

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
50 2 573003 REGULATORY TRUST FUND PSC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	200.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	7,477,523.54
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
27600 000000 000400 001800 040000 060000 060000 100021 103823 104474 105890 109910	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD EXPENSES OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE STATE OPERATIONS-ARRA 2009	4,636,823.51 11,293.15- 327,359.37- 609,455.23- 855,579.75- 0.00 265,210.50 7,241.00 325,841.22- 1,580.00- 1,578.91
	** GL 27600 TOTAL	2,779,745.20
27700 000000 000400 001800 040000 060000 100021 103823 104474 105890 109910	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD EXPENSES OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE CATEGORY NAME NOT ON TITLE FILE STATE OPERATIONS-ARRA 2009	2,453,710.93- 11,293.15 243,343.60 1,946,798.90 94,610.21 354,837.21- 7,241.00- 321,044.69 1,415.44 372.81-
	** GL 27700 TOTAL	197,655.96-
31100 010000 030000 030000	ACCOUNTS PAYABLE SALARIES AND BENEFITS OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 0.00 6,842.55-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
50 2 573003 REGULATORY TRUST FUND PSC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
040000	EXPENSES	30,800.74
040000 CF	EXPENSES	46,905.70-
100777	CONTRACTED SERVICES	58.28
100777 CF	CONTRACTED SERVICES	147,439.15-
210014	OTHER DATA PROCESSING SVCS	1,028.59
210014 CF	OTHER DATA PROCESSING SVCS	2,246.59-
	** GL 31100 TOTAL	171,546.38-
31120	ACCOUNTS PAYABLE OVERSTATED	
060000	OPERATING CAPITAL OUTLAY	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
040000	EXPENSES	30,800.74-
100777	CONTRACTED SERVICES	58.28-
210014	OTHER DATA PROCESSING SVCS	1,028.59-
	** GL 35300 TOTAL	31,887.61-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	25,914.10-
	** GL 35600 TOTAL	25,914.10-
38500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	826,584.20-
48500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,989,428.47-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	2,100,989.14
040000	EXPENSES	6,729.05-
060000	OPERATING CAPITAL OUTLAY	1,325,621.45-
100021	ACQUISITION/MOTOR VEHICLES	764,779.84-
103823	CATEGORY NAME NOT ON TITLE FILE	332.28-
104474	CATEGORY NAME NOT ON TITLE FILE	1,947.61-
109910	STATE OPERATIONS-ARRA 2009	1,578.91-
	** GL 51100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
 50 2 573003 REGULATORY TRUST FUND PSC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53600 000000	INVESTED IN CAPITAL ASSETS NET OF RELA BALANCE BROUGHT FORWARD	2,582,089.24-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	4,432,362.78-
94100	ENCUMBRANCES	
040000	CF EXPENSES	27,467.91
060000	CF OPERATING CAPITAL OUTLAY	19,066.48
100777	CF CONTRACTED SERVICES	3,290.01
	** GL 94100 TOTAL	49,824.40
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	27,467.91-
060000	CF OPERATING CAPITAL OUTLAY	19,066.48-
100777	CF CONTRACTED SERVICES	3,290.01-
	** GL 98100 TOTAL	49,824.40-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
74 1 000331 PUBLIC SERVICE COMMISSION GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
74 8 001001 FUND NOT ON TITLE FILE

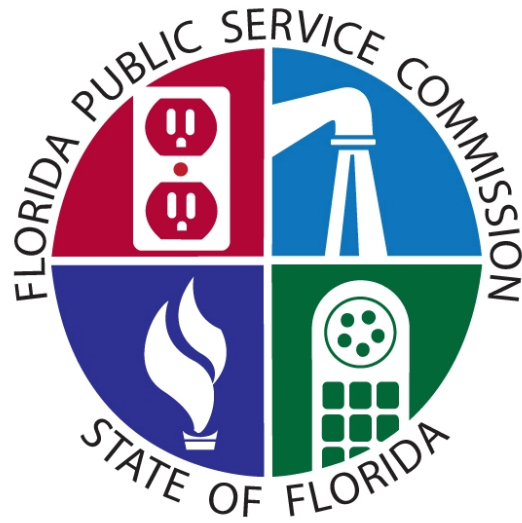
G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

