

State of Florida
Division of Administrative Hearings

Charles J. Crist, Jr.
Governor

Robert S. Cohen
Director and Chief Judge

Claudia Lladó
Clerk of the Division



Harry L. Hooper
Deputy Chief
Administrative Law Judge

David W. Langham
Deputy Chief Judge
Judges of Compensation Claims

LEGISLATIVE BUDGET REQUEST

October 3, 2008

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director
Senate Fiscal Policy & Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors,

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Division of Administrative Hearings is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year.

Sincerely,

A handwritten signature in blue ink, appearing to read "Robert S. Cohen".

Robert S. Cohen
Director and Chief Judge

/mrl

DIVISION OF ADMINISTRATIVE HEARINGS

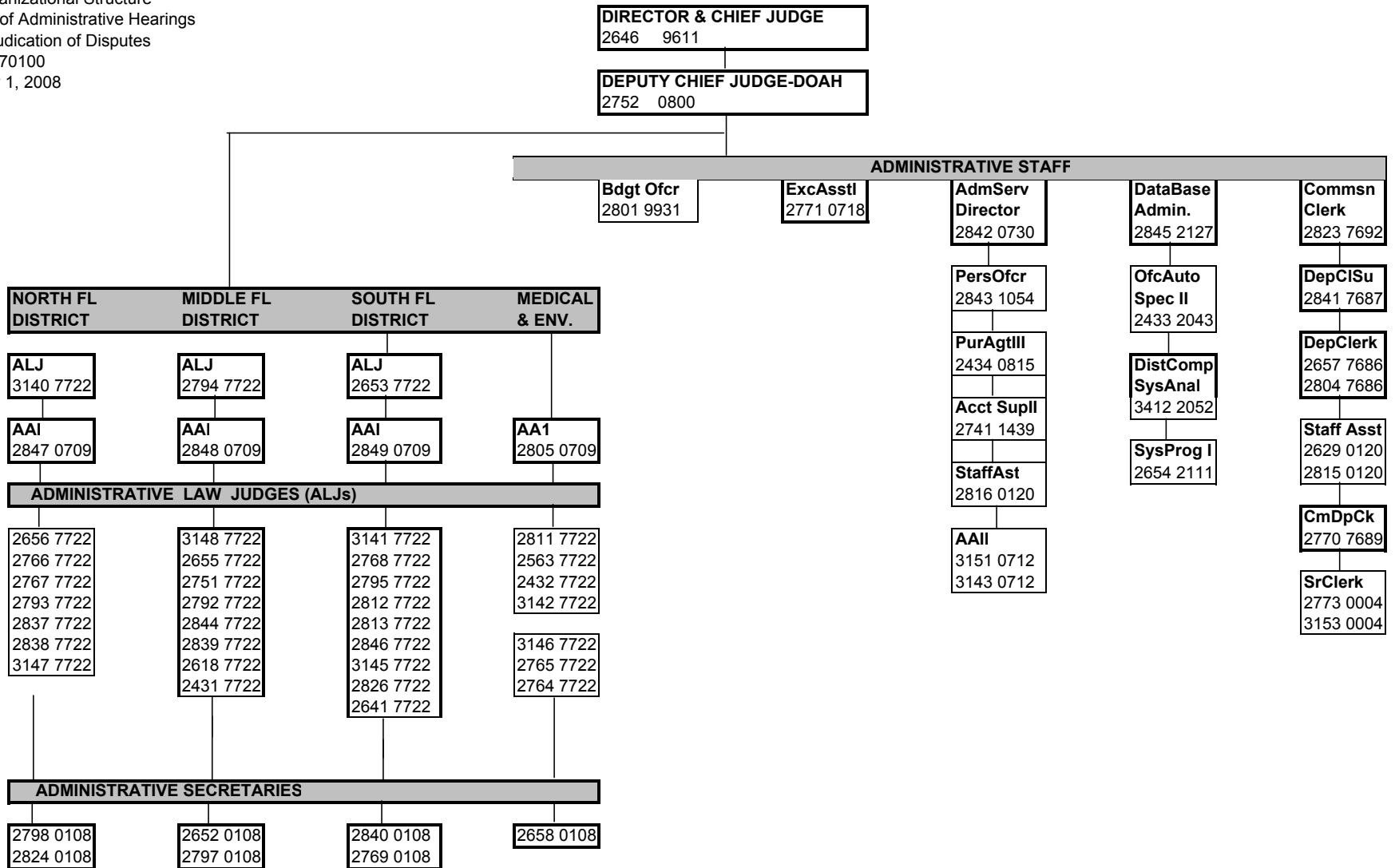
**DEPARTMENT LEVEL EXHIBITS AND
SCHEDULES**

