

BGTRBAL-10 AS OF 07/01/19

67000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2019

DATE RUN 08/13/19
PAGE 1

670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 021017 ADMINISTRATIVE TRUST FUND - APD
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	32,711.90
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	32,711.90-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BGTRBAL-10 AS OF 07/01/19

67000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2019

DATE RUN 08/13/19
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670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 122026 TOBACCO SETTLEMENT TRUST FUND - APD
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 261025 FEDERAL GRANTS TRUST FUND - APD
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	39,804.40
31100	ACCOUNTS PAYABLE	
040000	CF EXPENSES	296.99-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	39,507.41-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

670000 AGENCY FOR PERSONS WITH DISABILITIES
 20 2 516013 OPERATIONS & MAINTENANCE TF - APD

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	21,261,215.69
12400	CASH IN STATE TREASURY UNVERIFIED	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	105,805.44
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
040000	EXPENSES	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	15,243,894.49
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
	** GL 16400 TOTAL	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
17700	OVERHEAD APPLIED	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	275,407.52-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	8,183.31-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	461,362.76-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	50,600.50-
100779	G/A-CONTRACT PROF SERVICES	0.00
100779	CF G/A-CONTRACT PROF SERVICES	187,121.79-
105152	PUBLIC ASSISTANCE-ST OPS	0.00
105152	CF PUBLIC ASSISTANCE-ST OPS	276,375.78-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	1,268,630.03-
	** GL 31100 TOTAL	2,527,681.69-

670000 AGENCY FOR PERSONS WITH DISABILITIES
 20 2 516013 OPERATIONS & MAINTENANCE TF - APD
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,180,178.80-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	126,880.35-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	145,917.49-
	** GL 32100 TOTAL	2,452,976.64-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	1,000.00-
	** GL 35200 TOTAL	1,000.00-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,052.79-
040000	EXPENSES	0.00
040000	CF EXPENSES	257,176.95-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	712.15-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	32.50-
210021	SOUTHWOOD SRC	0.00
	** GL 35300 TOTAL	260,974.39-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	67,090.50-
310322	SERVICE CHARGE TO GEN REV	776.08-
	** GL 35600 TOTAL	67,866.58-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	25,073.07-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	21,579,776.37-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00

670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 516013 OPERATIONS & MAINTENANCE TF - APD
G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	9,695,566.88-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
080754 18	APD/FCO NEEDS/CEN MGD FACS	405,322.41
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080754 18	APD/FCO NEEDS/CEN MGD FACS	405,322.41-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

670000 AGENCY FOR PERSONS WITH DISABILITIES
 20 2 639027 SOCIAL SERVICE BLOCK GRANT - APD
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	7,156,507.23
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	17,736.01-
100179	G/A-INDIVIDUAL & FAMILY	0.00
100179 CF	G/A-INDIVIDUAL & FAMILY	1,736,971.47-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	75,714.17-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	86,762.42-
106090	HOME & COMM SERV ADMIN	0.00
106090 CF	HOME & COMM SERV ADMIN	76,000.00-
	** GL 31100 TOTAL	1,993,184.07-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	154,191.55-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	23,438.08-
	** GL 32100 TOTAL	177,629.63-
35300	DUE TO OTHER DEPARTMENTS	
100179	G/A-INDIVIDUAL & FAMILY	0.00
100179 CF	G/A-INDIVIDUAL & FAMILY	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	0.00
	** GL 35300 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	3,174.18-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	837.84-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	4,981,681.51-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00

