

BGTRBAL-10 AS OF 07/01/23

67000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

DATE RUN 08/15/23
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

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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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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
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	CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100	000000	UNRELEASED CASH IN STATE TREASURY	
		BALANCE BROUGHT FORWARD	30,132,864.67
12400	000000	CASH IN STATE TREASURY UNVERIFIED	
		BALANCE BROUGHT FORWARD	0.00
14100	000000	POOLED INVESTMENTS WITH STATE TREASURY	
		BALANCE BROUGHT FORWARD	0.00
15100	000109	ACCOUNTS RECEIVABLE	
		REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	227,441.93
16200	040000	DUE FROM STATE FUNDS, WITHIN DEPART.	
		EXPENSES	0.00
088040	19	MAJOR DISASTERS EMERGENCY REPAIRS	0.00
		** GL 16200 TOTAL	0.00
16300	001510	DUE FROM OTHER DEPARTMENTS	
		TRANSFER OF FEDERAL FUNDS	8,538,316.78
16400	000700	DUE FROM FEDERAL GOVERNMENT	
		U S GRANTS	0.00
001510	001510	TRANSFER OF FEDERAL FUNDS	0.00
		** GL 16400 TOTAL	0.00
17100	000000	SUPPLY INVENTORY	
		BALANCE BROUGHT FORWARD	0.00
040000	040000	EXPENSES	34,699.20
		** GL 17100 TOTAL	34,699.20
17700	040000	OVERHEAD APPLIED	
		EXPENSES	0.00
31100	010000	ACCOUNTS PAYABLE	
		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	20,269.96-
040000	040000	EXPENSES	0.00
040000	CF	EXPENSES	128,329.77-
070000	070000	FOOD PRODUCTS	0.00
070000	CF	FOOD PRODUCTS	8,259.85-
100021	100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF	ACQUISITION/MOTOR VEHICLES	111,818.40-
100777	100777	CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	239,857.28-
100778	100778	G/A-CONTRACTED 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
100778	CF	G/A-CONTRACTED SERVICES	95,500.00-
100779		G/A-CONTRACT PROF SERVICES	0.00
100779	CF	G/A-CONTRACT PROF SERVICES	123,689.15-
101556		APD - ICONNECT	0.00
101556	CF	APD - ICONNECT	188,773.75-
106090		HOME & COMM SERV ADMIN	0.00
106090	CF	HOME & COMM SERV ADMIN	421,369.79-
210023		NORTHWEST REGIONAL DC	0.00
210023	CF	NORTHWEST REGIONAL DC	27,173.30-
		** GL 31100 TOTAL	1,365,041.25-
32100		ACCRUED SALARIES AND WAGES	
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	1,547,853.58-
030000		OTHER PERSONAL SERVICES	0.00
030000	CF	OTHER PERSONAL SERVICES	98,849.65-
101556		APD - ICONNECT	0.00
101556	CF	APD - ICONNECT	13,169.27-
106090		HOME & COMM SERV ADMIN	0.00
106090	CF	HOME & COMM SERV ADMIN	56,233.34-
		** GL 32100 TOTAL	1,716,105.84-
35200		DUE TO STATE FUNDS, WITHIN DEPARTMENT	
040000		EXPENSES	0.00
040000	CF	EXPENSES	360.30-
		** GL 35200 TOTAL	360.30-
35300		DUE TO OTHER DEPARTMENTS	
000000		BALANCE BROUGHT FORWARD	0.00
010000		SALARIES AND BENEFITS	0.00
010000	CF	SALARIES AND BENEFITS	14,026.00-
040000		EXPENSES	0.00
040000	CF	EXPENSES	25,385.82-
100777		CONTRACTED SERVICES	0.00
106090		HOME & COMM SERV ADMIN	0.00
210021		SOUTHWOOD SRC	0.00
		** GL 35300 TOTAL	39,411.82-
35500		DUE TO OTHER GOVERNMENTAL UNITS	
040000		EXPENSES	0.00
040000	CF	EXPENSES	26,120.15-
		** GL 35500 TOTAL	26,120.15-

