

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
10 1 000227 ADMINISTRATION DEPT.-ADMINISTRATIVE HEARINGS DIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
20 2 021006 ADMINISTRATIVE TRUST FUND ADMIN HEARINGS DIV.

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000000 000500	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 15300 TOTAL	0.00
16300 000000 001500 001800	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	21,848.00
		21,848.00-
		1,062.08-
	** GL 16300 TOTAL	1,062.08-
31100 000000 010000 030000 040000 310322	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD SALARIES AND BENEFITS CF OTHER PERSONAL SERVICES EXPENSES SERVICE CHARGE TO GEN REV	9,920.69 0.00 0.00 9,920.69- 0.00
	** GL 31100 TOTAL	0.00
35300 000000 040000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES	2,268.50 2,268.50-
	** GL 35300 TOTAL	0.00
35600 000000 310322	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD SERVICE CHARGE TO GEN REV	758.45- 758.45
	** GL 35600 TOTAL	0.00

38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,062.08
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
20 2 510150 OPERATING TRUST FUND-DOAH

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	137,059.10
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	4,124,401.55
15100	ACCOUNTS RECEIVABLE	
001800		2,501.69
001801		142.18
001905		0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 15100 TOTAL	2,643.87
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	12,899.58
15700 001905	FEES RECEIVABLE	110,667.52
16300 001500	DUE FROM OTHER DEPARTMENTS	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	115.74-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,065.23-
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,803.43-
	** GL 31100 TOTAL	2,984.40-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	441.60-
010000 CF	SALARIES AND BENEFITS	2,468.34-

040000	EXPENSES	1,778.74
040000	CF EXPENSES	49,338.03-
100777	CONTRACTED SERVICES	48.00-
100777	CF CONTRACTED SERVICES	2.73-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	573.34-
	** GL 35300 TOTAL	51,093.30-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	14,303.81-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
 20 2 510150 OPERATING TRUST FUND-DOAH

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	17,993.49-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	4,301,296.62-
94100	ENCUMBRANCES	
040000 CF	EXPENSES	179,452.48
060000 CF	OPERATING CAPITAL OUTLAY	24,680.00
100777 CF	CONTRACTED SERVICES	143,892.16
	** GL 94100 TOTAL	348,024.64
98100	BUDGETARY END BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	179,452.48-
060000 CF	OPERATING CAPITAL OUTLAY	24,680.00-
100777 CF	CONTRACTED SERVICES	143,892.16-
	** GL 98100 TOTAL	348,024.64-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
80 9 000001 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,181,967.25
001800		5,061.89-
040000	EXPENSES	31,032.17
060000	OPERATING CAPITAL OUTLAY	280,974.94-
	** GL 27600 TOTAL	926,962.59
27700	ACC DEPR - FURNITURE & EQUIPMENT	
001800		10,785.00
040000	EXPENSES	27,404.71-
060000	OPERATING CAPITAL OUTLAY	443,461.38-
	** GL 27700 TOTAL	460,081.09-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	35,815.84
28300	ACC DEPR - LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	35,815.84-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	466,881.50-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
 80 9 000006 GENERAL FIXED ASSET ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,662.70
040000	EXPENSES	353,283.12
060000	OPERATING CAPITAL OUTLAY	981,801.37
	** GL 27600 TOTAL	1,338,747.19
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,662.70-
040000	EXPENSES	263,021.45-
060000	OPERATING CAPITAL OUTLAY	781,540.96-
	** GL 27700 TOTAL	1,048,225.11-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	290,522.08-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2011

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
90 9 000002 GENERAL LONG-TERM DEBT ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	402,049.94-
010000	SALARIES AND BENEFITS	10,593.88
	** GL 38600 TOTAL	391,456.06-
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	144,857.37
010000	SALARIES AND BENEFITS	1,054,255.82-
	** GL 48600 TOTAL	909,398.45-
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,300,854.51
	*** FUND TOTAL	0.00

**DIVISION OF ADMINISTRATIVE HEARINGS**

**SCHEDULE I SERIES**

**OPERATING TRUST FUND**

SCHEDULE I  
TRUST FUNDS AVAILABLE

SUPPORTING NARRATIVE  
COMPUTING DISTRIBUTION OF COST FOR GENERAL MANAGEMENT AND  
ADMINISTRATIVE SERVICES

Methodology:

Identify administrative functions shared by both budget entities - Adjudication of Disputes (DOAH) and Workers' Compensation Appeals (OJCC).