670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 639027 SOCIAL SERVICE BLOCK GRANT - APD
G-L G-L ACCOUNT NAME

CAT	ENCUMBRANCES	BEGINNING BALANCE
94100		
080754	16 APD/FCO NEEDS/CEN MGD FACS	1,605.00
080754	17 APD/FCO NEEDS/CEN MGD FACS	26,093.00
080754	18 APD/FCO NEEDS/CEN MGD FACS	27,668.87
140214	18 ARC BROWARD	80,000.00
	** GL 94100 TOTAL	135,366.87
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080754	16 APD/FCO NEEDS/CEN MGD FACS	1,605.00-
080754	17 APD/FCO NEEDS/CEN MGD FACS	26,093.00-
080754	18 APD/FCO NEEDS/CEN MGD FACS	27,668.87-
140214	18 ARC BROWARD	80,000.00-
	** GL 98100 TOTAL	135,366.87-
	*** FUND TOTAL	0.00



agency for persons with disabilities
State of Florida

**Legislative Budget Request
Fiscal Year 2020-21**

Schedule I Series

**Barbara Palmer
Director**

SCHEDULE 1 - Revenue Estimating Methodology Narrative

Department: 67 – Agency for Persons with Disabilities 2021 – Administrative Trust Fund

Revenue estimate calculations for Fiscal Years 2019-20 and 2020-21 are based upon the following methodologies.

Administrative Trust Fund

There are no projected revenues in the Administrative Trust Fund (2021). APD performed an analysis of budget entities 67100100 and 67100200 in the Operations and Maintenance Trust Fund to determine what portions might be moved to this fund. The Agency has decided not to move any budget at this time.

Section II Adjustments

Transfers Between Budget Entities: Adjustments were made for transfers between budget entities to adjust fund balances as appropriate. These adjustments net to zero.

5% Trust Fund Reserve: The Administrative Trust Fund is not exempt from the 5% trust fund reserve, however no revenues are projected for this fund and accordingly, there is no amount for this item in the Schedule I.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 -21
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,712	(A)		32,712
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	0	(D)		0
ADD: Transfer from BE 67100100	66,254	(E)		66,254
ADD: Transfer from BE 67100200	126,251	(E)		126,251
Total Cash plus Accounts Receivable	225,217	(F)	0	225,217
LESS Allowances for Uncollectibles	0	(G)		0
LESS Approved "A" Certified Forwards	0	(H)		0
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: Transfer to BE 67100300	66,254	(J)		66,254
LESS: Transfer to BE 67100300	126,251	(J)		126,251
Unreserved Fund Balance, 07/01/19	32,712	(K)	0	32,712

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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: 2020-21

Department Title: Agency for Persons with Disabilities
Trust Fund Title: Administrative Trust Fund - Departmental
LAS/PBS Fund Number: 2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; 32,712 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description - CF Payable 0 (C)
0 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0 (D)

A/P not C/F-Operating Categories 0 (D)

Transfer to BE 67100300 (33,542) (D)

Transfer to BE 67100300 (158,963) (D)

Transfer from BE 67100100 33,542 (D)

Transfer from BE 67100200 158,963 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 32,712 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 32,712 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Agency for Persons with Disabilities
Fund Name:	Administrative Trust Fund
FLAIR #:*	20-2-021
Name	Aniseh Abou-Saeb
Position	Financial Administrator
Telephone No. of Person	850/488-4235
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 20.1971(1), F.S. "Funds to be credited to the trust fund shall consist of federal matching funds provided for the administration of Medicaid services. Funds shall be used for the purpose of supporting the agency's administration of Medicaid programs and for other such purposes as may be appropriate and shall be expended only pursuant to legislative appropriation or an approved amendment to the agency's operating budget pursuant to the provisions of chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The main source of receipts is Federal Medicaid Administration funds; s.20.1971(1)(a), F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	2 CFR Part 200 (Formerly OMB Circular A-87) and Medicaid State Plan.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	It is appropriate that the agency have an administrative trust fund. Activities include administration functions in Home and Community Services and Program Management and Compliance.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Agency for Persons with Disabilities
Fund Name:	Tobacco Settlement Trust Fund
FLAIR #:*	20-2-122
Name	Aniseh Abou-Saeb
Position	Financial Administrator
Telephone No. of Person	850/488-4235
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 20.1971(4), F.S. Funds to be credited to the trust fund shall consist of funds disbursed, by nonoperating transfer, from the Department of Financial Services Tobacco Settlement Clearing Trust Fund in amounts equal to the annual appropriations made from this trust fund.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Non-operating transfer from the Department of Financial Services Tobacco Settlement Clearing Trust Fund in amounts equal to the annual appropriations made from this trust fund.[s.20.1971(4)(a), F.S.].
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Restricted to the purpose in the General Appropriations Act.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Legislature appropriates Tobacco Settlement funds to this trust fund. This funds provide state match transferred to AHCA in support of the Medicaid Home and Community Based (HCBS) Waiver Diversion Program, which involves many activities.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

