



Charlie Crist  
Governor

Ana M. Viamonte Ros, M.D., M.P.H.  
State Surgeon General

---

LEGISLATIVE BUDGET REQUEST

Department of Health

Tallahassee, Florida

October 15, 2008

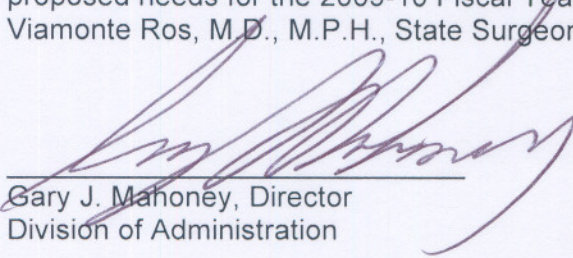
Mr. Jerry L. McDaniel, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

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 Department of Health 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. This submission has been approved by Ana M. Viamonte Ros, M.D., M.P.H., State Surgeon General, Department of Health.

  
\_\_\_\_\_  
Gary J. Mahoney, Director  
Division of Administration

DEPARTMENT OF HEALTH  
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.*

<b>Agency:</b>	<b>Department of Health</b>		
<b>Contact Person:</b>	Julie Meadows-Keefe	<b>Phone Number:</b>	850-245-4005
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Florida Pediatric Society/The Florida Chapter of the American Academy of Pediatrics, Florida Academy of Pediatric Dentistry, Inc., et al v. Holly Benson et. al.		
<b>Court with Jurisdiction:</b>	US District Court, Southern District of Florida		
<b>Case Number:</b>	05-34047		
<b>Summary of the Complaint:</b>	This federal lawsuit alleges various violations Title XIX of the Social Security Act, 42 USC section 1396, et seq. Defendants are Department of Health, Agency for Health Care Administration and Department of Children and Families.		
<b>Amount of the Claim:</b>	\$ Not specified, however, in excess of \$500,000.00.		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	No law challenged.		
<b>Status of the Case:</b>	Case is in discovery stage.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel	
<b>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).</b>	Boies, Schiller & Flexner, LLP		

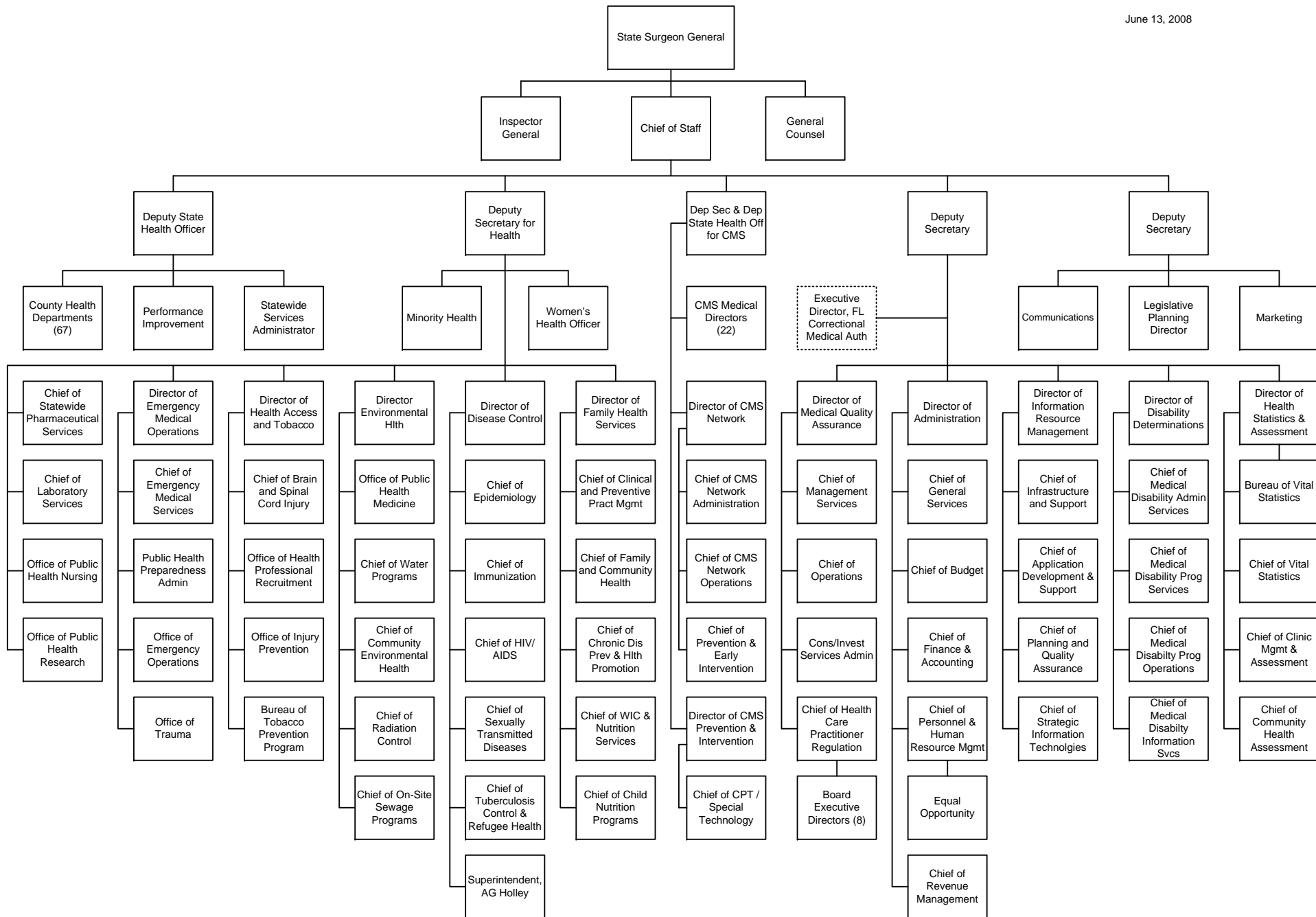
## Schedule VII: Agency Litigation Inventory

*For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.*

Agency:	Department of Health, Hillsborough, Pinellas, Manatee and Pasco counties		
Contact Person:	Frank H. Nagatani	Phone Number:	(727) 507-4326 ext. 1274
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Frank Ochoa, Jr., Individually and as personal representative of the estate of Melisa Ochoa deceased and on behalf of the beneficiaries of the estate of Melisa Ochoa, Christopher Frank Ochoa, Anthony Ray Ochoa, Stacy Marie Ochoa, Jonathan Alexander Ochoa and Frank Ochoa IV v. Douglas A. Holt, Shorab Shafii, Shorab Shafii, P.A. and Joyce Ely Health Center		
Court with Jurisdiction:	Hillsborough County Circuit Court		
Case Number:	04-5871		
Summary of the Complaint:	Wrongful death claim based on alleged failure to diagnose and treat breast cancer.		
Amount of the Claim:	Potentially could exceed Five hundred thousand Dollars (\$500,000.00).		
Specific Statutes or Laws (including GAA) Challenged:	n/a		
Status of the Case:	There has been little recent activity regarding this matter. The Plaintiff's counsel indicated a desire to depose two HCHD nurses but has not followed up by scheduling depositions. A Settlement Offer of \$500 to each plaintiff, made on 5/27/08 was not responded to. That was the last activity regarding this litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	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).			

DEPARTMENT OF HEALTH

June 13, 2008



HEALTH, DEPARTMENT OF		FISCAL YEAR 2007-08		
SECTION I: BUDGET		OPERATING		
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		2,804,585,236		
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		8,519,366		
FINAL BUDGET FOR AGENCY		2,813,104,602		
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Health Services To Inmates * Number of correctional institutions surveyed and reviewed	12	75,433.58	905,203	
Anti-tobacco Marketing Activities * Number of anti-tobacco impressions.	4,747,713.056	0.00	19,299,596	
Community Based Anti-tobacco Activities * Number of community based anti-tobacco activities.	1,186	19,555.58	23,192,919	
Provide Quitline Services * Number of call to the Florida Quit-for-Life Line.	40,450	125.50	5,076,597	
Provide School Health Services * Number of school health services provided.	17,867,203	4.29	76,642,871	
Provide Dental Health Services * Number of adults and children receiving county health department professional dental care.	148,003	344.24	50,948,755	
Provide Healthy Start Services * Number of Healthy Start clients.	269,086	642.40	172,860,508	
Provide Women, Infants And Children (wic) Nutrition Services * Number of monthly participants	380,000	854.59	324,743,911	
Child Care Food Nutrition * Number of daily Child Care Food Program participants	160,559	786.07	126,209,937	
Provide Family Planning Services * Number of family planning clients.	224,215	296.44	66,465,199	
Provide Primary Care For Adults And Children * Number of adults and children receiving well child care and care for acute and episodic illnesses and injuries.	279,612	509.65	142,503,774	
Provide Chronic Disease Screening And Education Services * Number of persons receiving chronic disease community services from county health departments.	208,818	152.73	31,892,833	
Recruit Volunteers * Number of volunteers recruited.	20,341	25.73	523,434	
Provide Immunization Services * Number of immunization services provided	1,365,258	35.93	49,053,248	
Provide Sexually Transmitted Disease Services * Number of sexually transmitted disease clients.	103,317	363.99	37,606,585	
Provide Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome (hiv/Aids) Services * Persons receiving HIV patient care and case management from Ryan White Consortia and General Revenue Networks	29,673	4,978.48	147,726,571	
Provide Tuberculosis Services * Number of tuberculosis medical, screening, tests, test read services.	289,467	142.73	41,315,716	
Operate Ag Holley Tuberculosis Hospital * Number of patient days.	14,500	1,102.83	15,991,100	
Provide Infectious Disease Surveillance * Number of epidemiological interview / follow-up services.	131,454	148.81	19,561,342	
Monitor And Regulate Facilities * Number of facility inspections.	214,695	163.85	35,177,974	
Monitor And Regulate Onsite Sewage Disposal (osds) Systems * Number of onsite sewage disposal systems inspected.	266,008	207.70	55,249,456	
Control Radiation Threats * Number of radiation facilities, devices and users regulated.	76,162	139.50	10,624,659	
Racial And Ethnic Disparity Grant * Number of projects.	50	37,851.52	1,892,576	
Provide Community Hygiene Services * Number of Community Hygiene Health Services	121,127	109.38	13,248,633	
Monitor Water System/Groundwater Quality * Water system / storage tank inspections / plans reviewed.	250,291	49.75	12,451,180	
Record Vital Events - Chd * Number of vital events recorded.	416,878	30.43	12,685,414	
Process Vital Records * Number of birth, death, fetal death, marriage and divorce records processed.	666,189	21.58	14,375,083	
Provide Public Health Pharmacy Services * Number of drug units distributed.	6,500,000	16.95	110,182,872	
Provide Public Health Laboratory Services * Number of relative workload units performed annually.	4,645,486	9.18	42,645,812	
Public Health Preparedness And Response To Bioterrorism * Number of services (vary considerably in scope)	35,148	2,503.27	87,984,914	
Early Intervention Services * Children provided early intervention services	40,000	1,190.45	47,617,814	
Medical Services To Abused / Neglected Children * Assessments Provided by Child Protection Teams.	26,000	733.96	19,082,909	
Poison Control Centers * Number of telephone consultations.	180,792	16.93	3,060,998	
Pediatric Human Immunodeficiency Virus / Acquired Immune Deficiency Syndrome (hiv/Aids) * Number of pediatric patients served	1,402	1,511.58	2,119,231	
Genetic Intervention * Number of genetic evaluations.	1,834	542.78	995,456	
Sickle Cell Screening And Intervention * Number of programs presented	1,090	1,202.46	1,310,686	
Children's Medical Services Network * Number of children enrolled	66,231	3,105.30	205,667,104	
Regional Perinatal Intensive Care Centers * Number of eligible regional perinatal intensive care centers newborns, obstetrical patients, obstetrical satellite clinic patients and transported patients in the program.	14,924	113.07	1,687,484	
Kidney Disease * Number of children enrolled	379	3,068.80	1,163,077	
Issue Licenses And Renewals * Health care practitioner licenses issued and renewals mailed	793,785	50.51	40,090,968	
Investigate Unlicensed Activity * Number of unlicensed persons investigated.	676	2,186.17	1,477,850	
Profile Practitioners * Number of visits to practitioner profile website.	2,000,000	1.67	3,346,689	
Support Area Health Education Centers * Number of providers receiving continuing education.	19,800	599.96	11,879,290	
Recruit Providers To Underserved Areas * Providers recruited to serve in underserved areas.	215	941.33	202,387	
Support Local Health Planning Councils * Number of Local Health Councils Supported.	11	87,827.82	966,106	
Support Rural Health Networks * Rural Health Networks supported.	9	520,970.11	4,688,731	
Rehabilitate Brain And Spinal Cord Injury Victims * Number of brain and spinal cord injured individuals served.	2,970	10,139.22	30,113,475	
Dispense Grant Funds To Local Providers * Number of disbursements.	123	102,793.72	12,643,628	
Provide Eligibility Determination For Benefits * Number of claims completed with accurate determinations	235,000	529.19	124,358,609	
Investigative Services * Number of practitioner cases investigated.	33,148	409.20	13,564,165	
Practitioner Regulation Legal Services * Number of practitioner cases resolved.	8,773	1,501.80	13,175,303	
Consumer Services * Number of complaints resolved.	36,588	97.56	3,569,693	
TOTAL			2,291,820,325	
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER				
REVERSIONS				
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				
2,813,103,089				
<b>SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY</b>				

- (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





**DEPARTMENT OF HEALTH  
ADMINISTRATIVE SUPPORT EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
ADMINISTRATIVE SUPPORT SCHEDULE I SERIES**

**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>

**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.



**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64100200 Executive Direction & Support Services  
**Fund:** 10-2-021033 Administrative Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Indirect Earnings	15,340,405	8,245,160	7,260
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>15,340,405</b>	<b>8,245,160</b>	<b>7,260</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64100200 Executive Directions and Support Services  
**Fund:** 2122 Tobacco Settlement Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Tobacco Settlement Proceeds	0	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>0</b>	<b>0</b>	<b>0</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEALTH</u>
<b>Budget Entity:</b>	<u>64100200</u>	<u>Executive Direction and Support Services</u>
<b>Fund:</b>	<u>2261</u>	<u>Federal Grants Trust Fund</u>

<u>FUNDING SOURCE - STATE</u>	<u>ACTUAL</u> FY 2007 - 2008	<u>ESTIMATED</u> FY 2008 - 2009	<u>REQUEST</u> FY 2009 - 2010
Federal Revenues	32,775	123,301	47,551
<b>TOTAL*</b>	<b>32,775</b>	<b>123,301</b>	<b>47,551</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64100200 Executive Direction & Support Services

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,748,288.02 (A)		10,748,288.02
ADD: Other Cash (See Instructions)	1,321.26 (B)		1,321.26
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	6,150,899.48 (D)	5,759.18	6,156,658.66
ADD: Other Current Assets	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>16,900,508.76 (F)</b>	<b>5,759.18</b>	<b>16,906,267.94</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-489,042.02 (H)		-489,042.02
Approved "B" Certified Forwards	-184,968.74 (H)		-184,968.74
Approved "FCO" Certified Forwards	-382,188.93 (H)		-382,188.93
LESS: Other Accounts Payable (Nonoperating)	-509,663.19 (I)		-509,663.19
LESS: Other Liabilities			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>15,334,645.88 (K)</b>	<b>5,759.18</b>	<b>15,340,405.06 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64100200 Executive Direction and Support Services

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	709,807.74 (A)		709,807.74
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable			0.00
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>709,807.74 (F)</b>	<b>0.00</b>	<b>709,807.74</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Transfers Within The Fund	-709,807.74 (J)		-709,807.74
LESS: Reserved For FCO	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

64100200 Executive Direction and Support Services

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	206,872.33 (A)		206,872.33
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	6,500.39 (D)		6,500.39
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>213,372.72 (F)</b>	<b>0.00</b>	<b>213,372.72</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-3,668.92 (H)		-3,668.92
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Deferred Revenues	-176,928.43 (J)		-176,928.43
<b>Unreserved Fund Balance, 07/01/08</b>	<b>32,775.37 (K)</b>	<b>0.00</b>	<b>32,775.37 **</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Administrative Trust Fund  
LAS/PBS Fund Number: 2021 - B/E 64100200

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 15,034,086.14 (A)

Add/Subtract:  (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward (300,559.74) (C)

A/R - SWF# B6400010, B6400011, (5,759.18) (C)

0.00 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 15,340,405.06 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 15,340,405.06 (E)

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

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Tobacco Settlement Trust Fund  
LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (705,444.87) (A) ]

**Add/Subtract:**

Budget Entity Closed Out of Balance - See B/E 64300100 [ (4,362.87) (B) ]

**Other Adjustment(s):**

Approved FCO Certified Forwards [ 0.00 (C) ]

Transfer To 20-2-122001 64100400 [ 0.00 (C) ]

Transfer To 20-2-122001 64300100 [ 0.00 (C) ]

Transfer To 20-2-122001 64200300 [ 0.00 (C) ]

Transfer To 20-2-122001 64200400 [ 0.00 (C) ]

Transfer To 20-2-122001 64400200 [ 709,807.74 ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 0.00 (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 0.00 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: Federal Grants Trust Fund  
 LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (46,389.79) (A) ]

**Add/Subtract:**

[ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ 13,614.42 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (32,775.37) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 32,775.37 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2007-2008</b>	
<b>Department:</b> <u>Health</u>		<b>Chief Internal Auditor:</b> <u>Lynn Riley, C.P.A.</u>			
<b>Budget Entity:</b> <u>64100200</u>		<b>Phone Number:</b> <u>(850) 245-4444 ext. 2146</u>			
(1)	(2)	(3)	(4)	(5)	
Report Number	Period Ending	Unit/Area	Summary of Findings and Recommendations	Summary of Corrective Action Taken	Is
08-141	June 30, 2008	Division of Administration	FDOH continued to utilize contracts to acquire staff to administer FDOH grant activities although the express statutory authority to do so was not clear. Additionally, FDOH did not fairly state the status of a similar finding in the Summary Schedule of Prior Audit Findings (SSPAF). <i>We recommend that FDOH seek the Attorney General's opinion regarding whether governing State laws authorize FDOH to secure, through staffing contracts, the services of staff to supplement authorized full-time equivalent staff positions. Absent an opinion of the Attorney General affirming FDOH's authority, FDOH should discontinue the use of staffing contracts.</i>	Finding does not warrant further action Department of Health General Counsel maintains the opinion that its competitive procurement of contract services pursuant to Chapter 287, Florida Statutes, is in compliance with all applicable provisions of Florida law. The department's contracts are similar to the Temporary Employment Staffing state term contracts (commodity class 991/commodity group 460) negotiated by the Department of Management Services. Department of Health lawyers advise that an opinion of the Attorney General is not appropriate for several reasons, primarily because the department's attorneys are confident in their reading of the statutes. The department's attorneys will explore this issue further with counsel of the Department of Management Services.	
AC-08-001	June 30, 2008	Division of Administration	DOH's policy does not sufficiently explain that the term "official state business" may not be construed to permit the use of a vehicle for commuting purposes. <i>We recommend DOH's Management of Vehicles policy be amended to sufficiently explain that the term "official state business" does not include the use of a vehicle for commuting purposes.</i>	Policy has been revised and routed for SSG signature.	
AC-08-001	June 30, 2008	Division of Administration	DOH policy does not adequately address assignment of vehicles. <i>We recommend management amend its policy to make clear vehicles may only be assigned if an employee is projected to drive a minimum of 10,000 miles on official state business, with preference to those who drive over 15,000 miles on official state business.</i>	Policy has been revised and routed for SSG signature.	

AC-08-002	June 30, 2008	Division of Administration	Headquarters reports Environmental Health Aged Accounts Receivable balances as reported by CHDs, but has not developed and finalized its policy on whether such balances are, in fact, receivables. <i>We recommend management timely conclude regarding its policy of Accounts Receivable related to fees, permits, and licenses, so that program offices and CHDs may adopt and follow related procedures. We recommend that (should DOH management determine that uncollected fees associated with Environmental Health permits are in fact Accounts Receivable) the Division of Environmental Health take an active role in the accuracy and reliability of all such related data collected in its CENTRAX system, including amounts.</i>	Complete. The Bureau of Finance & Accounting removed those references to amounts within Division of Environmental Health's CENTRAX system, and added that any amounts from final orders may be tracked as accounts receivable within the Health Management System (HMS).	
AC-08-002	June 30, 2008	Division of Administration	Aged Accounts Receivable data as received by the Bureau of Finance & Accounting is formatted differently than the data as submitted to that Bureau by the Division of Environmental Health. <i>We recommend management correct coding so the columns related to specific time periods in the aging of accounts receivable accurately reflects the true periods as reported by CHDs.</i>	Complete. The Bureau of Finance & Accounting removed those references to amounts within Division of Environmental Health's CENTRAX system, and added that any amounts from final orders may be tracked as accounts receivable within the Health Management System (HMS). The Division of Environmental Health assisted the Bureau of Finance and Accounting as requested.	
AC-08-002	June 30, 2008	Division of Administration	Accounts Receivable data as collected by the Division of Environmental Health in CENTRAX for reporting to the Bureau of Finance & Accounting included illogical financial relationships in the aging of receivables at each CHD. <i>We recommend Division of Environmental Health management determine and address the cause of illogical financial relationships in the aging of environmental health accounts receivables data.</i>	Complete. The Bureau of Finance & Accounting remove those references to amounts within Division of Environmental Health's CENTRAX system, and added that any amounts from final orders may be tracked as accounts receivable within the Health Management System (HMS). The Division of Environmental Health assisted the Bureau of Finance and Accounting as requested.	



