

BGTRBAL-10 AS OF 07/01/21

67000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2021

DATE RUN 08/11/21  
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 07/01/21

67000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2021

DATE RUN 08/11/21  
PAGE 2

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	27,508,489.07
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	116,700.56
001510	TRANSFER OF FEDERAL FUNDS	11,080.00
	** GL 15100 TOTAL	127,780.56
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
040000	EXPENSES	0.00
088040	19 MAJOR DISASTERS EMERGENCY REPAIRS	4,146.00
088040	CF 19 MAJOR DISASTERS EMERGENCY REPAIRS	0.00
	** GL 16200 TOTAL	4,146.00
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	8,709,509.71
040000	EXPENSES	103,052.34-
	** GL 16300 TOTAL	8,606,457.37
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
040000	EXPENSES	34,699.20
	** GL 17100 TOTAL	34,699.20
17700	OVERHEAD APPLIED	
040000	EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	23,917.51-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	92,466.94-
040000	EXPENSES	0.00
040000	CF EXPENSES	421,880.60-

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

CAT		BEGINNING BALANCE
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	220,022.61-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	233,556.50-
100779	G/A-CONTRACT PROF SERVICES	0.00
100779	CF G/A-CONTRACT PROF SERVICES	196,645.45-
101556	APD - ICONNECT	0.00
101556	CF APD - ICONNECT	133,650.74-
102682	PRESCRIBE MED/DRUG NON-MED	0.00
102682	CF PRESCRIBE MED/DRUG NON-MED	18,913.56-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	222,905.12-
	** GL 31100 TOTAL	1,563,959.03-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	900,043.37-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	84,062.96-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	72,635.15-
	** GL 32100 TOTAL	1,056,741.48-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	CF EXPENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,184.48-
040000	EXPENSES	0.00
040000	CF EXPENSES	36,007.00-
100777	CONTRACTED SERVICES	0.00
106090	HOME & COMM SERV ADMIN	0.00
210021	SOUTHWOOD SRC	0.00
	** GL 35300 TOTAL	37,191.48-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	378.55-
	** GL 35500 TOTAL	378.55-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	98,692.00-
310322	SERVICE CHARGE TO GEN REV	64.08-
	** GL 35600 TOTAL	98,756.08-

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

G-L	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
	38600	CURRENT COMPENSATED ABSENCES LIABILITY	
	010000	SALARIES AND BENEFITS	29,889.49-
	54900	COMMITTED FUND BALANCE	
	000000	BALANCE BROUGHT FORWARD	23,764,390.01-
	55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
	000000	BALANCE BROUGHT FORWARD	0.00
	55200	FUND BALANCE RESERVED FOR INVENTORIES	
	000000	BALANCE BROUGHT FORWARD	0.00
	56100	NONSPENDABLE - INVENTORIES AND PREPAID	
	000000	BALANCE BROUGHT FORWARD	34,699.20-
	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	1,596.45
	080754	20 APD/FCO NEEDS/CEN MGD FACS	39,705.00
	080754	21 APD/FCO NEEDS/CEN MGD FACS	379,092.63
	100021	CF ACQUISITION/MOTOR VEHICLES	28,478.92
	106090	CF HOME & COMM SERV ADMIN	1,334.76
		** GL 94100 TOTAL	450,207.76
	98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
	080754	18 APD/FCO NEEDS/CEN MGD FACS	1,596.45-
	080754	20 APD/FCO NEEDS/CEN MGD FACS	39,705.00-
	080754	21 APD/FCO NEEDS/CEN MGD FACS	379,092.63-
	100021	CF ACQUISITION/MOTOR VEHICLES	28,478.92-
	106090	CF HOME & COMM SERV ADMIN	1,334.76-
		** GL 98100 TOTAL	450,207.76-
	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	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	10,364,129.03
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,013.65-
100179	G/A-INDIVIDUAL & FAMILY	0.00
100179 CF	G/A-INDIVIDUAL & FAMILY	2,294,762.92-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	4,247.97-
105153	CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE	0.00
105153 CF	CORONAVIRUS (COVID-19) - PUBLIC ASSISTANCE	28,395.01-
	** GL 31100 TOTAL	2,328,419.55-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	3,102.31-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,793.35-
	** GL 32100 TOTAL	9,895.66-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,700.00-
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	2,700.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	320.01-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,041,112.30-
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	15 APD/FCO NEEDS/CEN MGD FACS	7,517.59
080754	16 APD/FCO NEEDS/CEN MGD FACS	75,000.00
080754	18 APD/FCO NEEDS/CEN MGD FACS	276.17
140211	18 FCO-PERSONS W/DISABILITIES	300,000.00
	** GL 94100 TOTAL	382,793.76
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080754	15 APD/FCO NEEDS/CEN MGD FACS	7,517.59-
080754	16 APD/FCO NEEDS/CEN MGD FACS	75,000.00-
080754	18 APD/FCO NEEDS/CEN MGD FACS	276.17-
140211	18 FCO-PERSONS W/DISABILITIES	300,000.00-
	** GL 98100 TOTAL	382,793.76-
	*** FUND TOTAL	0.00