SCHEDULE 1 - Revenue Estimating Methodology Narrative

Department: 67 – Agency for Persons with Disabilities 2261 – Federal Grants Trust Fund

Federal Grants Trust Fund

The Federal Grants Trust Fund (2261) currently has no anticipated grant funding. The Agency continues to search and apply for grants. Should APD be successful in securing more grant funding, a budget amendment will be completed to request budget authority in accordance with the award criteria.

5% Trust Fund Reserve:

The Federal Grants Trust Fund is exempt from the 5% trust fund reserve per the instructions on pages 20 and 21 of the Schedule I Preparation Manual.

Section III Adjustments

Prior year A/P adjustment \$297

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 -21
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	39,804	(A)		39,804
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	0	(D)		0
ADD: _____	0	(E)		0
Total Cash plus Accounts Receivable	39,804	(F)	0	39,804
LESS Allowances for Uncollectibles	0	(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards	0	(H)		0
LESS: Other Accounts Payable (Nonoperating)	0	(I)		0
LESS: Current Compensated Absences Liability	0	(J)		0
Unreserved Fund Balance, 07/01/19	39,804	(K)	0	39,804 **

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: 2020 - 21

Department Title: Agency for Persons with Disabilities
Trust Fund Title: Federal Grants Trust Fund - Departmental
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19
 Total all GLC's 5XXXX for governmental funds; 39,507.00 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

Adjustment to Correct GL 31100 PY Payables (Not CF) 297.00 (C)

SWFS Adjustment # and Description 0.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 0.00 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

A/P not C/F-Operating Categories 0.00 (D)

0.00 (D)

0.00 (D)

0.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 39,804.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 39,804.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Agency for Persons with Disabilities
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	20-2-261
Name	Aniseh Abou-Saeb
Position	Financial Administrator
Telephone No. of Person	850/488-4235
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 20.1971(5), F.S. Funds to be credited to the trust fund shall consist of receipts from federal grants. Funds shall be used for the purpose of providing health care services to agency clients and for other such purposes as may be appropriate and shall be expended only pursuant to legislative appropriation or an approved amendment to the agency's operating budget pursuant to the provisions of chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Receipts from federal grants; s. 20.1971(5)(a), F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	2 CFR Part 200 (Formerly OMB Circular A-87) and any requirements specified in the federal grant award and applicable regulations.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	APD continues to comply with s.215.32(2)(b)2.g., F.S., to use a federal grants trust fund "as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources." Activities include community support services, support coordination-disabilities, and program management and compliance-disabilities.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

SCHEDULE 1 - Revenue Estimating Methodology Narrative

Department: 67 – Agency for Persons with Disabilities 2516 – Operations and Maintenance Trust Fund

Revenue estimate calculations for Fiscal Years 2019-20 and 2020-21 for the Operations and Maintenance Trust Fund (OMTF) are calculated using two different methodologies.

Regional Offices (BE 67100100) and State Office (BE 67100200)

The Code of Federal Regulations (CFR) provides for a federal match for allowable administrative costs necessary for the proper and efficient administration of the state plan. Florida's Medicaid State Plan (the Plan) is a large, comprehensive written statement describing the scope and nature of the Medicaid program. The Plan outlines current Medicaid eligibility standards, policies and reimbursement methodologies to ensure the state program receives matching federal funds under Title XIX of the Social Security Act.

Title 42 CFR Part 433.15 - Rates of FFP for administration - uses the basis of Section 1903(a) (2) through (5) and (7) of the Act to provide for payments to States, on the basis of specified percentages, for part of their expenditures for administration of an approved State plan.