Identify positions performing administrative functions shared by both budget entities.

Identify the costs associated with these administrative functions.

Identify a basis for distributing the costs of the administrative functions to each budget entity.

The following administrative functions are shared by both DOAH and OJCC:

Administration  
Executive Direction  
Finance and Accounting  
Human Resources  
Information Technology  
Planning and Budgeting  
Procurement

Associated costs for these functions are allocated to each budget entity based on:

Administration - Appropriations (33% DOAH, 67% OJCC)  
Executive Direction - Appropriations (33% DOAH, 67% OJCC)  
Finance and Accounting - Appropriations (33% DOAH, 67% OJCC)  
Human Resources - FTE (27% DOAH, 73% OJCC)  
Information Technology - Appropriations (33% DOAH, 67% OJCC)  
Planning and Budgeting - Appropriations (33% DOAH, 67% OJCC)  
Procurement - Appropriations (33% DOAH, 67% OJCC)  
General Revenue Service Charge – Estimated Revenue  
Assessments on Investments – Estimated Investments

SCHEDULE I  
TRUST FUNDS AVAILABLE

FY 2012-2013  
SUPPORTING NARRATIVE  
COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

<b>729701 ADJUDICATION OF DISPUTES</b>		<b>33%</b>			<b>HR &amp;</b>						
ADMIN FUNCTION	POS TITLE	POS#	INCUMBENT	SALARY	BENEFITS	S/B TOTAL	EXP PKG	BONUS	TOTAL	DOAH AMT	OJCC AMT
Administration	Admin Svc Dir II-SES	2842	Mustain, L	\$ 79,566	\$ 24,641	\$ 104,207	\$ 6,911	\$ -	\$ 111,118	\$ 36,669	\$ 74,449
Administration	Admin Assist II-SES	3151	Givens, D	\$ 40,000	\$ 11,593	\$ 51,593	\$ 6,911	\$ -	\$ 58,504	\$ 19,306	\$ 39,198
Executive Direction	Dir & Chief Judge-DOAH	2646	Cohen, R	\$ 127,410	\$ 31,124	\$ 158,534	\$ 6,911	\$ -	\$ 165,445	\$ 54,597	\$ 110,848
Executive Direction	Exec Asst I - SES	2771	Sloan, L	\$ 49,920	\$ 20,905	\$ 70,825	\$ 6,911	\$ -	\$ 77,736	\$ 25,653	\$ 52,083
Finance & Acct	Accountant Supv II-SES	2741	Stern, J	\$ 46,217	\$ 20,439	\$ 66,656	\$ 6,911	\$ -	\$ 73,567	\$ 24,277	\$ 49,290
Finance & Acct	Admin Assist I	2816	Allbritton, D	\$ 30,468	\$ 3,882	\$ 34,350	\$ 5,553	\$ -	\$ 39,903	\$ 13,168	\$ 26,735
Human Resources	Pers Officer I-SES	2843	Simmons, L	\$ 63,092	\$ 8,006	\$ 71,098	\$ 6,911	\$ -	\$ 78,009	\$ 21,062	\$ 56,947 *
Information Tech	Data Base Admin-SES	2845	Brown, S	\$ 79,566	\$ 16,579	\$ 96,145	\$ 6,911	\$ -	\$ 103,056	\$ 34,008	\$ 69,048
Information Tech	Dist Comp Sys Analyst-SES	3412	Kurasch, J	\$ 40,008	\$ 19,460	\$ 59,468	\$ 6,911	\$ -	\$ 66,379	\$ 21,905	\$ 44,474
Information Tech	Sys Programmer I	2654	Russell, J	\$ 52,392	\$ 19,395	\$ 71,787	\$ 6,911	\$ -	\$ 78,698	\$ 39,349	\$ 39,349 *
Planning & Budget	Budget Officer	2801	Lawrence, M	\$ 86,056	\$ 25,037	\$ 111,093	\$ 6,911	\$ -	\$ 118,004	\$ 38,941	\$ 79,063
Procurement	Purch Agent III-SES	2434	Haldane, L.	\$ 43,200	\$ 20,059	\$ 63,259	\$ 6,911	\$ -	\$ 70,170	\$ 23,156	\$ 47,014
Procurement	Admin Assist II-SES	3143	Wood, Jeff	\$ 36,840	\$ 11,195	\$ 48,035	\$ 6,911	\$ -	\$ 54,946	\$ 18,132	\$ 36,814
General Revenue Service Charge									\$ 74,915	\$ 49,940	\$ 24,975
Assessments on Investments									\$ 15,610	\$ 3,566	\$ 12,044
<b>DOAH TOTALS</b>				<b>\$ 774,735</b>	<b>\$ 232,315</b>	<b>\$ 1,007,050</b>	<b>\$ 88,485</b>	<b>\$ -</b>	<b>\$ 1,186,060</b>	<b>\$ 423,731</b>	<b>\$ 762,329</b>

