

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	FUND BALANCE UNRESERVED 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, 2008

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-
		0.00
	** GL 16300 TOTAL	0.00
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 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	89,639.50
55100 000000 030000 040000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES CF EXPENSES	0.00 0.00 56,796.00-

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JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
060000 CF	OPERATING CAPITAL OUTLAY	2,136.00-
100777 CF	CONTRACTED SERVICES	30,707.50-
	** GL 55100 TOTAL	89,639.50-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	388,171.95
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	3,873,141.80
15100 001800 001905	ACCOUNTS RECEIVABLE	135.50
	** GL 15100 TOTAL	62,278.34 62,413.84
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	17,562.28
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	193.35-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	3,467.94-
040000	EXPENSES	0.00
040000 CF	EXPENSES	8,778.86-
	** GL 31100 TOTAL	12,440.15-
35300 040000 040000	DUE TO OTHER DEPARTMENTS EXPENSES	590.81-
	CF EXPENSES	42,700.44-
	** GL 35300 TOTAL	43,291.25-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	16,751.04-
38600 010000	CURRENT COMPENSATED ABSENCES LIABILITY SALARIES AND BENEFITS	15,502.61-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	4,049,076.08-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
040000 CF	EXPENSES	189,830.34-
060000 CF	OPERATING CAPITAL OUTLAY	2,645.75-
100777 CF	CONTRACTED SERVICES	11,752.65-
	** GL 55100 TOTAL	204,228.74-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
040000	EXPENSES	200.00
040000	CF EXPENSES	189,830.34
060000	CF OPERATING CAPITAL OUTLAY	2,645.75
083228	08 REMODELING-ST OFFICE BLDG	151,777.96
100777	CF CONTRACTED SERVICES	11,752.65
	** GL 94100 TOTAL	356,206.70
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	200.00-
040000	CF EXPENSES	189,830.34-
060000	CF OPERATING CAPITAL OUTLAY	2,645.75-
083228	08 REMODELING-ST OFFICE BLDG	151,777.96-
100777	CF CONTRACTED SERVICES	11,752.65-
	** GL 98100 TOTAL	356,206.70-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	33,085.56
060000	OPERATING CAPITAL OUTLAY	300,717.73-
	** GL 27600 TOTAL	909,273.19
27700	ACC DEPR - FURNITURE & EQUIPMENT	
001800		10,785.00
040000	EXPENSES	6,067.99-
060000	OPERATING CAPITAL OUTLAY	275,344.21-
	** GL 27700 TOTAL	270,627.20-
28200	LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	35,815.84
28300	ACC DEPR LIBRARY RESOURCES	
000000	BALANCE BROUGHT FORWARD	35,815.84-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	638,645.99-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

729700 DIVISION OF ADMINISTRATIVE HEARINGS  
 80 9 00006 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	393,276.89
060000	OPERATING CAPITAL OUTLAY	1,004,733.85
	** GL 27600 TOTAL	1,401,673.44
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	3,662.70-
040000	EXPENSES	62,903.12-
060000	OPERATING CAPITAL OUTLAY	684,721.98-
	** GL 27700 TOTAL	751,287.80-
27800	CONSTRUCTION WORK IN PROGRESS	
083228	REMODELING-ST OFFICE BLDG	966,661.19
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,617,046.83-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	414,939.65-
48600 000000 010000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	106,825.61 1,024,220.19-
	** GL 48600 TOTAL	917,394.58-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	1,332,334.23
	*** FUND TOTAL	0.00 E



**DIVISION OF ADMINISTRATIVE HEARINGS**

**SCHEDULE I SERIES**

**ADMINISTRATIVE TRUST FUND  
AND  
OPERATING TRUST FUND**

SCHEDULE I  
TRUST FUNDS AVAILABLE

SUPPORTING NARRATIVE - SECTION III ADJUSTMENTS  
ADMINISTRATIVE TRUST FUND

Following are descriptions of the adjustments included in the Schedule I, Column A01, Section III, of the Division's FY 2009-10 Legislative Budget Request:

**01 Transfer Administrative Fees to the Operating Trust Fund - DOAH:**

Per statewide financial reporting requirements, administrative fees totaling \$(391) are to be booked as current-year expenditures for the Adjudication of Disputes Program. This expenditure was transferred to the new trust fund. The adjustment is a decrease in the fund balance.