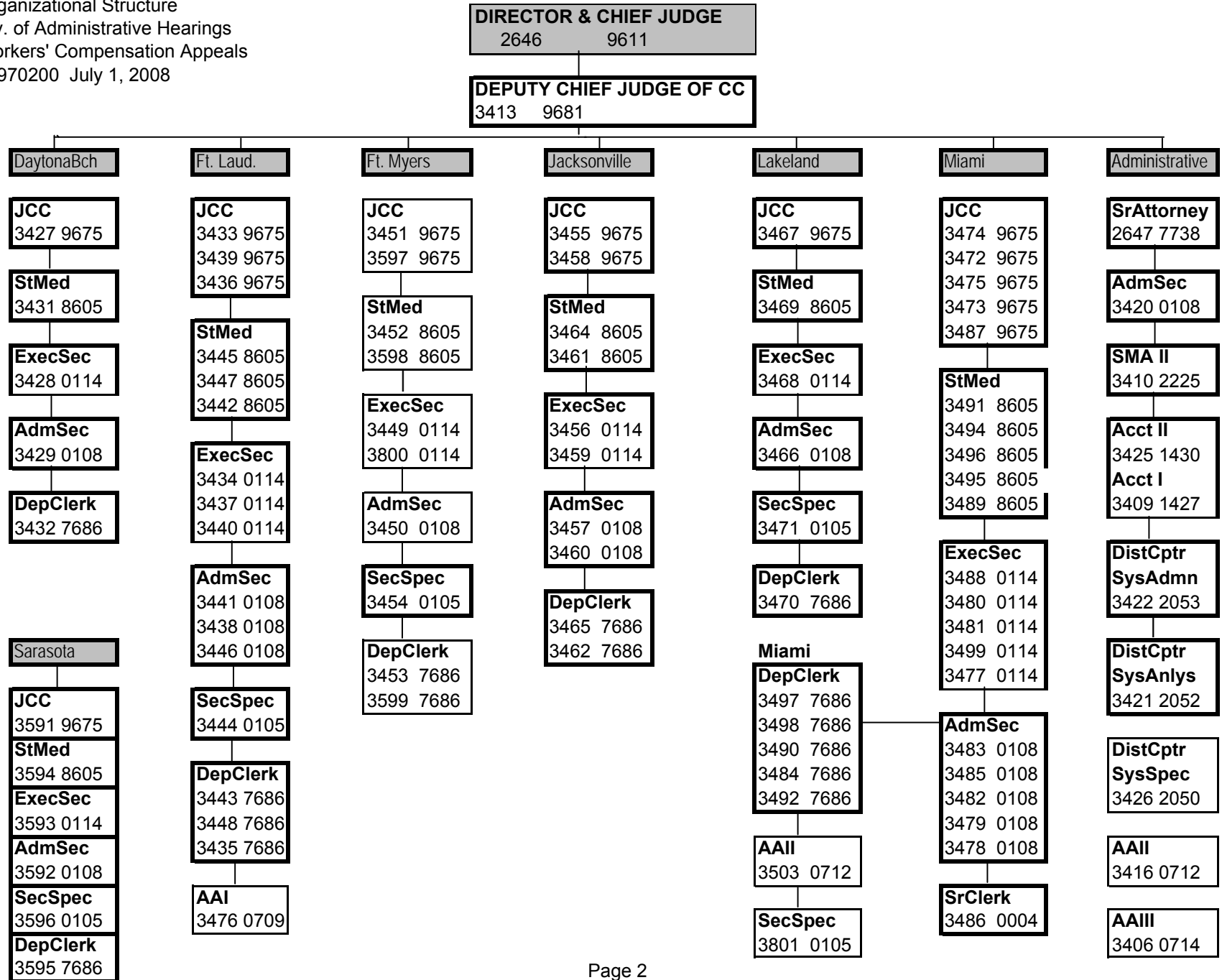
Schedule VII: Agency Litigation Inventory