<b>729702 WORKERS' COMPENSATION APPEALS</b>		<b>67%</b>			<b>HR &amp;</b>						
ADMIN FUNCTION	POS TITLE	POS#	INCUMBENT	SALARY	BENEFITS	S/B TOTAL	EXP PKG	BONUS	TOTAL	OJCC AMT	DOAH AMT
Finance & Acct	Admin Assist III	3406	Folks, G	\$ 39,138	\$ 17,539	\$ 56,677	\$ 5,553	\$ -	\$ 62,230	\$ 41,694	\$ 20,536
Finance & Acct	Accountant I	3409	Griffin, P	\$ 31,308	\$ 11,267	\$ 42,575	\$ 5,553	\$ -	\$ 48,128	\$ 32,246	\$ 15,882
Finance & Acct	Admin Assist II-SES	3416	Pelt, K	\$ 36,854	\$ 19,259	\$ 56,113	\$ 6,911	\$ -	\$ 63,024	\$ 42,226	\$ 20,798
Finance & Acct	Accountant II	3425	Roberts, R	\$ 38,126	\$ 17,604	\$ 55,730	\$ 5,553	\$ -	\$ 61,283	\$ 41,060	\$ 20,223
Information Tech	Dist Comp Sys Admin-SES	3422	Reynolds, W	\$ 57,582	\$ 21,871	\$ 79,453	\$ 6,911	\$ -	\$ 86,364	\$ 28,500	\$ 57,864
Planning & Budget	Sr Mgmt Analyst II-SES	3410	Wingler, C	\$ 66,057	\$ 22,938	\$ 88,995	\$ 6,911	\$ -	\$ 95,906	\$ 64,257	\$ 31,649
<b>OJCC TOTALS</b>				<b>\$ 269,065</b>	<b>\$ 110,478</b>	<b>\$ 379,543</b>	<b>\$ 37,392</b>	<b>\$ -</b>	<b>\$ 416,935</b>	<b>\$ 249,984</b>	<b>\$ 166,951</b>

**TOTAL DOAH COST TO BE RECOVERED FROM THE OJCC** **\$ 595,378**

\* Percentages for these employees vary because of their job duties.

SCHEDULE I  
TRUST FUNDS AVAILABLE

SUPPORTING NARRATIVE - SECTION III ADJUSTMENTS  
OPERATING TRUST FUND

Following are descriptions of the adjustments included in the Schedule I, Columns A01 and A02, Section III, of the Division's FY 2012-13 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR - FY 2010-11**

**01 Record September 30, 2010 Operating Reversions - DOAH**

Per FY 2012-13 Legislative Budget Request instructions, the adjustment of \$2,820 is necessary to include September 30, 2010 operating reversions for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**02 Record September 30, 2010 Operating Reversions - JCCs**

Per FY 2012-13 Legislative Budget Request instructions, the adjustment of \$2,691 is necessary to include September 30, 2010 operating reversions for the Workers' Compensation Appeals Program. The adjustment has a positive impact on the fund balance.

**03 Record Current-Year Compensated Absences - DOAH**

Per statewide financial reporting requirements, the adjustment of \$17,993 is necessary to record current year compensated absences for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**04 Close Prior-Year Non-Carry Forwards - DOAH**

Per statewide financial reporting requirements, the adjustment of \$41,659 is necessary to record the closing of FY 2009-10 non-carry forwards for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**05 Close Prior-Year Non-Carry Forwards - JCCS**

Per statewide financial reporting requirements, the adjustment of \$34,524 is necessary to record the closing of FY 2009-10 non-carry forwards for the Workers' Compensation Appeals Program. The adjustment has a positive impact on the fund balance.