610000 PUBLIC SERVICE COMMISSION
74 8 001002 FPSC PETTY CASH FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00 E

Florida Public Service Commission



Schedule I Series

SCHEDULE I – REQUIRED NARRATIVES

Budget Period: 2013-14

Agency: Florida Public Service Commission (PSC)
Trust Fund: Regulatory Trust Fund
Fund No.: 2573

5% Trust Fund Reserve:

The PSC’s Regulatory Trust Fund receives no revenues, other than the Federal ARRA funds, that are excluded in the General Policy Guidelines section of the Legislative Budget Instructions. There is no negative impact of establishing the reserve in this LBR. Revenues are collected primarily only twice per year, but the majority of expenditures are paid out monthly (salaries/benefits make up the largest single amount, plus other routine costs of doing business) or quarterly (rent to DMS). Therefore, the trust fund balance must be sufficient to allow for this uneven cash flow.

FY 11-12 total revenue	\$26,181,428
Less 8% Service Charge to GR	(2,066,514)
Less ARRA Federal Funds	(350,000)
Less Operating Transfer to DMS STW Contract	<u>(104,380)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$23,660,534</u>
Multiplied by 5%	<u>.05</u>
Total 5% Reserve for Regulatory Trust Fund	<u>\$ 1,183,027</u>

Section III Adjustments:

Adjustments are included for FY 2011-12 as listed on the “Reconciliation of Schedule 1C to Agency Trial Balance” form.

Revenue Estimating Methodology:

The trust fund’s primary revenues are from the regulatory assessment fees (RAFs) charged to the utilities regulated by the PSC. Maximum allowable rates are established in Florida Statutes, and actual assessable rates, up to the statutory cap, are established by PSC rule in the Florida Administrative Code. RAFs are computed on the utility companies’ gross operating revenues derived from intrastate business, which must be estimated for the current year (Column A02) and the request year (Column A03). The PSC’s revenue forecast is based on company projections,

Schedule 1 Required Narratives
Florida Public Service Commission

where available, and past year growth rates where not available. The projections also take into account relevant developments in the various industries that will affect RAFs.

The 2012 and 2013 investor-owned electric RAF revenues were based on actual revenues and projected revenue growth. The projected 2012 RAF revenue of the investor-owned electric utilities was based on the actual RAF revenues for the first half of the year and company projections for the second half of the year. For 2013, company projections served as the basis for the first half of the year. RAF revenues for the second half of the year were projected based on the percentage growth in revenues between the first half of 2012 and the projected revenues for the first half of 2013. For municipal and rural electrics, 2012 and 2013 RAF revenues were based on the actual revenues growth rates of the investor-owned utilities.

Except for two small gas utilities, the 2012 and 2013 RAF revenue estimates of the investor-owned gas utilities were based on actual revenues and projected revenue growth. The PSC projected the RAF revenues for the two small gas utilities based on a five year average. The projected 2012 RAF revenue of the investor-owned gas utilities was based on the actual RAF revenues for the first half of the year and company projections for the second half of the year. For 2013, company projections served as the basis for the first half of the year. RAF revenues for the second half of the year were projected based on the percentage growth in revenues between the first half of 2012 and the projected revenues for the first half of 2013.

With respect to the municipal gas and gas districts, the 2012 RAF revenue projections were derived by applying the combined projected 2012 growth rate of the investor-owned gas utilities to the 2011 actual revenues of the gas municipals and districts. Historically, we have applied the projected growth rates of the investor-owned gas utilities to arrive at the RAF revenue estimates for the gas municipals and gas districts. However, in this case, the overall 2013 projected growth rate for the investor-owned gas utilities is abnormally high due to the addition of a new gas service area for Florida's largest investor-owned gas utility. The 30 percent growth in revenues for this one utility offset the projected decline in revenues from the other investor-owned utilities and resulted in an overall 21 percent increase in RAF revenues. Because of this abnormal growth level, coupled with the decrease in revenues from the other investor-owned gas utilities, 2013 municipal gas RAF revenues were held constant at the 2012 level.