AC-08-002	June 30, 2008	Division of Administration	Accounts Receivable data submitted by Division of Environmental Health for publication may not accurately reflect data at CHD level. <i>We recommend Division of Environmental Health management develop a control to determine and verify on at least a selected test basis, that environmental health accounts receivables data is accurate. We also recommend Division of Environmental Health management determine and address the cause of differing data at Alachua CHD.</i>	Complete. The Bureau of Finance & Accounting removed those references to amounts within Division of Environmental Health's CENTRAX system, and added that any amounts from final orders may be tracked as accounts receivable within the Health Management System (HMS). The Division of Environmental Health assisted the Bureau of Finance and Accounting as requested.	
-----------	---------------	----------------------------	--	---	--

Office of Policy and Budget - July 2008







# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Administrative Support

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64100200	

## 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 Outla			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	

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)			Y	
1.4 Has security been set correctly? (CSDR, CSA)			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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			Y	
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?			Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? <b>(NACR, NAC - Report should print "No</b>			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>			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 ad				
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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? <b>(ED1R, XD1A - Report should print "No Differences Found For This Report")</b>			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? <b>(EXBR, EXBB - Negative differences need to be corrected in Column A01.)</b>			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? <b>(EXBR, EXBD - Differences need to be corrected in Column A01.)</b>	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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 disburs				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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 Instruct			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	
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 Exhib			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?			Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly expl					
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 r					
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 issu					



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				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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 narrati			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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue na	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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' activit			Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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				

DEPARTMENT OF HEALTH  
INFORMATION TECHNOLOGY EXHIBITS AND SCHEDULES

**DEPARTMENT OF HEALTH  
INFORMATION TECHNOLOGY SCHEDULE I SERIES**

**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.



Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64100400 Information Technology  
**Fund:** 10-2-021033 Administrative Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Transfers - FID 10-2-021033 BE 64100200	2,863,578	985,775	2,094,635
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>2,863,578</b>	<b>985,775</b>	<b>2,094,635</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64100400 Information Technology  
**Fund:** 2261 Federal Grants Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Federal Revenues	-	-	-
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	-	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64100400 Information Technology

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,172,461.91 (A)		4,172,461.91
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	129,800.40 (D)	15,596.45	145,396.85
ADD: Other Current Assets	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>4,302,262.31 (F)</b>	<b>15,596.45</b>	<b>4,317,858.76</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-966,066.44 (H)		-966,066.44
Approved "B" Certified Forwards	-488,213.44 (H)		-488,213.44
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Fund Balance Reserved For Encumbrances	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>2,847,982.43 (K)</b>	<b>15,596.45</b>	<b>2,863,578.88 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	64100400 Information Technology
<b>LAS/PBS Fund Number:</b>	2261

	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)		(B)			0.00
ADD: Investments		(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		0.00
LESS: Allowances for Uncollectibles		(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		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)			0.00
LESS:		(J)			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	0.00	(K)	0.00		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: DEPARTMENT OF HEALTH  
Trust Fund Title: Administrative Trust Fund  
LAS/PBS Fund Number: 2021 - B/E 64100400

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (2,584,615.99) (A)

**Add/Subtract:** 0.00 (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward (263,366.44) (C)

A/R - SWFS #B6400015 (15,596.45) (C)

0.00 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (2,863,578.88) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 2,863,578.88 (E)

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

**\*SHOULD EQUAL ZERO.**

# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Information Technology  
 Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64100400	

<b>1. GENERAL</b>				
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 Outla			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	
<b>AUDITS:</b>				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)			Y	
1.4 Has security been set correctly? (CSDR, CSA)			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.				
<b>2. EXHIBIT A (EADR, EXA)</b>				
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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			Y	
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?			Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?			Y	
<b>3. EXHIBIT B (EADR, EXB)</b>				
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.			Y	

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? ( <b>NACR, NAC - Report should print "No</b>			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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 ad				
<b>4. EXHIBIT D (EADR, EXD)</b>					
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	
4.2	Is the program component code and title used correct?			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.				
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)			Y	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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 disburs				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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 Instruct			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	
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 Exhib			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	



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			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?			Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly expl					
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 r					
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 issu					

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				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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 narrati			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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue na	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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' activit			Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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				

DEPARTMENT OF HEALTH  
FAMILY HEALTH SERVICES EXHIBITS AND SCHEDULES

DEPARTMENT OF HEALTH  
FAMILY HEALTH SERVICES SCHEDULE I SERIES



**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>

**Florida Department of Health  
FID 2089 – Rape Crisis Program Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Certified Forward Reversions \$10,935 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$374 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$20,982 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

Rape Crisis Program Fees – Revenues for future years have been estimated based upon historical trends.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$1,553,139
Total Revenue Subject to 5% Reserve Calculation	\$1,553,139
Multiplied by 5%	<u>X</u> <u>5%</u>
Total 5% Reserve for the Rape Crisis Program Trust Fund	<u>\$ 77,657</u>

**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2197– Epilepsy Services Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Certified Forward Reversions \$8,475 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$660 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Financial Statement Adjustments – Revenue Refunds \$8,338 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Other \$15 - This amount reflects the total of miscellaneous adjustments during the closing of departmental records that will not be reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$11,936 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

Based upon 2007-2008 receipts, each subsequent year was increased by 3%.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 1,404,903
Less Service Charge to General Revenue	<u>\$ 102,558</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 1,302,345
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Epilepsy Services Trust Fund	<u>\$ 65,117</u>





**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2339 – Grants and Donations Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$25,000 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

Financial Statement Adjustments - Accruals \$39 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$166 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

New Budget Issue for 2008/2009 that was not included in the original appropriation for transfer from Department of Environmental Protection - \$998,000.

Budget Entity 64200800

Financial Statement Adjustments - Accruals \$7,764 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Accruals -\$461,150 - This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Budget Entity 64200300

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200400

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200600

The department contracts with the Department of Environmental Protection to provide testing services at fixed prices per the test. The projection is based upon an estimate of the number of tests to be performed.

Budget Entity 64200800

The Medicaid reimbursement dispensing fee revenue projection is based upon historical trends.

Budget Entity 64400200

The transfer from AHCA for the Local Health Councils is a projected number based upon the number of care centers that are anticipated to remit the statutorily required fee.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 4,087,814
Less Local Health Council Flow-Through Funds	\$ 941,493
Less Anticipated Revenues	\$ 60,000
Less Transfers from DEP - Nitro	\$ 998,000
Less Florida Center for Nursing Donations	\$ 57,783
Less Service Charge to General Revenue 7.3%	<u>\$ 18,461</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,012,077
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Grants & Donations Trust Fund	<u>\$ 100,604</u>



**Florida Department of Health  
FID 2401 – Welfare Transition Trust Fund Trust Fund**

**Distribution of cost for general management and administrative services:**

N/A

**Adjustments:**

Budget Entity - 64200300

07/08 Certified Forward Reversions \$2,204 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

The General Appropriations Act of 2007 identified the amounts the Department of Health would receive as TANF funds. These funds are transferred to DOH from the Department of Children and Families.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health**  
**FID 2475– Maternal & Child Health Block Grant Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200300

Financial Statement Adjustments – Revenue Refunds \$421,300 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$31,747 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$165,094 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Deferred Revenue -\$15,300 – This amount represents cash already received by the Department, but not yet earned.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$9,197 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$393,730 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,974 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals -\$238,860 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant award from HHS for the Maternal & Child Health Block Grant.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the receipts are federal funds.

**Florida Department of Health  
FID 2539 Preventive Health Block Grant Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200300

Financial Statement Adjustments – Revenue Refunds \$127,590 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$5,000 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Other \$3,743 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The projections for this fund are based upon the remaining cash award on the block grant that is eligible to be earned.

**5 Percent Trust Fund Reserve:**

This fund is exempt from the reserve as the receipts are federal funds.





**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200300 Community Public Health - Family Health Services  
**Fund:** 2122 Tobacco Settlement Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Tobacco Settlement Proceeds	0	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>0</b>	<b>0</b>	<b>0</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200300 Community Public Health - Family Health Services  
**Fund:** 2197 Epilepsy Services Trust Fund

<u>FUNDING SOURCE - STATE</u>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Fines related to Seat Belt Infractions	362,614	242,074	43,756
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>362,614</b>	<b>242,074</b>	<b>43,756</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEALTH</u>
<b>Budget Entity:</b>	<u>64200300</u>	<u>Community Public Health - Family Health Services</u>
<b>Fund:</b>	<u>2261</u>	<u>Federal Grants Trust Fund</u>

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Federal Revenues	27,271	28,265,557	1,195,891
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>27,271</b>	<b>28,265,557</b>	<b>1,195,891</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200300 Community Public Health - Family Health Services  
**Fund:** 2339 Grants and Donations Trust Fund

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Balance Remaining from Grant/Donation	25,751	25,432	1,713
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>25,751</b>	<b>25,432</b>	<b>1,713</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200300 Community Public Health - Family Health Services  
**Fund:** 2401 Welfare Transition Trust Fund

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
TANF	16,303	0	0
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>16,303</b>	<b>0</b>	<b>0</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200300 Community Public Health - Family Health Services  
**Fund:** 2475 Maternal and Child Health Block Grant Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
MCH Block Grant	91,510	27,019	67,978
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>91,510</b>	<b>27,019</b>	<b>67,978</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEALTH</u>
<b>Budget Entity:</b>	<u>64200300</u>	<u>Community Public Health - Family Health Services</u>
<b>Fund:</b>	<u>2539</u>	<u>Preventive Health Block Grant Trust Fund</u>

<u>FUNDING SOURCE STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Preventive Health Block Grant	1,334,843	958,790	874,784
<b>TOTAL*</b>	<b>1,334,843</b>	<b>958,790</b>	<b>874,784</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64200300 Community Public Health - Family Health Services

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-11,590.25 (A)		-11,590.25
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Other Current Assets			0.00
<b>Total Cash plus Accounts Receivable</b>	-11,590.25 (F)	0.00	-11,590.25
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-21,360.00 (H)		-21,360.00
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: Transfers Within FID	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	-32,950.25 (K)	0.00	-32,950.25 **

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Rape Crisis Program Trust Fund
<b>Budget Entity:</b>	64200300 Community Public Health - Family Health Services
<b>LAS/PBS Fund Number:</b>	2089

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,229,622.01 (A)		2,229,622.01
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	2,229,622.01 (F)	0.00	2,229,622.01
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-150,533.51 (H)		-150,533.51
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	2,079,088.50 (K)	0.00	2,079,088.50 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64200300 Community Public Health - Family Health Services

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	777,156.23 (A)		777,156.23
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Transfer From 20-2-122001 64100200	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	777,156.23 (F)	0.00	777,156.23
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-103,850.07 (H)		-103,850.07
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
LESS: Transfers Within The Fund	-673,306.16 (J)		-673,306.16
<b>Unreserved Fund Balance, 07/01/08</b>	0.00 (K)	0.00	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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Epilepsy Services Trust Fund
<b>Budget Entity:</b>	64200300 Community Public Health - Family Health Services
<b>LAS/PBS Fund Number:</b>	2197

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	397,871.67	(A)			397,871.67
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable		(D)			0.00
ADD:		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	397,871.67	(F)	0.00		397,871.67
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	-1,276.68	(H)			-1,276.68
Approved "B" Certified Forwards	-11,850.00	(H)			-11,850.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	-22,131.37	(I)			-22,131.37
LESS:		(J)			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	362,613.62	(K)	0.00		362,613.62 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

64200300 Community Public Health - Family Health Support Services

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-3,810,465.87 (A)		-3,810,465.87
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	173,351,441.90 (D)		173,351,441.90
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>169,540,976.03 (F)</b>	<b>0.00</b>	<b>169,540,976.03</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-7,644,932.23 (H)		-7,644,932.23
Approved "B" Certified Forwards	-282,457.78 (H)		-282,457.78
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-281,184.44 (I)		-281,184.44
LESS: Deferred Revenue	-163,005,130.23 (J)		-163,005,130.23
<b>Unreserved Fund Balance, 07/01/08</b>	<b>-1,672,728.65 (K)</b>	<b>0.00</b>	<b>-1,672,728.65 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	64200300
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	25,750.75 (A)		25,750.75
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Due From Other Departments	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>25,750.75 (F)</b>	<b>0.00</b>	<b>25,750.75</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>25,750.75 (K)</b>	<b>0.00</b>	<b>25,750.75 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Welfare Transition Trust Fund
<b>Budget Entity:</b>	64200300 Community Public Health - Family Health Support Services
<b>LAS/PBS Fund Number:</b>	2401

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	456,760.19 (A)		456,760.19
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	456,760.19 (F)	0.00	456,760.19
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-440,457.07 (H)		-440,457.07
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	16,303.12 (K)	0.00	16,303.12 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Maternal and Child Health Block Grant Trust Fund

**Budget Entity:**

64200300 Community Public Health - Family Health Services

**LAS/PBS Fund Number:**

20-2-475004

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	589,602.23	(A)			589,602.23
ADD: Other Cash (See Instructions)	8,801.94	(B)			8,801.94
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	549,564.38	(D)			549,564.38
ADD: Transfer to B/E 64300100	0.00	(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,147,968.55</b>	(F)	<b>0.00</b>		<b>1,147,968.55</b>
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	(901,560.84)	(H)			(901,560.84)
Approved "B" Certified Forwards	(645.84)	(H)			(645.84)
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)			0.00
LESS: Deferred Revenue	(15,300.33)	(J)			(15,300.33)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>230,461.54</b>	(K)	0.00		230,461.54 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Preventive Health Block Grant Trust Fund

**Budget Entity:**

64200300 Community Public Health - Family Health Services

**LAS/PBS Fund Number:**

2539

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,211,623.21 (A)		1,211,623.21
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	268,466.69 (D)		268,466.69
ADD: Due From Federal Government	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,480,089.90 (F)</b>	<b>0.00</b>	<b>1,480,089.90</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-49,631.56 (H)		-49,631.56
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS:			0.00
LESS: Deferred Revenues	-95,615.43 (J)		-95,615.43
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,334,842.91 (K)</b>	<b>0.00</b>	<b>1,334,842.91 **</b>

**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: DEPARTMENT OF HEALTH  
 Trust Fund Title: Administrative Trust Fund  
 LAS/PBS Fund Number: 2021 - B/E 64200300

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-07	(2,133,494.59)	(A)
<b>Add/Subtract:</b>		
BE out of Balance - See 64200600	2,166,444.84	(B)
<b>Other Adjustment(s):</b>		
Cash from FID 20-2021042 B/E 64200600	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>32,950.25</b>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(32,950.25)</b>	(E)
<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Tobacco Settlement Trust Fund  
LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 673,306.16 (A)

**Add/Subtract:**

0.00 (B)

**Other Adjustment(s):**

Approved FCO Certified Forwards 0.00 (C)

Transfer To 20-2-122001 64100400 0.00 (C)

Transfer To 20-2-122001 64300100 0.00 (C)

Transfer To 20-2-122001 64200300 0.00 (C)

Transfer To 20-2-122001 64200400 0.00 (C)

Transfer To 20-2-122001 64400200 673,306.16

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

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

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

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Epilepsy Services Trust Fund  
**LAS/PBS Fund Number:** 20-2-197001

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (359,109.21) (A)

**Add/Subtract:**

General Ledger 59400 Error/Should be 54900 SWFS ADJ B6400012 (3,500.00) (B)

**Other Adjustment(s):**

Encumbrances Not in Financial Statements 0.00 (C)

Accounts Payable - Not Certified Forward (4.41) (C)

0.00 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (362,613.62) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 362,613.62 (E)

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

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: Federal Grants Trust Fund  
 LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>19,056,042.48</b>	(A)
<b>Add/Subtract:</b>		
Out of Balance	(16,358.96)	(B)
<b>Other Adjustment(s):</b>		
Accounts Payable Not Certified Forward	-17,366,954.87	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>1,672,728.65</b>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(1,672,728.65)</b>	(E)
<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Grants & Donations Trust Fund  
LAS/PBS Fund Number: 20-2-339060

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (25,750.75) ] (A)

**Add/Subtract:**

BE Not Balanced - See 64100200 [ 0.00 ] (B)

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ 0.00 ] (C)

Compensated Absences [ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (25,750.75) ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 25,750.75 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Maternal and Child Health Block Grant Trust Fund  
**LAS/PBS Fund Number:** 2475

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 229,862.94 (A)

**Add/Subtract:** 0.00 (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward (1,244.44) (C)

Encumbrances not reserved 645.84 (C)

0.00 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 230,461.54 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 230,461.54 (E)

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

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title:	<u>DEPARTMENT OF HEALTH</u>
Trust Fund Title:	<u>Preventive Health services Block Grant Trust Fund</u>
LAS/PBS Fund Number:	<u>20-2-539002 - B/E 64200300</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(1,334,893.97)"/>	(A)
---	---	-----

**Add/Subtract:**

Budget Entity Not Balanced - See B/E 64200600	<input type="text" value="154.50"/>	(B)
---	-------------------------------------	-----

**Other Adjustment(s):**

Expenditures Not Certified Forward	<input type="text" value="(103.44)"/>	(C)
------------------------------------	---------------------------------------	-----

<input type="text" value="0.00"/>	(C)
-----------------------------------	-----

<input type="text" value="0.00"/>	(C)
-----------------------------------	-----

<input type="text" value="0.00"/>	(C)
-----------------------------------	-----

<input type="text" value="0.00"/>	(C)
-----------------------------------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(1,334,842.91)"/>	(D)
--	---	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="1,334,842.91"/>	(E)
---	---	-----

<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*
--------------------	-----------------------------------	------

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2007 - 2008**

**Department:** Health  
**Budget Entity:** 64200300

**Chief Internal Auditor:**  
**Phone Number:**

Lynn Riley, C.P.A  
(850) 245-4444 ext. 2146

(1)	(2)	(3)	(4)	(5)
Report Number	Period Ending	Unit/Area	Summary of Findings and Recommendations	Summary of Corrective Action
08-141	June 30, 2008	Division of Family Health Services	FDOH's policies were not sufficient to ensure that user access to the Management Information and Payment System (MIPS) and changes to the MIPS application program files were appropriate. Additionally, user access to MIPS did not automatically expire after a specific period of inactivity. <i>We recommend FDOH enhance its information security and privacy policies to ensure that access granted to the system is compatible with assigned job duties. Additionally, FDOH should ensure that procedures established in September 2006 to timely remove user access are applied to all terminated contractors.</i>	Complete: Current Security/Privacy Policies ongoing updated procedures and training as it is automatically terminated when a contractor the Child Care Food Program.
Office of Policy and Budget - July 2008				



## LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Family Health Outpatient and Nutrition Services  
 Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64200300	

<b>1. GENERAL</b>				
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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	
<b>AUDITS:</b>				
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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.				
<b>2. EXHIBIT A (EADR, EXA)</b>				
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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			Y	
<b>3. EXHIBIT B (EADR, EXB)</b>				
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.			Y	



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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )				There are instances where A01 does not equal G08 because G08 is greater than G07
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				



**DEPARTMENT OF HEALTH  
INFECTIOUS DISEASE CONTROL EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
INFECTIOUS DISEASE CONTROL SCHEDULE I SERIES**

**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008



Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2339 – Grants and Donations Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$25,000 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

Financial Statement Adjustments - Accruals \$39 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$166 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

New Budget Issue for 2008/2009 that was not included in the original appropriation for transfer from Department of Environmental Protection - \$998,000.

Budget Entity 64200800

Financial Statement Adjustments - Accruals \$7,764 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Accruals -\$461,150 - This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Budget Entity 64200300

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200400  
Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200600  
The department contracts with the Department of Environmental Protection to provide testing services at fixed prices per the test. The projection is based upon an estimate of the number of tests to be performed.

Budget Entity 64200800  
The Medicaid reimbursement dispensing fee revenue projection is based upon historical trends.

Budget Entity 64400200  
The transfer from AHCA for the Local Health Councils is a projected number based upon the number of care centers that are anticipated to remit the statutorily required fee.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 4,087,814
Less Local Health Council Flow-Through Funds	\$ 941,493
Less Anticipated Revenues	\$ 60,000
Less Transfers from DEP - Nitro	\$ 998,000
Less Florida Center for Nursing Donations	\$ 57,783
Less Service Charge to General Revenue 7.3%	<u>\$ 18,461</u>
 Total Revenue Subject to 5% Reserve Calculation	 \$ 2,012,077
 Multiplied by 5%	 <u>X 5%</u>
 Total 5% Reserve for the Grants & Donations Trust Fund	 <u>\$ 100,604</u>

**Florida Department of Health  
FID 2516 – Operations and Maintenance Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$286,189 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$1,693 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$12,547 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Inventories \$12,547 – This amount reflects the difference between the inventory at June 30, 2007 and the inventory at June 30, 2008.

**Cash Forecasting Methodology:**

Sale of goods or tenant revenue is based on occupied space as of June 30, 2008.

Medicare, Medicaid and Third Party – Historical information was used to estimate the number of patients that will generate the Medicare/Medicaid receipts.