**06 Record Current-Year Non-Carry Forwards - DOAH**

Per statewide financial reporting requirements, the adjustment of \$1,435 is necessary to record an FY 2010-11 non-carry forward payable for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**07 Record Current-Year Non-Carry Forwards - JCCS**

Per statewide financial reporting requirements, the adjustment of \$843 is necessary to record an FY 2010-11 non-carry forward payable for the Workers' Compensation Appeals Program. The adjustment has a positive impact on the fund balance.

**08 Reserved for Encumbrances – DOAH**

Per statewide financial reporting requirements and GASB Statement #54, the adjustment of \$(143,892) is necessary to record unpaid encumbrances for the Adjudication of Disputes Program. The adjustment has a negative impact on the fund balance.

**09 Reserved for Encumbrances – JCCS**

Per statewide financial reporting requirements and GASB Statement #54, the adjustment of \$(204,132) is necessary to record unpaid encumbrances for the Workers' Compensation Appeals Program. The adjustment has a negative impact on the fund balance.

**10 Per GASB 54 Prior Year Encumbrances – DOAH**

Per statewide financial reporting requirements and GASB Statement #54, the adjustment of \$89,833 is necessary to record prior year (FY 2009-10) paid encumbrances for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**11 Per GASB 54 Prior Year Encumbrances – JCCS**

Per statewide financial reporting requirements and GASB Statement #54, the adjustment of \$146,975 is necessary to record prior year (FY 2009-10) paid encumbrances for the Workers' Compensation Appeals Program. The adjustment has a positive impact on the fund balance.

**12 Rounding - To Balance with June 30, 2011 Unreserved Fund Balance - JCCs**

The adjustment of \$2 is necessary to balance with the June 30, 2011 unreserved fund balance for the Workers' Compensation Appeals Program.

**COLUMN A02: CURRENT YEAR ESTIMATED - FY 2011-12**

**13 Record September 30, 2011 Operating Reversions - DOAH**

Per FY 2012-13 Legislative Budget Request instructions, the adjustment of \$15,495 is necessary to include September 30, 2011 operating reversions for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**14 Record September 30, 2011 Operating Reversions - JCCs**

Per FY 2012-13 Legislative Budget Request instructions, the adjustment of \$135,322 is necessary to include September 30, 2011 operating reversions for the Workers' Compensation Appeals Program. The adjustment has a positive impact on the fund balance.

SCHEDULE I  
TRUST FUNDS AVAILABLE

SUPPORTING NARRATIVE  
REVENUE ESTIMATING METHODOLOGIES  
OPERATING TRUST FUND

Following are explanations of methodologies used to develop revenue estimates contained in Columns A02 and A03:

**COLUMN A02: CURRENT YEAR ESTIMATED REVENUES - FY 2011-12**

**Lines 1 – 30: Transfers from State Agencies – Adjudication of Disputes**

These revenues represent transfers from state agencies to the Division of Administrative Hearings (DOAH) to support the Adjudication of Disputes Program. These transfers are appropriated in the FY 2011-12 General Appropriations Act (Chapter 2011-069, Laws of Florida) and total \$5,832,755.

**Line 31: Transfers of Application Fees from the Department of Environmental Protection for Cases Filed Pursuant to Chapter 403, Florida Statutes - Adjudication of Disputes**

Pursuant to Chapter 403, Florida Statutes, the Department of Environmental Protection (DEP) transfers to DOAH a portion of the application fees that it collects in electrical power plant siting, transmission line siting, and natural gas transmission pipeline siting cases. These fees are paid when DEP refers a case to DOAH, and if land use, certification, and other administrative hearings are held. The estimate of \$68,828 was based on average revenue received over the past fourteen years.

