

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 07/01/22

67000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2022

DATE RUN 08/09/22
PAGE 2

670000 AGENCY FOR PERSONS WITH DISABILITIES
20 2 122026 TOBACCO SETTLEMENT TRUST FUND - APD
G-L G-L ACCOUNT NAME
CAT
12100 UNRELEASED CASH IN STATE TREASURY
000000 BALANCE BROUGHT FORWARD
54900 COMMITTED FUND BALANCE
000000 BALANCE BROUGHT FORWARD
*** FUND TOTAL

BEGINNING BALANCE
0.00
0.00
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	38,616,229.81
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	227,441.93
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
040000	EXPENSES	451.06
088040	19 MAJOR DISASTERS EMERGENCY REPAIRS	0.00
	** GL 16200 TOTAL	451.06
16300	DUE FROM OTHER DEPARTMENTS	
001510	TRANSFER OF FEDERAL FUNDS	8,464,781.71
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	
040000	EXPENSES	0.00
040000	CF EXPENSES	94,184.03-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	28,086.90-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	39,349.40-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	368,851.84-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	72,799.89-
100779	G/A-CONTRACT PROF SERVICES	0.00

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

CAT		BEGINNING BALANCE
100779	CF G/A-CONTRACT PROF SERVICES	69,277.31-
101556	APD - ICONNECT	0.00
101556	CF APD - ICONNECT	141,545.45-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	246,757.34-
** GL 31100 TOTAL		1,060,852.16-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,066,239.09-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	84,979.36-
101556	APD - ICONNECT	0.00
101556	CF APD - ICONNECT	14,405.70-
106090	HOME & COMM SERV ADMIN	0.00
106090	CF HOME & COMM SERV ADMIN	55,124.99-
** GL 32100 TOTAL		1,220,749.14-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000	EXPENSES	0.00
040000	CF EXPENSES	451.06-
** GL 35200 TOTAL		451.06-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	3,627.23-
040000	EXPENSES	0.00
040000	CF EXPENSES	30,143.08-
100777	CONTRACTED SERVICES	0.00
106090	HOME & COMM SERV ADMIN	0.00
210021	SOUTHWOOD SRC	0.00
** GL 35300 TOTAL		33,770.31-
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	66,009.50-
310322	SERVICE CHARGE TO GEN REV	536.52-
** GL 35600 TOTAL		66,546.02-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	32,650.01-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	35,198,318.93-

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

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
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		
060000	CF OPERATING CAPITAL OUTLAY		2,306.66
080754	20 APD/FCO NEEDS/CEN MGD FACS		474,332.77
080754	21 APD/FCO NEEDS/CEN MGD FACS		733,770.80
080754	22 APD/FCO NEEDS/CEN MGD FACS		235,119.28
	** GL 94100 TOTAL		1,445,529.51
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
060000	CF OPERATING CAPITAL OUTLAY		2,306.66-
080754	20 APD/FCO NEEDS/CEN MGD FACS		474,332.77-
080754	21 APD/FCO NEEDS/CEN MGD FACS		733,770.80-
080754	22 APD/FCO NEEDS/CEN MGD FACS		235,119.28-
	** GL 98100 TOTAL		1,445,529.51-
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	13,546,377.34
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	5,107.30-
100179	G/A-INDIVIDUAL & FAMILY	0.00
100179	CF G/A-INDIVIDUAL & FAMILY	1,358,189.49-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	14,026.51-
	** GL 31100 TOTAL	1,377,323.30-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	4,931.97-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	5,711.92-
	** GL 32100 TOTAL	10,643.89-
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	320.01-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	7,176,408.63-
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
94100	ENCUMBRANCES	
080754	15 APD/FCO NEEDS/CEN MGD FACS	7,517.59
080754	16 APD/FCO NEEDS/CEN MGD FACS	8,095.95
080754	18 APD/FCO NEEDS/CEN MGD FACS	276.17
140211	18 FCO-PERSONS W/DISABILITIES	300,000.00
	** GL 94100 TOTAL	315,889.71

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

CAT	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	BEGINNING BALANCE
98100		
080754 15	APD/FCO NEEDS/CEN MGD FACS	7,517.59-
080754 16	APD/FCO NEEDS/CEN MGD FACS	8,095.95-
080754 18	APD/FCO NEEDS/CEN MGD FACS	276.17-
140211 18	FCO-PERSONS W/DISABILITIES	300,000.00-
	** GL 98100 TOTAL	315,889.71-
	*** FUND TOTAL	0.00



agency for persons with disabilities
State of Florida

Legislative Budget Request

Fiscal Year 2023-24

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 2022-23 and 2023-24 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: 2023 -24
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2022		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		(E)		0
ADD: Transfer from BE 67100200		(E)		0
Total Cash plus Accounts Receivable	32,712	(F)	0	32,712
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		(J)		0
LESS: Transfer to BE 67100300		(J)		0
Unreserved Fund Balance, 07/01/22	32,712	(K)	0	32,712