**02 Transfer Prior-Year Service Charge to General Revenue Liability to the Operating Trust Fund - DOAH**

Per statewide financial reporting requirements, the adjustment of \$11,081 is necessary to transfer the prior-year service charge to General Revenue liability to the new trust fund for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**03 Transfer Prior-Year Compensated Absences Liability to the Operating Trust Fund - DOAH**

Per statewide financial reporting requirements, the adjustment of \$18,252 is necessary to transfer the FY 2006-07 compensated absences liability to the new trust fund for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**04 Record September 30, 2007 Operating Reversions - DOAH**

Per FY 2009-10 Legislative Budget Request instructions, the adjustment of \$208 is necessary to include September 30, 2007 operating reversions. The adjustment has a positive impact on the fund balance.

**05 Record September 30, 2007 Operating Reversions - JCCs**

Per FY 2009-10 Legislative Budget Request instructions, the adjustment of \$6,760 is necessary to include September 30, 2007 operating reversions. The adjustment has a positive impact on the fund balance.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>DMS/Division of Administrative Hearings</b>
<b>Budget Entity:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Adjudication of Disputes and Workers' Compensation Appeals</b>
	<b>2021</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$0.00	(A)		\$0.00
ADD: Other Cash (See Instructions)	\$0.00	(B)		\$0.00
ADD: Investments	\$0.00	(C)		\$0.00
ADD: Outstanding Accounts Receivable	\$0.00	(D)		\$0.00
ADD:	\$0.00	(E)		\$0.00
<b>Total Cash plus Accounts Receivable</b>	\$0.00	(F)		\$0.00
LESS Allowances for Uncollectibles	\$0.00	(G)		\$0.00
LESS Approved "A" Certified Forwards	\$0.00	(H)		\$0.00
Approved "B" Certified Forwards	\$0.00	(H)		\$0.00
Approved "FCO" Certified Forwards	\$0.00	(H)		\$0.00
LESS: Other Accounts Payable (Nonoperating)	\$0.00	(I)		\$0.00
LESS: _____	\$0.00	(J)		\$0.00
<b>Unreserved Fund Balance, 07/01/08</b>	\$0.00	(K)		\$0.00 **

**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: 2009 - 2010**

**Department Title:** DMS/Division of Administrative Hearings  
**Trust Fund Title:** Administrative Trust Fund  
**LAS/PBS Fund Number:** 2021

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (\$89,639.50) (A)

**Add/Subtract:**

Statewide Financial Statement Adjustment \$0.00 (B)

**Other Adjustment(s):**

Paid FY 2006-07 Encumbrances \$82,671.40 (C)

September 30, 2007 Operating Reversions \$6,968.10 (C)

\$0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (\$0.00) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** \$0.00 (E)

**DIFFERENCE:** (\$0.00) (F)\*

**\*SHOULD EQUAL ZERO.**

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 2009-10 Legislative Budget Request:

**COLUMN A01: ACTUAL PRIOR YEAR - FY 2007-08**

**01 Record Liabilities Transferred from the Administrative Trust Fund - DOAH:**

Per statewide financial reporting requirements, short-term liabilities totaling \$29,333 were transferred from the Administrative Trust Fund to the Operating Trust Fund for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

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

Per statewide financial reporting requirements, the adjustment of \$15,503 is necessary to record current-year compensated absence liability for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**03 Close Prior-Year Compensated Absences – DOAH:**

Per statewide financial reporting requirements, the adjustment of (\$18,252) is necessary to record FY 2006-07 compensated absences liability for the Adjudication of Disputes Program. The adjustment has a negative impact on the fund balance.

**04 Record Administrative Fees – DOAH:**

Per statewide financial reporting requirements, administrative fees totaling (\$8,641) are to be booked as current-year expenditures for the Adjudication of Disputes Program. The adjustment is a decrease in the fund balance.

**05 Record Expenditures Transferred from the Administrative Trust Fund - DOAH:**

Per statewide financial reporting requirements, the adjustment of \$28,942 is necessary to record expenditures transferred from the Administrative Trust Fund to the Operating Trust Fund for the Adjudication of Disputes Program. The adjustment has a positive impact on the fund balance.

**06 Record Service Charge to General Revenue Paid for the Administrative Trust Fund – DOAH:**

Per statewide financial reporting requirements, the adjustment of (\$3,113) is necessary to record the Service Charge to General Revenue that was assessed on the interest income in the Administrative Trust Fund. This was paid from the Operating Trust Fund because there was no budget in the Administrative Trust Fund to cover the expense. The adjustment has a negative impact on the fund balance.