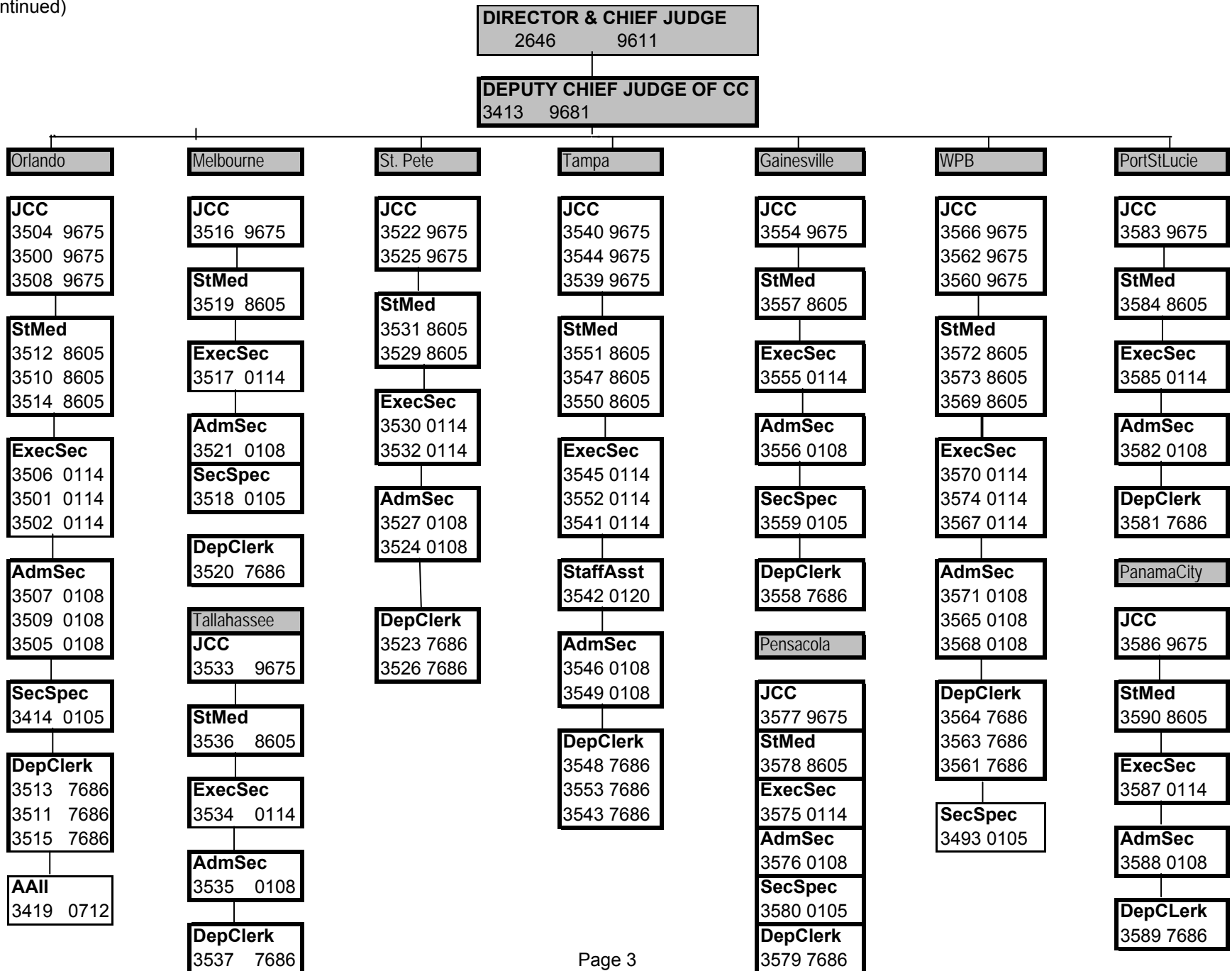
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Division of Administrative Hearings		
Contact Person:	Marilyn R. Lawrence	Phone Number:	850-488-9675
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	N/A	Agency Counsel	
	N/A	Office of the Attorney General or Division of Risk Management	
	N/A	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