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
35600	DUE TO GENERAL REVENUE	
180200	TR/GENERAL REVENUE-SWCAP	26,704.00-
310322	SERVICE CHARGE TO GEN REV	359.28-
	** GL 35600 TOTAL	27,063.28-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
010000	SALARIES AND BENEFITS	32,650.01-
51100	CONTRIBUTED CAPITAL	
040000	EXPENSES	1,248.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	25,997,551.85-
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 21	APD/FCO NEEDS/CEN MGD FACS	247,951.33
080754 22	APD/FCO NEEDS/CEN MGD FACS	58,889.15
	** GL 94100 TOTAL	306,840.48
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080754 21	APD/FCO NEEDS/CEN MGD FACS	247,951.33-
080754 22	APD/FCO NEEDS/CEN MGD FACS	58,889.15-
	** GL 98100 TOTAL	306,840.48-
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	17,132,536.53
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	4,890.05-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021 CF	ACQUISITION/MOTOR VEHICLES	78,400.00-
100179	G/A-INDIVIDUAL & FAMILY	0.00
100179 CF	G/A-INDIVIDUAL & FAMILY	1,995,244.64-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	607.22-
	** GL 31100 TOTAL	2,079,141.91-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,591.06-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	975.22-
	** GL 32100 TOTAL	9,566.28-
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	10,061,826.82-
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	
140211 18	FCO-PERSONS W/DISABILITIES	300,000.00

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JULY 01, 2023

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

CAT
98100 BUDGETARY FND BAL RESERVED/ENCUMBRANCE
140211 18 FCO-PERSONS W/DISABILITIES
*** FUND TOTAL

BEGINNING BALANCE

300,000.00-
0.00



agency for persons with disabilities
State of Florida

Legislative Budget Request

Fiscal Year 2024-25

Schedule I Series

Taylor Hatch
Director

SCHEDULE 1 - Revenue Estimating Methodology Narrative

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

Revenue estimate calculations for Fiscal Years 2023-24 and 2024-25 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: 2024 -25
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2023		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
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
Unreserved Fund Balance, 07/01/23	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

Department Title:	<u>Budget Period: 2024-25</u> <u>Agency for Persons with Disabilities</u>
Trust Fund Title:	<u>Administrative Trust Fund - Departmental</u>
LAS/PBS Fund Number:	<u>2021</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

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)

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)

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 Position Telephone No. of Person Completing Form:	Shaquan Jackson Revenue Administrator 850-488-4235
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	Shaquan Jackson
Position	Revenue 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:

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

Budget Period: 2024-25

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

	Balance as of 6/30/2023		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, 07/01/23	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: 2024 - 25

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, 07/01/23

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)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

Adjustment to Correct GL 31100 PY Payables (Not CF) 296.99 (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 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 39,804.40 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 39,804.40 (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	Shaquan Jackson
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 2023-24 and 2024-25 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 an increase in administrative cost reimbursements in fiscal years 2023-24 and 2024-25.

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 \$551,139 to increase the unreserved fund balance:
 - 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 to adjust Line A, to reflect the proper beginning budgetary unreserved fund balance.
 - PY FCO Certified Forward: BE 67100400 (\$ 15,016,613)

- Rounding adjustment necessary due to input being rounded BE 67100200: \$ 15

- PY Compensated Absence liability in to adjust Line A, to reflect the proper beginning budgetary unreserved fund balance:
 - Compensated Absence Liability: BE 67100100 \$ 32,650

- PY CF Encumbrances to adjust Line A, to reflect the proper beginning budgetary unreserved fund balance:
 - PY Certified Forward Encumbrances B's: BE 67100400 (\$ 2,307)

- PY Accounts Receivable to adjust Line A, to reflect the proper beginning budgetary unreserved fund balance:
 - Accounts Receivable Prior Year Correction: BE 67100200: (\$ 2,255,159)

- Line A - Adjustment to balance BE 67100400 GL 561XX to reflect the proper beginning budgetary unreserved fund balance.
 - Line A - Adjustment to balance: BE 67100400: (\$5,324)

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		113,638,028
Less:		
Medicaid Transfers from AHCA	001510	66,430,722
Medicaid Transfers for Client Care	000109	4,202,306
Medicaid Transfers for Administrative Claiming	001599	43,000,000
Refunds	001800	5,000
		<hr/>
		0.00
Total Revenue Subject to 5% Reserve		
		<hr/>
		x .05
		<hr/>
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 FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
68 Agency for Health Care Administration 2474	001510	27,900,284.00	43,000,000.00	46,774,004.00	181011	Crystal Sims 9-14.2023
68 Agency for Health Care Administration 2474	001510	49,068,576.00	66,430,722.00	66,653,426.00	181011	Crystal Sims 9-14.2023 A02 & A03
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 67-Agency for Persons with Disabilities **Budget Period: 2024-25**
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.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2022-23	FY 2023 - 24	FY 2024 - 25
<u>Receipts:</u>			
AHCA Transfers for Client Care	60,657,925	63,701,115	66,653,426
Reimbursement of Client Custodial Care	3,837,128	4,029,635	4,216,394
	-		
	-		
Total Fee Collection to Line (A) - Section III	64,495,053	67,730,750	70,869,820