**07 Record Prior Year (FY 2006-07) Expenditures Transferred to the Administrative Trust Fund – JCCs:**

Per statewide financial reporting requirements, the adjustment of (\$98) is necessary to record prior year expenditures that were posted to the Operating Trust Fund, but should have been posted to the Administrative Trust Fund. The adjustment is a decrease in the fund balance.

**08 Rounding - To Balance with June 30, 2008 Unreserved Fund Balance - DOAH**

The adjustment of \$1 is necessary to balance with the June 30, 2008 unreserved fund balance.

**COLUMN A02: CURRENT YEAR ESTIMATED - FY 2008-09**

**09 Record September 30, 2008 Operating Reversions - DOAH**

Per FY 2009-10 Legislative Budget Request instructions, the adjustment of \$3,098 is necessary to include September 30, 2008 operating reversions. The adjustment has a positive impact on the fund balance.

**10 Record September 30, 2008 Operating Reversions - JCCs**

Per FY 2009-10 Legislative Budget Request instructions, the adjustment of \$10,643 is necessary to include September 30, 2008 operating reversions. 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 2008-09**

**Lines 1 – 28: 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 2008-09 General Appropriations Act (Chapter 2008-152, Laws of Florida) and total \$8,038,673.

**Line 29: 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 \$71,155 represents an average of prior year collections.

**Line 30: 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 \$18,826,501 and covers the operating and nonoperating costs of this program, calculated as follows:

\$18,253,334	Operating budget
+ 573,167	Nonoperating budget
\$18,826,501	Total estimated transfer from the Department of Financial Services
=====	

**Line 31: Sale of Goods and Services to State Agencies – Adjudication of Disputes**

The estimate of \$49,909 represents revenue from: (1) the Florida Legislature for contract (claim bill) cases filed pursuant to Senate Rule 4.81; (2) the Florida School for the Deaf and Blind and 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 2007-08) because caseload and billable hours are projected to remain relatively constant in FY 2008-09.

**Line 32: Sale of Services – Outside State – Adjudication of Disputes**

The estimate of \$413,433 represents revenue from non-state entities for Administrative Law Judge services, plus travel and video teleconferencing costs. This amount (the combined collection for both trust funds, Administrative 2021 and Operating 2510) is carried forward from the prior fiscal year (FY 2007-08) because caseload and billable hours are projected to remain relatively constant in FY 2008-09.

**Line 33: Sale of Services - Outside State - Workers' Compensation Appeals**

The \$100 collected in the prior fiscal year (FY 2007-08) was atypical for this program and therefore was not carried forward in subsequent fiscal years.

**Line 34: Refunds – Adjudication of Disputes**

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

**Line 35: Refunds – Workers' Compensation Appeals**

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

**Line 36: Reimbursements – Adjudication of Disputes**

The estimate of \$10,575 represents reimbursements to be made to the Adjudication of Disputes Program. This amount (the combined collection for both trust funds, Administrative 2021 and Operating 2510) is carried forward from the prior fiscal year (FY 2007-08).

**Line 37: Reimbursements – Workers' Compensation Appeals**

The estimate of \$4,386 represents reimbursements to be made to the Workers' Compensation Appeals Program. This amount (the combined collection for both trust funds, Administrative 2021 and Operating 2510) is carried forward from the prior fiscal year (FY 2007-08).

**Line 38: Interest on Investments – Adjudication of Disputes**

In FY 2007-08, interest earnings totaling \$383,370 represent 1.98% 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 \$15,159,895 will be invested in FY 2008-09, earning \$299,580, or 1.98%. This program's share of these earnings is estimated at \$96,113, and represents .64% of the total funds invested.

**Line 39: Interest on Investments – Workers' Compensation Appeals**

In FY 2007-08, interest earnings totaling \$383,370 represent 1.98% 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 \$15,159,895 will be invested in FY 2008-09, earning \$299,580, or 1.98%. This program's share of these earnings is estimated at \$203,467, and represents 1.34% of the total funds invested.



**COLUMN A03: AGENCY REQUEST – FY 2009-10**

**Lines 1 – 28: 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 2007-08. The total amount prorated among the agencies is \$7,844,393 and is calculated as follows:

\$8,877,077	Total FY 2009-10 Legislative Budget Request
( 463,342)	Less: Estimated Revenue from Non-State and State Contract Entities
( 576,215)	Less: Estimated Cost For Providing General Management and Administrative Services to the Workers’ Compensation Appeals Program
( 71,155)	Less: Estimated Revenue from Application Fees for Cases Filed Pursuant to Chapter 403, Florida Statutes
+ 78,028	Plus: Estimated Nonoperating Cost of State Agency Video Teleconferencing Administrative Proceedings
\$7,844,393	Total Amount Prorated Among State Agencies
=====	

**Line 29: 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 \$71,155 represents an average of prior year collections.