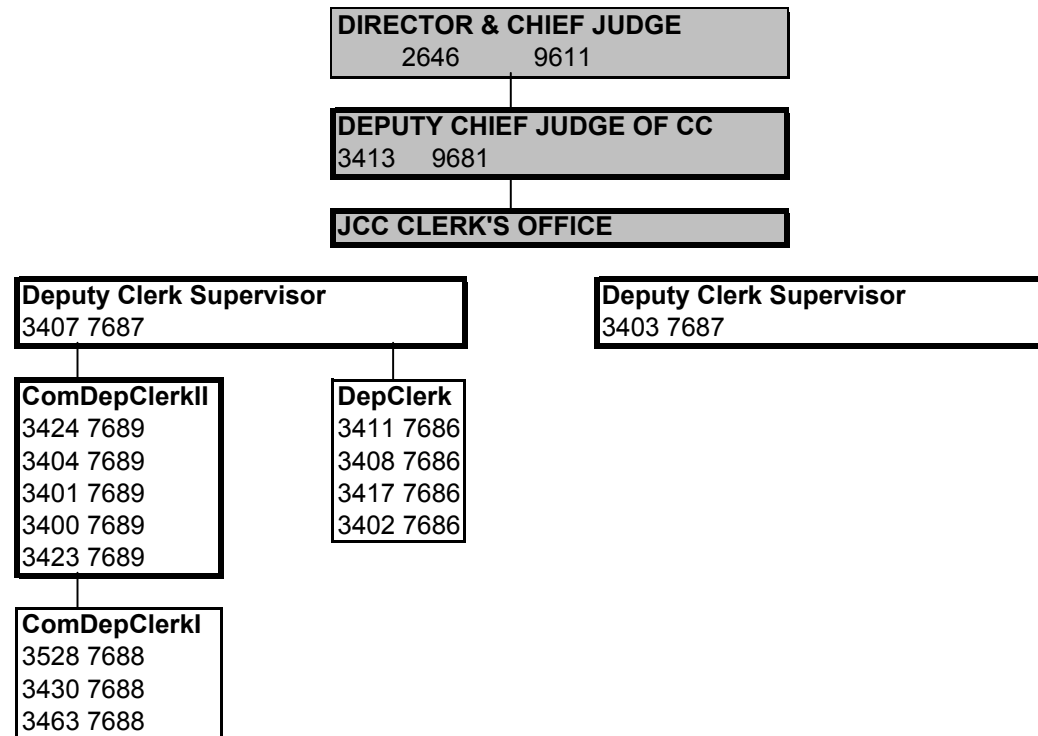
Office of Policy and Budget – July, 2008







Workers' Compensation Appeals
(continued)



ADMINISTRATIVE HEARINGS		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT				1,154,914	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)				0	
FINAL BUDGET FOR AGENCY				1,154,914	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					1,154,914
Conduct Administrative Hearings And Proceedings * Number of cases closed		5,810	1,415.82	8,225,931	
Adjudicate And Hear Workers' Compensation Disputes * Number of petitions closed		116,579	132.60	15,458,923	
Facilitate Mediation Of Workers' Compensation Disputes * Number of mediations held		20,021	177.22	3,548,140	
TOTAL				27,232,994	1,154,914
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				82,487	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				27,315,481	1,154,914
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST					

- (1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
- (2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
- (3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
- (4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 7297	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	27,315,474	1,154,914
TOTAL BUDGET FOR AGENCY (SECTION III):	27,315,481	1,154,914
	-----	-----
DIFFERENCE:	7-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED IN SECTION II.)