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: 2023-24

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, 07/01/22

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 0 (D)

Transfer to BE 67100300 0 (D)

Transfer from BE 67100100 0 (D)

Transfer from BE 67100200 0 (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 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

Department Title:	Budget Period: 2023-24
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2022		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	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
Unreserved Fund Balance, 07/01/22	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: 2023 - 24

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	39,507.41 (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

Adjustment to Correct GL 31100 PY Payables (Not CF)	0.00 (C)
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SWFS Adjustment # and Description	0.00 (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00 (D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS	0.00 (D)
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A/P not C/F-Operating Categories	296.99 (D)
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	(D)
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	0.00 (D)
--	----------

	0.00 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	39,804.40 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	39,804.40 (F)
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DIFFERENCE:	0.00 (G)*
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***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 2022-23 and 2023-24 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 2022-23 and 2023-24.

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 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 totaling \$ 229,321:
 - Certified Forward Reversions 9/30/2021: BE 67100100 \$ 54,351
 - Certified Forward Reversions 9/30/2021: BE 67100200 \$ 102,592
 - Certified Forward Reversions 9/30/2021: BE 67100400 \$ 72,378
- Current year certified forward reversions totaling \$ 551,139:
 - Certified Forward Reversions 9/30/2022: BE 67100100 \$ 283,069
 - Certified Forward Reversions 9/30/2022: BE 67100200 \$ 268,070
- PY FCO Certified Forward BE 67100400: -\$ 7,240,308
- Rounding: \$ 29
- Leave Compensated Absence Liability BE 67100100: \$32,650
- PY CF Encumbrances BE 67100400: -\$28,479
- PY Due to / Due from Affecting Trial Balance SWCAP and GR Payables: \$66,010
- Adjustment to Correct Inventory GL 561XX: \$34,699

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		92,957,172
Less:		
Medicaid Transfers from AHCA	001510	59,519,000
Medicaid Transfers for Client Care	000109	6,031,630
Medicaid Transfers for Administrative Claiming	001599	27,401,542
Refunds	001800	5,000
		0.00

Total Revenue Subject to 5% Reserve

5% Trust Fund Reserve

 x .05

 \$0.00

**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 FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
68 Agency for Health Care Administration 4740	001510	28,094,231.00	27,401,542.00	27,401,542.00	181011	Karen Towels -10.10.22
68 Agency for Health Care Administration 4740	001510	50,666,535.00	59,519,000.00	64,236,384.00	181011	Karen Towels -10.10.22 Off in A01. AHCA book as AP in PY and APD book in CY.
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 21-22 (A01)	Amount FY 22-23 (A02)	Amount FY 23-24 (A03)	Transfer In Revenue Category	Confirmed By/Date
68 Agency for Health Care Administration 4740	181067	105,253.00				Karen Towels - 10.10.22. Off due to timing.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 67-Agency for Persons with Disabilities **Budget Period: 2023-24**
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	ESTIMATED	REQUEST
	FY 2021-22	FY 2022 - 23	FY 2023 - 24
<u>Receipts:</u>			
Reimbursement of Client Custodial Care	41,683,025	59,519,000	64,236,384
AHCA Transfers for Client Care	4,224,140	6,031,630	6,509,688
	-		
	-		
Total Fee Collection to Line (A) - Section III	45,907,165	65,550,630	70,746,072

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	32,375,096	51,563,694	52,542,440
Other Personal Services	1,024,880	1,221,464	1,238,972
Expenses	3,500,980	3,326,481	3,433,763
Operating Capital Outlay	70,681	32,972	367,469
Food Products	925,492	1,110,220	1,110,220
APD/FCO NEEDS/CEN MGD FACS	-	-	-
M/D Emergency Repair	-	-	-
Special Category/ Acquisition /Motor Vehicles	-	-	-
Contracted Services	1,105,722	870,981	1,888,622
G/A - Contracted Professional Services	4,498,382	4,134,217	6,045,252
Special Category/ Prescribe MED/DRUG- NON-MED	(132,610)	36,978	36,978
Risk Management Insurance	2,203,575	2,696,069	2,696,069
Public Assistance -ST OPS	-	-	-
TR/DMS/HR SVCS/STW Contract	334,967	366,548	366,548
ACQUISITION/MOTOR VEHICLES	-	191,006	1,019,739
Total Full Costs to Line (B) - Section III	45,907,165	65,550,630	70,746,072