Disproportionate Share Medicaid Revenue – This amount is predetermined.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 5,286,018
Less Transfers from DOH Administrative Trust Fund	\$ 1,000,000
Less Medicaid – Third Party	\$1,509,180
Less Sale of Goods & Services	\$ 332,394
Less Federal Revenue – Disproportionate Share	<u>\$ 2,444,444</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 0
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the O & M Trust Fund	<u><u>\$ 0</u></u>

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200400	Community Public Health - Infectious Disease Prevention/Control
<b>Fund:</b>	2122	Tobacco Settlement Trust Fund

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Tobacco Settlement Proceeds	0	-	-
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>0</b>	<b>-</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2008 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200400	Community Public Health - Infectious Disease Prevention/Control
<b>Fund:</b>	2339	Grants and Donations Trust Fund

	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Private Grants for Epidemiology Projects	89,326	1,611	2,005
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>89,326</b>	<b>1,611</b>	<b>2,005</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEATLH
<b>Budget Entity:</b>	64200400	Community Public Health - Infectious Disease Prevention/Control
<b>Fund:</b>	2516	Operations and Maintenance Trust Fund

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Reimbursement/Client Custodial Care	2,012,553	2,002,674	1,920,303
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>2,012,553</b>	<b>2,002,674</b>	<b>1,920,303</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64200400 Community Public Health - Infectious Disease Prevention/Control

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	20.00 (A)		20.00
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Transfer From 20-2-122001 64100200	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	20.00 (F)	0.00	20.00
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Transfers Within The Fund	-20.00 (J)		-20.00
<b>Unreserved Fund Balance, 07/01/08</b>	0.00 (K)	0.00	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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	64200400 Community Public Health - Infectious Disease Prevention/Control
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,128,205.82 (A)		6,128,205.82
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	6,980,054.17 (D)		6,980,054.17
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>13,108,259.99 (F)</b>	<b>0.00</b>	<b>13,108,259.99</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-4,792,860.22 (H)		-4,792,860.22
Approved "B" Certified Forwards	-148,659.55 (H)		-148,659.55
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Deferred Revenue	-75,405.02 (J)		-75,405.02
LESS:	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>8,091,335.20 (K)</b>	<b>0.00</b>	<b>8,091,335.20 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	64200400
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	90,760.88	(A)			90,760.88
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: Due From Other Departments	0.00	(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>90,760.88</b>	(F)	<b>0.00</b>		<b>90,760.88</b>
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	0.00	(H)			0.00
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	-1,435.36	(I)			-1,435.36
LESS:		(J)			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>89,325.52</b>	(K)	<b>0.00</b>		<b>89,325.52</b> **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Operations and Maintenance Trust Fund

**Budget Entity:**

64200400 Community Public Health - Infectious Disease Prevention/Control

**LAS/PBS Fund Number:**

2516

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,049,607.00 (A)		2,049,607.00
ADD: Other Cash (See Instructions)	3,710.08 (B)		3,710.08
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>2,053,317.08 (F)</b>	<b>0.00</b>	<b>2,053,317.08</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-40,764.43 (H)		-40,764.43
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>2,012,552.65 (K)</b>	<b>0.00</b>	<b>2,012,552.65 **</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Tobacco Settlement Trust Fund  
LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 899,607.60 (A)

**Add/Subtract:**

BE Out of Balance - See BE 64200800 899,587.60 (B)

**Other Adjustment(s):**

Approved FCO Certified Forwards 0.00 (C)

Transfer To 20-2-122001 64100400 0.00 (C)

Transfer To 20-2-122001 64300100 0.00 (C)

Transfer To 20-2-122001 64200300 0.00 (C)

Transfer To 20-2-122001 64200400 0.00 (C)

Transfer To 20-2-122001 64400200 20.00

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

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

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

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Federal Grants Trust Fund  
LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (8,064,391.89) ] (A)

**Add/Subtract:**

BE Not Balanced - See BE [ 0.05 ] (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ (26,943.36) ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (8,091,335.20) ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 8,091,335.20 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Grants & Donations Trust Fund  
LAS/PBS Fund Number: 20-2-339060

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (89,325.52) (A) ]

**Add/Subtract:**

[ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ 0.00 (C) ]

Compensated Absences [ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (89,325.52) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 89,325.52 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Operations and Maintenance Trust Fund  
**LAS/PBS Fund Number:** 10-2-516004 B/E 64200400

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 (2,008,176.66) (A)

**Add/Subtract:** 0.00 (B)

**Other Adjustment(s):** 0.00 (C)

Accounts Payable Not Certified Forward (4,375.99) (C)

(C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** (2,012,552.65) (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 2,012,552.65 (E)

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

**\*SHOULD EQUAL ZERO.**

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2007 - 2008</b>
<b>Department:</b> <u>Health</u>		<b>Chief Internal Auditor:</b> <u>Lynn Riley, C.P.A</u>		
<b>Budget Entity:</b> <u>64200400</u>		<b>Phone Number:</b> <u>(850) 245-4444 ext. 2146</u>		
(1)	(2)	(3)	(4)	(5)
Report Number	Period Ending	Unit/Area	Summary of Findings and Recommendations	Summary of Corrective Action
08-015	June 30, 2008	Division of Disease Control	We noted instances where the Department could not provide documentation supporting that SHOTS program changes had been reviewed and approved prior to implementation of the changes. <i>The Department should ensure that there is adequate review and approval of all program change requests and that approvals are consistently documented.</i>	Completed. Future CMTs will include the rel appropriate reference to documentation that d change requests included.
08-015	June 30, 2008	Division of Disease Control	Health care practitioners' data within SHOTS did not always contain accurate license expiration dates for practitioners. Additionally, we noted instances where practitioners with expired licenses retained SHOTS access privileges, contrary to Florida law. <i>To provide for more current and accurate information within SHOTS, the Department should consider automating the comparison of health care practitioner license expiration dates between SHOTS and the MQA system. Further, the Department should remove SHOTS registry access for those health care practitioners with expired licenses in a timely manner.</i>	Completed. A list of medical licenses due to the future is now produced each week and em pro-active in ensuring that medical licenses ar updated. Accounts where contact with the he not possible are terminated if the Medical Qu (MQA) licensure database reflects an expired renewal. The project plan will include a file c MQA and Florida SHOTS as resources allow
08-015	June 30, 2008	Division of Disease Control	Instances were noted where the Department did not uniquely identify and authenticate system users for purposes of granting access to the SHOTS database and the production environment where SHOTS resided. <i>The Department should enforce the use of unique user ID codes and passwords so that system activity can be timely traced to the responsible individual.</i>	Completed. Unique log-on and required pass place for access to the database via SQL. All approved by the business office.

08-015	June 30, 2008	Division of Disease Control	We noted instances where the Department's access controls did not enforce an appropriate separation of incompatible duties for certain personnel. <i>The Department should periodically review the ongoing appropriateness of access capabilities for SHOTS programs and data and remove, as appropriate, access capabilities that are no longer necessary for the performance of assigned responsibilities.</i>	Completed. A procedure has been implemented of developers and system administrators are delineated. Access to the production database allowed only on a temporary basis and is based on complete assignments as approved by the bus situation has been remedied.
08-015	June 30, 2008	Division of Disease Control	Improvements were needed in certain security controls protecting the SHOTS system, in addition to the matters discussed in Findings Nos. 3 and 4. <i>The Department should implement appropriate action to strengthen its security control features to enhance the safeguarding of IT resources.</i>	Due to time and resource restrictions, the update 2008.1 has been delayed until the second quarter. It continues to be dependent upon the availability of external (IT) resources.
08-015	June 30, 2008	Division of Disease Control	The Department's testing of its IT disaster recovery plan indicated a lack of sufficient alternate processing capacity to provide adequate service levels in the event of a disaster. <i>The Department should continue to review the results of its disaster plan recovery testing and establish alternate processing facilities that would allow the Department to ensure a minimum application service level in the event of a disaster.</i>	This has been delayed pending IT resource availability. The bureau is currently waiting on a response from the vendor. A date can be scheduled.

08-141		Division of Disease Control	<p>FDOH had not fully implemented procedures to document the basis for the allocation of employee salaries to multiple programs or cost objectives in accordance with Federal regulations or to obtain a certification for employees working solely on one Federal program. <i>Effective with the 2007-08 fiscal year, FDOH implemented timekeeping procedures to document employee time and effort as a basis for allocating salaries and benefits to multiple Federal programs or cost objectives. We recommend that FDOH monitor the implementation of the new procedures to ensure that salaries and benefits are properly allocated based on time and effort records. Additionally, FDOH should ensure that all certifications are obtained.</i></p>	Completed (The ongoing items are now inter procedures.)
08-141		Division of Disease Control	<p>FDOH did not consistently maintain adequate documentation of client eligibility. <i>We recommend that FDOH monitor its procedures to ensure that required documentation for eligibility determinations is obtained and properly maintained. We also recommend FDOH reimburse the HIV Program for the cost of the drugs received by the clients determined to be ineligible.</i></p>	Completed (The ongoing training is an intern procedure.)

08-141	June 30, 2008	Division of Disease Control	<p>As of June 30, 2007, FDOH had not fully implemented automated controls in the Aids Drug Assistance Program (ADAP) database to prevent the distribution of drugs to individuals whose eligibility periods had expired. <i>FDOH personnel indicated that an automatic closing edit was added to the database on September 1, 2007. In addition, FDOH personnel indicated that as of October 23, 2007, for the 287 clients, their cases had either been closed or the clients re-enrolled. We recommend that FDOH continue monitoring the number of clients that remain active after the end of their eligibility periods and ensure that prompt actions are taken to re-enroll the client or close the case as appropriate.</i></p>	<p>CMS has been advised by AHCA that the Fec demanded repayment of the funds previously Florida Auditor General as not being spent on as a result of the legislature's appropriation of activities that were not authorized by the SCF and CMS are in the process of transferring \$7 to AHCA for repayment to the Federal HHS.</p>
<i>Office of Policy and Budget - July 2008</i>				











# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Infectious Disease Control

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64200400	

## 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					



<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				

**DEPARTMENT OF HEALTH  
ENVIRONMENTAL HEALTH EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
ENVIRONMENTAL HEALTH SERVICES SCHEDULE I SERIES**

**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>



**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2339 – Grants and Donations Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$25,000 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

Financial Statement Adjustments - Accruals \$39 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$166 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

New Budget Issue for 2008/2009 that was not included in the original appropriation for transfer from Department of Environmental Protection - \$998,000.

Budget Entity 64200800

Financial Statement Adjustments - Accruals \$7,764 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Accruals -\$461,150 - This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Budget Entity 64200300

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200400

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200600

The department contracts with the Department of Environmental Protection to provide testing services at fixed prices per the test. The projection is based upon an estimate of the number of tests to be performed.

Budget Entity 64200800

The Medicaid reimbursement dispensing fee revenue projection is based upon historical trends.

Budget Entity 64400200

The transfer from AHCA for the Local Health Councils is a projected number based upon the number of care centers that are anticipated to remit the statutorily required fee.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 4,087,814
Less Local Health Council Flow-Through Funds	\$ 941,493
Less Anticipated Revenues	\$ 60,000
Less Transfers from DEP - Nitro	\$ 998,000
Less Florida Center for Nursing Donations	\$ 57,783
Less Service Charge to General Revenue 7.3%	<u>\$ 18,461</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,012,077
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Grants & Donations Trust Fund	<u>\$ 100,604</u>

**Florida Department of Health  
FID 2539 Preventive Health Block Grant Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200300

Financial Statement Adjustments – Revenue Refunds \$127,590 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$5,000 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Other \$3,743 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The projections for this fund are based upon the remaining cash award on the block grant that is eligible to be earned.

**5 Percent Trust Fund Reserve:**

This fund is exempt from the reserve as the receipts are federal funds.



**Florida Department of Health  
FID 2569 Radiation Protection Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200600

Financial Statement Adjustments – Revenue Refunds \$1,176 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$791 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$191 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$2,035 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$816,404 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

**Cash Forecasting Methodology:**

–Various Radiation Protection fees were estimated using a straight line projection based on the 2007-2008 actual plus 2.5% growth.

- FDA Grant revenue projection was based on the number of inspections to be performed.
- Nuclear Power Plant Grant is projected based on the service contract.
- Transfers from DCA are anticipated to remain the same.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 9,719,040
Less Federal Revenues – MQSA Inspections	\$ 503,765
Less Grant – Nuclear Power Plant Grant	\$ 1,130,548
Less Service Charge to General Revenue	<u>\$ 563,295</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 7,521,432
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Radiation Protection Trust Fund	<u>\$ 376,072</u>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.066  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Septic Tanks 1E000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
Receipts:			
Septic Tank Fees	585,265	1,606,902	1,655,109
Refunds	(159)		
	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>585,105</b>	<b>1,606,902</b>	<b>1,655,109</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits	857,769	860,000	860,000
Other Personal Services	-		
Expenses & Contracted Services	217,709	218,000	218,000
Operating Capital Outlay	-		
Aid to Local Government	186,457	260,129	260,129
Vehicles	15,770	-	-
Transfer to DMS/HR	6,154	6,154	6,154
Service Charge to GR	91,201	120,518	124,133
State Revenues	1,076		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,376,137</b>	<b>1,464,801</b>	<b>1,468,416</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	585,105	1,606,902	1,655,109
TOTAL SECTION II	(B)	1,376,137	1,464,801	1,468,416
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(791,032)</b>	<b>142,101</b>	<b>186,693</b>

**EXPLANATION of LINE C:**  
deficit was covered from 06/07 year.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.072 and 381.010  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Food Certification 10000

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Food Certification	230,570	230,570	237,487
Transfers from CHDs	1,325		
Sales of Goods & Services	290		
Warrant Cancellations	13		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>232,198</b>	<b>230,570</b>	<b>237,487</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	123,132	126,826	130,631
Other Personal Services	24,489	24,480	24,480
Expenses & Contracted Services	46,575	47,972	49,411
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR	625	625	625
Service Charge to GR	16,841	17,293	17,812
State Refunds	111		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>211,774</b>	<b>217,196</b>	<b>222,959</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	232,198	237,487
TOTAL SECTION II	(B)	211,774	222,959
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>20,424</b>	<b>14,528</b>

**EXPLANATION of LINE C:**  


---



---

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF

**Specific Authority:** 381.066  
**Purpose of Fees Collected:** Fees collected for septic research  
 Septic Tank Research B9000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Septic Tank Research	118,017	141,435	145,678
Warrant Cancellations	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>118,017</b>	<b>141,435</b>	<b>145,678</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	60,359	60,359	62,170
Other Personal Services			
Expenses & Contracted Services	126,825	300,000	127,000
Operating Capital Outlay			
Aid to Local Government	-		
Transfer to DMS/HR	382	-	-
Service Charge to GR	8,584	10,607	10,925
State Revenues	150		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>196,299</b>	<b>370,966</b>	<b>200,095</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	118,017	141,435	145,678
TOTAL SECTION II	(B)	196,299	370,966	200,095
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(78,283)</b>	<b>(229,531)</b>	<b>(54,417)</b>

**EXPLANATION of LINE C:**  
Deficit will be covered by positive cash within the program.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 403.709  
**Purpose of Fees Collected:** DEP transfer used to provide training, technical support, and to monitor program BU000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Transfer from DEP	880,000	880,000	880,000
Video Sales	9,680		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>889,680</b>	<b>880,000</b>	<b>880,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	205,137	205,137	211,291
Other Personal Services	-		
Expenses & Contracted Services	32,968	33,957	34,976
Operating Capital Outlay			
Aid to Local Government	600,000	600,000	600,000
Transfer to DMS/HR	1,588	1,588	1,588
Service Charge to GR	707		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>840,400</b>	<b>840,682</b>	<b>847,855</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	889,680	880,000
TOTAL SECTION II	(B)	840,400	847,855
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>49,280</b>	<b>32,145</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF

**Specific Authority:** 381.066  
**Purpose of Fees Collected:** Collected for septic tank variance review  
 Septic Tank Variance BY000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Septic Tank variance	28,903	36,000	37,080
Warrant Cancellations	(15)		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>28,888</b>	<b>36,000</b>	<b>37,080</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses & Contracted Services	(3,235)	-	-
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR			
Service Charge to GR	2,110	2,700	2,781
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>(1,126)</b>	<b>2,700</b>	<b>2,781</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	28,888	37,080
TOTAL SECTION II	(B)	(1,126)	2,781
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>30,013</b>	<b>34,299</b>

**EXPLANATION of LINE C:**

---



---

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.066  
**Purpose of Fees Collected:** Transfer from DACS to cover the costs of epidemiological investigations.  
DACs for Investigations 15000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
DACS Transfer	392,454	607,149	607,149
<b>Total Fee Collection to Line (A) - Section III</b>	<b>392,454</b>	<b>607,149</b>	<b>607,149</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	374,411	385,644	397,213
Other Personal Services			
Expenses & Contracted Services	61,504	80,000	82,400
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR	2,521	2,521	2,521
Service Charge to GR	(28,168)		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>410,268</b>	<b>468,165</b>	<b>482,134</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	392,454	607,149
TOTAL SECTION II	(B)	410,268	482,134
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(17,814)</b>	<b>125,015</b>

**EXPLANATION of LINE C:**  
Prior year cash surpluses will cover current year deficit.



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF

**Specific Authority:** 381.01  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. K3000 Pool Permits

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u><b>SECTION I - FEE COLLECTION</b></u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Swimming Pool Permits	765,456	742,492	720,456
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>765,456</b>	<b>742,492</b>	<b>720,456</b>

<u><b>SECTION II - FULL COSTS</b></u>			
<u>Direct Costs:</u>			
Salaries and Benefits	441,152	454,387	468,018
Other Personal Services	11,496	10,000	10,000
Expenses & Contracted Services	120,353	123,964	127,683
Operating Capital Outlay		1,300	
Aid to Local Government	72,843	97,000	97,000
Transfer to DMS/HR	3,172	3,172	3,172
Service Charge to GR	63,648	55,687	54,034
State Refunds	20		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>712,685</b>	<b>745,510</b>	<b>759,907</b>

Basis Used: Direct Expenditures and Revenue

<u><b>SECTION III - SUMMARY</b></u>			
TOTAL SECTION I (A)	765,456	742,492	720,456
TOTAL SECTION II (B)	712,685	745,510	759,907
<b>TOTAL - Surplus/Deficit (C)</b>	<b>52,771</b>	<b>(3,018)</b>	<b>(39,451)</b>

**EXPLANATION of LINE C:**  
 Deficit will be covered by prior year (2007) surplus

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.006  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Drinking Water M5000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Drinking Water	52,053	52,053	59,670
<b>Total Fee Collection to Line (A) - Section III</b>	<b>52,053</b>	<b>52,053</b>	<b>59,670</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses & Contracted Services		-	-
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR			
Service Charge to GR	3,525	3,904	4,475
State Refunds			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>3,525</b>	<b>3,904</b>	<b>4,475</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	52,053	59,670
TOTAL SECTION II	(B)	3,525	4,475
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>48,528</b>	<b>55,195</b>

**EXPLANATION of LINE C:**  


---



---

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.008  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Body Piercing PIERS

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Body Piercing	6,891	6,891	7,098
<b>Total Fee Collection to Line (A) - Section III</b>	<b>6,891</b>	<b>6,891</b>	<b>7,098</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services	-		
Expenses & Contracted Services	2,495	2,570	2,647
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR			
Service Charge to GR	503	517	532
State Refunds			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,998</b>	<b>3,087</b>	<b>3,179</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	6,891	7,098
TOTAL SECTION II	(B)	2,998	3,179
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>3,893</b>	<b>3,918</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 381.89  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Tanning Program R9000

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u><b>SECTION I - FEE COLLECTION</b></u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Tanning Fees	42,619	42,619	43,898
<b>Total Fee Collection to Line (A) - Section III</b>	<b>42,619</b>	<b>42,619</b>	<b>43,898</b>

<u><b>SECTION II - FULL COSTS</b></u>			
<u>Direct Costs:</u>			
Salaries and Benefits	81,820	81,820	81,820
Other Personal Services			
Expenses & Contracted Services	4,993	5,143	5,143
Operating Capital Outlay			
Aid to Local Government			
Transfer to DMS/HR	539	539	539
Service Charge to GR	3,108	3,196	3,292
State Refunds	-		
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>90,460</b>	<b>90,698</b>	<b>90,794</b>

Basis Used: Direct Expenditures and Revenue

<u><b>SECTION III - SUMMARY</b></u>			
TOTAL SECTION I (A)	42,619	42,619	43,898
TOTAL SECTION II (B)	90,460	90,698	90,794
<b>TOTAL - Surplus/Deficit (C)</b>	<b>(47,841)</b>	<b>(48,079)</b>	<b>(46,897)</b>

**EXPLANATION of LINE C:**  
 Current year deficit will be covered by oca UQ000 in administrative trust fund.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 403.682  
**Purpose of Fees Collected:** Transfer from DEP to provide enhancements to the Safe Drinking Water program in DOH Safe Drinking Water Act SDWDH

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
DEP Transfer	800,000	800,000	800,000
Refunds	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	240,733	247,955	255,394
Other Personal Services			
Expenses & Contracted Services	37,847	38,983	40,152
Operating Capital Outlay			
Aid to Local Government	500,000	500,000	500,000
Transfer to DMS/HR	1,148	1,148	1,148
Service Charge to GR			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>779,728</b>	<b>788,086</b>	<b>796,694</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	800,000	800,000
TOTAL SECTION II	(B)	779,728	796,694
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>20,272</b>	<b>3,306</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF

**Specific Authority:** 381  
**Purpose of Fees Collected:** Fees collected to fund a hands on training center, technical support, and program monitoring. Septic Tanks Training Center SEWTN

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Training Fees	65,950	86,620	89,219
<b>Total Fee Collection to Line (A) - Section III</b>	<b>65,950</b>	<b>86,620</b>	<b>89,219</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses & Contracted Services	67,008	23,476	24,180
Operating Capital Outlay			
State Refunds	-		
Transfer to DMS/HR			
Service Charge to GR	4,806	4,950	5,099
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>71,814</b>	<b>28,426</b>	<b>29,279</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	65,950	89,219
TOTAL SECTION II	(B)	71,814	29,279
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(5,864)</b>	<b>59,940</b>

**EXPLANATION of LINE C:**  
Deficit will be covered by prior year cash in the septic tank program. Repair permits were down this year but with new system numbers it is expected that repair permits will increase.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2021 Administrative TF  
**Specific Authority:** 513.045  
**Purpose of Fees Collected:** Surcharge assessed on fees collected by CHDs to provide training, technical support and program monitoring. Mobile Home Parks UQ000

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Mobile Home Parks	118,937	143,742	143,742
Sales of Goods and Services	1,428	-	-
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>120,366</b>	<b>143,742</b>	<b>143,742</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	90,139	90,139	90,139
Other Personal Services			
Expenses & Contracted Services	15,173	15,628	15,628
Operating Capital Outlay	-		
State Refunds	-		
Transfer to DMS/HR	585	585	585
Service Charge to GR	8,785	10,781	10,781
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>114,682</b>	<b>117,133</b>	<b>117,133</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I (A)	120,366	143,742	143,742
TOTAL SECTION II (B)	114,682	117,133	117,133
<b>TOTAL - Surplus/Deficit (C)</b>	<b>5,684</b>	<b>26,609</b>	<b>26,609</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF

**Specific Authority:** 404.056  
**Purpose of Fees Collected:** Provide statewide certification and monitoring for Radon inspections/mitigation. Radon Certification 9R000

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Radon Certification	73,350	75,551	77,817
Transfers	-		
Miscellaneous Fees	800		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>74,150</b>	<b>75,551</b>	<b>77,817</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	55,679	57,349	59,070
Other Personal Services			
Expenses & Contracted Services	7,513	7,738	7,970
Operating Capital Outlay			
State Refunds	-		
Transfer to DMS/HR	403	-	-
Service Charge to GR	5,425	5,667	5,837
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>69,020</b>	<b>70,755</b>	<b>72,877</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I (A)	74,150	75,551	77,817
TOTAL SECTION II (B)	69,020	70,755	72,877
<b>TOTAL - Surplus/Deficit (C)</b>	<b>5,130</b>	<b>4,796</b>	<b>4,940</b>

**EXPLANATION of LINE C:**  
 While this accounting shows a surplus, in fact this program runs a deficit. There are activities of this program (1.5 FTE of effort) charged against 9SE00 as permitted by Chap. 404.056, FS.