*** NO ACTIVITIES FOUND ***

DIVISION OF ADMINISTRATIVE HEARINGS

ADJUDICATION OF DISPUTES PROGRAM

EXHIBITS OR SCHEDULES

DIVISION OF ADMINISTRATIVE HEARINGS

ADJUDICATION OF DISPUTES PROGRAM

SCHEDULE I SERIES

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 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.

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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

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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 Conferencing 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

729701 ADJUDICATION OF DISPUTES		32%			HR &						
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	\$ 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
DOAH TOTALS				\$ 768,274	\$ 276,354	\$ 1,044,628	\$ 96,866	\$ -	\$ 1,141,494	\$ 400,580	\$ 740,914

729702 WORKERS' COMPENSATION APPEALS		68%			HR &						
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	\$ 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
OJCC TOTALS				\$ 261,520	\$ 117,172	\$ 378,692	\$ 38,784	\$ -	\$ 417,476	\$ 252,777	\$ 164,699

TOTAL DOAH COST TO BE RECOVERED FROM THE OJCC	\$ 576,215
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* Percentages for these employees vary because of their job duties.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	DMS/Division of Administrative Hearings
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Adjudication of Disputes
	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$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
Total Cash plus Accounts Receivable	\$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
Unreserved Fund Balance, 07/01/08	\$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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	DMS/Division of Administrative Hearings
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	Adjudication of Disputes
	2510

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$194,032.41	(A)			\$194,032.41
ADD: Other Cash (See Instructions)	\$0.00	(B)			\$0.00
ADD: Investments	\$1,862,209.42	(C)			\$1,862,209.42
ADD: Outstanding Accounts Receivable	\$79,976.12	(D)			\$79,976.12
ADD:	\$0.00	(E)			\$0.00
Total Cash plus Accounts Receivable	\$2,136,217.95	(F)			\$2,136,217.95
LESS Allowances for Uncollectibles	\$0.00	(G)			\$0.00
LESS Approved "A" Certified Forwards	(\$20,811.22)	(H)			(\$20,811.22)
Approved "B" Certified Forwards	(\$27,580.59)	(H)			(\$27,580.59)
Approved "FCO" Certified Forwards	\$0.00	(H)			\$0.00
LESS: Other Accounts Payable (Nonoperating)	(\$16,751.04)	(I)			(\$16,751.04)
LESS: _____	\$0.00	(J)			\$0.00
Unreserved Fund Balance, 07/01/08	\$2,071,075.10	(K)			\$2,071,075.10 **

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009-2010

Department: DMS/Division of Administrative Hearings

Chief Internal Auditor: Carr Riggs & Ingram , LLC

Budget Entity: Adjudication of Disputes

Phone Number: 850-488-9675, X118

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
#01-25-08	6/30/2007	Administrative Services - Travel Reimbursement	Carr Riggs & Ingram, LLC (CRI) performed an internal audit of the Division's travel reimbursement procedures and internal controls. The Division's travel records were also reviewed for compliance with section 112.061, Florida Statutes, and the rules of the Department of Financial Services. The January, 2008 CRI report stated that the Division's travel policy and reimbursement process appear to be functioning as designed.	No corrective action necessary.	N/A

DIVISION OF ADMINISTRATIVE HEARINGS

**WORKERS' COMPENSATION APPEALS
PROGRAM**

EXHIBITS OR SCHEDULES

DIVISION OF ADMINISTRATIVE HEARINGS

**WORKERS' COMPENSATION APPEALS
PROGRAM**

SCHEDULE I SERIES

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 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 Conferencing 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

729701 ADJUDICATION OF DISPUTES		32%			HR &						
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	\$ 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
DOAH TOTALS				\$ 768,274	\$ 276,354	\$ 1,044,628	\$ 96,866	\$ -	\$ 1,141,494	\$ 400,580	\$ 740,914

