

October 15, 2024

Brandi Gunder, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Elder Affairs is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2025-26 Fiscal Year.

This submission has been approved by Michelle Branham, Secretary.

Sincerely,



Michelle Branham
Secretary



**Temporary Special Duty
General Pay Additives Implementation Plan For Fiscal
Year 2025-2026**

Not Applicable



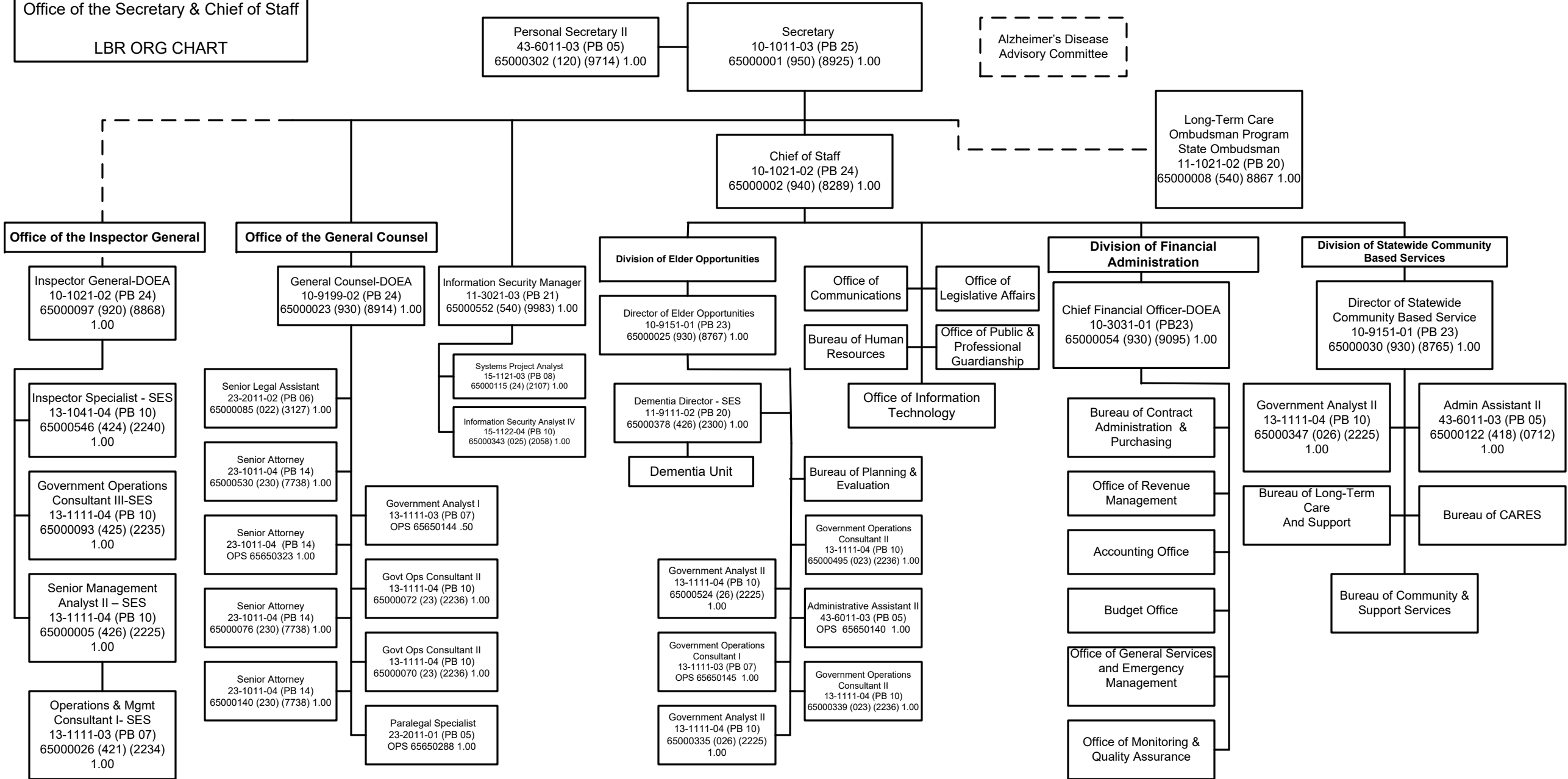
Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

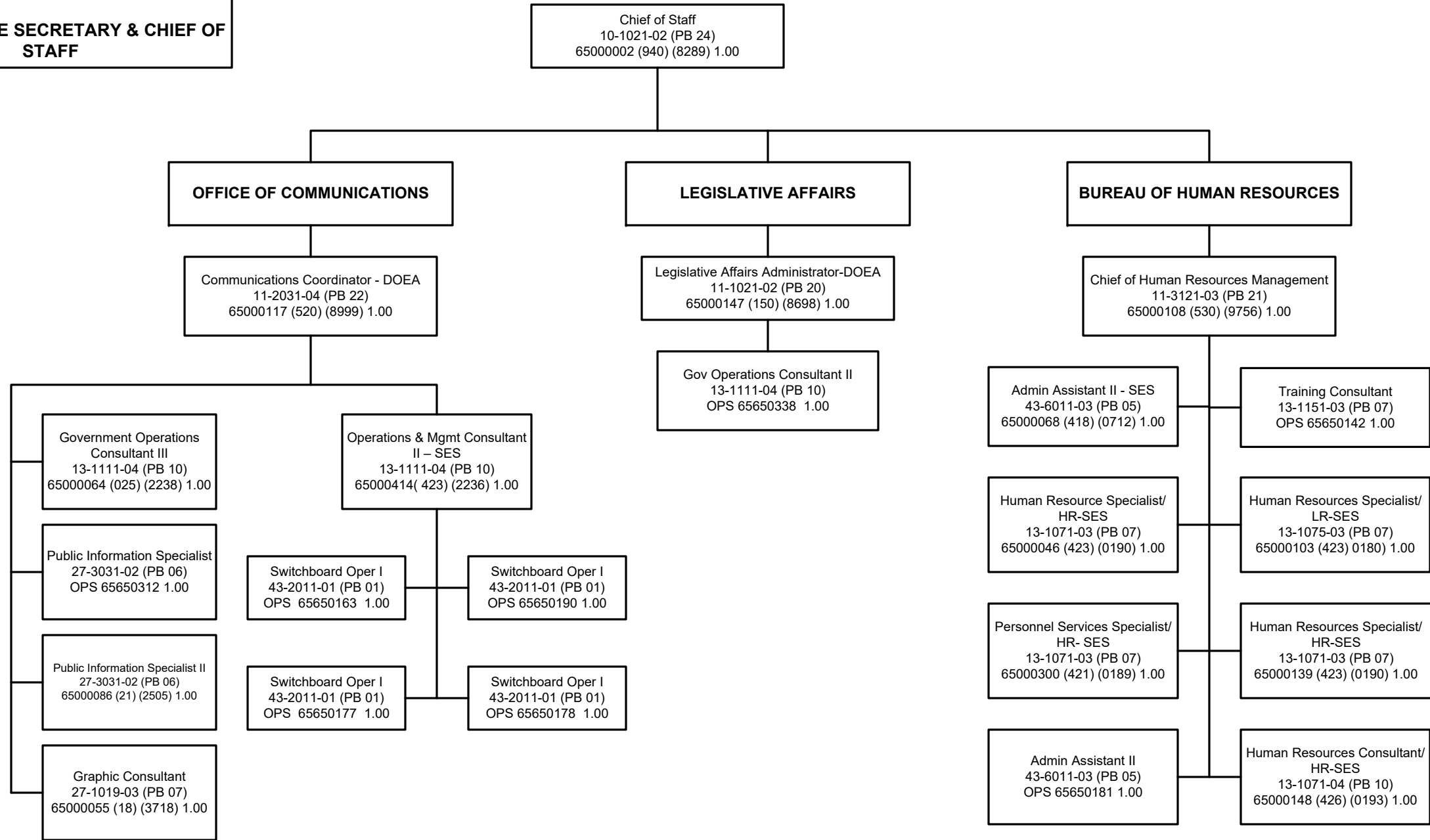
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Department of Elder Affairs		
Contact Person:	Carine Mitz, General Counsel	Phone Number:	(850) 414-2129
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	\$ N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	N/A	Agency Counsel	
	N/A	Office of the Attorney General or Division of Risk Management	
	N/A	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).	N/A		

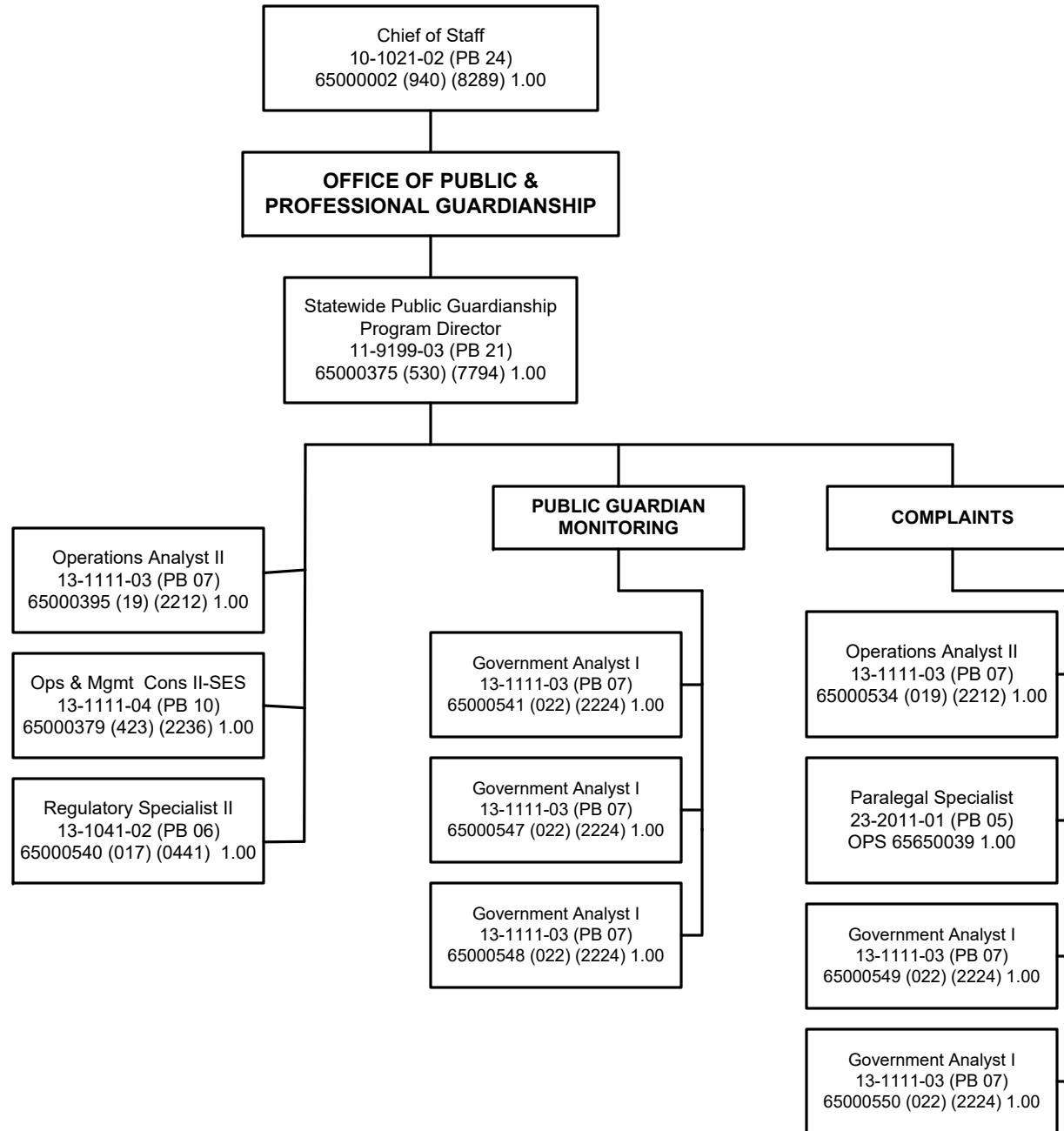
Department of Elder Affairs
Office of the Secretary & Chief of Staff
LBR ORG CHART



DEPARTMENT OF ELDER AFFAIRS
OFFICE OF THE SECRETARY & CHIEF OF STAFF



DEPARTMENT OF ELDER AFFAIRS
OFFICE OF THE SECRETARY & CHIEF OF STAFF



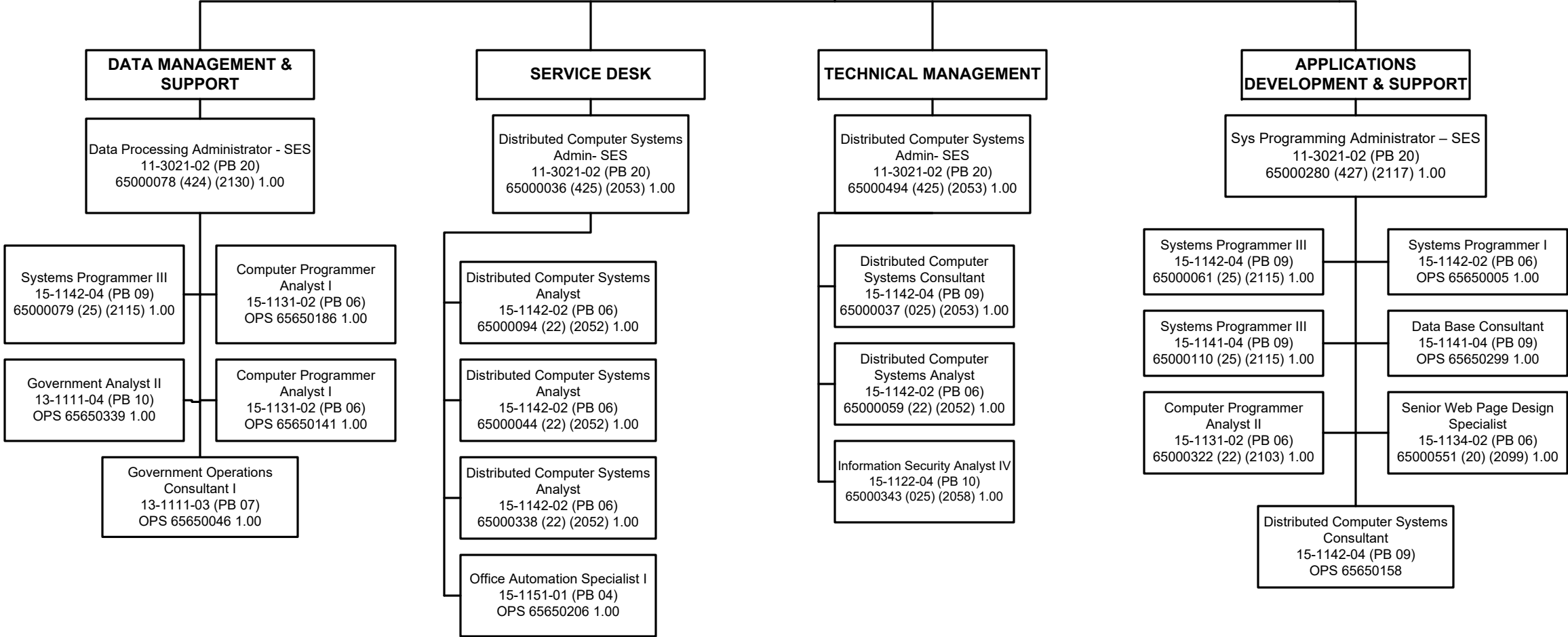
DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
 BUREAU OF INFORMATION TECHNOLOGY