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** 553.721  
**Purpose of Fees Collected:** Provide statewide program to educate and inform the public on the health effect dangers of Radon gas in their homes and offices 9SE00

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
DCA Transfer	294,414	294,414	294,414
<b>Total Fee Collection to Line (A) - Section III</b>	<b>294,414</b>	<b>294,414</b>	<b>294,414</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	262,718	270,599	278,717
Other Personal Services			
Expenses & Contracted Services	44,250	45,577	46,945
Operating Capital Outlay			
State Refunds			
Transfer to DMS/HR	1,965	-	-
Service Charge to GR			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>308,933</b>	<b>316,177</b>	<b>325,662</b>

Basis Used: Direct Expenditures and Revenue

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	294,414	294,414
TOTAL SECTION II	(B)	308,933	316,177
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(14,519)</b>	<b>(31,248)</b>

**EXPLANATION of LINE C:**  
Deficit will be covered by prior year cash balance, costs will be reduced, and activities transferred to federal funding.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Radiological Emergency Preparedness IPZ  
 Farley Nuclear Power Plant F1000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Fee for service contract	7,140		3,570
<b>Total Fee Collection to Line (A) - Section III</b>	<b>7,140</b>	<b>-</b>	<b>3,570</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses	558	574	592
Operating Capital Outlay			
Surcharge to GR	261		261
		-	-
		-	-
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>818</b>	<b>574</b>	<b>853</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	7,140	-
TOTAL SECTION II	(B)	818	574
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>6,322</b>	<b>(574)</b>

**EXPLANATION of LINE C:**  
Funds received from Southern Nuclear Operating Company for the ingestion pathway radiological emergency response at the Farley Nuclear Plant in Alabama. Revenue received and deposited in FY 2007-08 for FY 2008-09.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF

**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Prevention of Abandonment of Radioactive Materials  
Reclamation JH000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>5% Surcharge</u>	133,189	137,185	141,300
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>133,189</b>	<b>137,185</b>	<b>141,300</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses		-	-
Operating Capital Outlay			
<u>Service Charge to General Revenue</u>	9,723	10,014	10,315
_____			
_____		-	-
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>9,723</b>	<b>10,014</b>	<b>10,315</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	133,189	137,185	141,300
TOTAL SECTION II	(B)	9,723	10,014	10,315
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>123,466</b>	<b>127,170</b>	<b>130,985</b>

**EXPLANATION of LINE C:**  
Surplus is intended to be available in the event of a radiological emergency or abandoned radioactive material.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF

**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** X-Ray Machines Registration and Inspection  
JPA00

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Registration &amp; Inspection Fees</u>	2,423,893	2,496,610	2,559,026
<u>State Sale</u>	24,512	25,247	25,878
<u>Sales of Surplus Property</u>	1,288		-
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,449,694</b>	<b>2,521,858</b>	<b>2,584,904</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	1,752,036	1,787,077	1,822,819
<u>Other Personal Services</u>	5,929	11,571	11,571
<u>Expenses &amp; Contracted Services</u>	419,108	400,000	380,000
<u>Operating Capital Outlay</u>			
<u>Service Charge to General Revenue</u>	177,076	182,253	186,809
<u>Transfer to DMS/HR</u>	9,938	9,938	9,938
<u>Transfer to CHD</u>	241,365	247,399	253,584
<u>Risk Management Insurance</u>	14,575	14,575	14,575
<u>Refund State Revenues</u>	145		
<u>Vehicles</u>	24,000		
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,644,172</b>	<b>2,652,813</b>	<b>2,679,296</b>

Basis Used: \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	2,449,694	2,521,858	2,584,904
TOTAL SECTION II	(B)	2,644,172	2,652,813	2,679,296
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(194,479)</b>	<b>(130,955)</b>	<b>(94,392)</b>

**EXPLANATION of LINE C:**  
Prior year cash from the Radiation Protection Trust Fund will be used to cover deficit. The department has submitted legislation this year to change the fee cap set in statute.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF

**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Certification of SDWA Labs and Radiological Analysis of Drinking Water JS000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Testing Fees</u>	8,460	8,714	8,932
_____	-	-	-
_____	-		
_____	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>8,460</b>	<b>8,714</b>	<b>8,932</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits		-	-
Other Personal Services			
Expenses & Contracted Services	54	500	515
Operating Capital Outlay			
<u>Service Charge to GR</u>	618	636	652
_____		-	-
_____		-	-
_____			
<b>Total Full Costs to Line (B) - Section III</b>	<b>671</b>	<b>1,136</b>	<b>1,167</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	8,460	8,932
TOTAL SECTION II	(B)	671	1,167
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>7,789</b>	<b>7,765</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

<b>Department:</b>	<u>64</u> <u>Health</u>	<b>Budget Period:</b> 2009-10
<b>Program:</b>	<u>64200600</u> <u>Environmental Health</u>	
<b>Fund:</b>	<u>2569</u> <u>Radiation Protection TF</u>	
<b>Specific Authority:</b>	<u>Chapter 468, F.S.</u>	
<b>Purpose of Fees Collected:</b>	<u>X-Ray Technologist Certification</u>	
	<u>JT000</u>	

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

<input checked="checked" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Certification Fees	984,274	1,013,802	1,039,147
Fines, Penalties, & Forfeitures	17,040	17,551	18,078
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,001,314</b>	<b>1,031,353</b>	<b>1,057,225</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits	463,799	473,075	482,536
Other Personal Services	-		
Expenses & Contracted Services	215,145	480,131	494,652
Operating Capital Outlay			
		-	-
Transfer to DMS/HR	2,859	2,859	2,859
Refund State Revenues	6,200		-
Vehicles	-		
Service Charge to GR	72,284	75,289	77,177
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>760,287</b>	<b>1,031,354</b>	<b>1,057,225</b>

Basis Used: \_\_\_\_\_  
\_\_\_\_\_

<b>SECTION III - SUMMARY</b>				
TOTAL SECTION I	(A)	1,001,314	1,031,353	1,057,225
TOTAL SECTION II	(B)	760,287	1,031,354	1,057,225
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>241,027</b>	<b>(0)</b>	<b>0</b>

**EXPLANATION of LINE C:**  
\_\_\_\_\_  
\_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period:** 2009-10  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Transportation of Low-Level Radioactive Waste  
 Low-Level Radioactive Waste KI000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL FY 2007-08	ESTIMATED FY 2008-09	REQUEST FY 2009-10
Receipts:			
<u>Inspection Fees</u>	327,497	337,322	345,755
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>327,497</b>	<b>337,322</b>	<b>345,755</b>

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits	67,790	69,824	71,918
Other Personal Services			
Expenses & Contracted Services	9,872	9,872	10,168
Operating Capital Outlay			
<u>Service Charge to General Revenue</u>	23,907	24,624	25,240
<u>Transfer to DMS/HR</u>	487	487	487
_____		-	-
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>102,056</b>	<b>104,807</b>	<b>107,814</b>

Basis Used: \_\_\_\_\_

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	327,497	337,322	345,755
TOTAL SECTION II	(B)	102,056	104,807	107,814
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>225,441</b>	<b>232,515</b>	<b>237,941</b>

EXPLANATION of LINE C:  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Radioactive Materials Licensing  
 KN000

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b>SECTION I - FEE COLLECTION</b>	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Licensing Fees	3,185,537	3,281,103	3,379,537
Sales of Goods & Services	215		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,185,752</b>	<b>3,281,103</b>	<b>3,379,537</b>

<b>SECTION II - FULL COSTS</b>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,770,885	1,824,012	1,878,732
Other Personal Services	23,208	11,571	11,571
Expenses & Contracted Services	301,863	310,919	320,246
Operating Capital Outlay	30,350	86,400	100,000
Service Charge to General Revenue	232,432	239,521	246,706
Transfer to DMS/HR	13,176	13,176	13,176
Transfer to CHD	153,667	158,277	163,025
Vehicles	39,080	100,000	100,000
Refund State Revenues	1,532	1,578	1,625
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,566,193</b>	<b>2,745,453</b>	<b>2,835,082</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b>SECTION III - SUMMARY</b>			
TOTAL SECTION I	(A)	3,185,752	3,379,537
TOTAL SECTION II	(B)	2,566,193	2,835,082
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>619,559</b>	<b>544,455</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_



*Office of Policy and Budget - July, 2008*

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** MQSA Inspections of Mammography Facilities  
MQ004 / MQ009

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
Receipts:			
<u>Fee for service contract - Federal funds</u>	484,228	575,717	575,717
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>484,228</b>	<b>575,717</b>	<b>575,717</b>

<b><u>SECTION II - FULL COSTS</u></b>			
Direct Costs:			
Salaries and Benefits	350,382	359,142	369,916
Other Personal Services			
Expenses & Contracted Services	73,880	76,096	78,379
Operating Capital Outlay			
<u>Surcharge to GR</u>			
<u>Transfer to DMS/HR</u>	2,519	2,519	2,519
_____		-	-
_____		-	-
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>426,782</b>	<b>437,757</b>	<b>450,814</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	484,228	575,717
TOTAL SECTION II	(B)	426,782	437,757
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>57,446</b>	<b>137,959</b>

**EXPLANATION of LINE C:**  
Perform inspections of mammography radiation machines with funds from a grant from the U.S. Food and Drug Administration.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Radiological Emergency Response Plan  
RER

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="checked" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u><b>SECTION I - FEE COLLECTION</b></u>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
Receipts:			
Fee for service contract	645,628	544,172	560,497
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>645,628</b>	<b>544,172</b>	<b>560,497</b>

<u><b>SECTION II - FULL COSTS</b></u>			
Direct Costs:			
Salaries and Benefits	393,912	407,650	417,841
Other Personal Services			
Expenses & Contracted Services	97,066	121,495	124,532
Operating Capital Outlay	22,495	12,000	15,097
Vehicle			
Transfer to DMS/HR	3,027	3,027	3,027
_____		-	-
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>516,501</b>	<b>544,172</b>	<b>560,498</b>

Basis Used: \_\_\_\_\_

<u><b>SECTION III - SUMMARY</b></u>				
TOTAL SECTION I	(A)	645,628	544,172	560,497
TOTAL SECTION II	(B)	516,501	544,172	560,498
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>129,127</b>	-	<b>(0)</b>

**EXPLANATION of LINE C:**  
To prepare for and respond to radiological incidents and accidents. Surplus covers payments received in current fiscal year for prior fiscal year invoices.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period:** 2009-10  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Radiological Environmental Surveillance  
RES

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Fee for service contract	642,498	586,376	603,967
	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>642,498</b>	<b>586,376</b>	<b>603,967</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	413,887	450,691	461,958
Other Personal Services			
Expenses & Contracted Services	80,861	110,656	116,080
Operating Capital Outlay	4,001	1,600	2,500
Vehicle		20,000	20,000
Transfer to DMS/HR	3,429	3,429	3,429
		-	-
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>502,178</b>	<b>586,376</b>	<b>603,968</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	642,498	586,376	603,967
TOTAL SECTION II	(B)	502,178	586,376	603,968
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>140,320</b>	<b>-</b>	<b>(0)</b>

**EXPLANATION of LINE C:**  
To monitor the environment around the nuclear utilities in Florida. Surplus covers payments received in current fiscal year for prior fiscal year invoices.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200600 Environmental Health  
**Fund:** 2569 Radiation Protection TF  
**Specific Authority:** Chapter 404, F.S.  
**Purpose of Fees Collected:** Radiological Environmental Monitoring  
Pre/Post Mining V4000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Pre and Post Mining Fees</u>	355,425	366,087	375,239
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>355,425</b>	<b>366,087</b>	<b>375,239</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	296,197	302,121	308,164
Other Personal Services			
Expenses & Contracted Services	57,560	34,666	35,533
Operating Capital Outlay			
<u>Service Charge to General Revenue</u>	25,946	26,724	27,392
<u>Transfer to DMS/HR</u>	2,576	2,576	2,576
<u>Vehicle</u>		-	-
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>382,279</b>	<b>366,088</b>	<b>373,665</b>

Basis Used: \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	355,425	366,087	375,239
TOTAL SECTION II	(B)	382,279	366,088	373,665
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(26,855)</b>	<b>(0)</b>	<b>1,575</b>

**EXPLANATION of LINE C:**  
Prior year cash will be used to cover deficit. Fees were increased in a rule change in 2007.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200600 Community Public Health - Environmental Health Support Services  
**Fund:** 2021 Administrative Trust Fund

<u>FUNDING SOURCE - STATE</u>	<u>ACTUAL FY 2007 - 2008</u>	<u>ESTIMATED FY 2008 - 2009</u>	<u>REQUEST FY 2009 - 2010</u>
Miscellaneous Fees	3,682,016	2,627,322	407,551
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>3,682,016</b>	<b>2,627,322</b>	<b>407,551</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200600 Community Public Health - Environmental Health Services  
**Fund:** 2261 Federal Grants Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Federal Revenues	1,220,396	1,064,179	401,125
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>1,220,396</b>	<b>1,064,179</b>	<b>401,125</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200600 Community Public Health - Environmental Health Services  
**Fund:** 2339 Grants and Donations Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Transfers From DEP	1,208,831	1,303,384	1,080,308
<b>TOTAL*</b>	<b>1,208,831</b>	<b>1,303,384</b>	<b>1,080,308</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEALTH</u>
<b>Budget Entity:</b>	<u>64200600</u>	<u>Community Public Health - Environmental Health Services</u>
<b>Fund:</b>	<u>2539</u>	<u>Preventive Health Block Grant Trust Fund</u>

<b><u>FUNDING SOURCE STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Preventive Health Block Grant	3,261	(0)	-
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>3,261</b>	<b>(0)</b>	<b>-</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200600 Community Public Health - Environmental Health Services  
**Fund:** 2569 Radiation Protection Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Prevention of Abandonment Rad Materials	121,911	141,517	161,085
X-Ray Reg and Inspection Fees	2,218,471	2,575,449	2,917,340
Radiological Analysis of Drinking Water	7,744	8,989	10,183
X-Ray Technologists Certification	900,927	1,045,816	1,184,648
Radioactive Material Licensing	1,155	-	-
Radon Fees/Surcharge	340,408	369,499	410,925
MQSA Inspect of Mammography US Grants	443,224	519,673	609,595
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
Radiological Emergency Response Plan	933,758	1,166,249	1,288,847
<b>TOTAL*</b>	<b>4,967,597</b>	<b>5,827,192</b>	<b>6,582,623</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64200600 Community Public Health - Environmental Health Support Services

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,807,727.39 (A)		6,807,727.39
ADD: Other Cash (See Instructions)	4,816.72 (B)		4,816.72
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable		200,421.42	200,421.42
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>6,812,544.11 (F)</b>	<b>200,421.42</b>	<b>7,012,965.53</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-221,185.49 (H)		-221,185.49
Approved "B" Certified Forwards	-46,638.00 (H)		-46,638.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-13,981.52 (I)		-13,981.52
LESS: Transfer To 64200300	0.00 (J)		0.00
LESS: Transfers To 64200800	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>6,530,739.10 (K)</b>	<b>200,421.42</b>	<b>6,731,160.52 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	64200600 Community Public Health - Environmental Health Support Services
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,490,133.26 (A)		1,490,133.26
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	279,272.97 (D)		279,272.97
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,769,406.23 (F)</b>	<b>0.00</b>	<b>1,769,406.23</b>
LESS: Allowances for Uncollectibles	0.00 (G)		0.00
LESS: Approved "A" Certified Forwards	-430,811.14 (H)		-430,811.14
Approved "B" Certified Forwards	-118,199.76 (H)		-118,199.76
Approved "FCO" Certified Forwards			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>	<b>1,220,395.33 (K)</b>	<b>0.00</b>	<b>1,220,395.33 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Grants and Donations Trust Fund

**Budget Entity:**

64200600

**LAS/PBS Fund Number:**

2339

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,038,265.00	(A)			1,038,265.00
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: Due From Other Departments	291,384.21	(E)			291,384.21
<b>Total Cash plus Accounts Receivable</b>	<b>1,329,649.21</b>	(F)	<b>0.00</b>		<b>1,329,649.21</b>
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	(119,110.01)	(H)			(119,110.01)
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	(1,708.49)	(I)			(1,708.49)
LESS:		(J)			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,208,830.71</b>	(K)	<b>0.00</b>		<b>1,208,830.71</b> **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Preventive Health Block Grant Trust Fund

**Budget Entity:**

64200600 Community Public Health - Environmental Health Services

**LAS/PBS Fund Number:**

2539

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,261.32 (A)		3,261.32
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Due From Federal Government	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	3,261.32 (F)	0.00	3,261.32
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
LESS: Deferred Revenues	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	3,261.32 (K)	0.00	3,261.32 **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Radiation Protection Trust Fund
<b>Budget Entity:</b>	64200600 Community Public Health - Environmental Health Services
<b>LAS/PBS Fund Number:</b>	2569

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,932,394.73 (A)		4,932,394.73
ADD: Other Cash (See Instructions)	17,845.00 (B)		17,845.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	137,215.32 (D)		137,215.32
ADD: Due from Federal Government	98,921.26 (E)		98,921.26
<b>Total Cash plus Accounts Receivable</b>	<b>5,186,376.31 (F)</b>	<b>0.00</b>	<b>5,186,376.31</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-101,317.61 (H)		-101,317.61
Approved "B" Certified Forwards	-602.46 (H)		-602.46
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-116,859.65 (I)		-116,859.65
LESS:			
		(J)	
<b>Unreserved Fund Balance, 07/01/08</b>	<b>4,967,596.59 (K)</b>	<b>0.00</b>	<b>4,967,596.59 **</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Administrative Trust Fund  
LAS/PBS Fund Number: 2021 B/E 64200600

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (4,359,478.49) (A) ]

**Add/Subtract:**

BE out of Balance - See 64200300 [ (2,166,444.84) (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ -4,815.77 (C) ]

Cash to FID 20-2021042 B/E 64200300 [ 0.00 (C) ]

Cash to FID 20-2021042 B/E 64200800 [ 0.00 (C) ]

A/R - SWFS #B6400023 [ (200,421.42) (C) ]

[ 0.00 ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (6,731,160.52) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 6,731,160.52 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: Federal Grants Trust Fund  
 LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	(1,230,535.93)	(A)
<b>Add/Subtract:</b>		
BE - Not Balanced - See BE	16,358.82	(B)
<b>Other Adjustment(s):</b>		
Accounts Payable Not Certified Forward	(6,218.22)	(C)
Encumbrances Not On Financial Statements	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	(1,220,395.33)	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	1,220,395.33	(E)
<b>DIFFERENCE:</b>	0.00	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Grants & Donations Trust Fund  
LAS/PBS Fund Number: 20-2-339060

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (917,446.50) (A) ]

**Add/Subtract:**

[ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ 0.00 (C) ]

Accounts Receivable - SWFS# B6400019 [ (291,384.21) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (1,208,830.71) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 1,208,830.71 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Preventive Health services Block Grant Trust Fund  
LAS/PBS Fund Number: 20-2-539002 - B/E 64200600

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ 3,106.82 ] (A)

**Add/Subtract:**

Offset From BE 64200300 [ 154.50 ] (B)

**Other Adjustment(s):**

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 3,261.32 ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 3,261.32 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Radiation Protection Trust Fund  
LAS/PBS Fund Number: 20-2-569004

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (4,954,077.20) (A) ]

**Add/Subtract:** [ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ (13,519.39) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (4,967,596.59) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 4,967,596.59 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Environmental Health Services

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64200600	

## 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					



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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				

DEPARTMENT OF HEALTH  
COUNTY HEALTH DEPARTMENT LOCAL HEALTH NEEDS  
EXHIBITS AND SCHEDULES

DEPARTMENT OF HEALTH  
COUNTY HEALTH DEPARTMENT LOCAL HEALTH NEEDS  
SCHEDULE I SERIES

**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.



Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2141 – County Health Department Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services are allocated to the various trust funds based on the number of FTE's charged to the specific trust fund. A non-operating transfer in the amount of \$0 from the County Health Department Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. This transfer was posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64200700

06/07 Certified Forward Reversions \$7,386,415 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$3,923,002 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,495,133 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$32,011 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$34,243,108 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Fixed Capital Outlay Expenditures of Current Appropriation \$1,268,153 – This amount represents the current year expenditure of the current year appropriation.

**Cash Forecasting Methodology:**

Reviewed the grant awards for the next year along with the Schedule C – County Health Department Allocation Document to determine allocations of general revenue to be transferred to the CHDs, tobacco settlement funds to be transferred to the CHDs and federal funds to be transferred to the CHDs.

Some of the revenue received by this B/E within the trust fund is fee revenue. As a general rule, the estimates for fee revenue projections were based upon the 2007-2008 actual with a 5% increase unless there were specific revenue contracts that would indicate something different.

Federal revenues received direct by the CHDs have been projected to remain constant to the CHDs.