agency for persons with disabilities  
*State of Florida*

# **Legislative Budget Request**

## **Fiscal Year 2022-23**

### **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 2021-22 and 2022-23 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

<b>Department Title:</b>	Agency for Persons with Disabilities
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2021		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	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
<b>Total Cash plus Accounts Receivable</b>	<b>225,217</b>	(F)	<b>0</b>		<b>225,217</b>
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
<b>Unreserved Fund Balance, 07/01/21</b>	<b>32,712</b>	(K)	<b>0</b>		<b>32,712</b>

\*\*

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2022-23**

**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, 07/01/21**

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 (66,254) (D)

Transfer to BE 67100300 (126,251) (D)

Transfer from BE 67100100 66,254 (D)

Transfer from BE 67100200 126,251 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 32,712 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:** 32,712 (G)\*

**\*SHOULD EQUAL ZERO.**

## 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:**

Per the Schedule I Preparation Manual instructions on pages 17-18, the Federal Grants Trust Fund is exempt from the 5% trust fund reserve.

#### **Section III Adjustments**

Prior year A/P adjustment \$297

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2022 -23
<b>Trust Fund Title:</b>	Agency for Persons with Disabilities
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2261

	Balance as of 6/30/2021		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	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
<b>Total Cash plus Accounts Receivable</b>	<b>39,804</b>	(F)	<b>0</b>	<b>39,804</b>
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: Current Compensated Absences Liability	0	(J)		0
<b>Unreserved Fund Balance, 07/01/21</b>	<b>39,804</b>	(K)	<b>0</b>	<b>39,804</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2022 - 23**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/21</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	39,507.00 (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	0.00 (B)
<b>Add/Subtract Statewide Financial Statement (SWFS)Adjustments :</b>	
Adjustment to Correct GL 31100 PY Payables (Not CF)	297.00 (C)
SWFS Adjustment # and Description	0.00 (C)
<b>Add/Subtract Other Adjustment(s):</b>	
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)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	39,804.00 (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	39,804.00 (F)
<b>DIFFERENCE:</b>	0.00 (G)*

**\*SHOULD EQUAL ZERO.**

## **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 2021-22 and 2022-23 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 2021-22 and 2022-23.



## **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 1<sup>st</sup> through September 30<sup>th</sup> of each year.

## **Section II Nonoperating Expenditures**

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 17 and 18 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 2020:
  - Certified Forward Reversions 9/30/2020: BE 67100100 \$123,729
  - Certified Forward Reversions 9/30/2020: BE 67100200 \$ 310,134
  - Certified Forward Reversions 9/30/2020: BE 67100400 \$ 17,170

123,729
310,134
17,170
<u>451,033</u>

- Current year certified forward reversions for FY 2021:

- Statewide Financial Statement
  - AR SWFS Adjustment: -\$4,146

- FCO 2018 67100400 -\$3,549,617
- FCO 2019 67100400 -\$41,662
- FCO 2020 67100400 -\$1,006,102
- FCO 2021 67100400 -\$151,165
- FCO 2019 67100400 -\$2,642,927

- Adjustment:

- Rounding \$-4
- Leave Compensated Absence Liability: BE 67100100 \$4,500,871
- Adjustment to correct BE fund balance 67100100 -\$3,692,923
- Adjustment to correct BE fund balance 67100200 -\$3,959,177
- Adjustment to correct BE fund balance 67100400 \$6,317,118

(3,692,920)
(3,963,323)
6,317,119
<u>(1,339,124)</u>

## SCHEDULE 1 – 5 Percent Trust Fund Reserve Calculation

Department: 67 – Agency for Persons with Disabilities

### 2516 – Operations and Maintenance Trust Fund

Total Revenues Entered in Column A02	Rev/Adj Code		\$83,681,369
Less:			
Medicaid Transfers from AHCA	001510	(\$52,023,959)	
Medicaid Transfers for Client Care	000109	(\$4,010,664)	
Medicaid Transfers for Administrative Claiming	001599	(\$27,645,751)	
			<u>(83,680,374)</u>
Total Revenue Subject to 5% Reserve			\$995
			<u>x .05</u>
5% Trust Fund Reserve			<u><u>\$50.00</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