**Line 32: Transfer from State Agency – Workers’ Compensation Appeals**

This estimate represents the transfer from the Department of Financial Services to DOAH to support the Workers’ Compensation Appeals – Judges of Compensation Claims Program. This transfer totals \$17,350,072 and covers the operating and nonoperating costs of this program, calculated as follows:

\$16,749,303	Operating budget (includes Budget Amendment #B2012-0042, which is excluded from Column A02)
+ 600,769	Nonoperating general management and administrative assessment
\$17,350,072	Total estimated transfer from the Department of Financial Services
=====	

**Line 33: Sale of Goods and Services to State Agencies – Adjudication of Disputes**

The estimate of \$29,551 represents revenue from: (1) the Florida Legislature for contract (claim bill) cases filed pursuant to Senate Rule 4.81; (2) other state agencies for contract cases filed pursuant to Chapter 120, Florida Statutes; and (3) various state agencies for copies of documents provided by DOAH. This amount is carried forward from the prior fiscal year (FY 2010-11) because caseload and billable hours are projected to remain relatively constant in FY 2011-12.

**Line 34: Sale of Goods and Services to State Agencies - Workers' Compensation Appeals**

This estimate of \$100 represents revenue collected for legal services provided in FY 2011-12.

**Line 35: Sale of Services - Outside State - Adjudication of Disputes**

The estimate of \$548,392 represents revenue from nonstate entities for Administrative Law Judge services, plus travel and video teleconferencing costs. This amount is carried forward from the prior fiscal year (FY 2010-11) because caseload and billable hours are projected to remain relatively constant in FY 2011-12.

**Line 36: Sale of Services - Outside State - Workers' Compensation Appeals**

The estimate of \$59,954 represents revenue from nonstate entities for court reporter services provided for preparing records on appeal. This amount is carried forward from the prior fiscal year (FY 2010-11).

**Line 37: Refunds - Adjudication of Disputes**

The amount of refunds varies from year to year and cannot be predicted; thus, refunds are not carried forward to subsequent fiscal years.

**Line 38: Refunds - Workers' Compensation Appeals**

The amount of refunds varies from year to year and cannot be predicted; thus, refunds are not carried forward to subsequent fiscal years.

**Line 39: Reimbursements – Adjudication of Disputes**

The estimate of \$5,649 represents reimbursements to be made to the Adjudication of Disputes Program. This amount is carried forward from the prior fiscal year (FY 2010-11).

**Line 40: Reimbursements – Workers' Compensation Appeals**

The estimate of \$4,745 represents reimbursements to be made to the Workers' Compensation Appeals Program. This amount is carried forward from the prior fiscal year (FY 2010-11).

**Line 41: Interest on Investments - Adjudication of Disputes**

In FY 2010-11, interest earnings totaling \$385,246 represent 1.65% of the total funds invested that year. These earnings are prorated among DOAH's two programs using a formula based on funds available for investing, as well as actual investments made. Using this formula, it is estimated that \$19,868,914 will be invested in FY 2011-12, earning \$328,093, or 1.65%. This program's share of these earnings is estimated at \$75,861, and represents .38% of the total funds invested.

**Line 42: Interest on Investments – Workers' Compensation Appeals**

In FY 2010-11, interest earnings totaling \$385,246 represent 1.65% of the total funds invested that year. These earnings are prorated among DOAH's two programs using a formula based on funds available for investing, as well as actual investments made. Using this formula, it is estimated that \$19,868,914 will be invested in FY 2011-12, earning \$328,093, or 1.65%. This program's share of these earnings is estimated at \$252,232, and represents 1.27% of the total funds invested.



**COLUMN A03: AGENCY REQUEST – FY 2012-13**

**Lines 1 – 30: Transfers from State Agencies – Adjudication of Disputes**

These revenues represent transfers from state agencies to the Division of Administrative Hearings to support the Adjudication of Disputes Program. The Division’s budget, as adjusted below, is prorated among these agencies based on actual time spent in administrative proceedings by DOAH’s Administrative Law Judges in FY 2010-11. The total amount prorated among the agencies is \$7,049,503 and is calculated as follows:

\$8,187,627	Total FY 2012-13 Legislative Budget Request
( 577,943)	Less: Estimated Revenue from Nonstate and State Contract Entities
( 595,378)	Less: Estimated Cost For Providing General Management and Administrative Services to the Workers’ Compensation Appeals Program
( 68,828)	Less: Estimated Revenue from Application Fees for Cases Filed Pursuant to Chapter 403, Florida Statutes
+ 104,025	Plus: Estimated Nonoperating Cost of State Agency Video Teleconferencing Administrative Proceedings
\$7,049,503	Total Amount Prorated Among State Agencies
=====	

**Line 31: Transfers of Application Fees from the Department of Environmental Protection for Cases Filed Pursuant to Chapter 403, Florida Statutes - Adjudication of Disputes**

Pursuant to Chapter 403, Florida Statutes, the Department of Environmental Protection (DEP) transfers to DOAH a portion of the application fees that it collects in electrical power plant siting, transmission line siting, and natural gas transmission pipeline siting cases. These fees are paid when DEP refers a case to DOAH, and if land use, certification, and other administrative hearings are held. The estimate of \$68,828 was based on average revenue received over the past fourteen years.