Chief of Staff
 10-1021-02 (PB 24)
 65000002 (940) (8289) 1.00

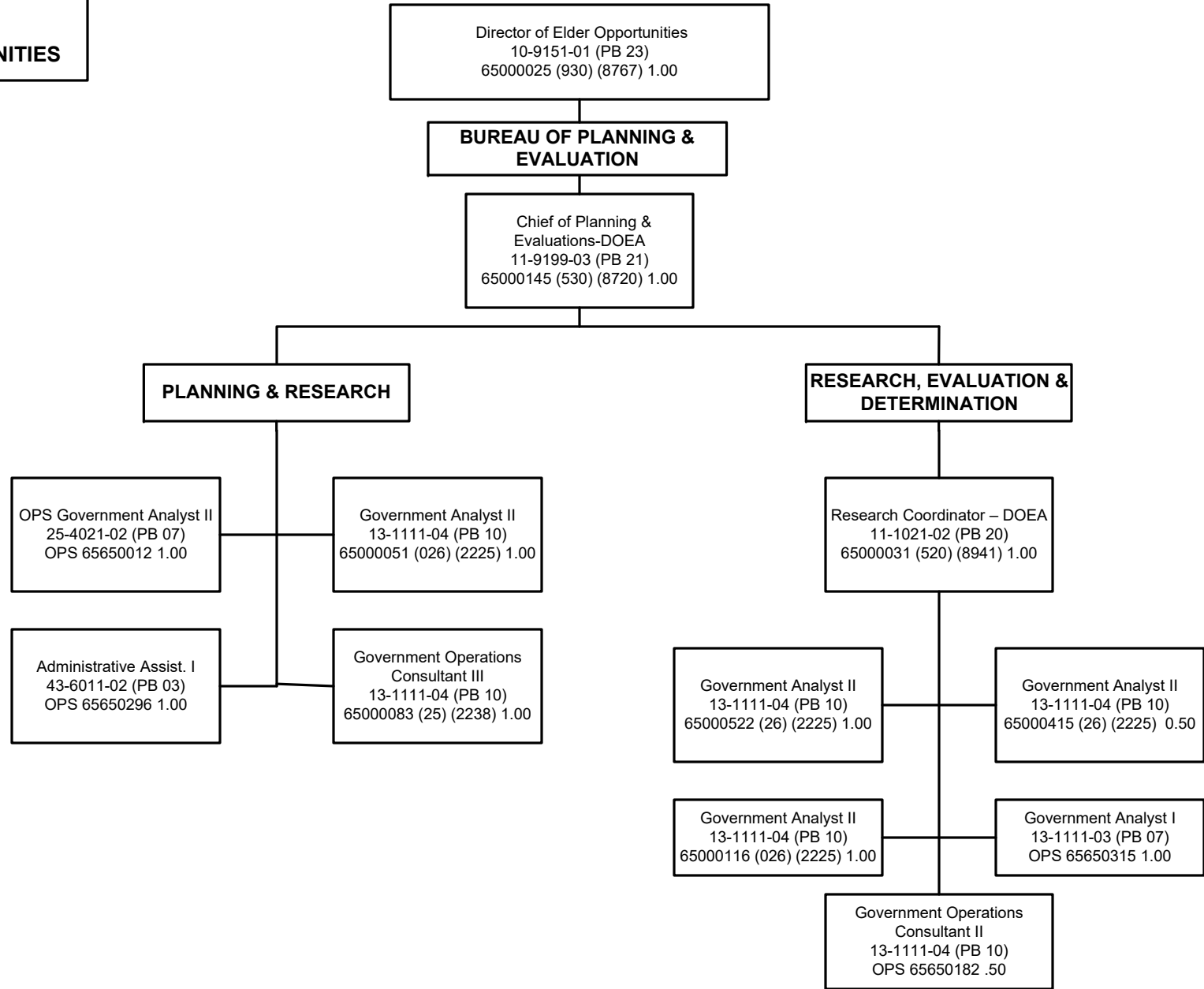
INFORMATION TECHNOLOGY

Chief Information Officer - DOEA
 11-3021-03 (PB 21)
 65000326 (540) (8738) 1.00

Government Analyst I
 13-1111-03 (PB 07)
 OPS 65650018 1.00



DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF ELDER OPPORTUNITIES



DEPARTMENT OF ELDER AFFAIRS
OFFICE OF THE SECRETARY & CHIEF OF STAFF

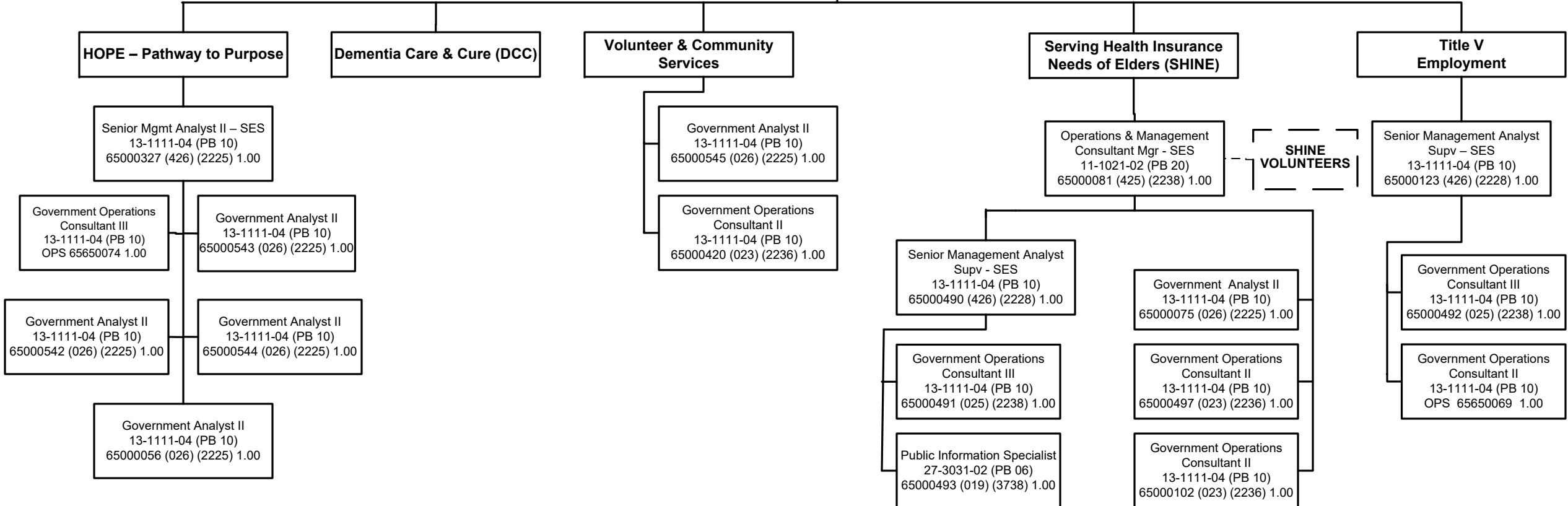
DIVISION OF ELDER OPPORTUNITIES

Director of Elder Opportunities
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65000025 (930) (8767) 1.00

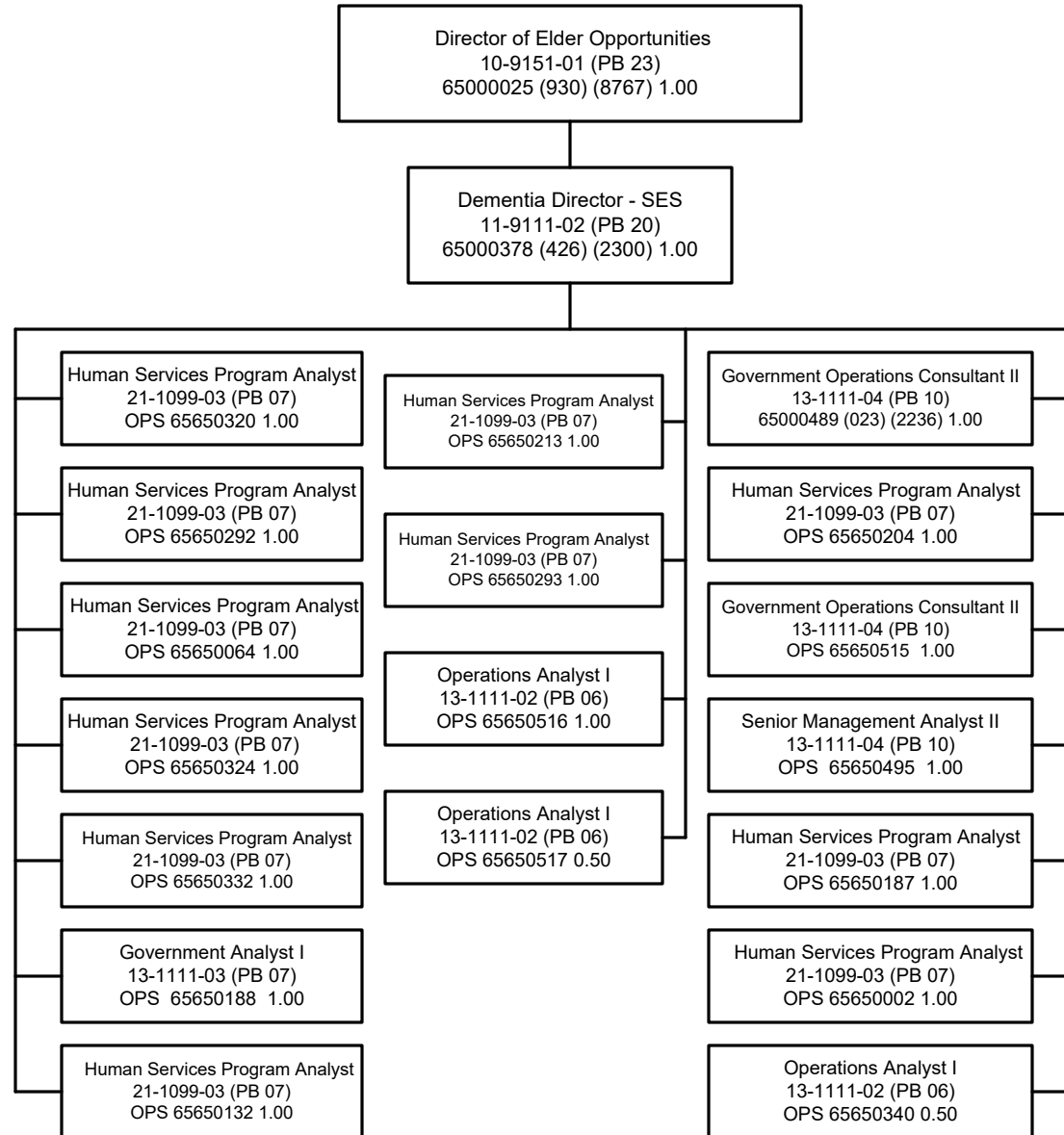
BUREAU OF ELDER RIGHTS

Chief of Elder Rights-DOEA
11-9151-03 (PB 21)
65000004 (530) (8744) 1.00

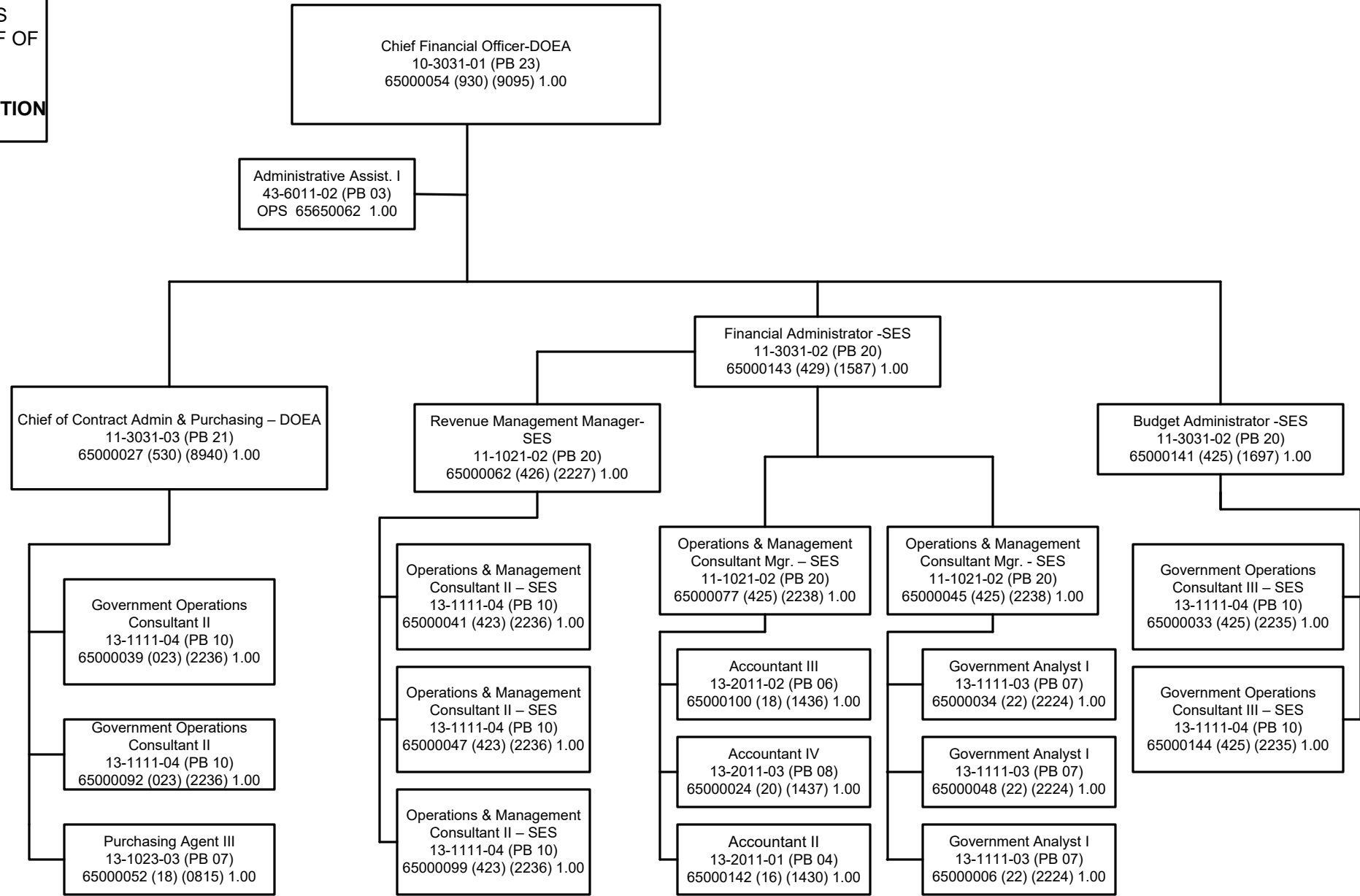
Admin Assistant II
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OPS 65650155 1.00



DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF ELDER OPPORTUNITIES



DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF FINANCIAL ADMINISTRATION



DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF FINANCIAL AND SUPPORT SERVICES

Chief Financial Officer-DOEA
 10-3031-01 (PB 23)
 65000054 (930) (9095) 1.00

GENERAL SERVICES AND EMERGENCY MANAGEMENT

MONITORING AND QUALITY ASSURANCE

Government Operations Consultant III - SES
 13-1111-04 (PB 10)
 65000040 (425) (2235) 1.00

Senior Mgmt Analyst Supv-SES
 13-1111-04 (PB 10)
 65000063 (426) (2228) 1.00

Admin Assistant I
 43-6011-02 (PB 03)
 OPS 65650011 1.00

Property Consultant
 13-1023-03 (PB 07)
 OPS 65650212 1.00

Government Operations Consultant II
 13-1111-04 (PB 10)
 65000069 (23) (2236) 1.00

Government Analyst II
 13-1111-04 (PB 10)
 65000071 (26) (2225) 1.00

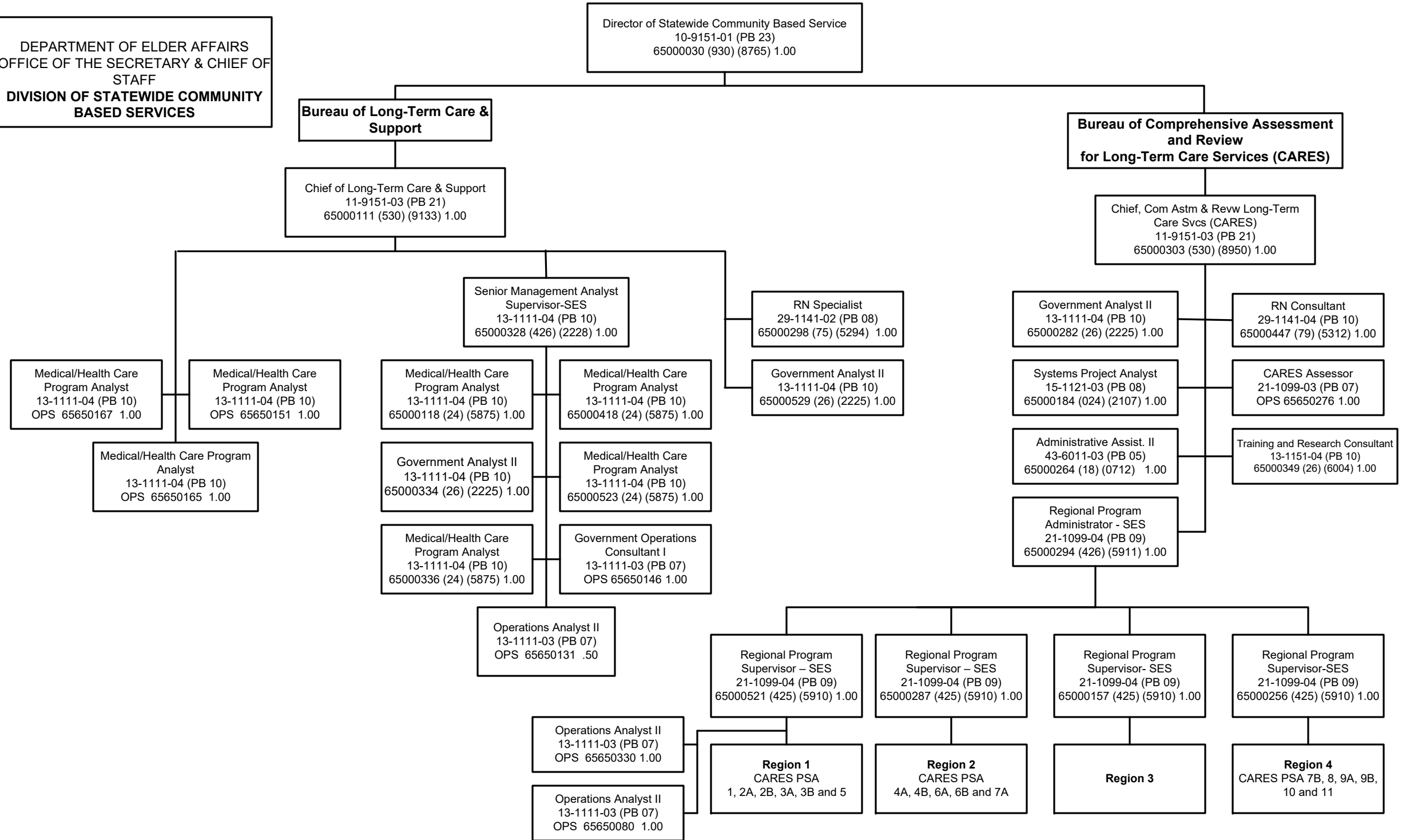
Administrative Assist. II
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 65000084 (18) (0712) 1.00

Government Operations Consultant II
 13-1111-04 (PB 10)
 65000297 (23) (2236) 1.00

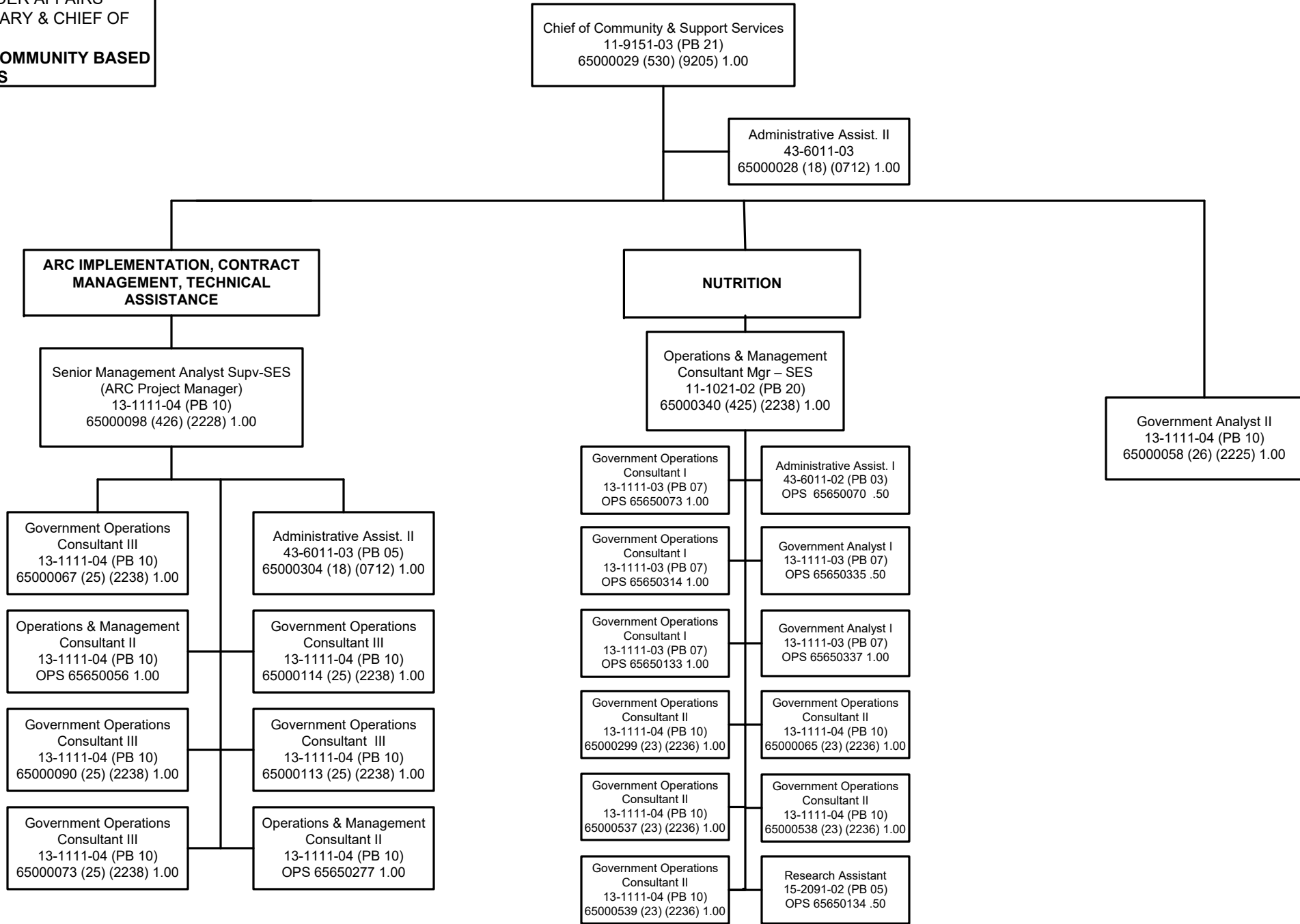
Government Analyst II
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 65000321 (26) (2225) 1.00

Administrative Assist. II
 43-6011-03 (PB 05)
 OPS 65650149 1.00

DEPARTMENT OF ELDER AFFAIRS
OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF STATEWIDE COMMUNITY BASED SERVICES



DEPARTMENT OF ELDER AFFAIRS
 OFFICE OF THE SECRETARY & CHIEF OF STAFF
DIVISION OF STATEWIDE COMMUNITY BASED SERVICES



Department of Elder Affairs
Bureau of CARES

CARES Regional Program Supervisor -SES
21-1099-04 (PB 09)
65000521 (425) (5910) 1.00

CARES PSA 1
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000151 (424) (5912) 1.00
Escambia, Okaloosa, Walton, Santa Rosa

CARES PSA 2A
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000252 (424) (5912) 1.00
Bay, Calhoun, Gulf, Jackson, Washington, Holmes

CARES PSA 2B
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000167 (424) (5912) 1.00
Leon, Franklin, Gadsden, Madison, Taylor, Wakulla,
Liberty, Jefferson

Staff Assist.
43-6011-02 (PB 03)
65000152 (13) (0120) 1.00

Operations Analyst II
13-1111-03 (PB 07)
65000389 (19) (2212) 1.00

RN Specialist
29-1141-02 (PB 08)
65000156 (75) (5294) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000390 (19) (5754) 1.00

Senior CARES Assessor
21-1099-03 (PB 07)
65000154 (20) (5755) 1.00

CARES Assessor
21-1099-03 (PB 07)
OPS 65650275 .50

RN Specialist
29-1141-02 (PB 08)
65000155 (75) (5294) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000388 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 03)
65000158 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
OPS 65650164 .50

RN Specialist
29-1141-02 (PB 08)
65000160 (75) (5294) 1.00

CARES Assessor
21-1099-03 (PB 03)
65000454 (19) (5754) 1.00

Staff Assist.
43-6011-02 (PB 03)
65000296 (13) (8744) 1.00

RN Specialist
29-1141-02 (PB 08)
65000163 (75) (5294) 1.00

RN Specialist
29-1141-02 (PB 08)
65000353 (75) (5294) 1.00

Staff Assist.
43-6011-02 (PB 03)
65000164 (13) (0120) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000169 (19) (5754) 1.00

CARES Assessor
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65000165 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
OPS 65650103 1.00

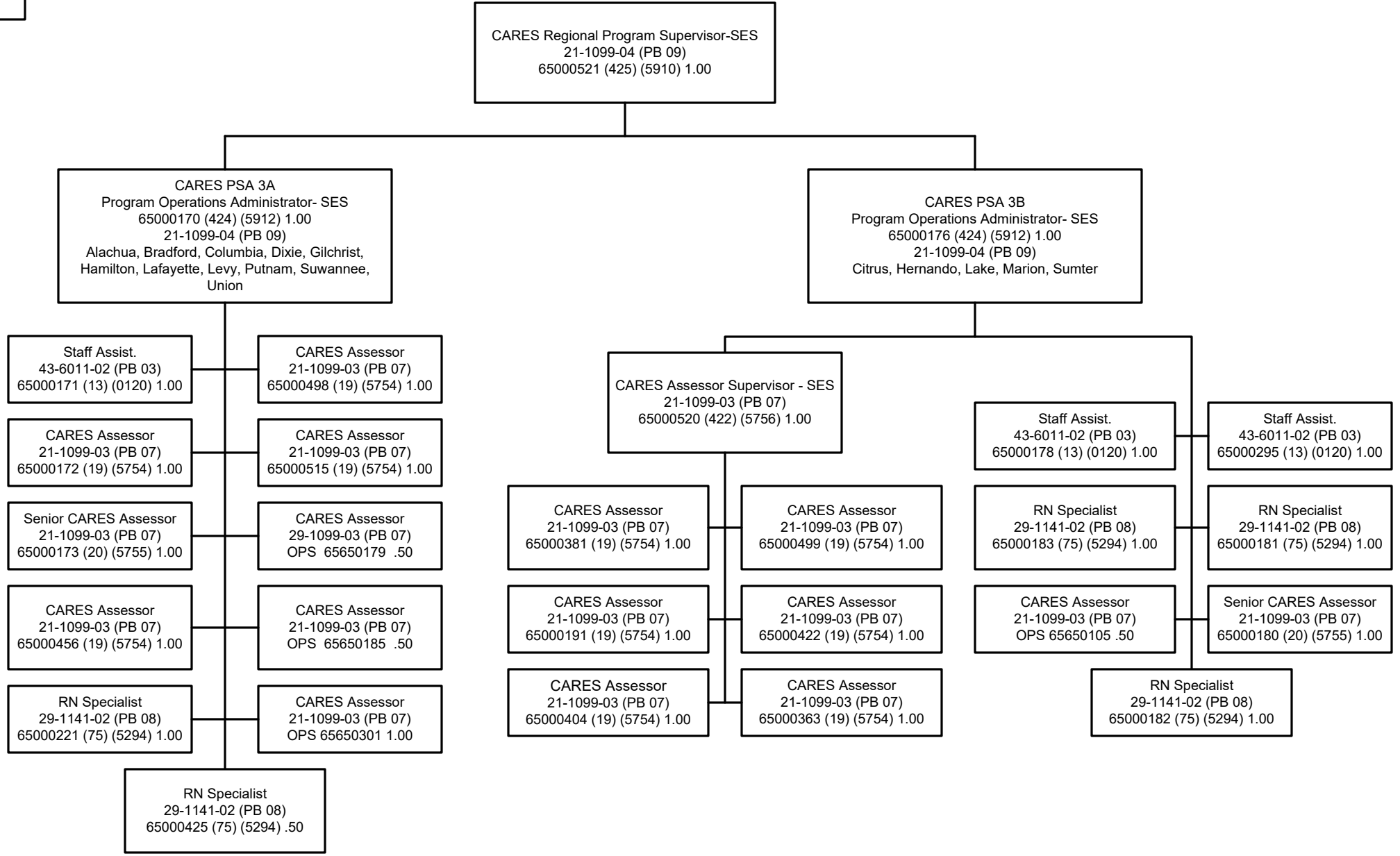
Senior CARES Assessor
21-1099-03 (PB 07)
65000166 (20) (5755) 1.00