<b>Transfers In</b> <small>(Provide Agency and Fund Number Received From)</small>	<b>Transfer In Revenue Category</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 20-21 (A01)</b>	<b>FY 21-22 (A02)</b>	<b>FY 22-23 (A03)</b>		
68 Agency for Health Care Administration 4740	001510	27,831,429.00	28,008,250.00	28,008,250.00	181011	Karen Towels 9/15/2021
68 Agency for Health Care Administration 4740	001510	48,919,344.00	54,094,087.00	54,094,087.00	181011	Karen Towels 9/15/2021
31 Executive Office of the Governor/Division of Er	001510	253,144.00			105150	Connie Thompkins 9/10/2021
<b>Transfers Out (Operating and Non-Operating)</b> <small>(Provide Agency and Fund Number Transferred To)</small>	<b>Transfer Out Expenditure Category</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
		<b>FY 20-21 (A01)</b>	<b>FY 21-22 (A02)</b>	<b>FY 22-23 (A03)</b>		
Department of Financial Services 2078	040000	190,812.30			001801	Sarah Goodman 9/14/21

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

**Department:** 67-Agency for Persons with Disabil **Budget Period: 2022-23**  
**Program:** Departmental - DDPF - PC 1303000000  
**Fund:** 2516  
**Specific Authority:** Chapter 393, Florida Statutes  
**Purpose of Fees Collected:** Client Services and Care at Developmental Disability Centers

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

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

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2020- 21</b>	<b>FY 2021 - 22</b>	<b>FY 2022 - 23</b>
Receipts:			
Reimbursement of Client Custodial Care	48,919,344	52,023,959	52,023,959
AHCA Transfers for Client Care	4,127,365	4,010,664	4,010,664
	-		
	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>53,046,709</b>	<b>56,034,623</b>	<b>56,034,623</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits	42,729,765	47,336,542	47,667,094
Other Personal Services	690,751	1,318,081	1,221,464
Expenses	3,496,273	3,457,376	3,326,481
Operating Capital Outlay	53,459	32,972	32,972
Food Products	871,489	1,110,220	1,110,220
APD/FCO NEEDS/CEN MGD FACS	-	-	-
M/D Emergency Repair	-	-	-
Special Category/ Acquisition /Motor Vehicles	-	-	-
Contracted Services	1,322,832	951,662	870,981
G/A - Contracted Professional Services	3,188,102	3,412,548	4,134,217
Special Category/ Prescribe MED/DRUG- NO	-	-	-
Risk Management Insurance	2,270,896	2,472,074	2,472,074
Public Assistance -ST OPS	-	-	-
TR/DMS/HR SVCS/STW Contract	-	334,967	331,698
ACQUISITION/MOTOR VEHICLES	-	-	-
COVID 19 PUBLIC ASSISTANCE	(213)	-	-
<b>Total Full Costs to Line (B) - Section III</b>	<b>54,623,354</b>	<b>60,426,443</b>	<b>61,167,201</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	53,046,709	56,034,623
TOTAL SECTION II	(B)	54,623,354	60,426,443
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(1,576,645)</b>	<b>(5,132,578)</b>

**EXPLANATION of LINE C:**  
 The 2020-21 deficit was covered with existing cash balances. Expenditures will be limited to revenues received and fiscal year fund balances.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2022 -23**

<b>Department Title:</b>	Agency for Persons with Disabilities
<b>Trust Fund Title:</b>	Operations and Maintenance Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2516

	Balance as of 6/30/2021	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	27,508,489 (A)		27,508,489
ADD: Other Cash (See Instructions)	0 (B)		0
ADD: Investments	0 (C)		0
ADD: Outstanding Accounts Receivable	8,738,384 (D)	(4,146)	8,734,238
ADD: Transfer from 67100200	51,519,138 (E)		51,519,138
ADD: Transfer from 67100200	38,700 (E)		38,700
<b>Total Cash plus Accounts Receivable</b>	<b>87,804,711 (F)</b>	<b>(4,146)</b>	<b>87,800,565</b>
LESS Allowances for Uncollectibles	0 (G)		0
LESS Approved "A" Certified Forwards	2,658,271 (H)	0	2,658,271
Approved "B" Certified Forwards	29,814 (H)		29,814
Approved "FCO" Certified Forwards	7,240,308 (H)		7,240,308
LESS: Nonoperating A/P-SWCAP & GR Srv Chg	98,756 (I)		98,756
LESS: Transfer TO 67100100	47,659,378 (J)		47,659,378
LESS: Transfer TO 67100400	3,859,760 (J)		3,859,760
LESS: Transfer TO 67100500	38,700 (J)		38,700
<b>Unreserved Fund Balance, 07/01/21</b>	<b>26,219,724 (K)</b>	<b>(4,146)</b>	<b>26,215,578 **</b>