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)	45,907,165	65,550,630
TOTAL SECTION II	(B)	45,907,165	65,550,630
TOTAL - Surplus/Deficit	(C)	(0)	(0)

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 -24
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Operations and Maintenance Trust Fund
LAS/PBS Fund Number:	Departmental
	2516

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	38,616,229.81	(A)		38,616,229.81
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	8,692,674.70	(D)	0.00	8,692,674.70
ADD: Transfer from 67100200	63,900,334.50	(E)		63,900,334.50
ADD: Transfer from 67100200	38,700.00	(E)		38,700.00
Total Cash plus Accounts Receivable	111,247,939.01	(F)	0.00	111,247,939.01
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	2,315,822.67	(H)	0.00	2,315,822.67
Approved "B" Certified Forwards	2,306.66	(H)		2,306.66
Approved "FCO" Certified Forwards	15,016,613.14	(H)		15,016,613.14
LESS: Nonoperating A/P-SWCAP & GR Srv Chg	66,546.02	(I)		66,546.02
LESS: Transfer TO 67100100	59,486,173.87	(J)		59,486,173.87
LESS: Transfer TO 67100400	4,414,160.63	(J)		4,414,160.63
LESS: Transfer TO 67100500	38,700.00	(J)		38,700.00
Unreserved Fund Balance, 07/01/22	29,907,616.02	(K)	0.00	29,907,616.02 **

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: 2023 - 24

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, 07/01/2022	
Total all GLC's 5XXXX for governmental funds;	44,893,885.81 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS)Adjustments :	
Transfer from BE 67100200	(C)
Transfer from BE 67100200	(C)
Transfer from BE 67100200	(D)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(2,306.66) (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(15,016,613.14) (D)
Compensated Absences Liability	32,650.01 (D)
Adjustment to Fund Balance between BE's 100 200 400	0.00 (D)
Transfer to BE 67100100	(D)
Transfer to BE 67100500	(D)
Transfer to BE 67100400	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	29,907,616.02 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	29,907,616.02 (F)
DIFFERENCE:	0.00 (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:

- | | |
|--|-------------|
| • PY CF Reversions in BE 67100100 | \$1,527,287 |
| • Line A Adjustment - AP Compensated Absence | \$ 55 |
| • PY FCO CF FY 2018 in BE 67100100 | -\$ 300,000 |
| • PY CF September Reversions in BE 67100400 | \$ 7,770 |
| • PY FCO CF FY 2015 in BE 67100300 | -\$ 429,372 |
| • PY FCO CF FY in BE 67100400 | -\$ 715,321 |
| • CY Compensated Absences | \$320 |
| • CY September Reversions BE 67100100 | \$751,314 |
| • Rounding | \$14 |

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	13,546,377.34	(A)		13,546,377.34
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: Transfer from BE 67100100		(E)		0.00
ADD: Transfer from BE 67100100		(E)		0.00
ADD: Transfer from BE 67100100		(E)		0.00
Total Cash plus Accounts Receivable	13,546,377.34	(F)	0	13,546,377.34
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	1,387,967.19	(H)		1,387,967.19
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	1,360,067.55	(H)		1,360,067.55
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)		0.00
LESS: Transfer to BE 67100200		(E)		0.00
LESS: Transfer to BE 67100300		(E)		0.00
LESS: Transfer to BE 67100400		(E)		0.00
Unreserved Fund Balance, 07/01/22	10,798,342.60	(K)	0	10,798,342.60 **

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: 2023 - 24

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22	
Total all GLC's 5XXXX for governmental funds;	12,158,090.14 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
Accrual Not CF on Trial Balance	0.00 (C)
Transfer to BE 67100200	(551,615.61) (C)
Transfer to BE 67100300	(1,163,156.00) (C)
Transfer to BE 67100400	(3,331,021.56) (C)
Transfer to BE 67100500	(990,578.67)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(1,360,067.55) (D)
Current Compensated Absences Liability	320.01 (D)
Transfer from BE 67100100	551,615.61 (D)
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00 (D)
Transfer from BE 67100100	1,163,156.00 (D)
Transfer from BE 67100100	3,331,021.56 (D)
Transfer from BE 67100100	990,578.67 (D)
	(D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	10,798,342.60 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,798,342.60 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**