p> <p>1.1.3 Establish consistent documentation requirements and written procedures for obtaining required documents to help ensure all new employee packet documents are received and maintained.</p> <p><b>Finding 07-08-1.2</b>  The Bureau has not tracked the receipt of selection packages for several years.</p> <p><b>Recommendation</b>  We recommend Bureau management establish written tracking and retention policies and procedures for all selection packages.</p>	<p>1.1.1 Due to staff turnover and an increased volume of other projects, the audit has not been completed as anticipated. To date it is approximately 67% complete. We will strive to complete the audit with our current staff as timely as possible. In addition, our new procedure for ensuring proper follow-up and compliance has served well to ensure the completion of employee packets for all incoming employees.</p> <p>1.1.2 and 1.1.3 New procedures have been implemented. Personnel liaisons will be provided a list of required documents. An e-mail will be sent to the employee at 25 days after hire requesting any missing documents. Five days following the initial e-mail a follow-up will be sent to the employee's supervisor and the personnel liaison. If documents are not received within five days following the second e-mail the employee packet will be forwarded to the Bureau Chief for follow-up on a case by case basis.</p> <p>The Bureau has created a spreadsheet to track all requisitions by using the following resources: 1) Personnel Action Requests (PARs), 2) notifications received from People First alerting the Bureau when a requisition is ready for approval, and 3) advertisements, which will be printed daily by the Bureau. The Bureau is also in the process of creating a log to track the receipt of these selection packages. Final review and approval of the Bureau's revised procedures are pending.</p>	

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			<p><b>Finding 07-08-2</b> The Bureau lacks formal written investigative policies and procedures.</p> <p><b>Recommendation</b> Develop standardized and consistent written policies and procedures for the complaint investigation process. These procedures should also address the circumstances whereby a complaint is assigned to the Office of Inspector General and the criteria used to measure the severity or complexity of a complaint.</p> <p><b>Finding 07-08-3.1</b> Training records were found to contain omissions and inaccuracies.</p> <p><b>Recommendation</b> Maintain one training tracking database to help eliminate the increased risk of errors and omissions.</p> <p><b>Finding 07-08-3.2</b> The Bureau did not adequately monitor supervisors' timely completion of required supervisory training classes.</p>	<p>All discrimination and sexual harassment investigations are now completed by the Office of the Inspector General. Thus, the procedures for the complaint investigation process are procedures developed and followed by their investigators. The Bureau's written policies and procedures will be updated to reflect this change.</p> <p>The creation of a Learning Management system has proven to be a far greater task than originally anticipated. Due to a large number of other priority projects, availability of Information Technology (IT) resources have been somewhat limited. Therefore, the Bureau has been tracking training manually through use of spreadsheets and will be working with IT to create an updated Access database system as an interim solution while we work through the creation of a more enhanced system with greater capabilities.</p>	

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			<p><b>Recommendation</b></p> <p>3.2.1 Continue the professional development program for Select Exempt Service and Senior Management Service supervisors until the Department of Management Services starts providing this training.</p> <p>3.2.2 Take greater proactive measures to assist supervisors in meeting applicable supervisory training requirements by monitoring and periodically notifying them and their managers of required training that has not been completed.</p> <p><b>Finding 07-08-3.3</b> Performance appraisal records were found to contain omissions and inaccuracies.</p> <p><b>Recommendation</b></p> <p>3.3.1 Correct the errors and omissions found in the "master" database. Management has been provided a list of the errors and omissions noted.</p> <p>3.3.2 Locate the Access database on the Bureau's network shared drive, thus allowing the Bureau Chief easy access to the data and eliminating the need to print and maintain a hard copy of the data.</p> <p>3.3.3 Consider exploring new ways to distribute Personnel Action Requests (PAR) to Division staff to help ensure that all personnel changes are reflected in the database. One suggestion would be to generate a daily report of PAR activity from People First which could be emailed to applicable Division staff.</p> <p>3.3.4 Develop written desk procedures for tracking performance appraisals and for data input.</p>	<p>3.2.1 We continue the development of an enhanced leadership training program. Toward that end we are currently in the process of putting together a focus group to help identify the subject matter ideas that would be most useful to supervisors. We will also be sending out a training needs assessment survey and use the resulting data and feedback to develop a comprehensive "leadership institute".</p> <p>3.2.2 The creation of a Learning Management system described in 3.1 will ensure the accurate and timely tracking of required supervisory training.</p> <p>3.3.1 The errors and omissions found in the "master" database have been corrected.</p> <p>3.3.2 Until the Bureau transitions to tracking performance appraisals on People First, the Access database will continue to reside on the staff assistant's computer home drive.</p> <p>3.3.3 PARs will no longer be used to update the performance appraisal database. Using a current Impromptu report, employee information will be retrieved biweekly from People First and used to update the database until the Bureau transitions to tracking performance appraisals on People First.</p> <p>3.3.4 The Bureau is in the process of developing written desk procedures.</p>	