Senior Physician
29-1062-06 (PB 18)
OPS 65650104 .25

CARES Assessor
21-1099-03 (PB 07)
65000193 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000461 (19) (5754) 1.00

Department of Elder Affairs
Bureau of CARES



Department of Elder Affairs
Bureau of CARES

CARES Regional Program Supervisor-SES
21-1099-04 (PB 09)
65000287 (425) (5910) 1.00

CARES PSA 4A
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000190 (424) (5912) 1.00
Baker, Clay, Duval, Nassau, St. Johns

CARES PSA 4B
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000197 (424) (5912) 1.00
Flagler, Volusia

Operations Analyst II
13-1111-03 (PB 07)
65000185 (19) (2212) 1.00

RN Specialist
29-1141-02 (PB 08)
65000449 (75)(5294) 1.00

CARES Assessor Supervisor - SES
21-1099-03 (PB 07)
65000517 (422) (5756) 1.00

RN Specialist
29-1141-02 (PB 08)
65000161 (75)(5294) 1.00

RN Specialist
29-1141-02 (PB 08)
65000425 (75) (5294) .50

Senior CARES Assessor
21-1099-03 (PB 07)
65000187 (20) (5755) 1.00

Physician
29-1062-06 (PB 18)
OPS 65650081 .25

CARES Assessor
21-1099-03 (PB 07)
65000186 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000188 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000459 (19) (5754) 1.00

Staff Assist.
43-6011-02 (PB 03)
65000373 (13) (0120) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000189 (19) (5754) 1.00

Staff Assistant
43-6011-02 (PB 03)
65000194 (13) (0120) 1.00

CARES Assessor
21-1099-03 (PB 07)
OPS 65650065 .50

CARES Assessor
21-1099-03 (PB 07)
65000215 (19) (5754) 1.00

Senior CARES Assessor
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65000195 (20) (5755) 1.00

RN Specialist
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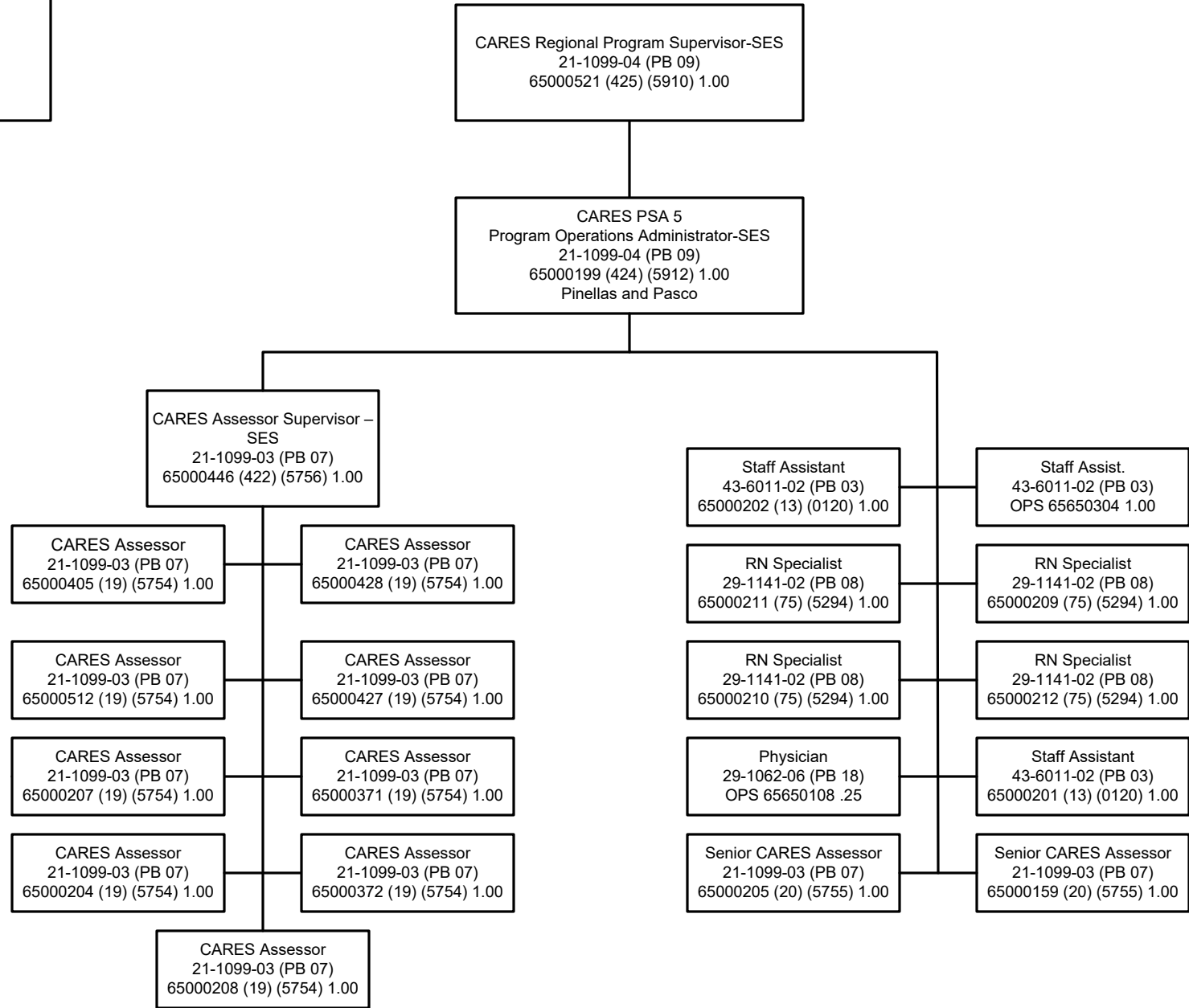
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CARES Assessor
21-1099-03 (PB 07)
65000423 (19) (5754) 1.00

CARES Assessor
21-1099-03 (PB 07)
65000424 (19) (5754) 1.00

Department of Elder Affairs
Bureau of CARES

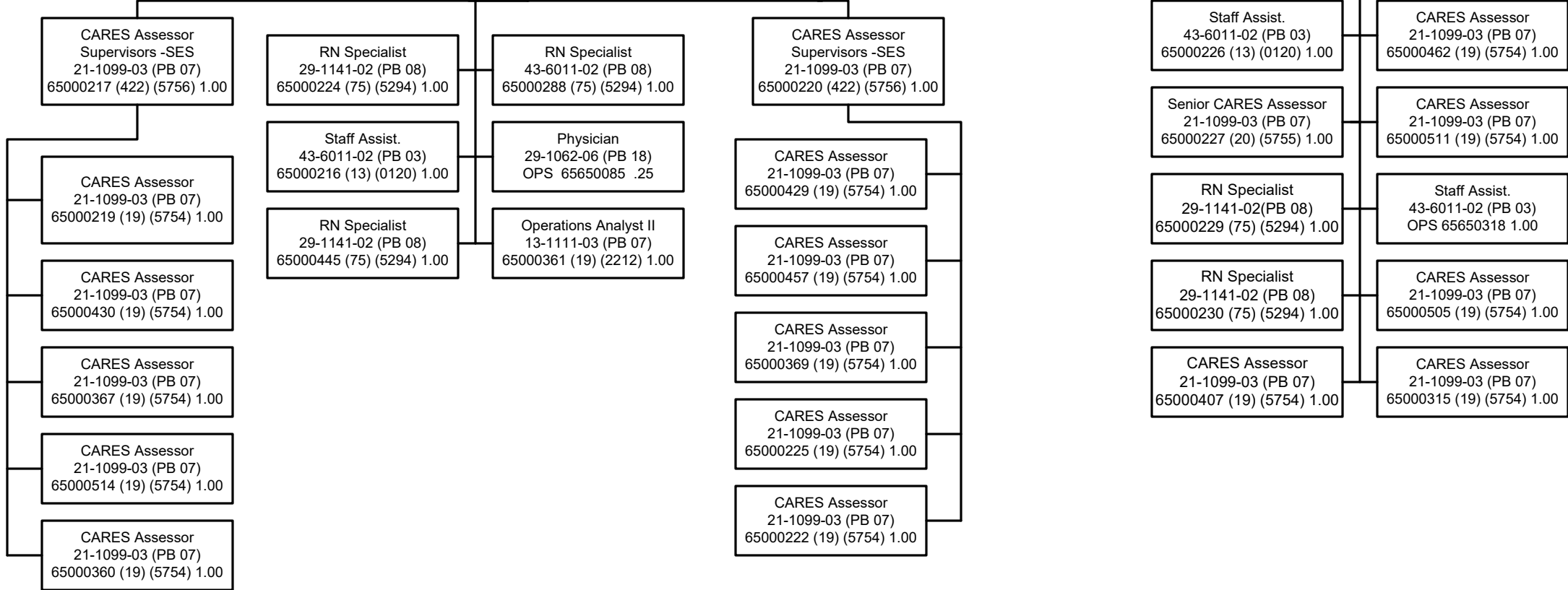


Department of Elder Affairs
Bureau of CARES

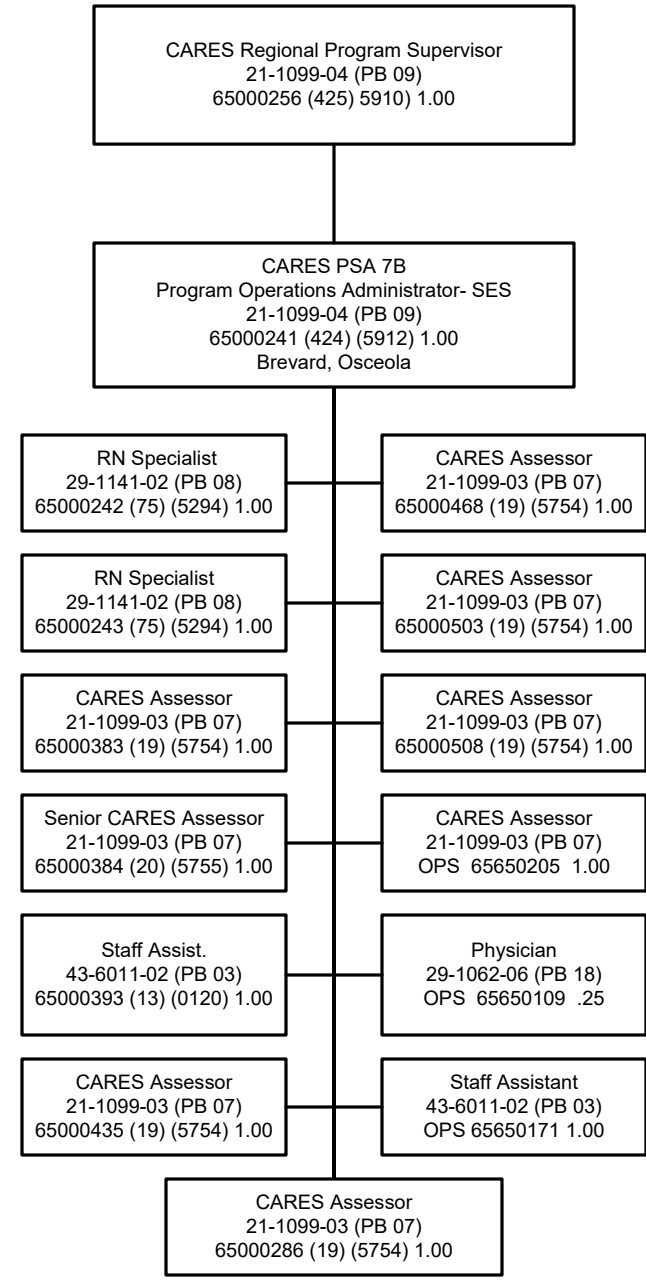
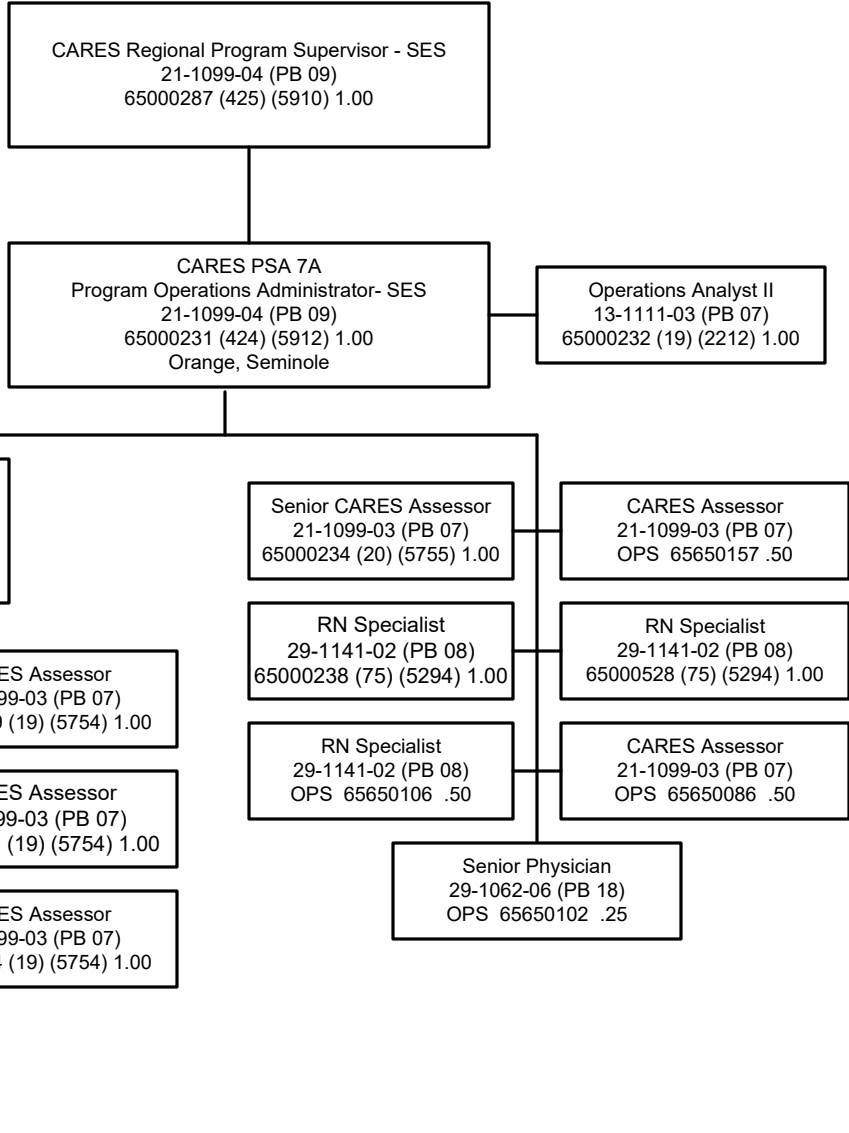
CARES Regional Program Supervisor-SES
21-1099-04 (PB 09)
65000287 (425) (5910) 1.00