The Commission now has two gas pipelines under its jurisdiction. The projected 2012 RAF revenue of the gas pipelines was based on the actual RAF revenues for the first half of the year and company projections for the second half of the year. For the first half of 2013, both pipeline companies projected the same level of revenue as the revenue for the last half of 2012. As a result, the same level of revenue was projected for the last half of 2013.

Telecommunications companies' revenues have been decreasing mainly due to a loss of access lines to wireless and other companies that do not pay RAFs. The 2012-2013 RAFs are expected to decline based on the actual historical decline in RAF revenues and a review of the actual

Schedule 1 Required Narratives
Florida Public Service Commission

revenues for the first half of 2012. This same negative growth is expected to continue in 2013-2014. In addition, RAFs are declining in 2012-2013 due to the loss of jurisdiction over interchange carriers.

Despite the inclusion of nominal projected growth, the water and wastewater industry revenue forecast for 2012-2013 shows sales to be relatively flat because of the sale of utilities to governmental entities. The projections for 2012-2013 have been reduced for all known sales to government entities. The remaining systems are predicted to grow at a slower rate for 2012 than in prior years. The 2013 projection uses a slightly higher growth rate than for 2012.

The revenue estimates are the latest we have available, but we will be monitoring and looking at the revenues again after our January 2013 collections.

Computing Distribution of Cost for General Management and Administrative Services:

Indirect costs for purposes of the Schedule 1A are derived from the People First time accounting component based on work hour “charge objects.”

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 61 Public Service Commission **Budget Period: 2013-14**
Program: Commissioners & Admin. Services and Utility Regulation & Consumer Assistance
Fund: 2573 Regulatory Trust Fund

Specific Authority: Sections 350.113, 364.336, 366.14, 367.145, 368.109, 403 and 427 F.S.
Purpose of Fees Collected: To fund the cost of regulating Telecommunications Companies, Electric and Gas Utilities, and Water & Wastewater Companies as required by Chapters 350, 364, 366, 367, 368, 403, 427 Florida Statutes.

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

<input checked="" 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 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>	<u>ACTUAL FY 2011 - 12</u>	<u>ESTIMATED FY 2012 - 13</u>	<u>REQUEST FY 2013 - 14</u>
<u>Receipts:</u>			
Regulatory Assessment Fees	\$27,243,195	\$25,661,428	\$26,385,261
Filing / Recording Fees	77,652	150,000	150,000
Total Fee Collection to Line (A) - Section III	\$27,320,847	\$25,811,428	\$26,535,261

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	\$15,006,636	\$15,117,002	\$15,256,354
Other Personal Services	94,694	155,737	155,737
Expenses	2,766,212	2,946,666	2,946,666
Operating Capital Outlay	230,565	206,678	206,678
Motor Vehicles	-	55,944	55,944
Administrative Hearings	-	-	-
Contracted Services	463,614	584,477	390,377
Risk Management	64,116	51,614	51,614
Transfer to DMS for HR Outsourcing	77,415	81,041	81,041
Data Processing Services	42,214	36,294	36,294
Southwood SRC	-	6,106	6,121
Refunds to utilities for overpayments	13,941	23,292	23,292
General Revenue Service Charge (8%)	2,193,148	2,066,514	2,124,421
Indirect Costs Charged to Trust Fund	5,398,961	5,541,489	5,525,726
Total Full Costs to Line (B) - Section III	26,351,515	26,872,852	26,860,264

Basis Used: People First Time Accounting System

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	\$27,320,847	\$26,535,261
TOTAL SECTION II	(B)	\$26,351,515	\$26,860,264
TOTAL - Surplus/Deficit	(C)	\$969,332	(\$325,003)

EXPLANATION of LINE C:

The PSC has sufficient cash balance to cover the current FY 12-13 deficit between projected revenues and projected expenditures. The PSC will monitor revenues and expenditures and is prepared to manage the projected FY 13-14 deficit with internal controls. Trust fund sweeps will jeopardize our continued ability to meet our fiscal obligations.