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	44,021,063	48,617,510	50,179,983
Other Personal Services	907,495	1,238,972	1,238,972
Expenses	3,764,111	4,737,483	4,673,483
Operating Capital Outlay	31,921	367,469	32,972
Food Products	1,032,367	1,110,220	1,110,220
APD/FCO NEEDS/CEN MGD FACS	-	-	-
M/D Emergency Repair	-	-	-
Special Category/ Acquisition /Motor Vehicles	-	230,257	762,985
Contracted Services	3,176,661	1,888,622	3,466,444
G/A - Contracted Professional Services	8,363,015	6,045,252	5,872,395
Special Category/ Prescribe MED/DRUG- NON-MED	31,978	36,978	36,978
Risk Management Insurance	2,696,069	3,003,432	3,003,432
Public Assistance -ST OPS	-	-	-
TR/DMS/HR SVCS/STW Contract	470,372	366,548	403,949
Financial Assistance Paymt /Personal Care Allowance		88,007	88,007
Total Full Costs to Line (B) - Section III	64,495,052	67,730,750	70,869,820

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

SECTION III - SUMMARY

TOTAL SECTION I	(A)	64,495,053	67,730,750	70,869,820
TOTAL SECTION II	(B)	64,495,052	67,730,750	70,869,820
TOTAL - Surplus/Deficit	(C)	0	0	0

EXPLANATION of LINE C:

The 2022-23 deficit was covered with the existing cash balance.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 -25 DEPARTMENT LEVEL
Trust Fund Title:	Agency for Persons with Disabilities
Budget Entity:	Operations and Maintenance Trust Fund
LAS/PBS Fund Number:	Departmental
	2516

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	30,132,864.67	(A)		30,132,864.67
ADD: Other Cash (See Instructions)	0.00	(B)		0.00
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	8,765,758.71	(D)	0.00	8,765,758.71
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	38,898,623.38	(F)	0.00	38,898,623.38
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	3,147,039.36	(H)	0.00	3,147,039.36
Approved "B" Certified Forwards	0.00	(H)		0.00
Approved "FCO" Certified Forwards	12,580,487.42	(H)		12,580,487.42
LESS: Nonoperating A/P-SWCAP & GR Srv Chg	27,063.28	(I)		27,063.28
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/23	23,144,033.32	(K)	0.00	23,144,033.32 **

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: 2024 - 25

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, 07/01/2023

Total all GLC's 5XXXX for governmental funds; 35,691,870.73 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description 0.00 (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 (12,580,487.42) (D)

Compensated Absences Liability 32,650.01 (D)

Rounding (D)

ADJUSTED BEGINNING TRIAL BALANCE: 23,144,033.32 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 23,144,033.32 (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:	Operations and Maintenance Trust Fund
FLAIR #:*	20-2-516
Name Position Telephone No. of Person Completing Form:	Shaquan Jackson Revenue Administrator 850-488-4235
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(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-party 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 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

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

Agency Name: Children and Families

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 : Social Services Block Grant Trust Fund - 2639

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount	Amount	Amount	Transfer In Revenue Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
48 FL DOE OEL (2261)	181011	484,370.00	484,370.00	484,370.00	001510	Claudia Brown 9/12/2023
64 FL Department of Health (2639)	181011	7,145,969.00	7,376,558.00	7,376,558.00	001510	Marsha Holton 9/7/2023
67 FL Agency for Persons With Disabilites (2639)	181011	12,397,660.00	12,641,017.00	12,641,017.00	001510	Shaquan Jackson 9.07.23
80 FL Department of Juvenile Justice (2639)	181011	48,644,836.00	54,644,836.00	48,644,836.00	001500	Debbie McCoy 9/7/2023

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2024 -25

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 6/30/2023		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	17,132,536.53	(A)			17,132,536.53
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable		(D)			0.00
ADD:		(E)			0.00
Total Cash plus Accounts Receivable	17,132,536.53	(F)	0		17,132,536.53
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	2,088,708.19	(H)			2,088,708.19
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards	969,154.41	(H)			969,154.41
LESS:		(I)			0.00
LESS:		(J)			0.00
Unreserved Fund Balance, 07/01/23	14,074,673.93	(K)	0		14,074,673.93 **

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: Social Services Block Grant - Departmental
LAS/PBS Fund Number: 2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/21	
Total all GLC's 5XXXX for governmental funds;	5,345,696 (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	(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)
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)
ADJUSTED BEGINNING TRIAL BALANCE:	6,578,421 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	6,578,421 (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	Shaquan Jackson
Position	Revenue 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.	