CARES PSA 6A
Program Operations Administrator- SES
21-1099-04 (PB 09)
65000214 (424) (5912) 1.00
Hillsborough, Manatee

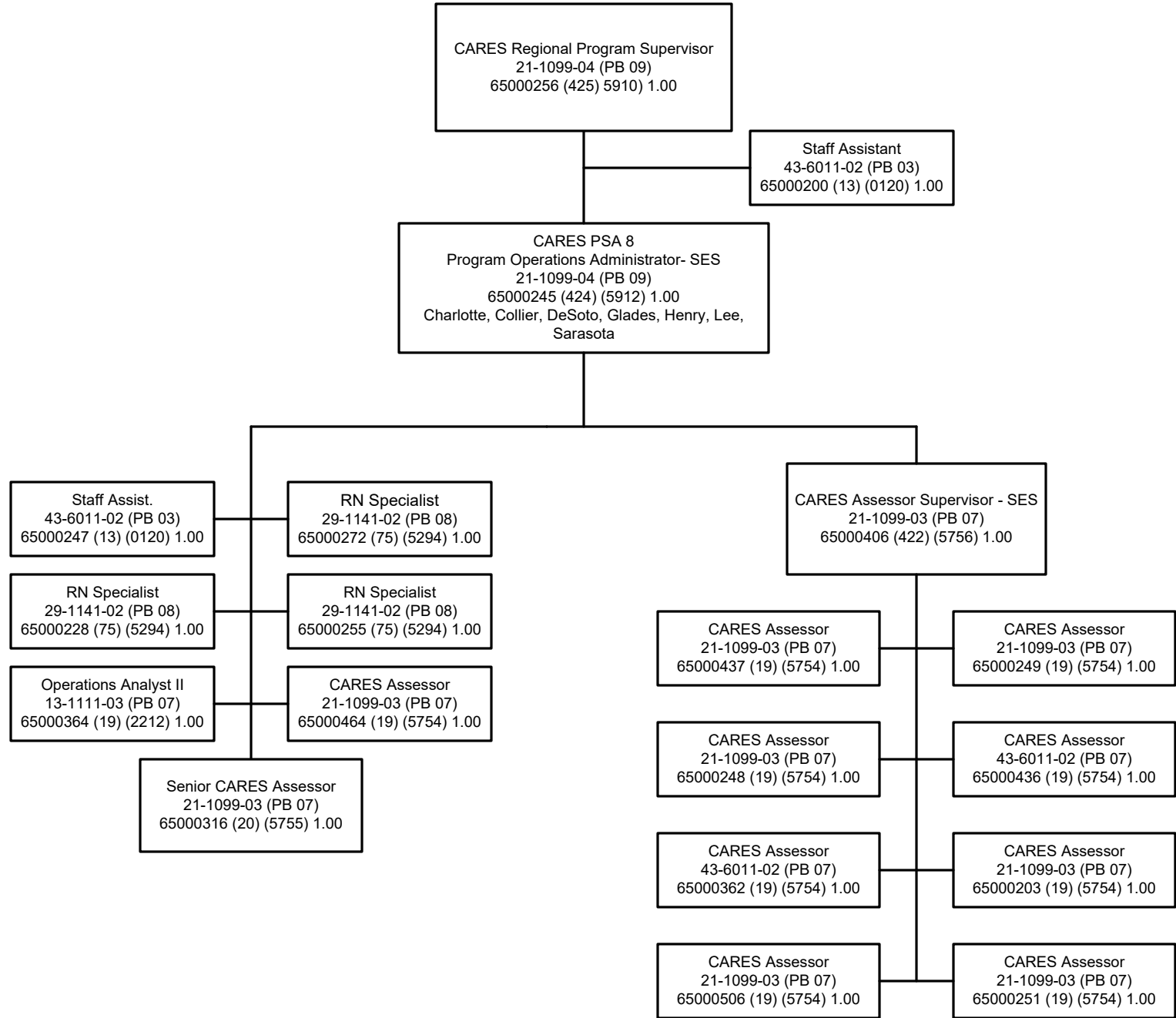
CARES PSA 6B
Program Operations Administrator- SES
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65000319 (424) (5912) 1.00
Hardee, Highlands, Polk



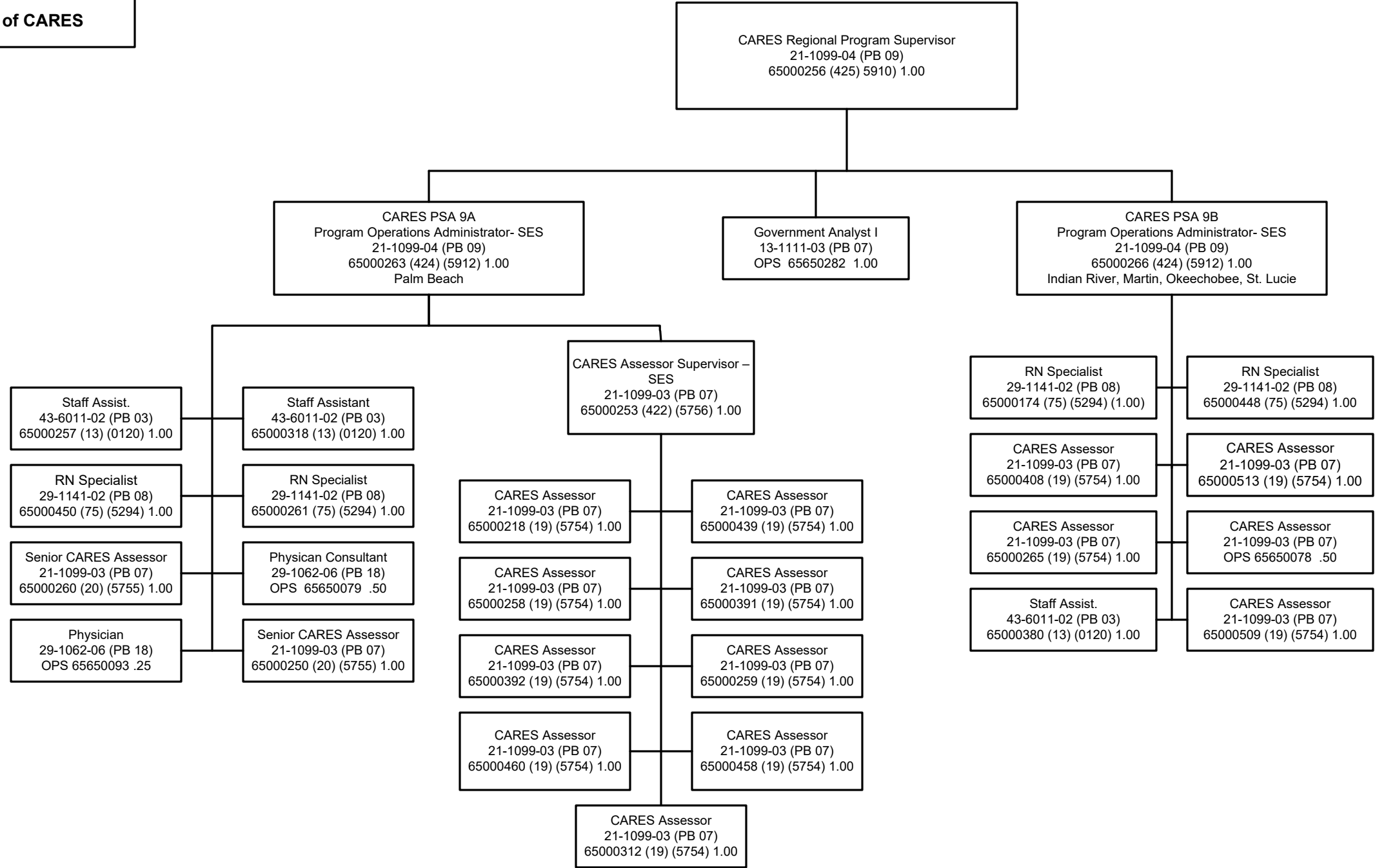
Department of Elder Affairs
Bureau of CARES