APD's allowable administrative costs are determined using the cost allocation methodologies outlined in the Agency's Public Assistance Cost Allocation Plan. The appropriate cost allocation methodologies are utilized in this plan as provided under federal regulations. The allocation bases consist of approved time keeping methodologies, salaries, the percentage of total Medicaid resident days to total resident days, and other relevant statistics. A federally approved cost allocation software uses a double step down cost allocation process that results in the equitable allocation of administrative costs.

All of the Agency's administrative costs are allocated to the appropriate benefiting state and federal programs. The amount reimbursed for the Title XIX program activities is used to fund budget entities 67100100 – Home and Community Services, and 67100200 – Program Management and Compliance in the Operations and Maintenance Trust Fund.

To estimate the revenue, the average quarterly reimbursement percentages resulting from the process above are obtained. The prior fiscal year expenditures by budget entity, category and other cost accumulator (OCA) are obtained. (OCA's earn at specific percentages and using them more accurately projects revenues to be earned.) The percentages expended by budget entity, category and OCA are calculated.

The total current year's appropriations for all funds are multiplied by the expenditure percentages by category and OCA. This provides estimated budget per category and OCA. Allowable costs obtained from these figures are multiplied by average reimbursement percentages and totaled to obtain projected revenues.

It is estimated that there will be a reduction in administrative cost reimbursements in fiscal years 2019-20 and 2020-21.

Developmental Disability Centers – Budget Entity 67100400

Total revenue projections for the civil patients at the Developmental Disability Centers (DDCs) are based upon per diem or bed rates for the level of care required by each client, the client population, overall costs, non-reimbursable hospital days, the resident patient's responsibility, and the FMAP rates.

The bed rate for all ICF/DD facilities is based on the facility's annual cost report for expenditures from the prior year. The bed rate includes all services and items necessary to ensure appropriate care for clients. By federal regulations, Medicaid is the payer of last resort. The amount paid by Medicaid is the FMAP rate applied to the difference between the ICF/DD facility's bed rate times the number of occupied bed days less the resident patient's responsibility. The formula is:

$$((\text{Bed Rate} * \text{Medicaid Eligible Bed Days}) - \text{Patient Responsibility}) * \text{FMAP Rate}$$

Revenues for the patient's responsibility are typically received from third party payees. The average collection per client is calculated using prior year collections.

Revenues from transfers from AHCA consist of primarily Medicaid reimbursements with a small amount of Medicare reimbursements. Medicare reimbursements are based upon the number of bed days times the per diem or bed rate times the percentage of occupancy as well.

The reimbursement rates are based upon the Federal Medical Assistance Percentage (FMAP) rates calculated by the U.S. Department of Health and Human Services pursuant to the Social Security Act. The rates are effective from October 1st through September 30th of each year.

Section II Adjustments

Adjustments were made for the following items:

- Actual non-operating transfers for the General Revenue Service Charge, SWCAP, Refund of non-state revenues, and for transfers to AHCA's health care trust fund for background screening cost allocated charges.
- Removed the double budget for the Home and Community Based Services Waiver since the Agency does not receive any funds or disburse any funds for this category
- Transfers between budget entities to avoid negative fund balances.

5% Trust Fund Reserve in A02:

Per pages 20 and 21 of the Schedule I Preparation Manual the following items are excluded from the 5%Trust Fund Reserve:

- Medicaid Transfers from AHCA – These are federal matching funds based upon the FMAP rate.
- Medicaid Transfers for Client Care – These are federal funds for reimbursement of client care.
- Medicaid Transfers for Administrative Claiming – These are federal match as provided in Title 42 CFR Part 433.15 - Rates of FFP for administration - uses the basis of Section 1903(a) (2) through (5) and (7) of the Act (SSA) to provide for payments to States, on the basis of specified percentages, for part of their expenditures for administration of an approved State plan.