**Line 30: 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 \$19,707,637 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:

\$19,131,422	Operating budget
+ 576,215	Nonoperating general management and administrative assessment
\$19,707,637	Total estimated transfer from the Department of Financial Services
=====	

**Line 31: Sale of Goods and Services to State Agencies – Adjudication of Disputes**

The estimate of \$49,909 represents revenue from: (1) the Florida Legislature for contract (claim bill) cases filed pursuant to Senate Rule 4.81; (2) the Florida School for the Deaf and Blind and 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 2008-09) because caseload and billable hours are projected to remain relatively constant in FY 2009-10.

**Line 32: Sale of Services – Outside State – Adjudication of Disputes**

The estimate of \$413,433 represents revenue from non-state entities for Administrative Law Judge services, plus travel and video teleconferencing costs. This amount is carried forward from the prior fiscal year (FY 2008-09) because caseload and billable hours are projected to remain relatively constant in FY 2009-10.

**Line 33: Sale of Services - Outside State - Workers' Compensation Appeals**

The \$100 collected in the prior fiscal year (FY 2007-08) was atypical for this program and therefore was not carried forward in subsequent fiscal years.

**Line 34: Refunds – Adjudication of Disputes**

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

**Line 35: Refunds – Workers' Compensation Appeals**

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

**Line 36: Reimbursements – Adjudication of Disputes**

The estimate of \$10,575 represents reimbursements to be made to the Adjudication of Disputes Program. This amount is carried forward from the prior fiscal year (FY 2008-09).

**Line 37: Reimbursements – Workers' Compensation Appeals**

The estimate of \$4,386 represents reimbursements to be made to the Workers' Compensation Appeals Program. This amount is carried forward from the prior fiscal year (FY 2008-09).

**Line 38: Interest on Investments – Adjudication of Disputes**

In FY 2007-08, interest earnings totaling \$383,370 represent 1.98% 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 \$15,357,725 will be invested in FY 2009-10, earning \$303,490, or 1.98%. This program's share of these earnings is estimated at \$90,504, and represents .59% of the total funds invested.

**Line 39: Interest on Investments – Workers' Compensation Appeals**

In FY 2007-08, interest earnings totaling \$383,370 represent 1.98% 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 \$15,357,725 will be invested in FY 2009-10, earning \$303,490, or 1.98%. This program's share of these earnings is estimated at \$212,986, and represents 1.39% of the total funds invested.

SCHEDULE I  
TRUST FUNDS AVAILABLE

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

OPERATING TRUST FUND

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 2009-10 Legislative Budget Request instructions:

Total Revenues for Fiscal Year 2008-09:	\$27,714,212
Less Assessments from State Agencies for Administrative Law Judge Services	(8,159,737)
Less Assessments from Outside Entities for Administrative Law Judge Services	( 413,433)
Less Operating Transfer to Department of Financial Services for Risk Management Insurance	( 118,063)
Less Operating Transfer to Department of Management Services for Human Resources Services Contract	( 107,548)
Less Nonoperating Transfer to Department of Management Services for Video Teleconferencing Hearings	( 100,000)
Less Nonoperating Service Charge to General Revenue	<u>( 52,050)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$18,763,381</u>
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for Operating Trust Fund	<u>\$ 938,169</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 \$938,169 is applied to the Workers' Compensation Appeals program.

This reserve of \$938,169 will reduce the June 30, 2010 available cash balance to \$757,776 for the Workers' Compensation Appeals program. Barring any unforeseen extraordinary emergencies that may arise in FY 2009-10, 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 2007-08, FY 2008-09, or FY 2009-10.