Estimated revenues from the local county governments and local agencies were based upon the 2007-2008 actual with a 4 to 5% increase unless there were specific revenue contracts that would indicate something different.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement, however Chapter 154 requires that the CHD Trust Fund maintain a 8.5% reserve and that amount has been reserved based upon the appropriation budget for 2009-2010.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200700	Community Public Health - County Health Local Health Needs
<b>Fund:</b>	2122	Tobacco Settlement Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Tobacco Settlement Proceeds	0	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200700	Community Public Health - County Health Local Health Needs
<b>Fund:</b>	2141	County Health Department Trust Fund

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Local Revenues	57,622,652	38,871,296	1,127,767
State Revenues	74,782,338	50,446,940	1,463,608
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>132,404,990</b>	<b>89,318,236</b>	<b>2,591,375</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64200700 Community Public Health - County Health Local Health Needs

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	134,033.22 (A)		134,033.22
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	11,744,616.94 (D)		11,744,616.94
ADD: Adjust A/R -Due to DFS	-32,966.32 (E)		-32,966.32
<b>Total Cash plus Accounts Receivable</b>	<b>11,845,683.84 (F)</b>	<b>0.00</b>	<b>11,845,683.84</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-30,678.00 (H)		-30,678.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	-11,744,616.94 (H)		-11,744,616.94
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: Transfers Within The Fund	-70,388.90 (J)		-70,388.90
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

County Health Department Trust Fund

**Budget Entity:**

64200700 Community Public Health - County Health Local Health Needs

**LAS/PBS Fund Number:**

2141

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	80,047,479.60 (A)		80,047,479.60
ADD: Other Cash (See Instructions)	1,988,075.56 (B)		1,988,075.56
ADD: Investments	74,558,096.67 (C)		74,558,096.67
ADD: Outstanding Accounts Receivable	39,414,973.55 (D)	727,356.34	40,142,329.89
ADD: Due From State Funds Within Division	0.00 (E)		0.00
ADD: Due From Other Departments	0.00 (E)		0.00
ADD: Due From Federal Government	0.00 (E)		0.00
ADD: Due From Other Governmental Units	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>196,008,625.38 (F)</b>	<b>727,356.34</b>	<b>196,735,981.72</b>
LESS: Allowances for Uncollectibles	-10,285,478.52 (G)		-10,285,478.52
LESS: Approved "A" Certified Forwards	-15,588,186.06 (H)		-15,588,186.06
Approved "B" Certified Forwards	-3,455,920.03 (H)		-3,455,920.03
Approved "FCO" Certified Forwards	-34,243,107.73 (H)		-34,243,107.73
LESS: Other Accounts Payable (Nonoperating)	-30,943.14 (I)		-30,943.14
LESS: Other Liabilities	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>132,404,989.90 (K)</b>	<b>727,356.34</b>	<b>133,132,346.24</b>

\*\*

**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: DEPARTMENT OF HEALTH  
 Trust Fund Title: Tobacco Settlement Trust Fund  
 LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(11,847,972.16)"/> (A)
<b>Add/Subtract:</b>	
Reserve for FCO	<input type="text" value="0.00"/> (B)
<b>Other Adjustment(s):</b>	
Transfer To DFS	<input type="text" value="32,966.32"/> (C)
Reserve for FCO	<input type="text" value="11,744,616.94"/> (C)
Transfer To 20-2-122001 64300100	<input type="text" value="0.00"/> (C)
Transfer To 20-2-122001 64200300	<input type="text" value="0.00"/> (C)
Transfer To 20-2-122001 64200400	<input type="text" value="0.00"/> (C)
Transfer To 20-2-122001 64400200	<input type="text" value="70,388.90"/>
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(0.00)"/> (D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="0.00"/> (E)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: County Health Department Trust Fund  
 LAS/PBS Fund Number: 2141

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ 36,613,408.35 ] (A)

**Add/Subtract:**

[ 0.00 ] (B)

**Other Adjustment(s):**

GL 54901 State Equity, CHD Trust Fund [ 71,556,335.67 ] (C)

GL 54902 County Equity, CHD Trust Fund [ 55,442,212.54 ] (C)

Accounts Payable - Not Certified Forward [ 3,036,141.07 ] (C)

Encumbrances - Not Certified Forward [ 0.00 ] (C)

FCO CF Not Reserved On Trial Balance [ 34,243,107.73 ]

SWFS Adjustments [ 727,356.34 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 133,132,346.24 ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 133,132,346.24 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

*Office of Policy and Budget - July 2008*

SWFS Adjustments:

B6400006	90,299.01
B6400007	384.00
B6400007	(690.14)
B6400008	78,813.96
B6400009	123,514.80
B6400060	429,649.70
B6400060	2,540.00
B6400061	72,693.92
B6400062	(69,848.91)
	<u>727,356.34</u>

## LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / County Health Department Local Health Needs

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64200700	

### 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?			Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					



<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				

**DEPARTMENT OF HEALTH  
STATEWIDE PUBLIC HEALTH EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
STATEWIDE PUBLIC HEALTH SUPPORT SCHEDULE I SERIES**

**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>



**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2173 – Drugs, Devices & Cosmetics Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200800

2006/2007 Certified Forward Reversions \$1,567 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$932,556 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Financial Statement Adjustments – Revenue Refunds \$3,507 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Revenue -\$12,889

Financial Statement Adjustments – Disbursements -\$278

These adjustments were reflected on the 2007/2008 financial statements for budget entity 64200800 to close the budget entity.

Budget Entity 64400100

Financial Statement Adjustments – Revenue Refunds \$3 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$1,028 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$6,120 – This amount reflects the difference between the accrual entries for 2007-2008 for financial statements and the approved certified forward items recorded in LAS/PBS.

**Cash Forecasting Methodology:**

Fees and Fines – Used historical data to forecast the revenues for the future two years.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 2,529,156
Less Service Charge to General Revenue 7.3%	<u>\$ 184,628</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,344,528
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Drugs, Devices & Cosmetics TF	<u>\$ 117,226</u>

**Florida Department of Health  
FID 2192 – Emergency Medical Services Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200800

06/07 Certified Forward Reversions \$12,598 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$86,112 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals \$56 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$96,421 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

CFO Financial Statement Adjustments for 06/07 Statements \$2,857,564 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$1,322– The Department of Health during the process of closing departmental records posts adjusting

entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

**Cash Forecasting Methodology:**

Traffic Fines Received through the Department of Revenue – The revenue projections for traffic fines were based upon a review of the historical trends and data for the past three years.

Vehicle Tax Received from the Department of Motor Vehicles and Highway Safety – The revenue projections for vehicle tax were based upon a review of the historical trends and data for the past three years.

EMS Licensure & Renewals -

The renewals of the EMS Licenses are cyclical. Therefore, there is a large difference on the off-years. Historical data was used to project the two future years.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$15,284,893
Less Service Charge to General Revenue 7.3%	<u>\$ 1,115,797</u>
Total Revenue Subject to 5% Reserve Calculation	\$14,169,096
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Emergency Medical Svcs Trust Fund	<u>\$ 708,455</u>

**Florida Department of Health  
FID 2245 – Biomedical Research Trust Fund**

**Distribution of cost for general management and administrative services:**

N/A

**Adjustments:**

Budget Entity 64200800

Financial Statement Adjustments – Revenue Refunds \$ 72,355 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments -\$3,999,898 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Prior Year Carry-Forward Not Reserved \$0 – Effective June 30, 2005, the Bio-Medical Research Trust Fund could carry-forward for two years, unliquidated budget. The 2006-2007 remaining budget of \$0 was carried forward to 2008-2009 and the 2007-2008 remaining budget of \$0 was also carried forward to 2008-2009, but not part of the current operating budget. The difference is an amount necessary to bring the Unreserved Cash Balance to zero, as all the funds are reserved for the program.

**Cash Forecasting Methodology:**

Transfers from the Lawton Chiles Endowment Fund are anticipated to remain the same.

The General Appropriation has made provisions for \$15,000,000 to be allocated to the Bio-Medical Research Trust Fund from General Revenue.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.



Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2283 – Florida Center for Nursing Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**  
N/A

**Cash Forecasting Methodology:**  
This trust fund was not continued during the 2008 Legislative session. All activity will be conducted in the Grants & Donations Trust Fund.

**Florida Department of Health  
FID 2339 – Grants and Donations Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$25,000 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

Financial Statement Adjustments - Accruals \$39 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$166 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

New Budget Issue for 2008/2009 that was not included in the original appropriation for transfer from Department of Environmental Protection - \$998,000.

Budget Entity 64200800

Financial Statement Adjustments - Accruals \$7,764 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Accruals -\$461,150 - This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Budget Entity 64200300

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200400

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200600

The department contracts with the Department of Environmental Protection to provide testing services at fixed prices per the test. The projection is based upon an estimate of the number of tests to be performed.

Budget Entity 64200800

The Medicaid reimbursement dispensing fee revenue projection is based upon historical trends.

Budget Entity 64400200

The transfer from AHCA for the Local Health Councils is a projected number based upon the number of care centers that are anticipated to remit the statutorily required fee.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 4,087,814
Less Local Health Council Flow-Through Funds	\$ 941,493
Less Anticipated Revenues	\$ 60,000
Less Transfers from DEP - Nitro	\$ 998,000
Less Florida Center for Nursing Donations	\$ 57,783
Less Service Charge to General Revenue 7.3%	<u>\$ 18,461</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,012,077
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Grants & Donations Trust Fund	<u>\$ 100,604</u>

**Florida Department of Health  
FID 2505 – Nursing Student Loan Forgiveness Trust Fund**

**Distribution of cost for general management and administrative services:**

N/A

**Adjustments:**

Budget Entity 64200800

06/07 Certified Forward Reversions \$4,946 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$5,714 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Other \$4,946 - This amount reflects the total of miscellaneous adjustments during the closing of departmental records that will not be reflected in the Operating Expenditures on the Schedule I.

**Cash Forecasting Methodology:**

Transfers from Medical Quality Assurance nursing licenses renewals have been consistent the past three years. However, the number of renewals for the 08/09 is anticipated to increase, thus an increase in revenue. The renewals in 2009/2010 will increase more than the 2008/2009 fiscal year and there will be an additional group of renewals in this year, thus an even larger increase in revenue.



**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09 \$ 800,000

Total Revenue Subject to 5% Reserve Calculation \$ 800,000

Multiplied by 5% X 5%

Total 5% Reserve for the Nursing Student Loan Forgiveness  
Trust Fund \$ 40,000

**Florida Department of Health  
FID 2531 – Planning & Evaluation Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200800

06/07 Certified Forward Reversions \$518,035 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$769,387 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$10,742 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Other Accrual Adjustments \$1,533,958 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay – Beginning Cash Balance Adjustment - -\$470,900

Reserve for Certified Forward Fixed Capital Outlay – Trial Balance was overstated by \$500.

**Cash Forecasting Methodology:**

Budget Entity 64200800

Programs related to Vital Statistics generate revenue of several different categories. The fee projections for birth certificates and other certified records

were based upon actual with a 3% increase. Contracts with federal agencies are fixed amounts.

The Bureau of Laboratories is authorized to establish and charge reasonable fees for services. This includes patients with Medicaid and Medicare. Clients include CHDs, contracted clients, county/municipal entities, and billings to private insurance companies or health maintenance organizations. Estimated revenue is based upon historical data and any known changes such as increase in fees, with a 3% increase.

The Medicaid/Medicare revenue is based upon actual revenues with a 2% increase.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 31,253,427
Less Federal Funds – Vital Statistics	\$ 1,423,464
Less Federal Funds – Medicaid – Infant Screening Program	\$ 9,647,824
Less Sales of Goods & Services to State Agencies	\$ 6,466,525
Less Transfers to Agency for Health Care – Infant Screening	\$ 4,291,763
Less Service Charge to General Revenue 7.3%	<u>\$ 673,234</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 8,750,617
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Planning & Evaluation Trust Fund	<u>\$ 437,531</u>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2021 Administrative TF  
**Specific Authority:** F.S. 318.14(5), 318.18(15), 318.21(15), 318.18(3)(g)  
**Purpose of Fees Collected:** Statewide trauma system

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<b>Receipts:</b>			
HD001- Trauma Center 50/50 Readiness & Volume	175,733	300,000	325,000
HD002 - Trauma Center -Region Caseload Severity	5,962,932	5,366,639	5,450,000
HD003 - Enhanced penalty zones	26,519	18,000	24,000
HD004 - Trauma Center 50/50 Readiness and Volume	22,698	18000	20000
<b>Total Fee Collection to Line (A) - Section III</b>	<b>6,187,882</b>	<b>5,702,639</b>	<b>5,819,000</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Gr Service Charge	451,715	416,293	424,787
MOU payout to Counties	6,255,756	5,286,346	5,394,213
<b>Total Full Costs to Line (B) - Section III</b>	<b>6,707,472</b>	<b>5,702,639</b>	<b>5,819,000</b>

**Basis Used:** All revenues & expenditures for FY 07-08 based on FIS.  
All revenue collected (after service charge expense) must be paid out to  
the counties from which it was collected; payouts are done using OCA SF075.

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	6,187,882	5,702,639	5,819,000
TOTAL SECTION II	(B)	6,707,472	5,702,639	5,819,000
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(519,589)</b>	<b>-</b>	<b>-</b>

**EXPLANATION:**

This revenue is from House Bills passed in 2006-07; therefore there are no trends to base the revenue estimates on for FY 08-09 and 09-10. There are no direct salary or expense costs besides the general service charge.  
All revenue must be distributed to the counties on a quarterly basis. Revenue is expected to decrease this year due to increasing fuel costs and less driving by individuals.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Department of Health **Budget Period:** **2009-10**  
**Program:** 64200800 Statewide Health Spt Svcs  
**Fund:** 2173 Drugs, Devices, & Cosmetics TF

**Specific Authority:** Chapter 499, F.S.  
**Purpose of Fees Collected:** Safeguard the public health by protecting the public from injury by product use and by merchandising deceit involving drugs, devices, and cosmetics.

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Fees</u>	3,508	-	
<u>Fines, Forfeitures</u>	-	-	
<u>Miscellaneous</u>	-		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,508</b>	<b>-</b>	<b>-</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	201,501	-	
Other Personal Services	-	-	
Expenses	200,057	-	
Operating Capital Outlay			
<u>Special Categories</u>	61,773	-	
Indirect Costs Charged to Trust Fund	0	0	
<b>Total Full Costs to Line (B) - Section III</b>	<b>463,332</b>	<b>-</b>	<b>-</b>

Basis Used: None

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	3,508	-
TOTAL SECTION II	(B)	463,332	-
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(459,824)</b>	<b>-</b>

**EXPLANATION of LINE C:**  
The DDCTF has a July 1, 2008 beginning cash balance of \$0 after the required 5% reserve. This surplus will be used in covering the projected deficits for FY 08-09 and FY 09-10.

*Office of Policy and Budget - July, 2008*

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2192 EMS TF

**Specific Authority:** F.S. 381.21, 938.07, 316.061, 316.192  
**Purpose of Fees Collected:** To improve and expand prehospital emergency medical services in the state.

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<b>Receipts:</b>			
HD000 -Motor Vehicle Registration Surtax	2,031,081	1,997,524	2,025,111
IL000 -Licensure & Certification Fees	906,609	2,172,585	909,992
N2000 -Traffic Violation Fines	11,843,537	11,079,808	11,663,809
N2000 - Interest Income	43,716	34,976	36,976
<b>Total Fee Collection to Line (A) - Section III</b>	<b>14,824,943</b>	<b>15,284,893</b>	<b>14,598,949</b>

**SECTION II - FULL COSTS**

<b>Direct Costs:</b>			
Salaries and Benefits	2,842,050	2,795,069	2,795,069
Other Personal Services	216,924	303,517	291,517
Expenses & Contracted Services	1,430,514	1,316,009	1,196,009
Operating Capital Outlay	1,927	1,930	1,930
County Grants	5,226,954	5,246,333	4,985,914
Matching Grants	4,184,215	4,322,978	4,106,829
Refund State Revenues	5,630	18,575	5,400
Transfer to DMS	71,051	116,051	101,000
Transfer to Admin TF	-	-	-
GR Service Charge	687,908	749,272	682,564
<b>Total Full Costs to Line (B) - Section III</b>	<b>14,667,173</b>	<b>14,869,734</b>	<b>14,166,232</b>

**Basis Used:** All revenues & expenditures based on FIS. Includes payments made to MQA of approximately \$750,000 per FY.

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	14,824,943	15,284,893	14,598,949
<b>TOTAL SECTION II</b>	(B)	14,667,173	14,869,734	14,166,232
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>157,770</b>	<b>415,159</b>	<b>432,717</b>

**EXPLANATION:**

FY 08/09 and 09/10 County & Matching Grant Projections are based on the amount of Revenue collected in the prior year. Revenue in OCA IL000 is based on fees received for applications and permits that are based on a 2 year cycle.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2531 Planning & Eval TF  
**Specific Authority:** FS 381.0202 (3)  
**Purpose of Fees Collected:** Support laboratory services provided  
 J5A00

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Contract, CHDs, HMO, Insurance & Other	6,543,168	5,309,025	5,574,546
Medicaid & Medicare	3,480,548	3,096,167	3,175,650
Sale of Surplus Property	1,606	2,500	
<b>Total Fee Collection to Line (A) - Section III</b>	<b>10,025,322</b>	<b>8,407,692</b>	<b>8,750,196</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	2,038,351	1,969,706	2,028,797
Other Personal Services	57,704	55,346	66,320
Expenses	3,519,057	5,125,269	5,381,532
Operating Capital Outlay	75,973		
Contractual Services	1,253,042	1,113,009	1,135,269
Transfers to DMS	16,566	18,847	18,450
Service Charge to GR	(1)		
Tampa Roof Transfers to Office Design	-		
Transfers Within DOH	-	-	-
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>6,960,692</b>	<b>8,282,177</b>	<b>8,630,369</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	10,025,322	8,750,196
TOTAL SECTION II	(B)	6,960,692	8,630,369
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>3,064,630</b>	<b>119,827</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period:** 2009-10  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2531 Planning & Eval TF  
**Specific Authority:** FS 403.0625, FS 403.863 & FS 403.8635  
**Purpose of Fees Collected:** Certification of Labs that perform either analyses of environmental samples or water samples (Florida Safe Drinking Water Act) LJWCP

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u> FY 2007-08	<u>ESTIMATED</u> FY 2008-09	<u>REQUEST</u> FY 2009-10
<u>Receipts:</u>			
License renewals, applications, and certifications	1,277,097	1,157,500	1,200,500
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,277,097</b>	<b>1,157,500</b>	<b>1,200,500</b>

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	631,549	738,542	815,498
Other Personal Services			
Expenses & Contracted Services	181,908	111,513	117,089
Operating Capital Outlay	500	-	-
Transfers to DMS	6,434	5,213	5,600
Refund State Revenues	-	-	-
Service Charge to GR	-		
Indirect Costs Charged to Trust Fund		80,983	85,032
<b>Total Full Costs to Line (B) - Section III</b>	<b>820,391</b>	<b>936,251</b>	<b>1,023,219</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,277,097	1,157,500	1,200,500
TOTAL SECTION II	(B)	820,391	936,251	1,023,219
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>456,706</b>	<b>221,249</b>	<b>177,281</b>

EXPLANATION of LINE C:  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2531 Planning & Eval TF  
**Specific Authority:** FS 383.14  
**Purpose of Fees Collected:** Provide Laboratory Screening for metabolic disorders, other hereditary and congenital disorders for newborns. Q1000

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
Fee for live births - hospitals/birth centers	3,518,784	3,570,000	3,630,000
Medicaid - Federal	5,201,736	5,408,781	6,044,124
Medicaid - State Match (Q1TAH)	3,890,474	4,291,763	4,865,848
Other Third Party (includes Medicare)	1,006,828	1,142,876	1,690,437
<b>Total Fee Collection to Line (A) - Section III</b>	<b>13,617,822</b>	<b>14,413,420</b>	<b>16,230,409</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,324,231	1,402,627	1,710,777
Other Personal Services	8,360	7,751	10,000
Expenses	5,354,424	5,445,717	5,687,420
Operating Capital Outlay	10,889	95,500	95,500
Contractual Services	2,629,300	3,073,456	2,928,511
HR transfer to DMS	11,022	13,233	-
CMS Transfer	-	300,000	300,000
Service Charge to GR	259,417	260,610	264,990
AHCA Transfers	3,890,471	4,270,880	4,865,848
Indirect Costs Charged to Trust Fund	220,604	261,010	268,210
<b>Total Full Costs to Line (B) - Section III</b>	<b>13,708,718</b>	<b>15,130,784</b>	<b>16,131,256</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	13,617,822	16,230,409
TOTAL SECTION II	(B)	13,708,718	16,131,256
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(90,896)</b>	<b>99,153</b>

**EXPLANATION of LINE C:**  
 Surplus will be used to offset previous years deficit  
 \_\_\_\_\_  
 \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Health **Budget Period: 2009-10**  
**Program:** 64200800 Statewide Health Support Services  
**Fund:** 2531 Planning & Eval TF  
 Vital Statistics Cooperative Program AC000  
**Specific Authority:** Chapter 382, Florida Statutes  
**Purpose of Fees Collected:** Annual contract for providing Florida vital record data to the National Center for Health Statistics

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2007-08</b>	<b>ESTIMATED FY 2008-09</b>	<b>REQUEST FY 2009-10</b>
<u>Receipts:</u>			
Vital Statistics Cooperative Program	504,816	1,183,358	676,179
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>504,816</b>	<b>1,183,358</b>	<b>676,179</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits	340,747	340,747	344,154
Other Personal Services			
Expenses & Contracted Services	843	2,967	3,056
Operating Capital Outlay		-	-
Transfers to DMS		2,951	3,040
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>341,590</b>	<b>346,665</b>	<b>350,250</b>

**Basis Used:** Revenue Object Code Report and Schedule of Allotment Balances  
 as of June 30, 2008

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	504,816	1,183,358	676,179
TOTAL SECTION II	(B)	341,590	346,665	350,250
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>163,226</b>	<b>836,693</b>	<b>325,929</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_







**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEALTH</u>
<b>Budget Entity:</b>	<u>64200800</u>	<u>Statewide Health Support Services</u>
<b>Fund:</b>	<u>2192</u>	<u>Emergency Medical Services Trust Fund</u>

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Traffic Fines	3,430,016	287,537	10,436
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>3,430,016</b>	<b>287,537</b>	<b>10,436</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200800	Community Public Health - Statewide Health Support Services
<b>Fund:</b>	2245	Biomedical Research Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Transfers - Lawton Chiles Endowment Fund	6,174,115	7,015,832	7,858,568
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>6,174,115</b>	<b>7,015,832</b>	<b>7,858,568</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64200800 Community Public Health - Statewide Health Support Services  
**Fund:** 2261 Federal Grants Trust Fund