Section III Adjustments

Adjustments were made for the following items:

- Prior year certified forward reversions for FY 2019 totaling \$
 - Certified Forward Reversions 9/30/2018: BE 67100100 \$ 25,944
 - Certified Forward Reversions 9/30/2018: BE 67100200 \$ 249,095
 - Certified Forward Reversions 9/30/2018: BE 67100400 \$ 1,189

- Adjustments totaling \$ 1,892,380 Affecting Fund Balance
 - BE 67100200 1,892,380

- Statewide Financial Statement
NA

- FCO Reversions 67100400 - \$6,740,285
- Rounding in 67100200 \$10

- An entry to add back compensated absence liability balance was made total \$855.
 - Leave Compensated Absence Liability: BE 67100100 \$ 39,794
 - Leave Compensated Absence Liability: BE 67100400 - \$38,939

SCHEDULE 1 – 5 Percent Trust Fund Reserve Calculation

Department: 67 – Agency for Persons with Disabilities

2516 – Operations and Maintenance Trust Fund

	Rev/Adj Code		
Total Revenues Entered in Column A02			\$83,614,520
Less:			
Refunds	001800	(15,500)	
Medicaid Transfers from AHCA	001510	(52,883,306)	
Medicaid Transfers for Client Care	000109	(4,715,714)	
Medicaid Transfers for Administrative Claiming	001510	<u>(26,000,000)</u>	<u>()</u>
			0.00
Total Revenue Subject to 5% Reserve			\$
			<u>x .05</u>
			<u> </u>
5% Trust Fund Reserve			<u><u>\$ 0.00</u></u>

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

Agency Name Agency for Persons with Disabilities

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 : 2516-Operations and Maintenance Trust Fund

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 18-19 (A01)	FY 19-20 (A02)	FY 20-21 (A03)		
68 Agency for Health Care Administration 4740	001510	27,081,602.00	26,000,000.00	26,000,000.00	181011	Shenita White
68 Agency for Health Care Administration 4740	001510	47,499,447.00	52,883,306.00	52,321,694.00	181011	Shenita White
68 Agency for Health Care Administration 4740	001510	4,235,714.00	4,715,714.00	4,665,733.00		Off by because AHCA count it as AP but APD receives i
43 Department of Financial Services	002801	1,071,490.00				Sarah Goodman 413-2114
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 67-Agency for Persons with Disabil **Budget Period: 2020-21**
Program: Departmental - DDPF - PC 1303000000
Fund: 2516
Specific Authority: Chapter 393, Florida Statutes
Purpose of Fees Collected: Client Services and Care at Developmental Disabilities Institutions

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

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2018 - 19	ESTIMATED FY 2019 - 20	REQUEST FY 2020 - 21
<u>Receipts:</u>			
Reimbursement of Client Custodial Care	47,499,447	52,883,306	52,321,694
AHCA Transfers for Client Care	4,235,714	4,715,814	4,665,733
	-		
	-		
Total Fee Collection to Line (A) - Section III	51,735,161	57,599,120	56,987,427

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	38,342,362	44,292,966	44,477,748
Other Personal Services	627,211	888,462	889,634
Expenses	3,312,866	3,092,104	3,354,032
Operating Capital Outlay	-	-	32,972
Food Products	910,591	1,110,220	1,110,220
APD/FCO NEEDS/CEN MGD FACS	-	1,200,000	-
M/D Emergency Repair	876,256	-	-
Special Category/ Acquisition /Motor Vehicles	-	-	384,571
Contracted Services	1,138,121	1,176,248	1,176,248
G/A - Contracted Professional Services	2,770,357	3,529,770	3,215,903
Special Category/ Prescribe MED/DRUG- NO	-	-	36,978
Risk Management Insurance	1,953,228	1,914,650	1,914,650
Public Assistance -ST OPS	1,408,680	-	-
TR/DMS/HR SVCS/STW Contract	376,135	373,152	373,152
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	51,715,807	57,577,572	56,966,108

Basis Used: Full accrual was used for revenues and expenditures. This is consistent with the Agency's financial reporting.