**Line 32: Transfer from State Agency – Workers’ Compensation Appeals**

This estimate represents the transfer from the Department of Financial Services to DOAH to support the Workers’ Compensation Appeals – Judges of Compensation Claims Program. This transfer totals \$17,343,479 and covers the operating costs of this program, as well as the nonoperating general management and administrative assessment paid to the Adjudication of Disputes Program. It is calculated as follows:

\$16,748,101	Operating budget
+ 595,378	Nonoperating general management and administrative assessment
\$17,343,479	Total estimated transfer from the Department of Financial Services
=====	

**Line 33: Sale of Goods and Services to State Agencies – Adjudication of Disputes**

The estimate of \$29,551 represents revenue from: (1) the Florida Legislature for contract (claim bill) cases filed pursuant to Senate Rule 4.81; (2) other state agencies for contract cases filed

pursuant to Chapter 120, Florida Statutes; and (3) various state agencies for copies of documents provided by DOAH. This amount is carried forward from the prior fiscal year (FY 2011-12) because caseload and billable hours are projected to remain relatively constant in FY 2012-13.

**Line 34: Sale of Goods and Services to State Agencies - Workers' Compensation Appeals**

The \$100 collected in the prior fiscal year (FY 2011-12) was carried forward as an estimate to FY 2012-13.

**Line 35: Sale of Services - Outside State - Adjudication of Disputes**

The estimate of \$548,392 represents revenue from nonstate entities for Administrative Law Judge services, plus travel and video teleconferencing costs. This amount is carried forward from the prior fiscal year (FY 2011-12) because caseload and billable hours are projected to remain relatively constant in FY 2012-13.

**Line 36: Sale of Services - Outside State - Workers' Compensation Appeals**

The estimate of \$59,954 represents revenue from nonstate entities for court reporter services. This amount is carried forward from the prior fiscal year (FY 2011-12) because workload is projected to remain relatively constant in FY 2012-13.

**Line 37: Refunds - Adjudication of Disputes**

The amount of refunds varies from year to year and cannot be predicted; thus, refunds are not carried forward to subsequent fiscal years.

**Line 38: Refunds - Workers' Compensation Appeals**

The amount of refunds varies from year to year and cannot be predicted; thus, refunds are not carried forward to subsequent fiscal years.

**Line 39: Reimbursements – Adjudication of Disputes**

The estimate of \$5,649 represents reimbursements to be made to the Adjudication of Disputes Program. This amount is carried forward from the prior fiscal year (FY 2011-12).

**Line 40: Reimbursements – Workers' Compensation Appeals**

The estimate of \$4,745 represents reimbursements to be made to the Workers' Compensation Appeals Program. This amount is carried forward from the prior fiscal year (FY 2011-12).

**Line 41: Interest on Investments - Adjudication of Disputes**

In FY 2010-11, interest earnings totaling \$385,246 represent 1.65% of the total funds invested that year. These earnings are prorated among DOAH's two programs using a formula based on funds available for investing, as well as actual investments made. Using this formula, it is estimated that \$21,985,333 will be invested in FY 2012-13, earning \$363,041, or 1.65%. This program's share of these earnings is estimated at \$110,914, and represents .50% of the total funds invested.

**Line 42: Interest on Investments – Workers' Compensation Appeals**

In FY 2010-11, interest earnings totaling \$385,246 represent 1.65% of the total funds invested that year. These earnings are prorated among DOAH's two programs using a formula based on

funds available for investing, as well as actual investments made. Using this formula, it is estimated that \$21,985,333 will be invested in FY 2012-13, earning \$363,041, or 1.65%. This program's share of these earnings is estimated at \$252,127, and represents 1.15% of the total funds invested.