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			<p>3.3.5 Consider implementing one of the following options.</p> <p>a) Eliminate the performance appraisal ratings databases. Although these databases provide a history of the ratings for each performance expectation, without knowing the performance expectation, staff will still need to review the actual performance appraisal to understand the employee's evaluation.</p> <p>b) Maintain performance appraisal records on-line through People First. One benefit is that supervisors would be able to easily track employees' evaluations and ratings. Another benefit would be that the Bureau could easily generate a report listing employees whose performance appraisals are past due.</p> <p><b>Finding 07-08-3.4</b> The Bureau did not proactively monitor the timely completion of performance appraisals.</p> <p><b>Recommendation</b></p> <p>3.4.1 Request Agency supervisors to complete and forward to the Bureau any performance appraisals that are past due.</p> <p>3.4.2 Email supervisors, in addition to personnel liaisons, when performance appraisals are due. Performing this extra step will ensure supervisors are notified timely and, therefore, may help ensure that performance appraisals are completed timely.</p> <p>3.4.3 Follow-up with supervisors within 30 days of notification, as required by Bureau procedures, if a performance appraisal has not been received.</p> <p>3.4.4 Consider taking additional measures when supervisors fail to conduct performance appraisals timely. One suggestion is to periodically provide a list of all past due performance appraisals to applicable Agency Management Team members.</p>	<p>3.3.5(a) Until the Bureau transitions to maintaining performance appraisal ratings on People First, this Access database will continue to be maintained by the Bureau.</p> <p>3.3.5(b) The Bureau anticipates using the People First Performance Management module, in the near future, to track and maintain employee performance appraisals.</p> <p>3.4.1 The Bureau will check through the Excel Worksheet and notify the Bureau Chief of any Evaluations not completed for that particular month, who in turn will email the Supervisor(s). If the Supervisor still fails to do the evaluation, further action will be taken by the Bureau Chief.</p> <p>3.4.2 The Bureau will email both personnel liaisons and supervisors of performance appraisals coming due.</p> <p>3.4.3 When a performance appraisal is past due, the Bureau Chief will send an out of compliance email to the supervisor and copied to their Deputy Secretary and the Chief of Staff.</p> <p>3.4.4 The Bureau will take additional steps to inform the Agency Management Team members when performance evaluations are 30 or more days delinquent.</p>	



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OAG #2007-146	FYE 6-30-06	Federal Award Audit	<p><b>Finding 07-08-4</b> Confidential information maintained within the Bureau was not adequately secured.</p> <p><b>Recommendation</b> We recommend Bureau management continue to ensure that confidential information is secured from unauthorized access after established work hours.</p> <p><b>Finding FA 06-62</b> The Agency's procedures were not adequate to ensure that subrecipient audit reports were satisfactorily reviewed and that appropriate and timely corrective actions were taken.</p> <p><b>Recommendation</b> We recommend that the Agency ensure that audit reports are reviewed in sufficient detail to detect findings that may be included therein. Additionally, the Agency should timely issue management decisions (Decision Letter) that clearly state whether the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action as required.</p> <p><b>Finding FA 06-63</b> In some instances, the Agency did not obtain payroll certifications for employees working full-time on the Medicaid program.</p>	<p>Contracted cleaning crews now only have access during working hours in order to prevent the possibility of unauthorized access to confidential record information.</p> <p>The Agency understands the importance of reviewing the subrecipient audit reports and acting timely to issue a Decision Letter in the event of findings. A Decision Letter was issued to Florida Healthy Kids Corporation (FHKC) regarding the 2004/2005 audit on 7/3/07, to correct the omission of not previously issuing this letter on a more timely basis.</p> <p>A Decision letter was issued to FHKC on 11/21/09 regarding the findings from the 2005/2006 audit. FHKC contracted for a mid-year eligibility audit to be conducted and the report issued 2/9/07, shows a compliance rate was 99%. We are working with FHKC to review their monitoring of their third party administrator. A new third party administrator will take over the function of determining eligibility for the Title XXI programs on 2/1/08. The acceptable eligibility compliance rate under the new third party administrator's contract is 97%.</p>	

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			<p><b>Recommendation</b> We recommend that the Agency ensure that periodic payroll certifications are completed for all applicable Other Cost Accumulator (OCAs).</p> <p><b>Finding FA 06-65</b> The amounts reported by the Agency staff on the Drug Rebate Schedule of the CMS 64 report (CMS 64.9R) as of June 30, 2006, were overstated.</p> <p><b>Recommendation</b> Ensure that the identification of overcharges is completed timely and that subsequent reports are adjusted accordingly. The Agency should also continue its efforts to resolve disputed rebate claims on a timely basis.</p>	<p>We concur with this finding. However, the employees worked 100% of their time on the Medicaid Program; therefore, the amount reported as the Federal share was appropriate. Internal procedures require a review of the OCA codes listed in the position certification program. Staff will be directed to review the position certification program more closely to avoid future omission of OCA codes. Additionally, program staff are requested to identify any positions not on the certification list that are funded by a Federal grant. We will continue to include these instructions in the transmittal letters for the position certifications.</p> <p>We agree with this finding and have taken corrective action with regards to the overstatement. The second quarter of 2007 (20072) CMS 64 9r balance was \$13,645,552.50. This balance is now down from the \$118 million that was stated in the second quarter of 2006 (20062).</p> <p>The drug rebate program is by nature a moving target of balances. The balances are always going to be over and understated in every state because rates are constantly being changed and dispute resolutions are always occurring. Given this information and the basic nature of the drug rebate program noted above we therefore consider the overstatement found in the 6/30/06 audit to be fully corrected.</p>	

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			<p><b>Finding FA 06-66</b>  The Agency did not review and release certain audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) cost reports on a timely basis. Additionally, the Agency had not resolved issues relating to facilities for which the independent auditors disclaimed an opinion on the audit.</p> <p><b>Recommendation</b>  We recommend that the Agency devote the necessary efforts to complete the review and release of the 2003-04 and 2004-05 fiscal year audit reports and resolve the issues involving the facilities with audit disclaimers.</p>	<p>Agency staff continues to devote efforts to the review process regarding audits of ICF-DD and resolve the issues involving the facilities with audit disclaimers. Fifteen of the 2003-04 and 2004-05 audit selections have been released. The remaining audits have been reviewed and staff is awaiting response from the contract audit firm. Staff continues to work with the General Counsel's Office to resolve the 19 audits with disclaimers.</p>	

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