Schedule IA - Part I: Examination of Regulatory Fees

Department: Florida Public Service Commission (PSC)

Regulatory Service to or Oversight of Businesses or Professions Program: Utility Regulation and Consumer Assistance

- 1. What recent operational efficiencies have been achieved to either decrease costs or improve services? If costs have been reduced, how much money has been saved during the fiscal year?**

Effective July 1, 2012, as a result of the agency's initiative to gain efficiencies and streamline our processes, the PSC was able to give up 3 FTE and \$216,535 budget.

- 2. What additional operational efficiencies are planned? What are the estimated savings associated with these efficiencies during the next fiscal year?**

The PSC continues to scrutinize its operations to identify any additional possible innovations and improvements that can be made to achieve further efficiencies, and will take appropriate action to implement any identified measures.

- 3. Is the regulatory activity an appropriate function that the agency should continue at its current level?**

Yes.

- 4. Are the fees charged for the regulatory service or oversight to businesses or professions based on revenue projections that are prepared using generally accepted governmental accounting procedures or official estimates by the Revenue Estimating Conference, if applicable?**

Yes, the PSC's revenue projections are based on sound econometric forecasting techniques, using historical growth rates with adjustments for known developments in the utility industries. The PSC's primary revenues are from regulatory assessment fees (RAFs) charged to the utilities regulated by the PSC. Maximum allowable rates are established in Florida Statutes, and actual assessable rates, up to the statutory cap, are established by the PSC by rule. RAFs are based on the utility companies' gross operating revenues derived from intrastate business, which must be estimated for the current year and the budget request year. The Commission adjusts/updates the projections during the year as factors affecting utility revenues change.

- 5. Are the fees charged for the regulatory service or oversight to businesses or professions adequate to cover both direct and indirect costs of providing the regulatory service or oversight?**

Yes.

- 6. Are the fees charged for the regulatory service or oversight to businesses or professions reasonable and do they take into account differences between the types of professions or businesses that are regulated? For example, do fees reflect the amount of time required to conduct inspections by using a sliding scale for annual fees based on the size of the regulated business; or do fees provide a financial incentive for regulated entities to maintain compliance with state standards by assessing a re-inspection fee if violations are found at initial inspection?**

Yes, the fees are reasonable and take into account the different utility industries that are regulated (see *Regulatory Fees Form – Part II* for details of the various regulated industries' statutory fee caps and current assessable fees).

- 7. If the fees charged for the regulatory services or oversight to businesses or professions are not adequate to cover direct and indirect program costs provide either:**

- a) information regarding alternatives for realigning revenues or costs to make the regulatory service or program totally self-sufficient, including any statutory changes that are necessary to implement the alternative; or
- b) demonstrate that the service or program provides substantial benefits to the public which justify a partial subsidy from other state funds, specifically describing the benefits to the general public (statements such as 'providing consumer benefits' or 'promoting health, safety and welfare' are not sufficient justification). For example, the program produces a range of benefits to the general public, including pollution reduction, wildlife preservation, and improved drinking water supply. Alternatively, the agency can demonstrate that requiring self-sufficiency would put the regulated entity at an unfair advantage. For example, raising fees sufficiently to cover program costs would require so high an assessment as to damage its competitive position with similar entities in other states.

N/A. The fees are adequate to cover both the direct and indirect costs of regulation and oversight by the PSC.

- 8. If the regulatory program is not self-sufficient and provides a public benefit using state subsidization, please provide a plan for reducing the state subsidy.**

N/A. The PSC's Utility Regulation/Consumer Assistance regulatory program is self-sufficient and receives no state subsidization.

Schedule IA - Part II: Examination of Regulatory Fees

Department: **Florida Public Service Commission (PSC)**

Regulatory Service to or Oversight of Business or Profession Program: **Utility Regulation/Consumer Assistance**

Does Florida Statutes require the regulatory program to be financially self-sufficient? (Yes or No and F.S.): **Yes; s.350.113, F.S.**

What percent of the regulatory cost is currently subsidized? (0 to 100%) **0%**

If the program is subsidized from other state funds, what is the source(s)? **N/A**