SCHEDULE I  
TRUST FUNDS AVAILABLE

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

OPERATING TRUST FUND

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 (32% DOAH, 68% OJCC)
- Executive Direction - Appropriations (32% DOAH, 68% OJCC)
- Finance and Accounting - Appropriations (32% DOAH, 68% OJCC)
- Human Resources - FTE (26% DOAH, 74% OJCC)
- Information Technology - Appropriations (32% DOAH, 68% OJCC)
- Planning and Budgeting - Appropriations (32% DOAH, 68% OJCC)
- Procurement - Appropriations (32% DOAH, 68% OJCC)

SCHEDULE I  
TRUST FUNDS AVAILABLE

FY 2009-2010  
SUPPORTING NARRATIVE  
COMPUTING DISTRIBUTION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES

OPERATING TRUST FUND

<b>729701 ADJUDICATION OF DISPUTES</b>		<b>32%</b>									
ADMIN FUNCTION	POS TITLE	POS#	INCUMBENT	SALARY	BENEFITS	S/B TOTAL	HR & EXP PKG	BONUS	TOTAL	DOAH AMT	OJCC AMT
Administration	Admin Svc Dir II-SES	2842	Mustain, L	\$ 73,226	\$ 26,654	\$ 99,880	\$ 7,101	\$ -	\$ 106,981	\$ 34,234	\$ 72,747
Administration	Admin Assist II-SES	3151	Proctor, J	\$ 32,000	\$ 11,718	\$ 43,718	\$ 7,101	\$ -	\$ 50,819	\$ 16,262	\$ 34,557
Executive Direction	Dir & Chief Judge-DOAH	2646	Cohen, R	\$ 127,410	\$ 38,951	\$ 166,361	\$ 7,101	\$ -	\$ 173,462	\$ 55,508	\$ 117,954
Executive Direction	Exec Asst I - SES	2771	Sloan, L	\$ 48,000	\$ 22,134	\$ 70,134	\$ 7,101	\$ -	\$ 77,235	\$ 24,715	\$ 52,520
Finance & Acct	Accountant Supv II-SES	2741	Stern, J	\$ 44,817	\$ 21,563	\$ 66,380	\$ 7,101	\$ -	\$ 73,481	\$ 23,514	\$ 49,967
Finance & Acct	Staff Assistant	2816	Allbritton, D	\$ 27,192	\$ 4,817	\$ 32,009	\$ 5,827	\$ -	\$ 37,836	\$ 12,108	\$ 25,728
Human Resources	Pers Officer I-SES	2843	Simmons, L	\$ 61,492	\$ 11,018	\$ 72,510	\$ 7,101	\$ -	\$ 79,611	\$ 20,699	\$ 58,912 *
Information Tech	Office Auto Spec II	2433	Doxsee, L	\$ 32,404	\$ 17,114	\$ 49,518	\$ 5,827	\$ -	\$ 55,345	\$ 44,276	\$ 11,069 *
Information Tech	Data Base Admin-SES	2845	Brown, S	\$ 73,226	\$ 26,654	\$ 99,880	\$ 7,101	\$ -	\$ 106,981	\$ 34,234	\$ 72,747
Information Tech	Dist Comp Sys Analyst-SES	3412	Stradling, Tim	\$ 42,000	\$ 21,058	\$ 63,058	\$ 7,101	\$ -	\$ 70,159	\$ 22,451	\$ 47,708
Information Tech	Sys Programmer I	2654	Russell, J	\$ 48,072	\$ 19,891	\$ 67,963	\$ 7,101	\$ -	\$ 75,064	\$ 37,532	\$ 37,532 *
Planning & Budget	Budget Officer	2801	Lawrence, M	\$ 84,356	\$ 21,992	\$ 106,348	\$ 7,101	\$ -	\$ 113,449	\$ 36,304	\$ 77,145
Procurement	Purch Agent III-SES	2434	Penrod, T	\$ 44,447	\$ 21,496	\$ 65,943	\$ 7,101	\$ -	\$ 73,044	\$ 23,374	\$ 49,670
Procurement	Admin Assist II-SES	3143	Vause, C	\$ 29,632	\$ 11,294	\$ 40,926	\$ 7,101	\$ -	\$ 48,027	\$ 15,369	\$ 32,658
<b>DOAH TOTALS</b>				<b>\$ 768,274</b>	<b>\$ 276,354</b>	<b>\$ 1,044,628</b>	<b>\$ 96,866</b>	<b>\$ -</b>	<b>\$ 1,141,494</b>	<b>\$ 400,580</b>	<b>\$ 740,914</b>