SCHEDULE I  
TRUST FUNDS AVAILABLE

SUPPORTING NARRATIVE  
FIVE PERCENT TRUST FUND RESERVE AND  
YEAR-END TRUST FUND BALANCE

The following five percent trust fund reserve calculation is based on the "General Policy Guidelines for Reserving 5 Percent of State Trust Funds" contained in the FY 2012-13 Legislative Budget Request instructions:

Total Revenues for Fiscal Year 2011-12:	\$24,228,139
Less Assessments from State Agencies for Administrative Law Judge Services	(5,931,134)
Less Assessments from Outside Entities for Administrative Law Judge Services	( 548,392)
Less Operating Transfer to Department of Financial Services for Risk Management Insurance	( 152,455)
Less Operating Transfer to Department of Management Services for Human Resources Services Contract	( 84,731)
Less Nonoperating Transfer to Department of Management Services for Video Teleconferencing Hearings	( 125,000)
Less Nonoperating Assessments on Investments	( 16,947)
Less Nonoperating Service Charge to General Revenue	<u>( 77,711)</u>
 Total Revenue Subject to 5% Reserve Calculation	 <u>\$17,291,769</u>
 Multiplied by 5%	 <u>X .05</u>
 Total 5% Reserve for Operating Trust Fund	 <u>\$ 864,588</u>

Pursuant to the guidelines, the Adjudication of Disputes program is exempt from the requirement that it set aside a five percent reserve because it is supported by assessments from other state agencies and entities for the provision of administrative law judge services. Therefore, the total reserve of \$864,588 is applied to the Workers' Compensation Appeals program.

This reserve of \$864,588 will reduce the June 30, 2013 available cash balance to \$661,152 for the Workers' Compensation Appeals program. Barring any unforeseen extraordinary emergencies that may arise in FY 2012-13, this balance should be sufficient to support any interim budget amendments that may be necessary that year, especially considering that the Schedule I also includes other nonoperating reserves for this program.

The year-end balance of the Division's Trust Fund does not exceed 50 percent of appropriations in FY 2010-11, FY 2011-12, or FY 2012-13.



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013

<b>Department Title:</b>	DMS/Division of Administrative Hearings
<b>Trust Fund Title:</b>	Operating Trust Fund
<b>Budget Entity:</b>	Adjudication of Disputes and Workers' Compensation Appeals
<b>LAS/PBS Fund Number:</b>	2510

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$137,059.10	(A)		\$137,059.10
ADD: Other Cash (See Instructions)	\$0.00	(B)		\$0.00
ADD: Investments	\$4,124,401.55	(C)		\$4,124,401.55
ADD: Outstanding Accounts Receivable	\$126,210.97	(D)	\$0.00	\$126,210.97
ADD:	\$0.00	(E)		\$0.00
<b>Total Cash plus Accounts Receivable</b>	\$4,387,671.62	(F)	\$0.00	\$4,387,671.62
LESS Allowances for Uncollectibles	\$0.00	(G)		\$0.00
LESS Approved "A" Certified Forwards	(\$54,793.50)	(H)		(\$54,793.50)
Approved "B" Certified Forwards	(\$348,024.64)	(H)		(\$348,024.64)
Approved "FCO" Certified Forwards	\$0.00	(H)		\$0.00
LESS: Other Accounts Payable (Nonoperating)	(\$14,303.81)	(I)		(\$14,303.81)
LESS: _____	\$0.00	(J)		\$0.00
<b>Unreserved Fund Balance, 07/01/11</b>	\$3,970,549.67	(K)	\$0.00	\$3,970,549.67 **

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**

<b>Budget Period:</b>	<b>2012 - 2013</b>
<b>Department Title:</b>	<u>DMS/Division of Administrative Hearings</u>
<b>Trust Fund Title:</b>	<u>Operating Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2510</u>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/11</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>4,301,296.62</b> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<b>0.00</b> (B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	<b>0.00</b> (C)
SWFS Adjustment # and Description	<b>0.00</b> (C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<b>(348,024.64)</b> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	<b>0.00</b> (D)
A/P not C/F-Operating Categories	<b>0.00</b> (D)
Current Compensated Absences Liability	<b>17,993.49</b> (D)
Closed Payables	<b>(715.80)</b> (D)
	<b></b> (D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>3,970,549.67</b> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>3,970,549.67</b> (F)
<b>DIFFERENCE:</b>	<b>0.00</b> (G)*

**\*SHOULD EQUAL ZERO.**