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal

**SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

**year and Line A for the following year.**

*Office of Policy and Budget - June 2021*

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

**Budget Period: 2022 - 23**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2021**

Total all GLC's 5XXXX for governmental funds; 33,459,957 (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 (4,146) (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (29,814) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (7,240,308) (D)

Compensated Absences Liability 29,889 (D)

Rounding (1) (D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 26,215,578 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 26,215,578 (F)

**DIFFERENCE:** (0) (G)\*

**\*SHOULD EQUAL ZERO.**



## **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 17 and 18 of the Schedule I Preparation Manual.

#### **Section III Adjustments**

Adjustments were made for the following items:

- Prior Year CF Reversions in BE 67100100 for \$1,344,385
- Prior Year Compensated Absence for \$ 55
- FCO CF FY 2018 in BE 67100100 for \$ -300,000
- Prior Year CF Reversions in BE 67100200 for \$3000
- FCO CF FY 2015 in BE 67100300 for \$ -429,372
- FCO CF FY 2016 in BE 67100400 for \$ -316,014
- FCO CF FY 2018 in BE 67100400 for \$ -399,307
- BE Adjustment to Fund Balance \$ -475,512
- PY Not CF on Trial Balance -\$9,896
- Rounding -\$1



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period:</b> 2022 -23	
<b>Department Title:</b>	Agency for Persons with Disabilities
<b>Trust Fund Title:</b>	Social Services Block Grant
<b>Budget Entity:</b>	All Budget Entities
<b>LAS/PBS Fund Number:</b>	2639

	Balance as of 6/30/2021		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,364,129	(A)			10,364,129
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	551,526	(E)			551,526
ADD: Transfer from BE 67100100	990,579	(E)			
ADD: Transfer from BE 67100100	1,163,156	(E)			1,163,156
ADD: Transfer from BE 67100100	1,656,537	(E)			1,656,537
<b>Total Cash plus Accounts Receivable</b>	<b>14,725,927</b>	(F)	<b>0</b>		<b>13,735,348</b>
LESS Allowances for Uncollectibles	0	(G)			0
LESS Approved "A" Certified Forwards	2,341,015	(H)			2,341,015
Approved "B" Certified Forwards	0	(H)			0
Approved "FCO" Certified Forwards	1,444,693	(H)			1,444,693
LESS: Other Accounts Payable (Nonoperating)	0	(I)			0
LESS: Transfer to BE 67100200	551,526	(E)			551,526
LESS: Transfer to BE 67100300	1,163,156	(E)			1,163,156
LESS: Transfer to BE 67100400	1,656,537	(E)			1,656,537
LESS: Transfer to BE 67100500	990,579	(E)			
<b>Unreserved Fund Balance, 07/01/21</b>	<b>6,578,421</b>	(K)	<b>0</b>		<b>6,578,421</b> **

## **SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE**

**Notes:**

**\*SWFS = Statewide Financial Statement**

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

*Office of Policy and Budget - June 2021*

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

**Budget Period: 2022 - 23**

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/21</b>	
Total all GLC's 5XXXX for governmental funds;	5,345,696 (A)
GLC 539XX for proprietary and fiduciary funds	
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<b>0 (B)</b>
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
Accrual Not CF on Trial Balance	(9,896) (C)
Transfer to BE 67100200	(542,942) (C)
Transfer to BE 67100300	(1,069,580) (C)
Transfer to BE 67100400	(459,448) (C)
Transfer to BE 67100500	(206,298) (C)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(1,444,693) (D)
Current Compensated Absences Liability	320 (D)
Transfer from BE 67100100	542,942 (D)
Approved "A" Carry Forward (Paybles) per LAS/PBS	0 (D)
Transfer from BE 67100100	1,069,580 (D)
Transfer from BE 67100100	459,448 (D)
Transfer from BE 67100100	206,298 (D)
Unreserved Fund Balance Adj (54900)	2,350,912 (D)
Unreserved Fund Balance Adj (54900)	336,082 (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>6,578,421 (E)</b>
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>6,578,421 (F)</b>
<b>DIFFERENCE:</b>	<b>0 (G)*</b>

**\*SHOULD EQUAL ZERO.**