Department of Elder Affairs
Bureau of CARES

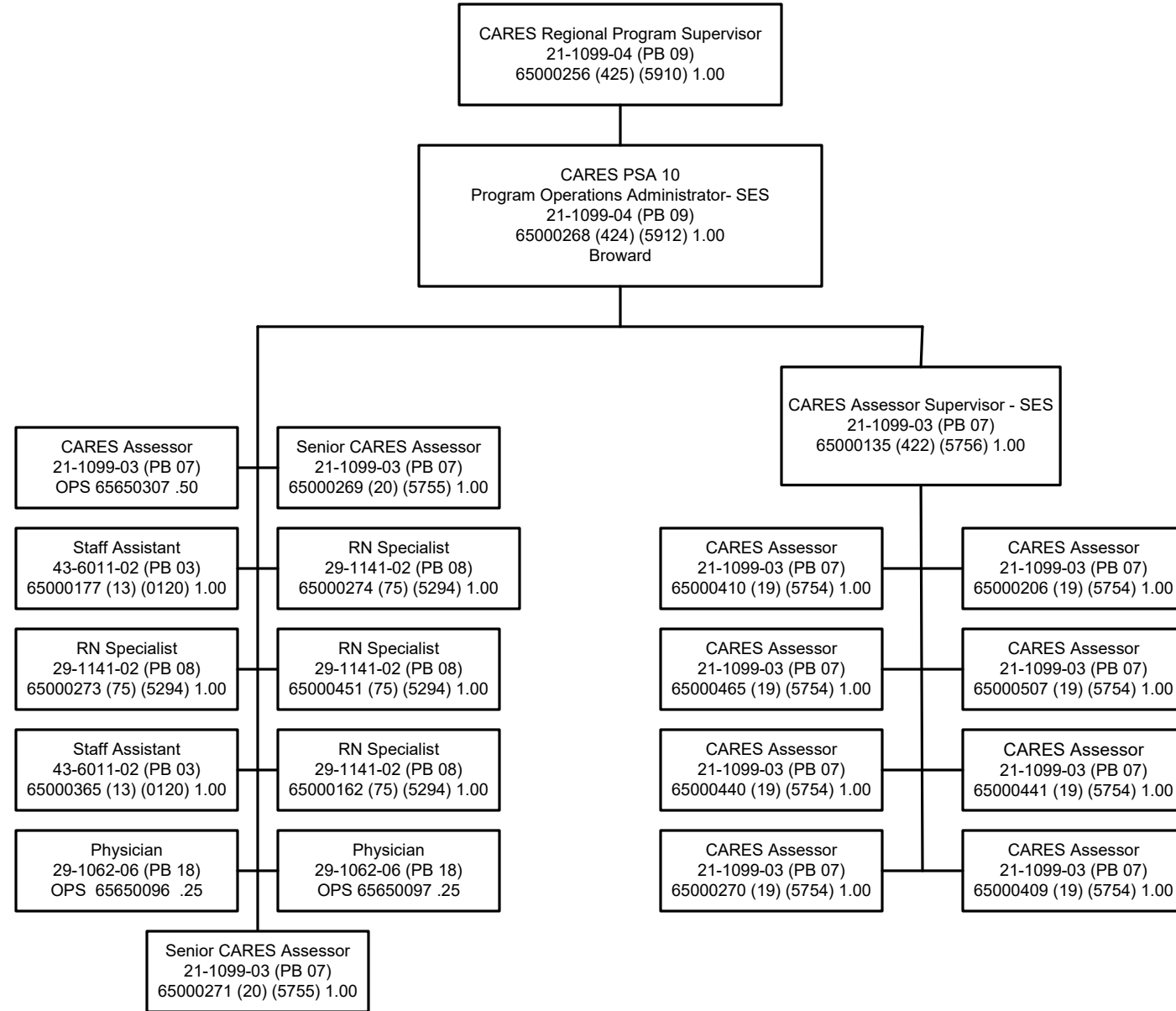


Department of Elder Affairs
Bureau of CARES

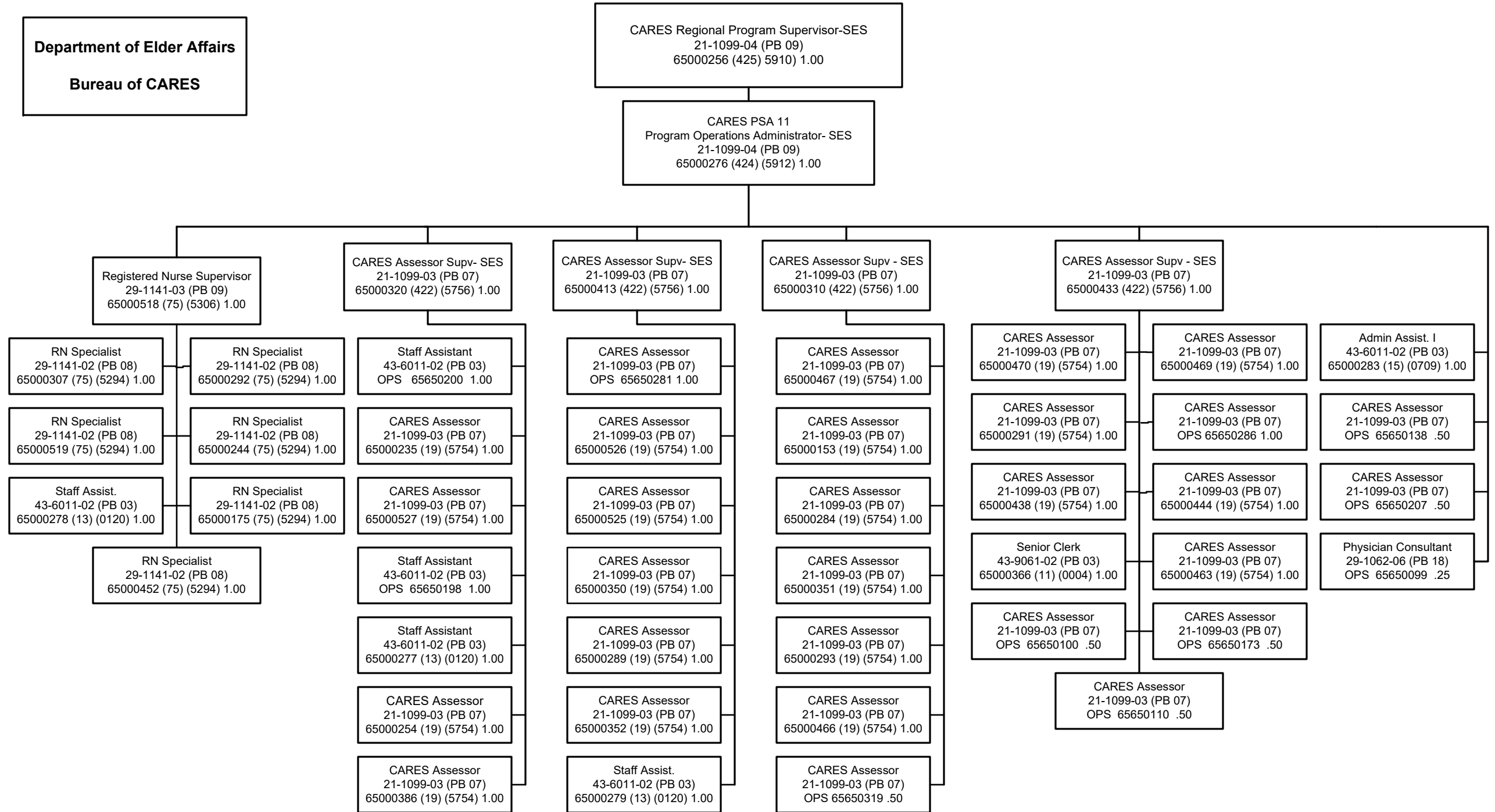


Department of Elder Affairs

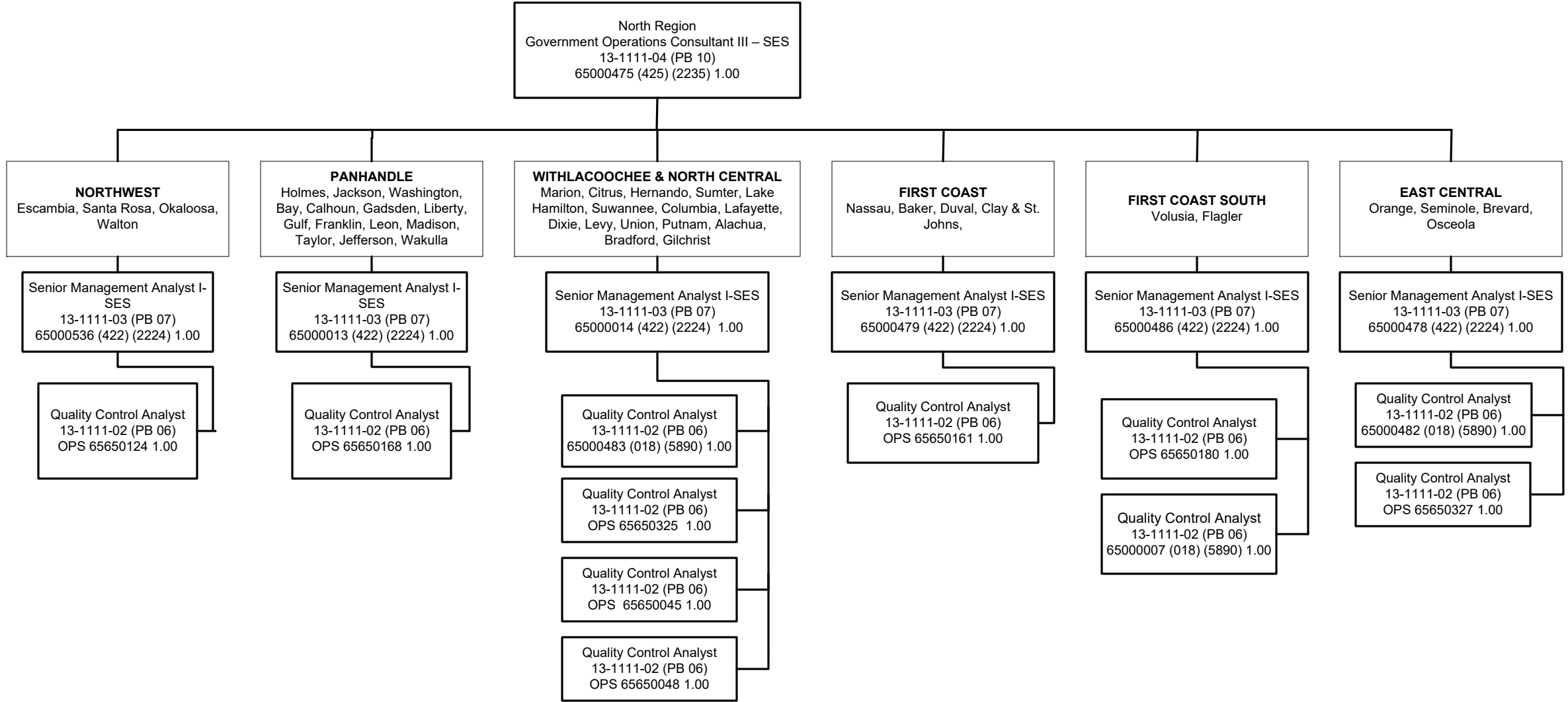
Bureau of CARES



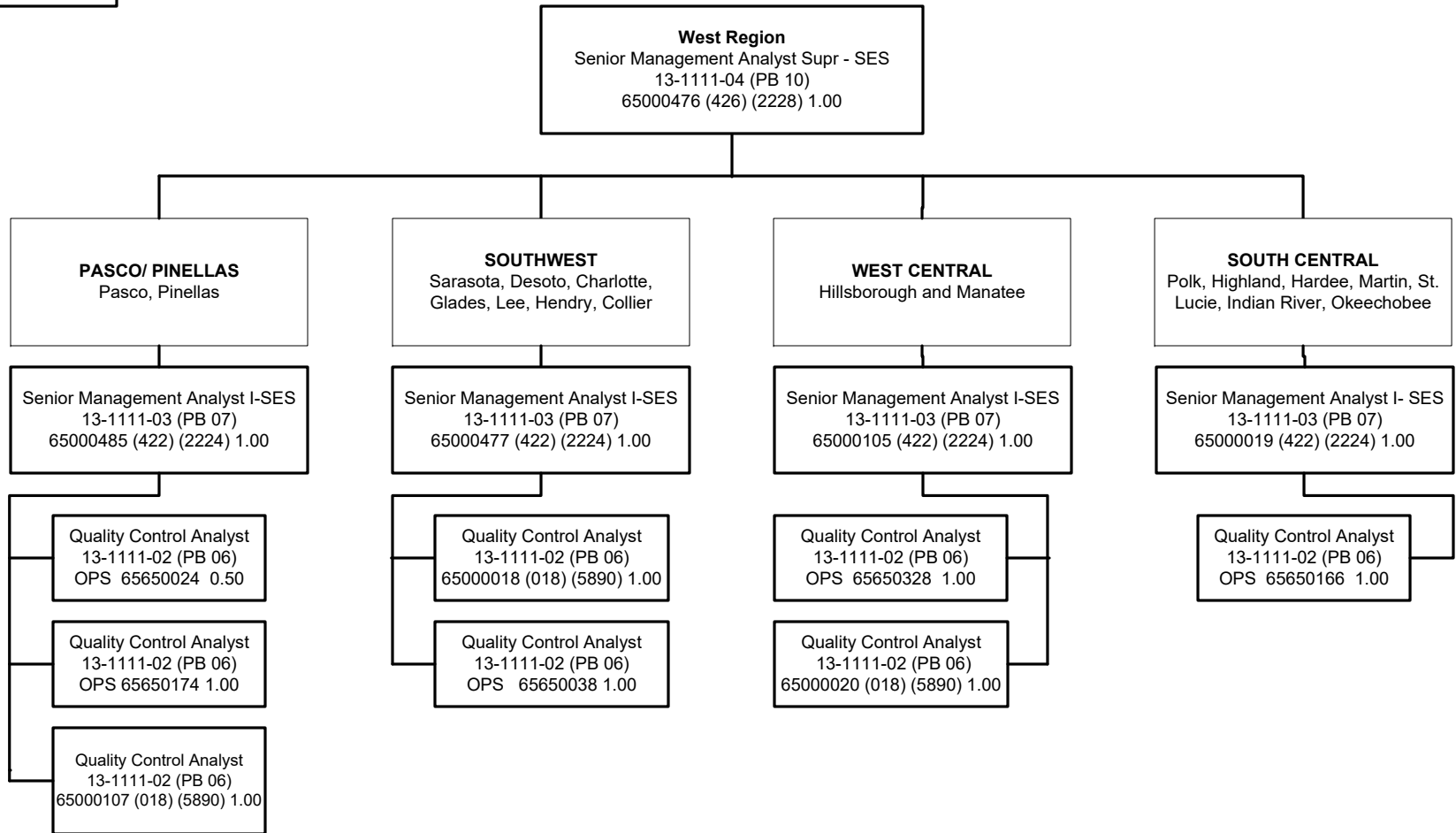
Department of Elder Affairs
Bureau of CARES



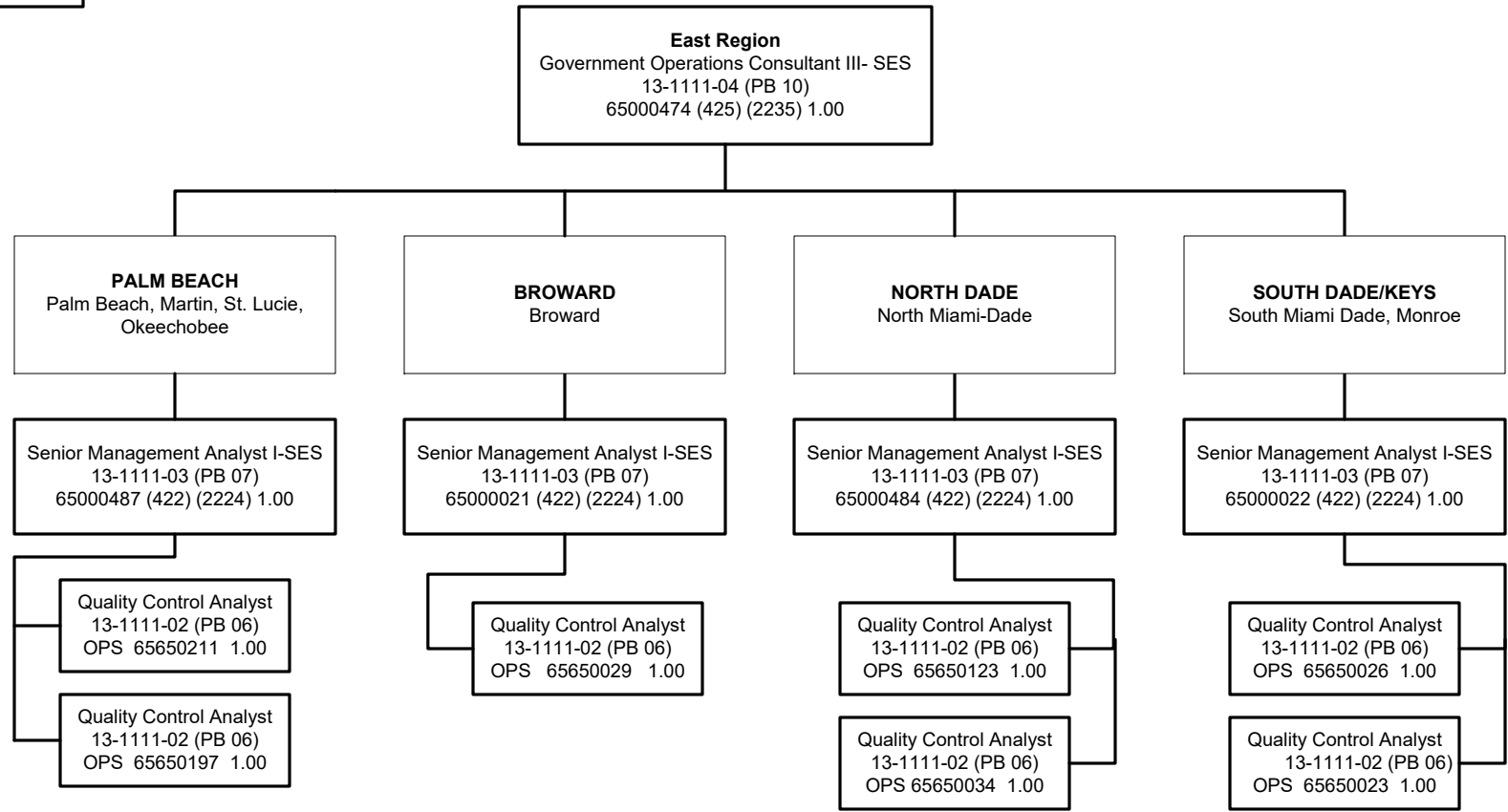
Department of Elder Affairs
Long-Term Care Ombudsman



Department of Elder Affairs
Long-Term Care Ombudsman



Department of Elder Affairs
Long-Term Care Ombudsman



SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

Schedule XII Cover Sheet and Agency Project Approval	
Agency:	Schedule XII Submission Date:
Project Name:	Is this project included in the Agency's LRPP? Yes No
FY 2025 - 2026 LBR Issue Code:	FY 2025 -2026 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information	
1. Describe the service or activity proposed to be outsourced or privatized.	
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?	
3. Provide the legal citation authorizing the agency's performance of the service or activity.	
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.	
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.	
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	

7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?

II. Evaluation of Options

1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.

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2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?

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3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).

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4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
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5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.

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6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.

7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.
3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

<p>4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?</p>
<p>5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>

<p>9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.</p>
<p>10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.</p>
<p>11. Provide a plan to verify vendor(s) compliance with public records laws.</p>
<p>12. If applicable, provide a plan to verify vender compliance with applicable federal and state law ensuring access by persons with disabilities.</p>
<p>13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.</p>
<p>14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in section 287.0571, Florida Statutes.</p>

**SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

Contact Information
Agency:
Name:
Phone:
E-mail address:

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, Florida Administrative Code and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <https://www.myfloridacfo.com/division/aa/state-agencies> under the Financing tab.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in section 287.017, Florida Statutes, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFM Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.