What is the current annual amount of the subsidy? **\$0.00**

Service / Product Regulated	Specific Fee Title	Statutory Authority for Fee	Maximum Fee Authorized (cap)	Year of Last Statutory Revision to Fee	Is Fee Set by Rule? (Yes or No)	Current Fee Assessed	Fund Fee Deposited in (indicate General Revenue or Specific Trust Fund)
Investor-owned Electric Utility Companies	Regulatory Assessment Fee	366.14(1), F.S.	0.125% of Gross Operating Revenues Derived from Intrastate Business	New 1989; No change	Yes	0.072% of Gross Operating Revenue Derived from Intrastate Business	PSC Regulatory Trust Fund
Municipal Electric Utilities and Rural Electric Cooperatives	Regulatory Assessment Fee	366.14(4), F.S.	0.015625% of Gross Operating Revenues Derived from Intrastate Business	New 1989; No change	Yes	0.015625% of Gross Operating Revenue Derived from Intrastate Business	PSC Regulatory Trust Fund
Investor-owned Gas Utility Companies	Regulatory Assessment Fee	366.14(2), F.S.	0.5% of Gross Operating Revenues Derived from Intrastate Business	New 1989; No change	Yes	0.5% of Gross Operating Revenue Derived from Intrastate Business	PSC Regulatory Trust Fund
Municipal Gas Utilities and Gas Districts	Regulatory Assessment Fee	366.14(3), F.S.	0.25% of Gross Operating Revenues Derived from Intrastate Business	New 1989; No change	Yes	0.1919% of Gross Operating Revenue Derived from Intrastate Business	PSC Regulatory Trust Fund
Telecommunications Companies	Regulatory Assessment Fee	364.336, F.S.	0.25% of Gross Operating Revenues Derived from Intrastate Business	New 1990; No change	Yes	0.16% of Gross Operating Revenues Derived from Intrastate Business	PSC Regulatory Trust Fund
Water and Wastewater Systems	Regulatory Assessment Fee	367.145(1), F.S.	4.5% of Gross Operating Revenues Derived from Intrastate Business	New 1989; No change	Yes	4.5% of Gross Operating Revenues Derived from Intrastate Business	PSC Regulatory Trust Fund

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	Public Service Commission
Budget Entity:	Regulatory Trust Fund
LAS/PBS Fund Number:	61 - Public Service Commission
	2573

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$7,477,524	(A)		\$7,477,524
ADD: Other Cash (See Instructions)	200	(B)		200
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	\$7,477,724	(F)		\$7,477,724
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(203,434)	(H)		(203,434)
Approved "B" Certified Forwards	(49,824)	(H)		(49,824)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(25,914)	(I)		(25,914)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	\$7,198,552	(K)		\$7,198,552 **

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: 2013 - 2014</u>
Trust Fund Title:	<u>Public Service Commission</u>
LAS/PBS Fund Number:	<u>Regulatory Trust Fund</u>
	<u>2573</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	4,432,363 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
See IC reconciliation	2,716,365 (C)
SWFS Adjustment # and Description	
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	49,824 (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	
A/P not C/F-Operating Categories	
ADJUSTED BEGINNING TRIAL BALANCE:	7,198,552 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	7,198,552 (F)
DIFFERENCE:	(0) (G)*

***SHOULD EQUAL ZERO.**

**PSC Regulatory TF
Reconciliation of Sch I-C to Agency Trial Balance**

Description	Amt per TB	Amt per I-C	Reconciling Amt
GL 11100	200	200	0
GL 12100	7,477,524	7,477,524	0
GL 27600	2,779,745	0	(2,779,745)
GL 27700	(197,656)	0	197,656
GL 31100	(171,546)	(171,546)	0
GL 35300	(31,888)	(31,888)	0
GL 35600	(25,914)	(25,914)	0
GL 38600	(826,584)	0	826,584
GL 48600	(1,989,428)	0	1,989,428
GL 53600	(2,582,089)	0	2,582,089
Encumbrances	0	(49,824)	(49,824)
TOTAL	4,432,363	7,198,552	2,766,189
Unreserved Fund Balance per TB (GL 53900)			4,432,363
Reconciled Amount			<u>7,198,552</u>

Schedule 1 Adjustment

Current Compensated Absences Balance	826,584
Depreciation adjustment	<u>(6,270)</u>
Schedule 1 Adjustment total	<u>820,314</u>