729702 WORKERS' COMPENSATION APPEALS		68%			HR &						
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	\$ 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
OJCC TOTALS				\$ 261,520	\$ 117,172	\$ 378,692	\$ 38,784	\$ -	\$ 417,476	\$ 252,777	\$ 164,699

TOTAL DOAH COST TO BE RECOVERED FROM THE OJCC	\$ 576,215
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* Percentages for these employees vary because of their job duties.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$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
Total Cash plus Accounts Receivable	\$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
Unreserved Fund Balance, 07/01/08	\$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.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

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

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$194,139.54	(A)		\$194,139.54
ADD: Other Cash (See Instructions)	\$0.00	(B)		\$0.00
ADD: Investments	\$2,010,932.38	(C)		\$2,010,932.38
ADD: Outstanding Accounts Receivable	\$0.00	(D)		\$0.00
ADD:	\$0.00	(E)		\$0.00
Total Cash plus Accounts Receivable	\$2,205,071.92	(F)		\$2,205,071.92
LESS Allowances for Uncollectibles	\$0.00	(G)		\$0.00
LESS Approved "A" Certified Forwards	(\$34,329.37)	(H)		(\$34,329.37)
Approved "B" Certified Forwards	(\$176,848.15)	(H)		(\$176,848.15)
Approved "FCO" Certified Forwards	(\$188,252.81)	(H)		(\$188,252.81)
LESS: Other Accounts Payable (Nonoperating)	\$0.00	(I)		\$0.00
LESS: _____	\$0.00	(J)		\$0.00
Unreserved Fund Balance, 07/01/08	\$1,805,641.59	(K)		\$1,805,641.59 **

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.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009-2010

Department: DMS/Division of Administrative Hearings

Chief Internal Auditor: Carr Riggs & Ingram , LLC

Budget Entity: Workers' Compensation Appeals

Phone Number: 850-488-9675, X118

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
#01-25-08	6/30/2007	Administrative Services - Travel Reimbursement	Carr Riggs & Ingram, LLC (CRI) performed an internal audit of the Division's travel reimbursement procedures and internal controls. The Division's travel records were also reviewed for compliance with section 112.061, Florida Statutes, and the rules of the Department of Financial Services. The January, 2008 CRI report stated that the Division's travel policy and reimbursement process appear to be functioning as designed.	No corrective action necessary.	N/A

LBR Technical Review Checklist

Department/Budget Entity (Service):DMS/Division of Administrative Hearings(DOAH)/Adjudication of Disputes/Workers' Compensation Appeals

Agency Budget Officer/OPB Analyst Name: Marilyn R. Lawrence, DOAH; Gino Betta, OPB

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider. An "NA" indicates not applicable.

Action	Program or Service (Budget Entity Codes)			
	72970100	72970200		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y			
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y			

3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	NA	NA			
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		Program or Service (Budget Entity Codes)				
Action		72970100	72970200			
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		72970100	72970200			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y	Y			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y			
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	Y	Y			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	NA	NA			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y			

Action		Program or Service (Budget Entity Codes)			
		72970100	72970200		
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09-002?	NA	NA		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	NA	NA		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	NA	NA		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	Y	Y		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?	Y	Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA		
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

Action		Program or Service (Budget Entity Codes)				
		72970100	72970200			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y			
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	NA	NA			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	NA	NA			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	NA	NA			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y			
8.10	Are the statutory authority references correct?	Y	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	NA	NA			

Action		Program or Service (Budget Entity Codes)			
		72970100	72970200		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	NA	NA		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	NA	NA		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	NA	NA		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	NA	NA		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	NA	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	NA		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y		
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y		

Action		Program or Service (Budget Entity Codes)				
		72970100	72970200			
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y			
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	NA	NA			
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	NA	NA			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	NA	NA			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y			
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

		Program or Service (Budget Entity Codes)				
Action		72970100	72970200			
14. SCHEDULE VIII B-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y			
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y			
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y			
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y			
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y			
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y			
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MANUALLY PREPARED EXHIBITS & SCHEDULES						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y			

Action	Program or Service (Budget Entity Codes)			
	72970100	72970200		

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	NA	NA			

TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.	
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