**Schedule XIV
Variance from Long Range Financial Outlook**

Agency: Department of Elder Affairs

Contact: Randy Pupo - Deputy CFO

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2024 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2025-2026 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2025-2026 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Elderly Services	B	\$21.1 million	\$21 million
b	Human Services Information Technology/Infrastructure - Enterprise Client Information and Registration Tracking System (eCIRTS) Project	B	\$188.6 million	\$2.5 million
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - June 2024

**SCHEDULE XV:
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION**

Contact Information
Agency:
Name:
Phone:
E-mail address:

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



Schedule I Series

Administrative Trust Fund - 2021

Schedule I Narratives

Schedule I Inter-Agency Transfer Form

Schedule IA Detail of Fees and Related Program Costs

Schedule IC Reconciliation of Unreserved Fund Balance

Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Federal Grants Trust Fund – 2261

Schedule I Narratives

Schedule I Inter-Agency Transfer Form

Schedule IC Reconciliation of Unreserved Fund Balance

Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Grants and Donations Trust Fund – 2339

Schedule I Narratives

Schedule IC Reconciliation of Unreserved Fund Balance

Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

Operations and Maintenance Trust Fund – 2516

Schedule I Narratives

Schedule I Inter-Agency Transfer Form

Schedule IC Reconciliation of Unreserved Fund Balance

Schedule IC Reconciliation of Beginning Trial Balance to Schedule IC

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	871,536.17
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16300 000000	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	105,941.97
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	991.86-
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,184.56-
100633	PUBLIC GUARDIAN CONTR. SVC	0.00
100633 CF	PUBLIC GUARDIAN CONTR. SVC	27,320.42-
100777	CONTRACTED SERVICES	16,101.62-
100777 CF	CONTRACTED SERVICES	73,217.83-
100781	FLAIR SYSTEM REPLACEMENT	0.00
100781 CF	FLAIR SYSTEM REPLACEMENT	49,766.40-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281 CF	LEASE/PURCHASE/EQUIPMENT	49.90-
210023	NORTHWEST REGIONAL DC	0.00
210023 CF	NORTHWEST REGIONAL DC	8,885.16-
	** GL 31100 TOTAL	177,517.75-
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	676.14
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	794.00-
040000	EXPENSES	12.50-
040000 CF	EXPENSES	5.00-
100777	CONTRACTED SERVICES	25.02
100777 CF	CONTRACTED SERVICES	74.05-
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35300 TOTAL	184.39-
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	425.04-
	** GL 35600 TOTAL	425.04-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	15,312.36-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	784,038.60-
94100	ENCUMBRANCES	
040000	CF EXPENSES	6,543.63
100777	CF CONTRACTED SERVICES	3,522.81
	** GL 94100 TOTAL	10,066.44
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	6,543.63-
100777	CF CONTRACTED SERVICES	3,522.81-
	** GL 98100 TOTAL	10,066.44-
	*** FUND TOTAL	0.00

SCHEDULE I - NARRATIVE

Budget Period: 2025 – 2026

Department Title:	Department of Elder Affairs
Trust Fund Title:	Administrative Trust Fund
Budget Entity:	650000
LAS/PBS Fund Number:	2021

Revenue Forecasting Methodology

- Columns A02 & A03, Section I, all lines in categories 000799 and 001599 reflect revenue estimates for department-wide indirect earnings. These earnings are deposited into Administrative TF based on our federally approved indirect cost allocation plan of 17.70%. These rates are multiplied by the amounts of salaries and fringes for each grant, as allowed.
- Columns A02 & A03, Section I, Line 01, reflect fees collected by the department for various public records requests provided for in section 119.07, Florida Statutes. The methodology used for projecting these fees involved reviewing significant criteria from FY 2023-24 and then carrying the same amounts for A02 and A03.
- Columns A02 & A03, Section I, Line 03, reflects Public Guardianship Program annual registration fees. These revenues were determined by analyzing actual receipts for the past three (3) state fiscal years.
- Columns A02 & A03, Section I, Line 04, reflects Public Guardianship Program abandoned property revenues from Florida Department of Financial Services (DFS). These revenue estimates were determined by using schedules of anticipated abandoned property activity provided by DFS.

Non-Operating

- Column A01, Section II, Line 01 represents the amount paid for General Revenue Service Charge. Columns A02 & A03, Line 01 is computed by taking revenues in Section I for fees and multiplying it by 8% (Lines 01, 02, & 03).
- Column A01, Section II, Line 03 represents the amount paid for Statewide Cost Allocation Plan (SWCAP), category 180200. For columns A02 and A03, Line 03 we analyzed actual SWCAP Payments for the past five (5) state fiscal years.
- The amount of \$89,947 in column A02, Section II, Line 04, represents Back of the Bill reappropriations.

Adjustments

- Column A01, Line 02, Section III reflects a \$234 adjustment that was necessary to adjust the beginning unreserved fund balance for prior year accounts payable which was not certified. These items reduced the beginning fund balance.
- Column A01, Line 03, Section III reflects a (\$23,452) adjustment for prior year certified encumbrance balance that was included in the beginning balance.
- Column A01, Line 04, Section III reflects a \$15,312 adjustment for compensated absences was necessary to adjust the beginning unreserved balance. This item reduced the beginning fund balance.
- Column A01, Line 07, Section III represents a \$122,417 financial statement adjustment to record receivables due from AHCA. The adjustment is an increase to the fund balance.

5% State Trust Fund Reserve

- The Administrative Trust Fund is exempt from the 5% State Trust Fund Reserve.

Office of Policy and Budget - June 2024

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2025 - 2026

Department Title:

Florida Dept of Elder Affairs

Trust Fund Title:

Administrative Trust Fund

Budget Entity:

6500000000

LAS/PBS Fund Number:

2021

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	871,536.17	(A)		871,536.17
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	105,941.97	(D)	122,416.65	228,358.62
ADD: Anticipated Revenue		(E)		-
Total Cash plus Accounts Receivable	977,478.14	(F)	122,416.65	1,099,894.79
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	111,530.92	(H)		111,530.92
Approved "B" Certified Forwards	10,066.44	(H)		10,066.44
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	425.04	(I)		425.04
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/24	855,455.74	(K)	122,416.65	977,872.39 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2025 - 2026
Department Title: Florida Dept of Elder Affairs
Trust Fund Title: Administrative Trust Fund
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/24

Total all GLC's 5XXXX for governmental funds; 784,038.60 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B6500017 - Due from AHCA 122,416.65 (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (10,066.44) (D)

Approved FCO Certified Forward per LAS/PBS (D)

Difference between CF report and TB 49,766.40 (D)

Compensated Absences Adjustment 15,312.36 (D)

A/P not C/F-Operating Categories 16,404.82 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 977,872.39 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 977,872.39 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,074,710.73
16200 103566 103566	DUE FROM STATE FUNDS, WITHIN DEPART. LONG TERM CARE OMBUD CNCL CF LONG TERM CARE OMBUD CNCL	0.00 0.00
	** GL 16200 TOTAL	0.00
16400 000700	DUE FROM FEDERAL GOVERNMENT U S GRANTS	0.00
31100 000000 040000 040000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES	5,161.63 283.03
100547 100547 100570 100570 100604 100604 100777 100777 100778 100778 100799 100799 103566 103566 105153 105153 105281 105281 210023 210023	CF EXPENSES G/A-COMMUNITY CARE/ELDERLY CF G/A-COMMUNITY CARE/ELDERLY G/A-HOME ENERGY ASSISTANCE CF G/A-HOME ENERGY ASSISTANCE G/A-OLDER AMERICANS ACT CF G/A-OLDER AMERICANS ACT CONTRACTED SERVICES CF CONTRACTED SERVICES G/A-CONTRACTED SERVICES CF G/A-CONTRACTED SERVICES ENTERPRISE CLIENT INFORMATION AND REGISTRAT CF ENTERPRISE CLIENT INFORMATION AND REGISTRAT LONG TERM CARE OMBUD CNCL CF LONG TERM CARE OMBUD CNCL CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE CF CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE LEASE/PURCHASE/EQUIPMENT CF LEASE/PURCHASE/EQUIPMENT NORTHWEST REGIONAL DC CF NORTHWEST REGIONAL DC	7,723.16- 0.00 103,970.48- 0.00 710,941.80- 0.00 24,803,446.11- 0.00 151,328.56- 0.00 746,106.64- 0.00 123,649.23- 908.00 223,929.14- 0.00 335,173.50- 0.00 1,566.50- 0.00 26,414.88-
	** GL 31100 TOTAL	27,227,897.34-
35100 040000 040000 100604 100604	DUE TO STATE FUNDS, WITHIN DIVISION EXPENSES CF EXPENSES G/A-OLDER AMERICANS ACT CF G/A-OLDER AMERICANS ACT	0.00 0.00 0.00 85,000.00-
	** GL 35100 TOTAL	85,000.00-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	5,085.13-
040000	EXPENSES	0.00
040000	CF EXPENSES	36,000.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	54.86-
103566	LONG TERM CARE OMBUD CNCL	8.16-
103566	CF LONG TERM CARE OMBUD CNCL	421.21-
181067	TR/HCTF/BSC/COST ALLOC	6,344.00-
	** GL 35300 TOTAL	47,913.36-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	19,903.08-
010000	SALARIES AND BENEFITS	3,591.69-
	** GL 38600 TOTAL	23,494.77-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	26,309,594.74
94100	ENCUMBRANCES	
040000	CF EXPENSES	16,234.54
100604	CF G/A-OLDER AMERICANS ACT	26,728,068.59
100777	CF CONTRACTED SERVICES	16,790.34
100778	G/A-CONTRACTED SERVICES	3,331,859.10
105153	CF CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE	16,099,673.39
	** GL 94100 TOTAL	46,192,625.96
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	16,234.54-
100604	CF G/A-OLDER AMERICANS ACT	26,728,068.59-
100777	CF CONTRACTED SERVICES	16,790.34-
100778	G/A-CONTRACTED SERVICES	3,331,859.10-
105153	CF CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE	16,099,673.39-
	** GL 98100 TOTAL	46,192,625.96-
	*** FUND TOTAL	0.00

SCHEDULE I - NARRATIVE

Budget Period: 2025 – 2026

Department Title: Department of Elder Affairs

Trust Fund Title: Federal Grants Trust Fund

Budget Entity: 65000000

LAS/PBS Fund Number: 2261

Revenue Forecasting Methodology

- Non-COVID revenue forecasting methodology is based upon availability of federal grant funding for the Department’s recurring federal grant programs and carry forward. Additional funding is included for other federal grant funding opportunities as they are awarded.
- COVID revenue forecasting methodology is based upon federal grant funding related to COVID-19. All COVID funds are expected to be expended by the end of the grant period, 9/30/2025, therefore revenue has been forecasted based on remaining grant funds.

Non-Operating

- The amount of \$43,217 in A01, Section II, Line 01, represents an increase in non-operating funds transferred to the Health Care Trust Fund/Background Screening Clearinghouse/Cost Allocation Fund.
- The amount of \$65,245 in A01, Section II, Line 02, represents refunds of current expenditures.
- The amount of \$9,594,385 in A02, Section II, Line 03, represents Back of the Bill reappropriations.

Adjustments

- The adjustments of \$407,386,805 and (\$381,077,210) in A01, Section III, Line 03 and Line 05, respectively, represent a financial statement adjustment to record receivables due from the Federal government and payables for unearned revenue. The net adjustment is an increase to the fund balance.
- The adjustment of \$13,677 in A01, Section III, Line 04, represents a financial statement to record a receivable due from the Federal government. This is an increase to the fund balance.
- The adjustment of (\$15,201,169) in A01, Section III, Line 06, represents TR10s recorded during the fiscal year to record financial statement fund balance adjustments. This item reduced the beginning Fund Balance.
- The adjustment of (\$39,551,175) in A01, Section III, Line 07, represents Prior Year amount reserved for encumbrances. This item was included in the beginning Fund Balance in FLAIR.
- The adjustment of \$216,132 in A01, Section III, Line 08, represents Prior Year accounts payable not certified forward. This was included in the beginning Fund Balance in FLAIR.
- The adjustment of (\$19,903) in A01, Section III, Line 09, represents prior year’s recording of compensated absences. This was included beginning fund balance.
- The adjustment of \$44,593 in A01, Section III, Line 10, is necessary to adjust the Federal Grants Trust Fund for the Fiscal Year 2023-2024 to reflect the appropriate ending Unreserved Fund Balance.

5% State Trust Fund Reserve

- The Federal Grants Trust Fund is exempt from 5% State Trust Fund Reserve; it is all federal monies.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name Department of Elder Affairs**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : 2261 - Federal Grants Trust Fund

Transfers In <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount FY 23-24 (A01)	Amount FY 24-25 (A02)	Amount FY 25-26 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
40 - Department of Florida Commerce	001510	5,962,846.46	6,400,000.00	6,400,000.00	100552	Michael Sadiq 9/24/2024

Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category	Amount FY 23-24 (A01)	Amount FY 24-25 (A02)	Amount FY 25-26 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2025 - 2026
Trust Fund Title:	Florida Dept of Elder Affairs
Budget Entity:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>6500000000</u>
	<u>2261</u>

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,074,710.73	(A)		1,074,710.73
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: SWFS #B6500001 Due From Federal Govt		(E)	407,386,805.12	407,386,805.12
ADD: SWFS #B6500001 Due From Federal Govt		(E)	13,676.76	13,676.76
ADD: Anticipated Revenue	42,826,514.44	(E)		42,826,514.44
Total Cash plus Accounts Receivable	43,901,225.17	(F)	407,400,481.88	451,301,707.05
LESS: Allowances for Uncollectibles	-	(G)		-
LESS: Approved "A" Certified Forwards	27,143,385.81	(H)		27,143,385.81
Approved "B" Certified Forwards	43,074,766.86	(H)		43,074,766.86
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	6,344.00	(I)		6,344.00
LESS: SW Adjustment Unearned Revenue Current		(J)	381,077,210.38	381,077,210.38
Unreserved Fund Balance, 07/01/24	(26,323,271.50)	(K)	26,323,271.50	- **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2025 - 2026 Florida Dept of Elder Affairs
Trust Fund Title:	Federal Grants Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/24	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	(26,309,594.74) (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B6500001 Due From Federal Government	407,386,805.12 (C)
SWFS Adjustment # B6500001 Unearned Revenue - Current	(381,077,210.38) (C)
SWFS Adjustment #B6500019 Due From Federal Government	13,676.76 (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(43,074,766.86) (D)
Approved FCO Certified Forward per LAS/PBS	
Difference between CF and TB	211,424.10 (D)
Compensated Absences Adjustment	23,494.77 (D)
Anticipated Revenues	42,826,514.44 (D)
A/P not C/F-Operating Categories	(343.21) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	0.00 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.00 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	78,933.80
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
35300 310322	DUE TO OTHER DEPARTMENTS SERVICE CHARGE TO GEN REV	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	3.60-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	78,930.20-
	*** FUND TOTAL	0.00

SCHEDULE I - NARRATIVE

Budget Period: 2025 – 2026

Department Title:	Department of Elder Affairs
Trust Fund Title:	Grants and Donations Trust Fund
Budget Entity:	650000
LAS/PBS Fund Number:	2339

Revenue Forecasting Methodology

The Grants and Donations Trust Fund serves as the depository for private grant funds and donations received by the department. Currently, there isn't any projected revenue for DOEA since the Elder Update newsletter has been moved to online only, therefore no projections have been included in Columns A02 and A03. It is necessary for the department to retain this fund in case the department receives any donations or private grants.