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	51,735,161	56,987,427
TOTAL SECTION II	(B)	51,715,807	56,966,108
TOTAL - Surplus/Deficit	(C)	19,354	21,319

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 21
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Operations and Maintenance Trust Fund
LAS/PBS Fund Number:	Departmental
	2516

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	21,261,216	(A)		21,261,216
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments	0	(C)		0
ADD: Outstanding Accounts Receivable	15,349,700	(D)	0	15,349,700
ADD: Transfer from 67100200	26,265,191	(E)		26,265,191
Total Cash plus Accounts Receivable	62,876,107	(F)	0	62,876,107
LESS Allowances for Uncollectibles	0	(G)		0
LESS Approved "A" Certified Forwards	5,242,633	(H)	0	5,242,633
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards	5,960,862	(H)		5,960,862
LESS: Nonoperating A/P-SWCAP & GR Srv Chg	67,867	(I)		67,867
LESS: Transfer TO 67100100	26,265,191	(J)		26,265,191
Unreserved Fund Balance, 07/01/19	25,339,554	(K)	0	25,339,554 **

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: 2020 - 21

Department Title: Agency for Persons with Disabilities
Trust Fund Title: Operations and Maintenance Trust Fund - Departmental
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19 _____	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="31,275,343"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment	<input type="text"/> (C)
Transfer from BE 67100200	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<input type="text" value="(5,960,862)"/> (D)
Compensated Absences Liability	<input type="text" value="25,073"/> (D)
	<input type="text"/> (D)
Transfer to BE 67100100	<input type="text"/> (D)
AP not CF Operating Categories	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="25,339,554"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="25,339,554"/> (F)
DIFFERENCE:	<input type="text" value="(0)"/> (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Agency for Persons with Disabilities
Fund Name:	Operatins and Maintenance Trust Fund
FLAIR #:*	20-2-516
Name	Aniseh Abou-Saeb
Position	Financial Administrator
Telephone No. of Person	850/488-4235
Completing Form:	
Type of Action Requested :	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create)
(Check one)	<input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create)
	<input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 20.1971(2), F.S. Funds to be credited to the trust fund shall consist of receipts from third-party payors of health care services such as Medicaid. Funds shall be used for the purpose of providing health care services to agency clients and for other such purposes as may be appropriate and shall be expended only pursuant to legislative appropriation or an approved amendment to the agency's operating budget pursuant to the provisions of chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The main sources of receipts are Medicaid Administration funds, Medicaid fees for APD's licensed ICF/DD facilities and residential client 1st, 2nd and 3rd party receipts that are considered to be program income to Medicaid.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	2 CFR Part 200 (Formerly OMB Circular A-87) and Medicaid State Plan and federal regulations.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	APD continues to comply with s.215.32(2)(b)2.b.,F.S., to use an operations and maintenance trust fund "as a depository for client services funded by third-pary payors." Activities include community support services, intermediate care facilities for the developmentally disabled, Medicaid home and community services administration and diversion, program management and compliance-disabilities, and fixed capital outlay for the developmentally disabled public facilities.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	

SCHEDULE 1 - Revenue Estimating Methodology Narrative

Department: 67 – Agency for Persons with Disabilities 2639 – Social Services Block Grant Trust Fund

Social Services Block Grant Trust Fund

The Social Services Block Grant Trust Fund (2639) (SSBG) revenues are based upon an interagency with the Department of Children and Families (DCF). DCF is the direct recipient of the grant from U.S. Health & Human Services, Administration for Children & Families. APD is a sub-recipient of DCF and receives transfers of equal amounts each month as stipulated in the interagency agreement. Revenues are typically for the same amount as the appropriation. If there is less revenue than the amount appropriated, budget is restricted to the amount of revenue.

Section II Adjustments

Adjustments were made to Section II for transfers between budget entities to avoid negative fund balances. This is because there are expenditures and budget in BE 67100200, BE 67100300 and BE 67100400 from unrestricted cash. The reason this fund has unrestricted cash is because eligible SSBG expenditures are paid from other funds as well as this fund.

5% Trust Fund Reserve:

The Social Services Block Grant Trust Fund is exempt from the 5% trust fund reserve per the instructions on pages 20 and 21 of the Schedule I Preparation Manual.