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Federal Revenues	15,203,237	1,070,608	318,258
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>15,203,237</b>	<b>1,070,608</b>	<b>318,258</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200800	Community Public Health - Statewide Health Support Services
<b>Fund:</b>	2283	Florida Center For Nursing Trust Fund

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Transfers From MQA-Nursing Lic Surcharge	33,783	0	0
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>33,783</b>	<b>0</b>	<b>0</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200800	Community Public Health - Statewide Health Support Services
<b>Fund:</b>	2339	Grants and Donations Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Medicaid Reimbursement Dispensing Fees	453,660	254,115	16,369
<b>TOTAL*</b>	<b>453,660</b>	<b>254,115</b>	<b>16,369</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64200800	Community Public Health - Statewide Health Support Services
<b>Fund:</b>	2531	Planning and Evaluation Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Certified Records Fees	844,069	788,377	630,099
Florida Infant Screening Program	1,262,678	1,179,367	942,592
Labs Billings	1,509,252	1,409,671	1,126,660
Vital Statistics	182,010	170,001	135,871
Child Support Enforcement	25,309	23,639	18,894
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>3,823,319</b>	<b>3,571,055</b>	<b>2,854,116</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-113,121.14 (A)		-113,121.14
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Transfer From 64200600	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	-113,121.14 (F)	0.00	-113,121.14
LESS: Allowances for Uncollectibles	(G)		0.00
LESS: Approved "A" Certified Forwards	-65,884.75 (H)	0.00	-65,884.75
Approved "B" Certified Forwards	-6,435.48 (H)		-6,435.48
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	-88,853.31 (I)		-88,853.31
LESS: Transfers Within FID	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	-274,294.68 (K)	0.00	-274,294.68 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-61,826.80 (A)		-61,826.80
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD:	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	-61,826.80 (F)	0.00	-61,826.80
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-482,154.10 (H)		-482,154.10
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards	0.00 (H)		0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: Transfers Within The Fund	543,980.90 (J)		543,980.90
<b>Unreserved Fund Balance, 07/01/08</b>	0.00 (K)	0.00	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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Drugs, Devices, and Cosmetics Trust Fund

**Budget Entity:**

64200800 Statewide Health Support Svcs/Pharmacy/Vital Stats/Labs

**LAS/PBS Fund Number:**

2173

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,466,786.77 (A)		3,466,786.77
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Cash on Hand	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	3,466,786.77 (F)	0.00	3,466,786.77
LESS: Allowances for Uncollectibles			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
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Transfers to B/E 64400100	-3,466,786.77 (J)		-3,466,786.77
LESS:	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/07</b>	0.00 (K)	0.00	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

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	Emergency Medical Services Trust Fund
<b>LAS/PBS Fund Number:</b>	# 64200800
	2192

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,745,661.92 (A)		3,745,661.92
ADD: Other Cash (See Instructions)	10,305.00 (B)		10,305.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Cash on Hand	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	3,755,966.92 (F)	0.00	3,755,966.92
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-102,961.99 (H)		-102,961.99
Approved "B" Certified Forwards	-44,325.99 (H)		-44,325.99
LESS: Other Accounts Payable (Nonoperating)	-178,662.56 (I)		-178,662.56
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	3,430,016.38 (K)	0.00	3,430,016.38 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Biomedical Research Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2245

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	725,394.61 (A)		725,394.61
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	19,450,481.34 (C)		19,450,481.34
ADD: Outstanding Accounts Receivable	57,069.51 (D)		57,069.51
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>20,232,945.46 (F)</b>	<b>0.00</b>	<b>20,232,945.46</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-2,327,386.19 (H)		-2,327,386.19
Approved "B" Certified Forwards	-140,494.58 (H)		-140,494.58
Approved Prior Year Carry-Forwards	-11,590,950.44 (H)		-11,590,950.44
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>6,174,114.25 (K)</b>	<b>0.00</b>	<b>6,174,114.25 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	14,190,671.54 (A)		14,190,671.54
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	26,967,658.35 (D)		26,967,658.35
ADD:	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>41,158,329.89 (F)</b>	<b>0.00</b>	<b>41,158,329.89</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-22,159,885.51 (H)		-22,159,885.51
Approved "B" Certified Forwards	-3,658,951.61 (H)		-3,658,951.61
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Deferred Revenue	-11,255.26 (J)		-11,255.26
<b>Unreserved Fund Balance, 07/01/08</b>	<b>15,328,237.51 (K)</b>	<b>0.00</b>	<b>15,328,237.51 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Florida Center For Nursing Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2283

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	33,783.21 (A)		33,783.21
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	33,783.21 (F)	0.00	33,783.21
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	33,783.21 (K)	0.00	33,783.21 **

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	64200800
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	441,781.81 (A)		441,781.81
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	17,174.64 (D)		17,174.64
ADD: Due From Other Departments	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>458,956.45 (F)</b>	<b>0.00</b>	<b>458,956.45</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	(3,176.70) (H)		(3,176.70)
Approved "B" Certified Forwards	(780.92) (H)		(780.92)
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	(1,338.25) (I)		(1,338.25)
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>453,660.58 (K)</b>	<b>0.00</b>	<b>453,660.58 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Nursing Student Loan Forgiveness Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2505

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,143,522.95 (A)		1,143,522.95
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	83,988.98 (D)		83,988.98
ADD: Due from Other State Funds,	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,227,511.93 (F)</b>	<b>0.00</b>	<b>1,227,511.93</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-6,339.00 (H)		-6,339.00
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,221,172.93 (K)</b>	<b>0.00</b>	<b>1,221,172.93 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Planning and Evaluation Trust Fund

**Budget Entity:**

64200800 Community Public Health - Statewide Health Support Services

**LAS/PBS Fund Number:**

2531

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,103,635.05 (A)		5,103,635.05
ADD: Other Cash (See Instructions)	5,010.10 (B)		5,010.10
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	805,065.72 (D)	80,410.21	885,475.93
ADD: Other Receivables	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>5,913,710.87 (F)</b>	<b>80,410.21</b>	<b>5,994,121.08</b>
LESS: Allowances for Uncollectibles	0.00 (G)		0.00
LESS: Approved "A" Certified Forwards	-857,479.23 (H)		-857,479.23
Approved "B" Certified Forwards	-778,034.46 (H)		-778,034.46
Approved "FCO" Certified Forwards	-5,196.10 (H)		-5,196.10
LESS: Other Accounts Payable (Nonoperating)	-530,092.33 (I)		-530,092.33
LESS:			0.00 (J)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>3,742,908.75 (K)</b>	<b>80,410.21</b>	<b>3,823,318.96 **</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Administrative Trust Fund  
LAS/PBS Fund Number: 2021 64200800

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 274,379.27 (A)

**Add/Subtract:**

0.00 (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward -84.59 (C)

Cash from 10-2-021042 B/E 64200600 0.00 (C)

0.00 (C)

0.00 (C)

0.00 (C)

0.00

**ADJUSTED BEGINNING TRIAL BALANCE:** 274,294.68 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** (274,294.68) (E)

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

**\*SHOULD EQUAL ZERO.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	Tobacco Settlement Trust Fund
<b>LAS/PBS Fund Number:</b>	64400200 Health Care Prac/Access - Comm Health Res/EMS/BSCIP
	2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-695,534.43 (A)		-695,534.43
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	11,220,727.16 (D)		11,220,727.16
ADD: Transfer From 20-2-122001 64100200	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>10,525,192.73 (F)</b>	<b>0.00</b>	<b>10,525,192.73</b>
LESS: Allowances for Uncollectibles	(G)		0.00
LESS: Approved "A" Certified Forwards	-6,257,743.15 (H)		-6,257,743.15
Approved "B" Certified Forwards	-3,687.16 (H)		-3,687.16
Approved "FCO" Certified Forwards	-5,517,575.67 (H)		-5,517,575.67
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: Transfers Within The Fund	1,253,813.25 (J)		1,253,813.25
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Emergency Medical Services Trust Fund  
LAS/PBS Fund Number: 20-2-192002 B/E 64200800

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (3,429,473.29) (A) ]

**Add/Subtract:**

Compensated Absences Liability [ 158.00 (B) ]

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ (701.09) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (3,430,016.38) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 3,430,016.38 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Bio-Medical Research Trust Fund  
LAS/PBS Fund Number: 20-2-245001

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(17,797,946.72)"/>	(A)
<b>Add/Subtract:</b>		
	<input type="text" value="0.00"/>	(B)
<b>Other Adjustment(s):</b>		
Accounts Payable Not Certified Forward	<input type="text" value="32,882.03"/>	(C)
Prior Year Carryforwards Not In Financial Statements	<input type="text" value="11,590,950.44"/>	(C)
	<input type="text" value="0.00"/>	(C)
	<input type="text" value="0.00"/>	(C)
	<input type="text" value="0.00"/>	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(6,174,114.25)"/>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="6,174,114.25"/>	(E)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Federal Grants Trust Fund  
LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (15,424,046.35) (A) ]

**Add/Subtract:**

BE Not Balanced - See BE [ 0.09 (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ 95,808.75 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (15,328,237.51) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 15,328,237.51 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Grants & Donations Trust Fund  
LAS/PBS Fund Number: 20-2-339060

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (453,644.96) (A) ]

**Add/Subtract:**

[ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ (15.62) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (453,660.58) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 453,660.58 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Planning & Evaluation Trust Fund  
LAS/PBS Fund Number: 2531

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (3,729,064.72) (A) ]

**Add/Subtract:**

[ 0.00 (B) ]

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ (13,344.03) (C) ]

Reserve for FCO C/F overstated on Trial Balance [ (500.00) (C) ]

SWFS ADJ #B6400004, B6400005, B6400069 - Add'l A/R [ (80,410.21) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (3,823,318.96) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 3,823,318.96 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>					<b>Budget Period: 2007-2008</b>	
<b>Department:</b> <u>Health</u>					<b>Chief Internal Auditor:</b> <u>Lynn Riley, C.P.A.</u>	
<b>Budget Entity:</b> <u>64200800</u>					<b>Phone Number:</b> <u>(850) 245-4444 ext. 2146</u>	
(1)	(2)	(3)	(4)	(5)		
Report Number	Period Ending	Unit/Area	Summary of Findings and Recommendations	Summary of Corrective Action Taken	Is	
08-141	June 30, 2008	Division of Emergency Medical Operations	Contrary to Federal regulations, FDOH had not maintained time and effort records to support the basis for the allocation of employee salaries to multiple programs or cost objectives. <i>Effective with the 2007-08 fiscal year, FDOH implemented timekeeping procedures to document employee time and effort as a basis for allocating salaries and benefits to multiple Federal programs or cost objectives. We recommend that FDOH monitor the implementation of the new procedures to ensure that salaries and benefits are properly allocated based on time and effort</i>	Journal transfers for split-funded positions for October 2007 through August 2008 are on schedule to be completed by September 15, 2008. PHP has confirmed they received all of the certifications for the 1/1/08-6/30/08 period in July 2008 and have communicated this data to the Auditor General's Office (Anne Fairchild). The next series of certifications from 7/1/08 - 12/31/08 are due in January 2009.		
AC-07-005	June 30, 2008	Pharmacy	Some pharmaceuticals were missing and unaccounted for. <i>An individual inventory control record was not able to be printed for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance. Accordingly, we recommend pharmacy management include a procedure (as a compensating control) to routinely (on a sample basis) reconcile beginning to ending inventory, accounting for purchases, dispensing, transfers, returns, and other adjustments, and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.</i>	The Quarterly and Yearly Inventory procedures to be revised to comply with changes to DOHP 150-1-01. COMPLETED: Procedure completed 2/22/08 150-OM-PH04 Pharmacy inventory. Two additional pharmacy technician positions will be hired so as to help with inventory activities. COMPLETED. Two pharmacy technicians were hired in DEC 2007. The business manager will establish a quality assurance process to randomly and periodically reconcile pharmacy shelf counts with predicted values. Supporting data "Fiscal Oversight Procedures, Pharmacy Operations" provided to HIG.		

AC-07-005	June 30, 2008	Pharmacy	Adjustments to inventory were not supported by sufficient documentation. <i>We recommend management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary, so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.</i>	A procedure was established such that any inventory discrepancy must be fully investigated and be reported to the Director of Pharmacy using a "Pharmacy Inventory Discrepancy Report Form". All inventory changes must have an explanation or identifier such that the situation can be referenced for explanation. All Pharmacy Inventory Adjustment Report forms require approval by the director of pharmacy. Operating Procedure completed 2/22/08 150-OM-PH04 Pharmacy inventory. Operating Procedure completed 11/2/07 150-OM PH 16 Pharmacy Controlled Drug Inventory. The business manager will establish a quality assurance process to randomly and periodically reconcile pharmacy shelf counts with predicted values. Supporting data "Fiscal Oversight Procedures, Pharmacy Operations" provided to HIG.	
AC-07-005	June 30, 2008	Pharmacy	Pharmaceuticals were not timely counted at some pharmacies. <i>We recommend the CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "high-risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.</i>	Monthly Inventory was completed Dec 31 2007, Jan 31 2008, Feb 29 2008, March 31 2008 Quarterly inventory completed: December 14 2007, March 28 2008	



AC-07-006	June 30, 2008	Pharmacy	Some pharmaceuticals were missing and unaccounted for. <i>An individual inventory control record was not able to be printed for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance. Accordingly, we recommend pharmacy management include a procedure (as a compensating control) to routinely (on a sample basis) reconcile beginning to ending inventory, accounting for purchases, dispensing, transfers, returns, and other adjustments, and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.</i>	HCHD implemented an additional manual process to augment internal controls previously in place. As of 22 Oct 07 Cerner Etreby updated our software system to include the capability to produce an individual inventory control record for each pharmaceutical in stock that includes beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance. Procedure #72-01 outlines requirements for investigating discrepancies between physical inventories and calculated quantities. Completed.	
AC-07-006	June 30, 2008	Pharmacy	Actual ending inventories did not agree with amounts reported and input into FLAIR. <i>We recommend pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form F1-Inventory.</i>	Procedure #72-01 developed. HCHD management, Pharmacy Staff and Business Office personnel ensured appropriate adjustments and valuations were recorded into the 2007 fiscal year-end physical inventory count prior to the actual numbers being reported to headquarters on Form F1-Inventory. Completed.	
AC-07-006	June 30, 2008	Pharmacy	Adjustments to inventory were not supported by sufficient documentation. <i>We recommend management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary, so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.</i>	Procedure #72-01 developed to address need to ensure adjustments to inventory receive prior signed approval by a second, upper-level staff person and contain an appropriate explanation substantiating why the adjustment is necessary. Completed.	

AC-07-006	June 30, 2008	Pharmacy	Pharmaceuticals were not timely counted. <i>We recommend the CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "high-risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.</i>	Procedure #72-01 addresses high-risk inventories. Quarterly inventories completed: March 2006; June 2006; September 2006; December 2006; March 2007; June 2007; September 2007. Completed.	
AC-07-006		Pharmacy	Purchases of Pharmaceuticals were not coded to correct OCAs in FLAIR, and did not accurately reflect the programs for which these pharmaceuticals were purchased. <i>We recommend Hillsborough CHD ensure purchases of pharmaceuticals are coded to correct OCAs in FLAIR to accurately reflect the program areas for which the pharmaceuticals were purchased and dispensed.</i>	Effective 1 July 2007, the HCHD no longer uses Central Pharmacy budget authority and maintains all charges locally which are reviewed by fiscal staff as each invoice is received from the Pharmaceutical vendor. Completed.	
AC-07-007	June 30, 2008	Pharmacy	Some pharmaceuticals were missing and unaccounted for. <i>An individual inventory control record was not able to be printed for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance. Accordingly, we recommend pharmacy management include a procedure (as a compensating control) to routinely (on a sample basis) reconcile beginning to ending inventory, accounting for purchases, dispensing, transfers, returns, and other adjustments, and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.</i>	The Duval CHD Pharmacies are making great strides to comply with the IG's recommendations and incorporate the new directives of the DOH policy/procedures (DOHP 150-1-01). The following advances have been made: 1. All controlled substances are counted daily by the Pharmacy Manager. 2. On a monthly basis, a disinterested person (DP) conducts an audit of the controlled substances. The reconciliation process is in progress. 3. On a quarterly basis, the DP audits a sample of the non-controlled substance drug inventory. The reconciliation process is in progress. Multiple reports are available to gather the appropriate information.	

AC-07-007	June 30, 2008	Pharmacy	Actual ending inventories did not agree with amounts reported and input into FLAIR. <i>We recommend pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form FI-Inventory.</i>	At the completion of fiscal year 07-08, the pharmacy director will review and confirm that the correct inventory values have been entered into FLAIR by the finance/accounting department.	
AC-07-007	June 30, 2008	Pharmacy	Adjustments to inventory were not supported by sufficient documentation. <i>We recommend management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary, so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.</i>	Prior approval and explanation - Completed.	
AC-07-007	June 30, 2008	Pharmacy	Pharmaceuticals were not timely counted at some pharmacies. <i>We recommend the CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "high-risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.</i>	The high-risk pharmaceutical inventory is conducted on a quarterly basis; documentation is maintained - Completed.	

AC-07-008	June 30, 2008	Pharmacy	An individual inventory control record was not able to be printed at CHDs for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance. <i>We recommend that as DOH management continues to develop or purchase one common pharmaceutical inventory system for DOH, including its CHD pharmacies, management ensure such system has the capability to easily generate reports (by individual drug) that include beginning balance for a given parameter of time, purchases, dispensing, adjustments, transfers, etc. to reconcile to an ending balance for that parameter of time.</i>	Complete the following: Tier Governance approval thru Tier 3; Schedule IV; and ITN	
AC-07-008	June 30, 2008	Pharmacy	Actual ending inventories did not agree with amounts reported and input into FLAIR. <i>We recommend pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to bring the inventory system into agreement with the physical count be made before the summary reports with valuations are reported to Headquarters on Form F1-Inventory.</i>	Submit DOH FS Form F1 to Revenue Management. Completed.	
AC-07-008	June 30, 2008	Pharmacy	Separate DOH written procedures related to medication errors provide differing guidance. <i>We recommend management compare its intended policy to both policy documents. Policy documents inconsistent with management's intent should then be revised to reflect DOH policy.</i>	Revise DOHP 150-1-01. 4/21/08 - Completed draft. Currently being reviewed by Gary Asbell, General Counsel.	

Office of Policy and Budget - July 2008















# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Statewide Health Support Services

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64200800	

## 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?			Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		



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		
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		
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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				

**DEPARTMENT OF HEALTH  
CHILDREN'S MEDICAL SERVICES EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
CHILDREN'S MEDICAL SERVICES SCHEDULE I SERIES**

**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2168 – Donations Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64300100

2006/2007 Certified Forward Reversions \$3,505,942 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$7,060,242 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Financial Statement Adjustments – Revenue Refunds \$3,064,308 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$4,148,341 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

KidCare revenue projections were based upon review of the historical trends of the Program that reflects the number of children enrolled in the program and the anticipated new enrollees being paid at a per capita rate.

Title XIX and XXI revenue projections were based upon historical data and an estimate of costs that will be reimbursed by the Medicaid/Medicare programs through the Agency for Health Care Administration by applying the federal financial participation percentage.



**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 118,177,225
Less Federal Funds – Title XXI - KidCare	\$ 60,644,987
Less Federal Funds – Title XIX/XXI - Admin Claiming	\$ 16,689,467
Less Third Party Reimbursement	\$ 909,004
Less Medicaid Reform	\$ 13,224,214
Less Federal Funds – Title XXI – Admin Claiming- KIDAD	\$ 250,841
Less Service Charge to General Revenue 7.3%	<u>\$ 3,827</u>

Total Revenue Subject to 5% Reserve Calculation \$ 26,454,885

Multiplied by 5% X 5%

Total 5% Reserve for the Donations Trust Fund \$ 1,322,744

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2401 – Welfare Transition Trust Fund Trust Fund**

**Distribution of cost for general management and administrative services:**

N/A

**Adjustments:**

Budget Entity - 64200300

07/08 Certified Forward Reversions \$2,204 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

The General Appropriations Act of 2007 identified the amounts the Department of Health would receive as TANF funds. These funds are transferred to DOH from the Department of Children and Families.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2475– Maternal & Child Health Block Grant Trust Fund**

**Distribution of cost for general management and administrative services:**  
The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200300

Financial Statement Adjustments – Revenue Refunds \$421,300 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$31,747 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$165,094 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Deferred Revenue -\$15,300 – This amount represents cash already received by the Department, but not yet earned.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$9,197 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$393,730 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.



07/08 Certified Forward Reversions \$288,974 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals -\$238,860 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant award from HHS for the Maternal & Child Health Block Grant.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the receipts are federal funds.