5% State Trust Fund Reserve

The Grants and Donations Trust Fund is exempt from the 5% State Trust Fund Reserve because the revenues received are from grantors or contributions for specific projects.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2025 - 2026

Department Title:	Department of Elder Affairs
Trust Fund Title:	Grants and Donations Trust Fund
Budget Entity:	650000
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2024		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	78,934.00	(A)		78,934.00
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	78,934.00	(F)	-	78,934.00
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: Non operating Service Charge	4.00	(J)		4.00
Unreserved Fund Balance, 07/01/24	78,930.00	(K)	-	78,930.00 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2025 - 2026

Department Title: Department of Elder Affairs
Trust Fund Title: Grants and Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/24

Total all GLC's 5XXXX for governmental funds; 78,930.00 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

 (D)

 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 78,930.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 78,930.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	9,331.03
16300 000000 001510	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD TRANSFER OF FEDERAL FUNDS ** GL 16300 TOTAL	1,187,766.85 303,411.18- 884,355.67
16400 000000 000700 001510	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD U S GRANTS TRANSFER OF FEDERAL FUNDS ** GL 16400 TOTAL	10,828.50- 1,406,187.11 464,828.02- 930,530.59
16800 000000 001510	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD TRANSFER OF FEDERAL FUNDS ** GL 16800 TOTAL	0.00 0.00 0.00
25300 000000	LOANS/NOTES REC FROM OTHER GOVERNMENTS BALANCE BROUGHT FORWARD	0.00
31100 000000 040000 040000 100547 100547 100777 100777 100799 100799 105281 105281 210023 210023	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES CF EXPENSES G/A-COMMUNITY CARE/ELDERLY CF G/A-COMMUNITY CARE/ELDERLY CONTRACTED SERVICES CF CONTRACTED SERVICES ENTERPRISE CLIENT INFORMATION AND REGISTRAT CF ENTERPRISE CLIENT INFORMATION AND REGISTRAT LEASE/PURCHASE/EQUIPMENT CF LEASE/PURCHASE/EQUIPMENT NORTHWEST REGIONAL DC CF NORTHWEST REGIONAL DC ** GL 31100 TOTAL	679.74- 0.00 8,334.46- 0.00 951,142.54- 0.00 67,385.27- 0.00 132,916.05- 0.00 13,233.82- 0.00 20,160.66- 1,193,852.54-
35300 000000 010000 010000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD SALARIES AND BENEFITS CF SALARIES AND BENEFITS	679.74 0.00 21,880.76-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2024

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
040000	CF EXPENSES	0.00
100777	CONTRACTED SERVICES	64.94-
100777	CF CONTRACTED SERVICES	107.50-
	** GL 35300 TOTAL	21,373.46-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	24,645.45-
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	24,645.45-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	584,345.84-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	9,635.88
100777	CF CONTRACTED SERVICES	6,533.90
	** GL 94100 TOTAL	16,169.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	9,635.88-
100777	CF CONTRACTED SERVICES	6,533.90-
	** GL 98100 TOTAL	16,169.78-
	*** FUND TOTAL	0.00

SCHEDULE I - NARRATIVE

Budget Period: 2025 – 2026

Department Title:	Department of Elder Affairs
Trust Fund Title	Operations & Maintenance Trust Fund
Budget Entity:	650000
LAS/PBS Fund Number:	2516

Revenue Forecasting Methodology

- The Operations & Maintenance Trust Fund serves as the depository for Medicaid Grants received at Department of Elder Affairs (DOEA). Title XIX revenues were estimated by analyzing current billing projections for both Comprehensive Assessment for Review and Long-Term Care Services (CARES), Aging and Disability Resource Centers (MAC) and State-wide Managed Care Administration (SMC) funding. Department of Elder Affairs communicated with Agency for Health Care Administration (AHCA) to ensure enough revenues are available to cover the spending levels for these Title XIX administrative needs.

Non-Operating

- The amount of \$375,780 in column A02, Section II, Line 01 represents Back of the Bill reappropriations.
- The Amount (\$28,338) in column A03, Section II, Line 02 represents unfunded budget. This fund receives Medicaid dollars (Title XIX) from AHCA. These dollars vary from year to year. The additional authority enables the department to handle this funding in a timely manner without having a delay for processing a budget amendment.

Adjustments

- The amount, \$24,645. in A01, Section III, Line 02 represents adjustment to compensated balances. This adjustment was necessary to adjust the beginning unreserved balance. This item reduced the beginning fund balance.
- Column A01, Line 03, Section III reflects a \$21,999 adjustment that was necessary to adjust the beginning unreserved fund balance for prior year accounts payable which was not certified. These items reduced the beginning fund balance.
- Column A01, Line 04, Section III reflects a (\$857,728) adjustment for prior year certified encumbrance balance that was included in the beginning balance.
- Column A01, Line 06, Section III represents an \$881,461 financial statement adjustment to record receivables due from AHCA. The adjustment is an increase to the fund balance.

5% State Trust Fund Reserve

- The Operations & Maintenance Trust Fund is exempt from 5% State Trust Fund Reserve because it is federal Title XIX funding.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2025 - 2026
Trust Fund Title:	Florida Dept of Elder Affairs
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	6500000000
	2516

	Balance as of 6/30/2024		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,331.03	(A)			9,331.03
ADD: Other Cash (See Instructions)	-	(B)			-
ADD: Investments	-	(C)			-
ADD: Outstanding Accounts Receivable	1,814,886.26	(D)	881,460.89		2,696,347.15
		(D)			
ADD: Anticipated Revenue		(E)			-
		(E)			-
Total Cash plus Accounts Receivable	1,824,217.29	(F)	881,460.89		2,705,678.18
LESS: Allowances for Uncollectibles	-	(G)			-
LESS: Approved "A" Certified Forwards	1,063,450.05	(H)			1,063,450.05
Approved "B" Certified Forwards	16,169.78	(H)			16,169.78
Approved "FCO" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Nonoperating)		(I)			-
LESS: SW Adjustment Unearned Revenue Current		(J)			-
Unreserved Fund Balance, 07/01/24	744,597.46	(K)	881,460.89		1,626,058.35 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2025 - 2026
Trust Fund Title:	Florida Dept of Elder Affairs
LAS/PBS Fund Number:	Operations and Maintenance Trust Fund
	2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/24	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	584,345.84 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS B6500018- Due from AHCA	881,460.89 (C)
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(16,169.78) (D)
Approved FCO Certified Forward per LAS/PBS	
Difference between CF report and TB	151,711.01 (D)
Compensated Absences Adjustment	24,645.45 (D)
A/P not C/F-Operating Categories	64.94 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,626,058.35 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,626,058.35 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: _____
Budget Entity: _____

Budget Period 20 ___ - ___

	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___

Interest on Debt	(A)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: _____

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20 ___	JUNE 30, 20 ___

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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	(7)	(8)	(9)
	ACTUAL	ESTIMATED	REQUEST
	FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___

Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20 ___	JUNE 30, 20 ___
----------------------	----------------------	---------------------	------------------------	------------------------

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

	ACTUAL	ESTIMATED	REQUEST
	FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___

Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Not applicable

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2025-26

Department: Elder Affairs

Chief Internal Auditor: Inspector General Taroub J. Faraj

Budget Entity: 65000000

Phone Number: (850) 414-2013

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
A-2223DEA-034	9/13/2023	Office of Public and Professional Guardians (OPPG)	Finding 1: The Prior Year Actual Numbe for FY 2020-21 as reported in the September LRPP is incorrect, thus not reliable.	Original response: The OPPG accepts the recommendation of the finding. The OPPG will use the specified data source, the OPG annual report, in performing future calculations of the measure. In fact, the OPPG used the OPG annual reports as the data source in the most recent reporting for this performance measure for the LRPP and will continue to do so going forward.	
			Recommendation: OPPG Management use the specified data source, the OPG annual report, in performing future calculations of the measure.	Six-Month Follow-up was completed on March 1, 2024. OPPG utilized the OPG annual reports as the data source in the most recent reporting for the performance measure in the LRPP and will continue to do so moving forward.	
S-2324DEA-004 Enterprise Audit of the Department of Elder Affairs Incident Response, Reporting, and Recovery	6/14/2024	Bureau of Information Technology	Findings (6) - Pursuant to Section 282.318(4)(g), Florida Statutes, the results of internal audits and evaluations of agency cybersecurity programs are confidential and exempt from section 119.07(1).	Six-Month Follow-up is due in December 2024.	
S-2324DEA-009 Review of the Department of Elder Affairs Comprehensive Assessment and Review for Long-Term Cares Services (CARES) Program's Case Assessments and Staff, Quality Assurance Monitoring, and Staff Training	5/23/2024	Bureau of CARES	Finding 1: The CARES Policy Handbook contains time standards which are no longer used by CARES staff in completion of the assessment process.	Original response: We concur with the finding. The CARES Policy Handbook will be revised with an official update removing previous references to time-standards for case-assessments and staffing.	
			Recommendation: CARES Management update the Handbook to accurately reflect the current processes. Despite the calculated vacancy rate of approximately 45% of CARES staff who perform assessments, the data reflects a reduction in the number of days for completing assessments.	Six-Month Follow-up is due in November 2024.	
A-2324DEA-020 Audit of the Division of Statewide Community-Based Services' Performance Measure: Number of congregate meals provided	8/29/2024	Bureau of Community and Support Services	Finding 1: The data collection process for the manual meal count reported by Adult Care Food Program (ACFP) Management lacks a formal review by Management to ensure the accuracy of the data entry.	Original response: The Statewide Community Based Services, Nutrition Section, recognizes and agrees with the Office of Inspector General's assessment. We acknowledge that a sufficient process was not in place within the Adult Care Food Program to accurately support the number of congregate meals provided for the timeframe requested. With the updating of our Oracle system estimated to take two years to complete, we have developed a process to strengthen our internal controls and improve our accuracy. The Nutrition Section Manager has used this process to reconcile the meal counts for the month of October 2023 through May 2024. Each remaining federal fiscal year month will be reconciled, and the October annual reconciliation will be done. Moving forward, the Nutrition Section plans to continue this process for each successive federal fiscal year.	
			Recommendation: ACFP Management implement a formal review process to be performed by designated personnel who are independent of the data entry.	Six-Month Follow-up is due in February 2025.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2025-26

Department: Elder Affairs

Chief Internal Auditor: Inspector General Taroub J. Faraj

Budget Entity: 65000000

Phone Number: (850) 414-2013

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
	8/29/2024	Bureau of Community and Support Services	Finding 2: ACFP Management was unable to provide documentation to support the manual count of congregate meals served for FY 2022-23.	Original response: In a continuing effort to provide better oversight and accountability, the Nutrition Section has been working closely with the vendor performing the Oracle updates to increase the reliability of the information, as well as creating indicators of waste, fraud and abuse. The updated Oracle will assist the Nutrition Section's improved monitoring efforts. The Nutrition Section has worked diligently to address identified issues and improve our internal controls to ensure we have appropriate meal count supporting documentation moving forward.	
			Recommendation: ACFP Management adopt a document retention practice that ensures sufficient documentation is maintained to support the manual number of congregate meals served.	Six-Month Follow-up is due in February 2025.	

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): Department of Elder Affairs

Agency Budget Officer/OPB Analyst Name: Randy Pupo/Jessica McDaniel

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be

	Program or Service (Budget Entity Codes)				
Action	65 - Dept	65100200	65100400	65100600	65101000

I. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

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 56 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): Department of Elder Affairs

Agency Budget Officer/OPB Analyst Name: Randy Pupo/Jessica McDaniel

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	Program or Service (Budget Entity Codes)				
Action	65 - Dept	65100200	65100400	65100600	65101000

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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	N/A	N/A	N/A	N/A
---	-----	-----	-----	-----	-----

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP Exhibit B - A02 equal to B07: 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 subtitle "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, a 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 59 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2 Is the program component code and title used correct?	Y	Y	Y	Y	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.					

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): Department of Elder Affairs					
Agency Budget Officer/OPB Analyst Name: Randy Pupo/Jessica McDaniel					
<i>A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be</i>					
	Program or Service (Budget Entity Codes)				
Action	65 - Dept	65100200	65100400	65100600	65101000

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	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.					
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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2023-24 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 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 B08 was created. Note that there is a \$5,000 allowance at the department level.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not 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.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 through 27 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	N/A	N/A	N/A	Y	N/A

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): Department of Elder Affairs

Agency Budget Officer/OPB Analyst Name: Randy Pupo/Jessica McDaniel

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be

Action	Program or Service (Budget Entity Codes)				
	65 - Dept	65100200	65100400	65100600	65101000

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?	N/A	N/A	N/A	Y	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.7 of the LBR Instructions.)	Y	Y	Y	Y	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	Y	Y	Y	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. (See pages 93 through 94 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	N/A	N/A	N/A	N/A
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 #24-040?	N/A	N/A	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A	N/A	N/A
7.16	Do the issue codes relating to special <i>Salaries and Benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 27 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	Y	N/A

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Department/Budget Entity (Service): Department of Elder Affairs

Agency Budget Officer/OPB Analyst Name: Randy Pupo/Jessica McDaniel

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be

	Program or Service (Budget Entity Codes)				
Action	65 - Dept	65100200	65100400	65100600	65101000

7.18	Are the issues relating to <i>Major Audit Findings and Recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y

AUDIT:

7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A	N/A	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	N/A
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A	N/A	N/A

TIP Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run **OADA/OADR** 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 64 through 69 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.

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).

Fiscal Year 2025-26 LBR Technical Review Checklist

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TIP If an appropriation made in the FY 2024-25 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.

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be

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 and Schedule IB 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 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?	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; fixed capital outlay adjustment 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 section 215.32(2)(b), Florida Statutes - 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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	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, Florida Statutes, 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?	N/A			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
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			

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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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	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 General Revenue 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, Section III?	Y				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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	Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	Y				
8.28	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				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y				
8.32	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. (SC1R, DEPT)	Y				

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8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
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.					

9. SCHEDULE II (PSCR, SC2)

AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") 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 155 of the LBR Instructions.) See issue narrative.	N/J	N/J	N/J	N/J	N/J

Fiscal Year 2025-26 LBR Technical Review Checklist

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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A	N/A	N/A

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

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? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	N/A	Y	N/A	N/A
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (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	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP (if submitting) and LBR match?	Y	Y	Y	Y	Y

Fiscal Year 2025-26 LBR Technical Review Checklist

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AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	N	Y	Y
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J	N/J	N/J	N/J	N/J
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	Diff = \$15,904 (GR) and \$24,256 (Admin TF) BoB Section 277 for PALM.				

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 152 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 and 129 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) 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.	

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18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
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.					

19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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