Section III Adjustments

Adjustments were made for the following items:

- Prior Year CF reversions in BE 67100100 for \$ 794,553
- PY Compensated absence in BE 67100100 for \$ 1,095
- FCO Reversion FY 2018 in BE 67100100 for \$ -400,000
- AP not CF in BE 67100200 for \$89
- FCO Reversion FY 2015 in BE 67100300 for \$ -522,948
- FCO Reversion FY 2016 in BE 67100400 for \$ -357,720
- FCO Reversion FY 2017 in BE 67100400 for \$ -1,415,346
- FCO Reversion FY 2018 in BE 67100400 for \$ -805,000
- Rounding for 2

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

Agency Name Agency for Persons with Disabilities

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 : 2639 - Social Services Block Grant Trust Fund

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 18-19 (A01)	FY 19-20 (A02)	FY 20-21 (A03)		
60 Department of Children and Families 2639	001510	12,286,726.00	13,310,013.00	12,317,311.00	181011	Diane Sunday

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Agency for Persons with Disabilities
Trust Fund Title:	Social Services Block Grant
Budget Entity:	All Budget Entities
LAS/PBS Fund Number:	2639

	Balance as of 6/30/2019	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	7,156,506 (A)		7,156,506
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	0 (D)		0
ADD: Transfer from BE 67100100	582,493 (E)		582,493
ADD: Transfer from BE 67100100	1,163,156 (E)		1,163,156
ADD: Transfer from BE 67100100	813,292 (E)		813,292
Total Cash plus Accounts Receivable	9,715,447 (F)	0	9,715,447
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	2,180,689 (H)		2,180,689
Approved "B" Certified Forwards	0 (H)		0
Approved "FCO" Certified Forwards	3,286,952 (H)		3,286,952
LESS: Other Accounts Payable (Nonoperating)	0 (I)		0
LESS: Transfer to BE 67100200	582,493 (E)		582,493
LESS: Transfer to BE 67100300	1,163,156 (E)		1,163,156
LESS: Transfer to BE 67100400	813,292 (E)		813,292
Unreserved Fund Balance, 07/01/19	1,688,865 (K)	0	1,688,865 **

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: 2020 - 21

Department Title: Agency for Persons with Disabilities
Trust Fund Title: Social Services Block Grant
LAS/PBS Fund Number: 2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; 4,982,519 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

Accrual Not CF on Trial Balance 0 (C)

Transfer to BE 67100200 (199,047) (C)

Transfer to BE 67100300 (1,163,156) (C)

Transfer to BE 67100400 (592,169) (C)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (3,286,952) (D)

Current Compensated Absences Liability 3,174 (D)

Transfer from BE 67100100 199,047 (D)

Transfer from BE 67100100 1,163,156 (D)

Transfer from BE 67100100 592,169 (D)

Accrual Not CF on Trial Balance (9,876) (D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,688,865 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,688,865 (F)

DIFFERENCE: (0) (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Agency for Persons with Disabilities
Fund Name:	Social Services Trust Fund
FLAIR #:*	20-2-639
Name	Aniseh Abou-Saeb
Position	Financial Administrator
Telephone No. of Person	850/488-4235
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 20.1971(3), F.S. Funds to be credited to the trust fund shall consist of federal social services block grant funds. These shall be used for the purpose of providing health care and support services to agency clients and for other such purposes as may be appropriate and shall be expended only pursuant to legislative appropriation or an approved amendment to the agency's operating budget pursuant to the provisions of chapter 216.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Social Services Block Grant Funds. Statutory Reference: General Appropriations Act and Title XX of the Social Security Act
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Social Services Block Grant requirements: Title XX of the Social Security Act
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	N/A
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Legislature appropriates SSBG funds to the SSBG trust funds of various agencies. Activities include adult daily living, day services, respite services, residential rehab, specialized therapies/assessments, supported employment, supported living, transportation; children daily living, respite services, specialized therapies/assessments, supported employment, supported living, transportation; long-term care; support coordination.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	