**Florida Department of Health  
FID 2639 Social Services Block Grant Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64300100

Certified Forward Reversions \$57,452 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$10,269 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Other (\$2) - This amount reflects the total of miscellaneous adjustments during the closing of departmental records that will not be reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

**Cash Forecasting Methodology:**

Transfers from DCF are anticipated to remain the same for Budget Entity 64300100.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as all receipts are federal funds being transferred from one state agency to another state agency.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64300100 Child Special Health Care  
**Fund:** 2168 Donation Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Kidcare Title XXI	28,418,754	10,966,435	16,564,012
Admin Claiming	9,905,308	3,822,332	5,773,358
Other Grants & Donations	1,344,774	518,931	783,808
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>39,668,836</b>	<b>15,307,699</b>	<b>23,121,178</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**







**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64      DEPARTMENT OF HEALTH  
**Budget Entity:**      Departmental  
**Fund:**                  2639      Social Services Block Grant Trust Fund

<u>FUNDING SOURCE - STATE</u>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Transfers From DCF - SSBG	95,905	(0)	(0)
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>95,905</b>	<b>(0)</b>	<b>(0)</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Tobacco Settlement Trust Fund

**Budget Entity:**

64300100 Child Special Health Care

**LAS/PBS Fund Number:**

2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,374,446.82 (A)		1,374,446.82
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	0.00 (D)		0.00
ADD: Transfer From 20-2-122001 64100200	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,374,446.82 (F)</b>	<b>0.00</b>	<b>1,374,446.82</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-946,722.90 (H)		-946,722.90
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards	-83,452.57 (H)		-83,452.57
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Transfers Within The Fund	-344,271.35 (J)		-344,271.35
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	64300100 Child Special Health Care
	2168

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	35,025,418.83 (A)		35,025,418.83
ADD: Other Cash (See Instructions)	1,591.11 (B)		1,591.11
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	11,767,180.66 (D)		11,767,180.66
ADD: Other Current Assets	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>46,794,190.60 (F)</b>	<b>0.00</b>	<b>46,794,190.60</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-7,013,191.50 (H)		-7,013,191.50
Approved "B" Certified Forwards	-110,288.74 (H)		-110,288.74
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-1,874.38 (I)		-1,874.38
LESS:			
<b>Unreserved Fund Balance, 07/01/08</b>	<b>39,668,835.98 (K)</b>	<b>0.00</b>	<b>39,668,835.98 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

64300100 Children's Special Health Care

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,542,039.14 (A)		5,542,039.14
ADD: Other Cash (See Instructions)	9.12 (B)		9.12
ADD: Investments			0.00
ADD: Accounts Receivable	9,258,337.04 (D)		9,258,337.04
ADD: Other Assets	0.00 (E)		0.00
ADD:	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>14,800,385.30 (F)</b>	<b>0.00</b>	<b>14,800,385.30</b>
LESS: Allowances for Uncollectible			0.00
LESS: Approved "A" Certified Forwards	-7,551,652.68 (H)		-7,551,652.68
Approved "B" Certified Forwards	-46,984.86 (H)		-46,984.86
Approved "FCO" Certified Forwards	-422,036.54 (H)		-422,036.54
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Deferred Revenues	-12,424.80 (J)		-12,424.80
<b>Unreserved Fund Balance, 07/01/08</b>	<b>6,767,286.42 (K)</b>	<b>0.00</b>	<b>6,767,286.42 **</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Welfare Transition Trust Fund
<b>Budget Entity:</b>	64300100 Child Special Health Care
<b>LAS/PBS Fund Number:</b>	2401

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	960,259.43 (A)		960,259.43
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	69,053.86 (D)		69,053.86
ADD: Due From DCF	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,029,313.29 (F)</b>	<b>0.00</b>	<b>1,029,313.29</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-1,029,315.29 (H)		-1,029,315.29
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>-2.00 (K)</b>	<b>0.00</b>	<b>-2.00**</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Maternal and Child Health Block Grant Trust Fund

**Budget Entity:**

64300100 Children's Medical Services/Child Special Health Care

**LAS/PBS Fund Number:**

20-2-475004

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,404.61 (A)		6,404.61
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	891,341.01 (D)		891,341.01
ADD: Transfer from B/E 64200300	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>897,745.62 (F)</b>	<b>0.00</b>	<b>897,745.62</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	(897,745.62) (H)		(897,745.62)
Approved "B" Certified Forwards	(138,951.39) (H)		(138,951.39)
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS: Deferred Revenues	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>(138,951.39) (K)</b>	<b>0.00</b>	<b>(138,951.39)</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Social Services Block Grant Trust Fund

**Budget Entity:**

Department Level

**LAS/PBS Fund Number:**

2639

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	542,356.49 (A)		542,356.49
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>	<b>542,356.49 (F)</b>	<b>0.00</b>	<b>542,356.49</b>
LESS: Allowances for Uncollectibles	0.00 (G)		0.00
LESS: Approved "A" Certified Forwards	-446,451.53 (H)		-446,451.53
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>	<b>95,904.96 (K)</b>	<b>0.00</b>	<b>95,904.96**</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Tobacco Settlement Trust Fund  
LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(428,735.24)"/>	(A)
<b>Add/Subtract:</b>		
B/E Out of Balance - See B/E 64100200	<input type="text" value="4,362.87"/>	(B)
<b>Other Adjustment(s):</b>		
Approved FCO Certified Forwards	<input type="text" value="83,452.57"/>	(C)
Accounts Payable Not Certified	<input type="text" value="-3,351.55"/>	(C)
	<input type="text" value="0.00"/>	(C)
	<input type="text" value="0.00"/>	(C)
Transfers Within the Fund	<input type="text" value="344,271.35"/>	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="0.00"/>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="0.00"/>	(E)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Donations Trust Fund  
LAS/PBS Fund Number: 20-2-168001

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (39,612,622.33) ] (A)

**Add/Subtract:**

[ ] (B)

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ (56,213.65) ] (C)

Encumbrances - Not Certified Forward [ 0.00 ] (C)

[ ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (39,668,835.98) ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 39,668,835.98 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Children's Special Health Care  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 7,153,401.90 (A)

**Add/Subtract:**

FS Adjustment - Due From DCF 0.00 (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward (10,869.38) (C)

Encumbrances Not Certified Forward 46,984.86 (C)

FCO of Prior Year 422,036.54 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** **6,695,249.88 (D)**

**UNRESERVED FUND BALANCE, SCHEDULE IC** **6,767,286.42 (E)**

**DIFFERENCE:** **72,036.54 (F)\***

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Maternal and Child Health Block Grant Trust Fund  
**LAS/PBS Fund Number:** 2475

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 53.59 (A)

**Add/Subtract:**  (B)

**Other Adjustment(s):**

Accounts Payable Not Certified Forward (53.59) (C)

Encumbrances not reserved 138,951.39 (C)

0.00 (C)

0.00 (C)

0.00 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 138,951.39 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** (138,951.39) (E)

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

**\*SHOULD EQUAL ZERO.**

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2007 - 2008**

**Department:** Health  
**Budget Entity:** 64300100

**Chief Internal Auditor:**  
**Phone Number:**

Lynn Riley, C.P.A  
(850) 245-4444 ext. 2146

(1)	(2)	(3)	(4)	(5)
Report Number	Period Ending	Unit/Area	Summary of Findings and Recommendations	Summary of Corrective Actio
08-141	June 30, 2008	Divison of Children's Medical Services	Significant deficiencies disclosed in the prior audit, regarding the absence of reconciliations of amounts paid to subrecipients to amounts expended by the subrecipients at the end of the contractual budget period, continued to exist during the 2006-07 fiscal year. <i>FDOH staff indicated that completion of corrective action regarding the reconciliations was anticipated by December 31, 2007. We recommend that FDOH ensure that reconciliations of the amount expended to the amount paid under contracts with the Early Steps providers are completed for budget periods 2004-05, 2005-06, and 2006-07 and calculate the amount of un-obligated funds, if any, that may need to be returned to the Federal Government.</i>	Reconciliation of all Early Steps contract pay: Steps Providers against provider expenditures period were completed on 11-08-07. The rec completed for the 05-06 and 06-07 period. Pt with unexpended funds were notified and the submitted expenditure reports for the 04-05 a demonstrating how unexpended funds were sj fiscal period. A spending plan was submitted outlining how the unexpended funds for 06-0 the current fiscal year. Based on this informa funds due back to the department. Completec
08-141	June 30, 2008	Divison of Children's Medical Services	FDOH procedures were not adequate to ensure that Children's Medical Services (CMS) payments were accurate and adequately supported. <i>We recommend that contracts for services be reduced to writing.</i>	Complete. The contract amendment has been distributed for use to the CMS offices and Pri agencies. They have been advised that they n contract if they are going to continue to use tl agency(s) to provide staff for direct CMS fun

08-141	June 30, 2008	Division of Children's Medical Services	<p>FDOH has not resolved issues noted during the prior audit regarding capitated payments charged to SCHIP. <i>FDOH reduced the capitation rate by eight percent effective July 1, 2007. We recommend that FDOH continue to monitor capitation rates to determine whether additional reductions are needed to prevent the accumulation of excess cash.</i></p>	<p>As a result of our continued review of expend CMS recommended that the KidCare Estim met in October of 2007, reduce the CMS cap \$446.52. The Conference adopted the propos expenditure analysis estimates that CMS expe will be at approx \$484.43 per enrolled child. \$446.52 our current cash projections anticipat reduction of approx. \$10 million for FY 07-08 reduction of approx \$8 million for FY 08-09. for FY 07-08 would then be approx \$21.5 mil balance would be approx. \$13.0 million. It st Legislature transferred \$7.0 million from the balance to DOH School Health Services. Thi the reduction of the FY 07-08 cash balance. I Legislature appropriated an additional \$7.0 m from the CMS cash balance. This results in a million reduction in the CMS title XXI cash t and \$2 million).</p>
<i>Office of Policy and Budget - July 2008</i>				





# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Children's Special Health Care

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64300100	

## 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--



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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )				There are instances where A01 does not equal G08 because G08 is greater than G07
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				



DEPARTMENT OF HEALTH  
MEDICAL QUALITY ASSURANCE EXHIBITS AND SCHEDULES

**DEPARTMENT OF HEALTH  
MEDICAL QUALITY ASSURANCE SCHEDULE I SERIES**

**Florida Department of Health  
FID 2173 – Drugs, Devices & Cosmetics Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200800

2006/2007 Certified Forward Reversions \$1,567 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$932,556 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Financial Statement Adjustments – Revenue Refunds \$3,507 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Revenue -\$12,889

Financial Statement Adjustments – Disbursements -\$278

These adjustments were reflected on the 2007/2008 financial statements for budget entity 64200800 to close the budget entity.

Budget Entity 64400100

Financial Statement Adjustments – Revenue Refunds \$3 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$1,028 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$6,120 – This amount reflects the difference between the accrual entries for 2007-2008 for financial statements and the approved certified forward items recorded in LAS/PBS.

**Cash Forecasting Methodology:**

Fees and Fines – Used historical data to forecast the revenues for the future two years.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 2,529,156
Less Service Charge to General Revenue 7.3%	<u>\$ 184,628</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,344,528
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Drugs, Devices & Cosmetics TF	<u>\$ 117,226</u>

**Florida Department of Health  
FID 2352 – Medical Quality Assurance Trust Fund**

**Distribution of cost for general management and administrative services:**  
The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs. The indirect rate, effective July 1, 2005 for the MQA trust fund was 8%. Non-operating budget is used to transfer cash from the MQA Trust Fund to the Administrative Trust Fund.

**Indirect Transfers for 07/08**

Salaries & Fringe Benefits - FY 2007/2008	\$ 30,406,886
Multiplied by 8%	X            8%
Transferred in 2007/2008	<u>\$ 2,432,551</u>

**Indirect Transfers for 08/09**

Estimated Salaries & Fringe Benefits - FY 2008/2009	\$ 30,406,886
Multiplied by 8%	X            8%
To Be Transferred in 2008/2009	<u>\$ 2,432,551</u>

**Indirect Transfers for 09/10**

Estimated Salaries & Fringe Benefits - FY 2009/2010	\$ 30,406,886
Multiplied by 8.0%	X            8.0%
To Be Transferred in 2009/2010	<u>\$ 2,432,551</u>

The costs related to the providing of Information Technology services are allocated to the various trust funds based on the number of FTE's charged to the specific trust fund. Information Technology also provides direct services to the MQA Trust Fund. A non-operating transfer in the amount of \$1,753,206 from the Medical Quality Assurance Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. This transfer was posted to B/E 64100400 in the Administrative Trust Fund. The U.S. Department of Health & Human Services, Division of Cost Allocation has approved an IT Cost Allocation Plan for implementation in 2008-2009 to distribute actual allocable costs. It is anticipated that Information Technology will continue to provide MQA with approximately \$1,753,206 worth of services in

2008/2009 and 2009/2010 that will be covered with non-operating transfers from the MQA Trust Fund to the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64400100

2006/2007 Certified Forward Reversions \$724,199 - This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$1,333,265 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$37,883 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals -\$3,134,914 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – General Ledger Codes 794 and 796 - \$18,828 – This amounts reflects expenditures to general ledger codes that have no impact on the cash position of the fund.

**Cash Forecasting Methodology:**

Revenue projections for fees, registrations, and fines were based upon a review of the historical trends and data.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 66,771,918
Less Non-Operating Transfer to Administrative Trust Fund	\$ 4,185,757
Less State Refunds	\$ 500,000
Less Federal Funds Received from AHCA	\$ 227,790
Less Transfers to Nursing Student Loan Forgiveness TF	\$ 800,000
Less Transfers to AHCA – Call Center	\$ 86,628
Less Transfers to NICA	\$ 450,000
Less Service Charge to General Revenue 7.3%	<u>\$ 4,350,371</u>
 Total Revenue Subject to 5% Reserve Calculation	 \$ 56,171,372
 Multiplied by 5%	 <u>X 5%</u>
 Total 5% Reserve for the Medical Quality Assurance TF	 <u>\$ 2,808,569</u>

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Department:** 64 Department of Health **Budget Period: 2009-10**  
**Program:** 64400100 Healthcare Practitioner & Access  
**Fund:** 2173 Drugs, Devices, & Cosmetics TF

**Specific Authority:** Chapter 499, F.S.  
**Purpose of Fees Collected:** Safeguard the public health by protecting the public from injury by product use and by merchandising deceit involving drugs, devices, and cosmetics.

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

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>
<u>Receipts:</u>			
<u>Fees</u>	2,560,884	1,511,170	1,540,410
<u>Fines, Forfeitures</u>	1,486,030	1,017,986	1,017,986
<u>Miscellaneous</u>			
<u>Total Fee Collection to Line (A) - Section III</u>	<b>4,046,914</b>	<b>2,529,156</b>	<b>2,558,396</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	1,897,291	2,279,159	2,279,159
<u>Other Personal Services</u>	185		-
<u>Expenses</u>	463,363	501,068	501,068
<u>Operating Capital Outlay</u>		-	-
<u>Special Categories</u>	396,171	531,357	531,357
<u>Indirect Costs Charged to Trust Fund</u>		-	-
<u>Total Full Costs to Line (B) - Section III</u>	<b>2,757,010</b>	<b>3,311,584</b>	<b>3,311,584</b>

Basis Used: None

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	4,046,914	2,529,156	2,558,396
TOTAL SECTION II	(B)	2,757,010	3,311,584	3,311,584
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>1,289,904</b>	<b>(782,428)</b>	<b>(753,188)</b>

**EXPLANATION of LINE C:**

The DDCTF has a July 1, 2008 beginning cash balance of \$3,678,276 after the required 5% reserve. This surplus will be used in covering the projected deficits for FY 08-09 and FY 09-10.



*Office of Policy and Budget - July, 2008*



*Office of Policy and Budget - July, 2008*

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64400100 Medical Quality Assurance  
**Fund:** 2173 Drugs, Devices, and Cosmetics Trust Fund

<b><u>FUNDING SOURCE STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Drugs, Devices, & Cosmetics Program Fees	4,675,328	4,089,069	3,425,136
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>4,675,328</b>	<b>4,089,069</b>	<b>3,425,136</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	<u>64</u>	<u>DEPARTMENT OF HEATLH</u>
<b>Budget Entity:</b>	<u>64400100</u>	<u>Medical Quality Assurance</u>
<b>Fund:</b>	<u>2352</u>	<u>Medical Quality Assurance Trust Fund</u>

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
MQA Licenses and Fees	57,316,642	55,546,417	59,788,001
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>57,316,642</b>	<b>55,546,417</b>	<b>59,788,001</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Drugs, Devices, and Cosmetics Trust Fund

**Budget Entity:**

64400100 Medical Quality Assurance

**LAS/PBS Fund Number:**

2173

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,289,904.00 (A)		1,289,904.00
ADD: Other Cash (See Instructions)	28,760.00 (B)		28,760.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Cash on Hand	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	1,318,664.00 (F)	0.00	1,318,664.00
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-34,610.80 (H)		-34,610.80
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-75,511.32 (I)		-75,511.32
ADD: Transfers from B/E 64200800	3,466,786.77 (J)		3,466,786.77
LESS:	0.00 (J)		0.00
<b>Unreserved Fund Balance, 07/01/07</b>	4,675,328.65 (K)	0.00	4,675,328.65 **

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Medical Quality Assurance Trust Fund
<b>Budget Entity:</b>	64400100 Medical Quality Assurance
<b>LAS/PBS Fund Number:</b>	2352

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	56,047,160.97 (A)		56,047,160.97
ADD: Other Cash (See Instructions)	570,211.70 (B)		570,211.70
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	5,775,010.53 (D)		5,775,010.53
ADD: Accounts Receivable not on FS-			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>62,392,383.20 (F)</b>	<b>0.00</b>	<b>62,392,383.20</b>
LESS: Allowances for Uncollectibles	-808,934.76 (G)		-808,934.76
LESS: Approved "A" Certified Forwards	-1,643,519.27 (H)		-1,643,519.27
Approved "B" Certified Forwards	-1,347,269.09 (H)		-1,347,269.09
LESS: Other Accounts Payable (Nonoperating)	-1,276,018.44 (I)		-1,276,018.44
LESS:	0.00 (J)		0.00
LESS:		0.00	0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>57,316,641.64 (K)</b>	<b>0.00</b>	<b>57,316,641.64 **</b>

**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.

Office of Policy and Budget - July 2008

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Drugs, Devices, And Cosmetics Trust Fund  
**LAS/PBS Fund Number:** 2173

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (4,674,547.04) (A) ]

**Add/Subtract:**

Unreserved Fund Balance B/E 64200800 [ (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ (781.61) (C) ]

[ (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (4,675,328.65) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 4,675,328.65 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

**Department Title:** DEPARTMENT OF HEALTH  
**Trust Fund Title:** Medical Quality Assurance Trust Fund  
**LAS/PBS Fund Number:** 50-2-352001

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(56,461,578.46)"/>	(A)
<b>Add/Subtract:</b>		
Accounts Receivable Not on Financial Statements	<input type="text" value="0.00"/>	(B)
<b>Other Adjustment(s):</b>		
GL 28200 Library Resources	<input type="text" value="0.00"/>	(C)
GL 48600 Compensated Absences Liability	<input type="text" value="(1,694,598.10)"/>	(C)
Encumbrances Not on Financial Statements	<input type="text" value="1,347,269.09"/>	(C)
Accounts Payable Not Certified Forward	<input type="text" value="(507,734.17)"/>	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(57,316,641.64)"/>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="57,316,641.64"/>	(E)
<b>DIFFERENCE:</b>	<input type="text" value="0.00"/>	(F)*

**\*SHOULD EQUAL ZERO.**

# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Medical Quality Assurance

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64400100	

## 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 Outla			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	

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)			Y	
1.4 Has security been set correctly? (CSDR, CSA)			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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			Y	
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?			Y	
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--

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? ( <b>NACR, NAC - Report should print "No</b>			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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 ad				
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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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 disburs				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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 Instruct			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	
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 Exhib			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0 or 363XXC0)?			Y		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly expl					
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 r					
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 issu					

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				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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 narrati			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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue na	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					



<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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' activit			Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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				

**DEPARTMENT OF HEALTH  
COMMUNITY HEALTH RESOURCE EXHIBITS AND SCHEDULES**

**DEPARTMENT OF HEALTH  
COMMUNITY HEALTH RESOURCES SCHEDULE I SERIES**

**Florida Department of Health  
FID 2021 – Administrative Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

The costs related to the providing of Information Technology services, as a general rule, are not distributed to the various trust funds. However, because of the nature of work related to the county health departments and the Medical Quality Assurance program, these costs are direct charged to specific OCAs within the Administrative Trust Fund. A non-operating transfer from the County Health Department Trust Fund and the MQA Trust Fund to the Administrative Trust Fund was processed to move the cash for their applicable share of the IT services. These transfers were posted to B/E 64100400 in the Administrative Trust Fund.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$ 5,835– The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

06/07 Certified Forward Reversions \$77,124 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

07/08 Certified Forward Reversions \$288,613 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accruals \$3,791,140 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64100400

06/07 Certified Forward Reversions \$388,543 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions in 2008-2009 \$257,688 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$5,100 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments - Accruals \$3 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Receivables \$1,506,849 – This amount reflects the collection of A/R that was not booked on the 06/07 Trial Balance.

Budget Entity 64200600

06/07 Certified Forward Reversions -\$17,430 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$187,347 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$195,013 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$39,239 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007

financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$6,435 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals -\$50,762 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$414 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Fixed Capital Outlay Prior Year Certified Forward -\$112,985 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

07/08 Certified Forward Reversions \$4,811 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

### **Cash Forecasting Methodology:**

Budget Entity 64100200

Birth Certificate Surcharge Fees – The revenue for the surcharges was projected to be level for the next two years.

Indirect Earnings – Reviewed the grant applications for the salaries and fringes allowed to be charged to the grant, applied the corresponding indirect rate applicable to the particular grant, and determined if the indirect earnings would be fully allowed or if the grantor had placed a cap on the allowable indirect recoveries. This process was applied to each grant whether the grant was direct to the department or whether the department was a sub-grantee recipient.

Budget Entity 64200600

The majority of the revenue received by this B/E within the trust fund is fee revenue. The projected revenue for each of the program fee areas was obtained

by increasing each subsequent year by 3%, unless there were specific revenue contracts that would indicate something different.

Budget Entity 64200800

The SUPER Act revenue is an estimate of the costs to be reimbursed to the Department of Health from the Department of Environmental Protection.

The Estimated Revenue for Trauma Centers was based on the Supplemental GAA. 2005 House Bill 497 and House Bill 1697 made provisions for these receipts to be deposited to the Administrative Trust Fund for the benefit of Trauma Centers.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 49,607,721
Less Federal Revenues – Direct	\$ 2,520,486
Less Federal Revenues – Indirect	\$ 20,079,150
Less Transfers	\$ 4,009,642
Less Birth Surcharges – Transfer to DCF	\$ 889,148
Less Transfers From CHDTF	\$ 3,112,817
Less MQA00 Reimbursements	\$ 4,185,757
Less Indirect Transfers - Within the Department	\$ 1,796,712
Less Service Charge to General Revenue	<u>\$ 709,828</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 12,304,181
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Administrative Trust Fund	<u>\$ 615,209</u>



**Florida Department of Health  
FID 2122 – Tobacco Settlement Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

Financial Statement Adjustments – Revenue Refunds \$5,963 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$223,613 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200700

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

Financial Statement Adjustments – Revenue Refunds \$107,787 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$0 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$2,939 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Certified Forward Reversions in 2008-2009 \$0 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Accrual Adjustments \$ – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

The 2008 Legislative Appropriation for 2008-2009 was used to determine the projected revenues for this trust fund.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement.