<b>729702 WORKERS' COMPENSATION APPEALS</b>		<b>68%</b>									
ADMIN FUNCTION	POS TITLE	POS#	INCUMBENT	SALARY	BENEFITS	S/B TOTAL	HR & EXP PKG	BONUS	TOTAL	OJCC AMT	DOAH AMT
Finance & Acct	Admin Assist III	3406	Folks, G	\$ 39,138	\$ 18,722	\$ 57,860	\$ 5,827	\$ -	\$ 63,687	\$ 43,307	\$ 20,380
Finance & Acct	Accountant I	3409	Griffin, P	\$ 29,708	\$ 12,030	\$ 41,738	\$ 5,827	\$ -	\$ 47,565	\$ 32,344	\$ 15,221
Finance & Acct	Admin Assist II-SES	3416	Pelt, K	\$ 35,854	\$ 19,958	\$ 55,812	\$ 7,101	\$ -	\$ 62,913	\$ 42,781	\$ 20,132
Finance & Acct	Accountant II	3425	Roberts, R	\$ 38,126	\$ 18,128	\$ 56,254	\$ 5,827	\$ -	\$ 62,081	\$ 42,215	\$ 19,866
Information Tech	Dist Comp Sys Admin-SES	3422	Reynolds, W	\$ 55,782	\$ 23,528	\$ 79,310	\$ 7,101	\$ -	\$ 86,411	\$ 27,652	\$ 58,759 *
Planning & Budget	Sr Mgmt Analyst II-SES	3410	Wingler, C	\$ 62,912	\$ 24,806	\$ 87,718	\$ 7,101	\$ -	\$ 94,819	\$ 64,477	\$ 30,342
<b>OJCC TOTALS</b>				<b>\$ 261,520</b>	<b>\$ 117,172</b>	<b>\$ 378,692</b>	<b>\$ 38,784</b>	<b>\$ -</b>	<b>\$ 417,476</b>	<b>\$ 252,777</b>	<b>\$ 164,699</b>

**TOTAL DOAH COST TO BE RECOVERED FROM THE OJCC** **\$ 576,215**

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

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

**Agency Name Division of Administrative Hearings**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. 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 :** Operating Trust Fund, Number 729700 20 2 510006

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 07-08 (A01)</b>	<b>Amount FY 08-09 (A02)</b>	<b>Amount FY 09-10 (A03)</b>	<b>Confirmed By</b>
Department of Environmental Protection Fund Number 370000 20 2 526001	001500	107,875.00	71,155.00	71,155.00	Kathy Shettle Phone: 850-245-2428
Department of Financial Services Fund Number 430000 20 2 795003	001500	20,115,074.00	18,826,501.00	19,707,637.00	Karen Towels (FY 0708) Phone: 850-413-2130 Buckley Vernon (FYs 0809 & 0910) Phone: 413-2113
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
Department of Management Services Fund Number 720000 60 2 105001	181167	100,000.00	100,000.00	100,000.00	Debbie Goodson 850-414-0830

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>DMS/Division of Administrative Hearings</b>
<b>Budget Entity:</b>	<b>Operating Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Adjudication of Disputes and Workers' Compensation Appeals</b>
	<b>2510</b>

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	\$388,171.95 (A)			\$388,171.95
ADD: Other Cash (See Instructions)	\$0.00 (B)			\$0.00
ADD: Investments	\$3,873,141.80 (C)			\$3,873,141.80
ADD: Outstanding Accounts Receivable	\$79,976.12 (D)			\$79,976.12
ADD: _____	\$0.00 (E)			\$0.00
<b>Total Cash plus Accounts Receivable</b>	\$4,341,289.87 (F)			\$4,341,289.87
LESS Allowances for Uncollectibles	\$0.00 (G)			\$0.00
LESS Approved "A" Certified Forwards	(\$55,140.59) (H)			(\$55,140.59)
Approved "B" Certified Forwards	(\$204,428.74) (H)			(\$204,428.74)
Approved "FCO" Certified Forwards	(\$188,252.81) (H)			(\$188,252.81)
LESS: Other Accounts Payable (Nonoperating)	(\$16,751.04) (I)			(\$16,751.04)
LESS: _____	\$0.00 (J)			\$0.00
<b>Unreserved Fund Balance, 07/01/08</b>	\$3,876,716.69 (K)			\$3,876,716.69 **

**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: 2009 - 2010**

**Department Title:** DMS/Division of Administrative Hearings  
**Trust Fund Title:** Operating Trust Fund  
**LAS/PBS Fund Number:** 2510

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 **\$4,049,076.08** (A)

**Add/Subtract:**

Statewide Financial Statement Adjustment **\$0.00** (B)

**Other Adjustment(s):**

Reserved for Fixed Capital Outlay **(\$188,252.81)** (C)

Compensated Absence Liability **\$15,502.61** (C)

Unpaid Carry Forward Liability **\$390.81** (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **\$3,876,716.69** (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** **\$3,876,716.69** (E)

**DIFFERENCE:** **\$0.00** (F)\*

**\*SHOULD EQUAL ZERO.**