**Florida Department of Health  
FID 2192 – Emergency Medical Services Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64200800

06/07 Certified Forward Reversions \$12,598 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$86,112 – This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments Accruals \$56 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$96,421 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

CFO Financial Statement Adjustments for 06/07 Statements \$2,857,564 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Budget Entity 64400200

Financial Statement Adjustments – Revenue Refunds \$1,322– The Department of Health during the process of closing departmental records posts adjusting

entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

**Cash Forecasting Methodology:**

Traffic Fines Received through the Department of Revenue – The revenue projections for traffic fines were based upon a review of the historical trends and data for the past three years.

Vehicle Tax Received from the Department of Motor Vehicles and Highway Safety – The revenue projections for vehicle tax were based upon a review of the historical trends and data for the past three years.

EMS Licensure & Renewals -

The renewals of the EMS Licenses are cyclical. Therefore, there is a large difference on the off-years. Historical data was used to project the two future years.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$15,284,893
Less Service Charge to General Revenue 7.3%	<u>\$ 1,115,797</u>
Total Revenue Subject to 5% Reserve Calculation	\$14,169,096
Multiplied by 5%	X <u>5%</u>
Total 5% Reserve for the Emergency Medical Svcs Trust Fund	<u>\$ 708,455</u>

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008



Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2339 – Grants and Donations Trust Fund**

**Distribution of cost for general management and administrative services:**  
N/A

**Adjustments:**

Budget Entity 64200400

06/07 Certified Forward Reversions \$25,000 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

Financial Statement Adjustments - Accruals \$39 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$166 – This amount is determined by comparing the Certified Forward amount that was charged during the 2007-2008 financial preparations to the actual amount that was paid during the fiscal year 2008-2009.

New Budget Issue for 2008/2009 that was not included in the original appropriation for transfer from Department of Environmental Protection - \$998,000.

Budget Entity 64200800

Financial Statement Adjustments - Accruals \$7,764 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64400200

Financial Statement Adjustments – Accruals -\$461,150 - This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Budget Entity 64200300

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200400

Anticipated Grant/Donation in the amount of the budget.

Budget Entity 64200600

The department contracts with the Department of Environmental Protection to provide testing services at fixed prices per the test. The projection is based upon an estimate of the number of tests to be performed.

Budget Entity 64200800

The Medicaid reimbursement dispensing fee revenue projection is based upon historical trends.

Budget Entity 64400200

The transfer from AHCA for the Local Health Councils is a projected number based upon the number of care centers that are anticipated to remit the statutorily required fee.

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 4,087,814
Less Local Health Council Flow-Through Funds	\$ 941,493
Less Anticipated Revenues	\$ 60,000
Less Transfers from DEP - Nitro	\$ 998,000
Less Florida Center for Nursing Donations	\$ 57,783
Less Service Charge to General Revenue 7.3%	<u>\$ 18,461</u>
Total Revenue Subject to 5% Reserve Calculation	\$ 2,012,077
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for the Grants & Donations Trust Fund	<u>\$ 100,604</u>

**Florida Department of Health**  
**FID 2390 – Brain & Spinal Cord Injury Prevention Trust Fund**

**Distribution of cost for general management and administrative services:**  
The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs. The indirect rate, effective July 1, 2004 for the BSCIP trust fund was 8.1%. Non-operating budget is used to transfer cash from the BSCIP Trust Fund to the Administrative Trust Fund. However, due to cash restraints of the BSCIP Trust Fund, there were no transfers for the indirect costs during 2007/2008.

**Adjustments:**

Budget Entity 64400200

06/07 Certified Forward Reversions \$638,209 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$1,038,424 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$1,828– This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments - Accruals \$54,866 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

**Cash Forecasting Methodology:**

Motor Cycle Tag Receipts – Based upon 2007-2008 receipts and historical trends, the revenue has been estimated to stay constant.

Fines and Transfers from Department of Revenue and Department of Highway Safety and Motor Vehicles – Based upon 2007-2008 receipts and historical trends, the revenue has been estimated to stay constant.

Revenue projections for Medicaid reimbursements were projected to be at a constant level

**5 Percent Trust Fund Reserve:**

Total Revenues for Fiscal Year 08/09	\$ 27,179,126
Less Federal Funds – Medicaid Waiver	\$ 9,021,198
Less Federal Funds – Medicaid Admin Claiming	\$ 354,064
Less Service Charge to General Revenue 7.3%	<u>\$ 1,161,338</u>
 Total Revenue Subject to 5% Reserve Calculation	 \$ 16,642,526
 Multiplied by 5%	 X <u>5%</u>
 Total 5% Reserve for the Brain & Spinal Cord Injury Trust Fund	 \$ <u>832,126</u>

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64400200 Health Care Prac/Access - Community Health Resources  
**Fund:** 2021 Administrative Trust Fund

	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Miscellaneous Fees	0	0	0
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	-	-	-

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64400200 Health Care Prac/Access - Community Health Res/EMS/BSCIP  
**Fund:** 2192 Emergency Medical Services Trust Fund

	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Traffic Fines	3,627,155	(0)	(0)
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTAL*</b>	<b>3,627,155</b>	<b>(0)</b>	<b>(0)</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64      DEPARTMENT OF HEALTH  
**Budget Entity:** 64400200      Health Care Prac/Access - Community Health Resources  
**Fund:** 2261      Federal Grants Trust Fund

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
<b><u>FUNDING SOURCE - STATE</u></b>	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
Federal Revenues	7,788	72,907	5,278
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>7,788</b>	<b>72,907</b>	<b>5,278</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** 64 DEPARTMENT OF HEALTH  
**Budget Entity:** 64400200 Community Health Resources  
**Fund:** 2339 Grants and Donations Trust Fund

<b><u>FUNDING SOURCE - STATE</u></b>	<b>ACTUAL FY 2007 - 2008</b>	<b>ESTIMATED FY 2008 - 2009</b>	<b>REQUEST FY 2009 - 2010</b>
Transfer from Community Center Grants	263,778	270,961	302,894
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>263,778</b>	<b>270,961</b>	<b>302,894</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64400200	Health Care Prac/Access - Community Health Resources/EMS/BSCIP
<b>Fund:</b>	2390	Brain and Spinal Rehabilitation Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Transfer From HSMV	(0)	359,303	85,850
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	<b>(0)</b>	<b>359,303</b>	<b>85,850</b>

\*Must agree to amounts on Schedule I, Section IV, Line I.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Administrative Trust Fund

**Budget Entity:**

64400200 Health Care Prac/Access - Community Health Resources

**LAS/PBS Fund Number:**

2021

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-47,915.03 (A)		-47,915.03
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD:	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	-47,915.03 (F)	0.00	-47,915.03
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-13,914.89 (H)		-13,914.89
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	-61,829.92 (K)	0.00	-61,829.92 **

**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

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	Tobacco Settlement Trust Fund
<b>LAS/PBS Fund Number:</b>	64400200 Health Care Prac/Access - Comm Health Res/EMS/BSCIP
	2122

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-695,534.43 (A)		-695,534.43
ADD: Other Cash (See Instructions)	(B)		0.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	11,220,727.16 (D)		11,220,727.16
ADD: Transfer From 20-2-122001 64100200	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>10,525,192.73 (F)</b>	<b>0.00</b>	<b>10,525,192.73</b>
LESS: Allowances for Uncollectibles	(G)		0.00
LESS: Approved "A" Certified Forwards	-6,257,743.15 (H)		-6,257,743.15
Approved "B" Certified Forwards	-3,687.16 (H)		-3,687.16
Approved "FCO" Certified Forwards	-5,517,575.67 (H)		-5,517,575.67
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: Transfers Within The Fund	1,253,813.25 (J)		1,253,813.25
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	Emergency Medical Services Trust Fund
<b>LAS/PBS Fund Number:</b>	64400200 Health Care Prac/Access - Community Health RES/EMS/BSCIP
	2192

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,627,154.74 (A)		3,627,154.74
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable			0.00
ADD: Cash on Hand	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	3,627,154.74 (F)	0.00	3,627,154.74
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	0.00 (H)		0.00
Approved "B" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	3,627,154.74 (K)	0.00	3,627,154.74 **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Federal Grants Trust Fund

**Budget Entity:**

64400200 Health Care Prac/Access - Community Health Resources

**LAS/PBS Fund Number:**

2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-48,305.94 (A)		-48,305.94
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	272,118.31 (D)		272,118.31
ADD:	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>223,812.37 (F)</b>	<b>0.00</b>	<b>223,812.37</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-153,125.24 (H)		-153,125.24
Approved "B" Certified Forwards	-187,900.21 (H)		-187,900.21
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS:			0.00 (J)
<b>Unreserved Fund Balance, 07/01/08</b>	<b>-117,213.08 (K)</b>	<b>0.00</b>	<b>-117,213.08**</b>

**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

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	64400200
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	304,914.42	(A)			304,914.42
ADD: Other Cash (See Instructions)	0.00	(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: Due From Other Departments	0.00	(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>304,914.42</b>	(F)	<b>0.00</b>		<b>304,914.42</b>
LESS: Allowances for Uncollectibles		(G)			0.00
LESS: Approved "A" Certified Forwards	(41,136.86)	(H)			(41,136.86)
Approved "B" Certified Forwards	0.00	(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00	(I)			0.00
LESS:		(J)			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>263,777.56</b>	(K)	<b>0.00</b>		<b>263,777.56</b> **

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

Brain and Spinal Rehabilitation Trust Fund

**Budget Entity:**

64400200 Health Care Prac/Access - Community Health Resources/EMS/BSCIP

**LAS/PBS Fund Number:**

2390

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	401,652.83 (A)		401,652.83
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	282,115.25 (D)		282,115.25
ADD: Anticipated Revenue	927,110.43 (E)		927,110.43
<b>Total Cash plus Accounts Receivable</b>	<b>1,610,878.51 (F)</b>	<b>0.00</b>	<b>1,610,878.51</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-1,313,235.95 (H)		-1,313,235.95
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-297,642.56 (I)		-297,642.56
LESS:			0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>0.00 (K)</b>	<b>0.00</b>	<b>0.00**</b>

**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: DEPARTMENT OF HEALTH  
Trust Fund Title: Administrative Trust Fund  
LAS/PBS Fund Number: 2021 64400200

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	59,099.13	(A)
<b>Add/Subtract:</b>		
Due to Other Departments - Incorrect Entry	0.00	(B)
<b>Other Adjustment(s):</b>		
Accounts Payable Not Certified Forward	2,730.79	(C)
Cash from 10-2-021042 B/E 64200600	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>61,829.92</b>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(61,829.92)</b>	(E)
<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Tobacco Settlement Trust Fund  
LAS/PBS Fund Number: 2122

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 0.00 (A)

**Add/Subtract:**

Encumbrances Reversed Twice 0.00 (B)

**Other Adjustment(s):**

Approved FCO Certified Forwards 5,517,575.67 (C)

Accounts Payable Not Certified -1,293.66 (C)

Encumbrances Not in Financial Statements 3,687.16 (C)

0.00 (C)

(1,253,813.25) (C)

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

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

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

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: Emergency Medical Services Trust Fund  
 LAS/PBS Fund Number: 20-2-192002 B/E 64400200

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ 3,626,996.74 ] (A)

**Add/Subtract:**

Compensated Absences Liability [ (158.00) ] (B)

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward [ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

[ 0.00 ] (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** [ 3,627,154.74 ] (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 3,627,154.74 ] (E)

**DIFFERENCE:** [ 0.00 ] (F)\*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
 Trust Fund Title: Federal Grants Trust Fund  
 LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	117,634.82	(A)
<b>Add/Subtrac:</b>		
GL 991 - Budgetary Fund Balance	0.00	(B)
<b>Other Adjustment(s):</b>		
Accounts Payable Not Certified Forward	(421.74)	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
	0.00	(C)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>117,213.08</b>	(D)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>(117,213.08)</b>	(E)
<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

Department Title: DEPARTMENT OF HEALTH  
Trust Fund Title: Grants & Donations Trust Fund  
LAS/PBS Fund Number: 20-2-339060

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (263,777.56) (A) ]

**Add/Subtract:**

Accounts Receivable From AHCA [ 0.00 (B) ]

**Other Adjustment(s):**

Fund Balance Reserved For Encumbrances [ 0.00 (C) ]

Compensated Absences [ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (263,777.56) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 263,777.56 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

<b>Department Title:</b>	<u>DEPARTMENT OF HEALTH</u>
<b>Trust Fund Title:</b>	<u>64400200 Health Care Prac/Access - Community Health Resources/EMS/BSCIP</u>
<b>LAS/PBS Fund Number:</b>	<u>20-2-390001</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	2,181,491.02	(A)
---	--------------	-----

**Add/Subtract:**

0.00	(B)
------	-----

**Other Adjustment(s):**

Accounts Payable Not Certified	(1,254,380.59)	(C)
--------------------------------	----------------	-----

Anticipated Revenues	(927,110.43)	(C)
----------------------	--------------	-----

0.00	(C)
------	-----

0.00	(C)
------	-----

0.00	(C)
------	-----

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(0.00)</b>	(D)
--	---------------	-----

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>0.00</b>	(E)
---	-------------	-----

<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
--------------------	-------------	------

**\*SHOULD EQUAL ZERO.**

# LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Community Health Resources

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64400200	

## 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

## AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--



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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	There are instances where A01 does not equal G08 because G08 is greater than G07			
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				



**DEPARTMENT OF HEALTH  
DISABILITY DETERMINATIONS EXHIBITS AND SCHEDULES**

DEPARTMENT OF HEALTH  
DISABILITY DETERMINATIONS SCHEDULE I SERIES

**Florida Department of Health  
FID 2261 – Federal Grants Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64100200

06/07 Certified Forward Reversions \$16,499 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$102 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments - Accrual -\$4,554 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200300

06/07 Certified Forward Reversions \$1,913,526 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$1,272,914 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$181,430 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$6,928,374 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200400

06/07 Certified Forward Reversions \$4,008,475 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$2,553,018 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$130,595 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$3,021,594 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200600

06/07 Certified Forward Reversions \$83,606 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$206,913 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$15,852 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$3,294,105 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64200800

06/07 Certified Forward Reversions \$3,530,743 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$3,678,621 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$3,332,170 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$14,089,327 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64300100

06/07 Certified Forward Reversions \$3,059,584 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$7,528,177 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$27,684 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual \$2,608,260 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Fixed Capital Outlay Prior Year Certified Forward -\$751,963 – This amount represents the Certified Forward Fixed Capital Outlay of Prior Years that was not book on the Trial Balance.

Budget Entity 64400200

06/07 Certified Forward Reversions \$455,462 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

07/08 Certified Forward Reversions \$140,381 - This amount is the Certified Forward amount that was not paid by September 30, 2008.

Financial Statement Adjustments – Revenue Refunds \$1,806 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

Financial Statement Adjustments – Accrual -\$305,473 – This amount reflects the difference between the accrual entries for 2006-2007 and the accrual entries for 2007-2008.

Budget Entity 64500100

06/07 Certified Forward Reversions \$22,674 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

Financial Statement Adjustments – Revenue Refunds \$51 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$3,082 – This amount is the Certified Forward amount that was not paid by September 30, 2008

Financial Statement Adjustments – Accounts Receivable -\$89,723 - This amount reflects the Accounts Receivables of 2006-2007 that were not collected in 2007-2008.

**Cash Forecasting Methodology:**

Revenue projections were based upon review of the federal grant awards and applications to various federal agencies, including HHS, USDA, USDOE and other state agencies and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as the funds received are federal funds.

**Florida Department of Health  
FID 2738 United States Trust Fund**

**Distribution of cost for general management and administrative services:**

The costs for general management and administrative services, as a general rule, are not distributed to other funds. These costs are included in the Department's Annual Indirect Cost Plan to calculate a rate to be applied to the salaries and fringe benefits of the programs. The indirect earnings generated by this rate are deposited into the Administrative Trust Fund to cover the general management and administrative services costs.

**Adjustments:**

Budget Entity 64500100

06/07 Certified Forward Reversions \$434,497 – This amount is determined by comparing the Certified Forward amount that was charged during the 2006-2007 financial preparations to the actual amount that was paid during the fiscal year 2007-2008.

CFO Financial Statement Adjustments for 06/07 Statements - \$1,244,705 – This is the amount reflected on the Agency Balance Summary Report as of June 30, 2007.

Financial Statement Adjustments – Revenue Refunds \$111,914 – The Department of Health during the process of closing departmental records posts adjusting entries that will close revenue items received in General Ledger 61800 against current year expenditures in General Ledger 71100. These adjustments are not reflected in the Operating Expenditures on the Schedule I.

07/08 Certified Forward Reversions \$235,042– This amount is the Certified Forward amount that was not paid by September 30, 2008

**Cash Forecasting Methodology:**

Budget Entity 64500100

Revenue projections were based upon review of the federal grant awards and applications from Social Security Administration, and trends of the ability to draw down funding.

**5 Percent Trust Fund Reserve:**

This trust fund is exempt from the 5% requirement as all receipts are federal funds.





## SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

**Budget Period: 2009 - 2010**

<b>Department:</b>	64	DEPARTMENT OF HEALTH
<b>Budget Entity:</b>	64500100	Disability Determination
<b>Fund:</b>	2261	Federal Grants Trust Fund

<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
Transfer From AHCA - Medicaid	59,509	62,591	53,496
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
<b>TOTAL*</b>	59,509	62,591	53,496

**\*Must agree to amounts on Schedule I, Section IV, Line I.**



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	DEPARTMENT OF HEALTH
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	64500100 Disability Determination
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	-19,837.01 (A)		-19,837.01
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	109,941.78 (D)		109,941.78
ADD:			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>90,104.77 (F)</b>	<b>0.00</b>	<b>90,104.77</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-30,595.85 (H)		-30,595.85
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	0.00 (I)		0.00
LESS:			0.00
<b>Unreserved Fund Balance, 07/01/08</b>	<b>59,508.92 (K)</b>	<b>0.00</b>	<b>59,508.92 **</b>

**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

**Budget Period: 2009 - 2010**

**Department Title:**

DEPARTMENT OF HEALTH

**Trust Fund Title:**

United States Trust Fund

**Budget Entity:**

64500100 Disability Benefits Determination

**LAS/PBS Fund Number:**

2738

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	472,527.64 (A)		472,527.64
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	2,674,295.75 (D)	6,197.24	2,680,492.99
ADD: Anticipated Grant Receivable	0.00 (E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>3,146,823.39 (F)</b>	<b>6,197.24</b>	<b>3,153,020.63</b>
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	-3,000,101.67 (H)		-3,000,101.67
Approved "B" Certified Forwards	0.00 (H)		0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	-11,848.57 (I)		-11,848.57
LESS: Current Deferred Revenue GLC 389XX	-11,972.11 (J)		-11,972.11
<b>Unreserved Fund Balance, 07/01/08</b>	<b>122,901.04 (K)</b>	6,197.24	129,098.28 **

**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: DEPARTMENT OF HEALTH  
 Trust Fund Title: Federal Grants Trust Fund  
 LAS/PBS Fund Number: 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08 [ (58,837.76) (A) ]

**Add/Subtract:**

[ (B) ]

**Other Adjustment(s):**

Accounts Payable Not Certified Forward [ (671.16) (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

[ 0.00 (C) ]

**ADJUSTED BEGINNING TRIAL BALANCE:** [ (59,508.92) (D) ]

**UNRESERVED FUND BALANCE, SCHEDULE IC** [ 59,508.92 (E) ]

**DIFFERENCE:** [ 0.00 (F)\* ]

**\*SHOULD EQUAL ZERO.**

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>DEPARTMENT OF HEALTH</u>
<b>Trust Fund Title:</b>	<u>United States Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>20-2-738002</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="(68,654.93)"/> (A)
---	--

<b>Add/Subtract:</b>	<input type="text"/> (B)
----------------------	--------------------------

**Other Adjustment(s):**

Accounts Payable - Not Certified Forward	<input type="text" value="(54,246.11)"/> (C)
--	--

Anticipated Grant Receivables - Not in Financial Statements	<input type="text" value="0.00"/> (C)
---	---------------------------------------

SWFS Adj #B6400070 - Additional A/D	<input type="text" value="(6,197.24)"/> (C)
-------------------------------------	---

<input type="text"/> (C)
--------------------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="(129,098.28)"/> (D)
--	---

<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="129,098.28"/> (E)
---	---

<b>DIFFERENCE:</b>	<input type="text" value="(0.00)"/> (F)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

## LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Health / Disability Benefits Determination

Agency Budget Officer/OPB Analyst Name: Agency: Terry Walters / OPB: Kate West

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.

Action	Program or Service (Budget Entity Codes)			
			64500100	

### 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? <b>(CSDI)</b>			Y	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>			Y	

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>			Y	
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>			Y	
<b>TIP</b> 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	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?			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	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?			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.			Y	
--	--	--	---	--



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? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )			Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )			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	
4.2	Is the program component code and title used correct?			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	
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )			Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )			Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )				There are instances where A01 does not equal G08 because G08 is greater than G07
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.				

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.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?			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.				
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).			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	
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	
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	
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	
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	
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.			Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?			Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?			Y	

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?			Y		
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. <b>(PLRR, PLMO)</b>			N		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Position related funding per Appendix E is included; space requirements are not.				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?			NA		
7.14	Do the amounts reflect appropriate FSI assignments?			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		
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		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?			NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>			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 <b>OADA/OADR</b> 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.					

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.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?			Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?			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	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?			Y	
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	
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	
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	
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	
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	
8.10	Are the statutory authority references correct?			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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?			Y	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?			Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?			Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?			Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?			Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?			Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?			Y		
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?			Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?			Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?			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		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?			Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?			Y		
8.25	Are current year September operating reversions appropriately shown in column A02?			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		
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		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?			Y		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).			Y		

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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )			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. ( <b>SC1R, DEPT</b> )			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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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.)	Amounts other than pay grade minimums are justified.				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)			Y		
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.			Y		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?			Y		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
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		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>					
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	
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>					
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 section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)			Y	
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )			Y	
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )			Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )			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	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )			Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>					
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	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?			Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?			Y	

**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.				
<b>17. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?			Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?			Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?			Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?			Y	
17.5	Are the appropriate counties identified in the narrative?			Y	
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.				