

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
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NATHAN A. SKOP

STATE OF FLORIDA



EXECUTIVE DIRECTOR
MARY ANDREWS BANE
(850) 413-6068

Public Service Commission

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 and Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Florida Public Service Commission 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 the Commissioners.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary Andrews Bane".

Mary Andrews Bane
Executive Director

MAB:MS:sf
Enclosure



Florida Public Service Commission

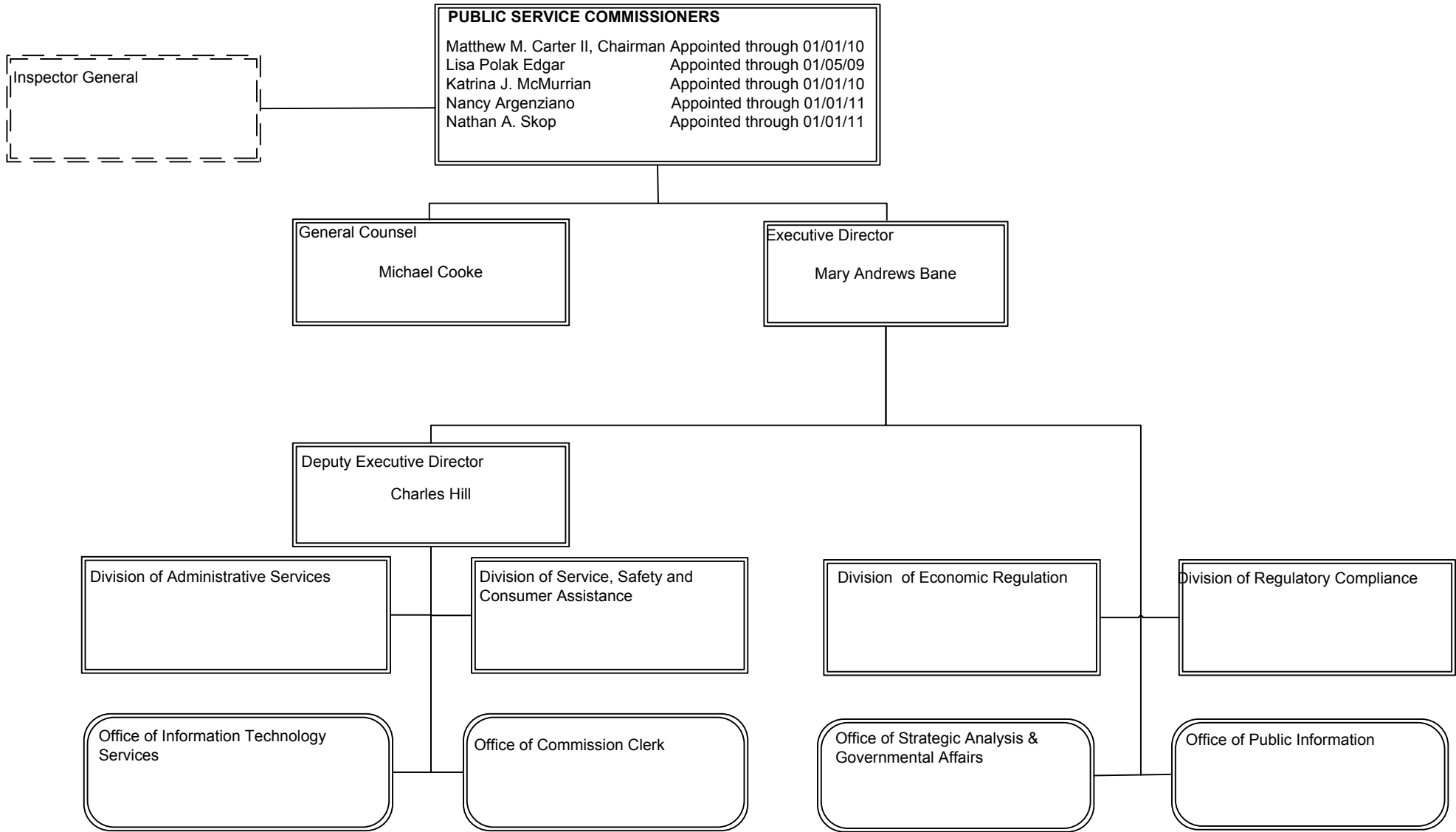
Department Level Exhibits and Schedules

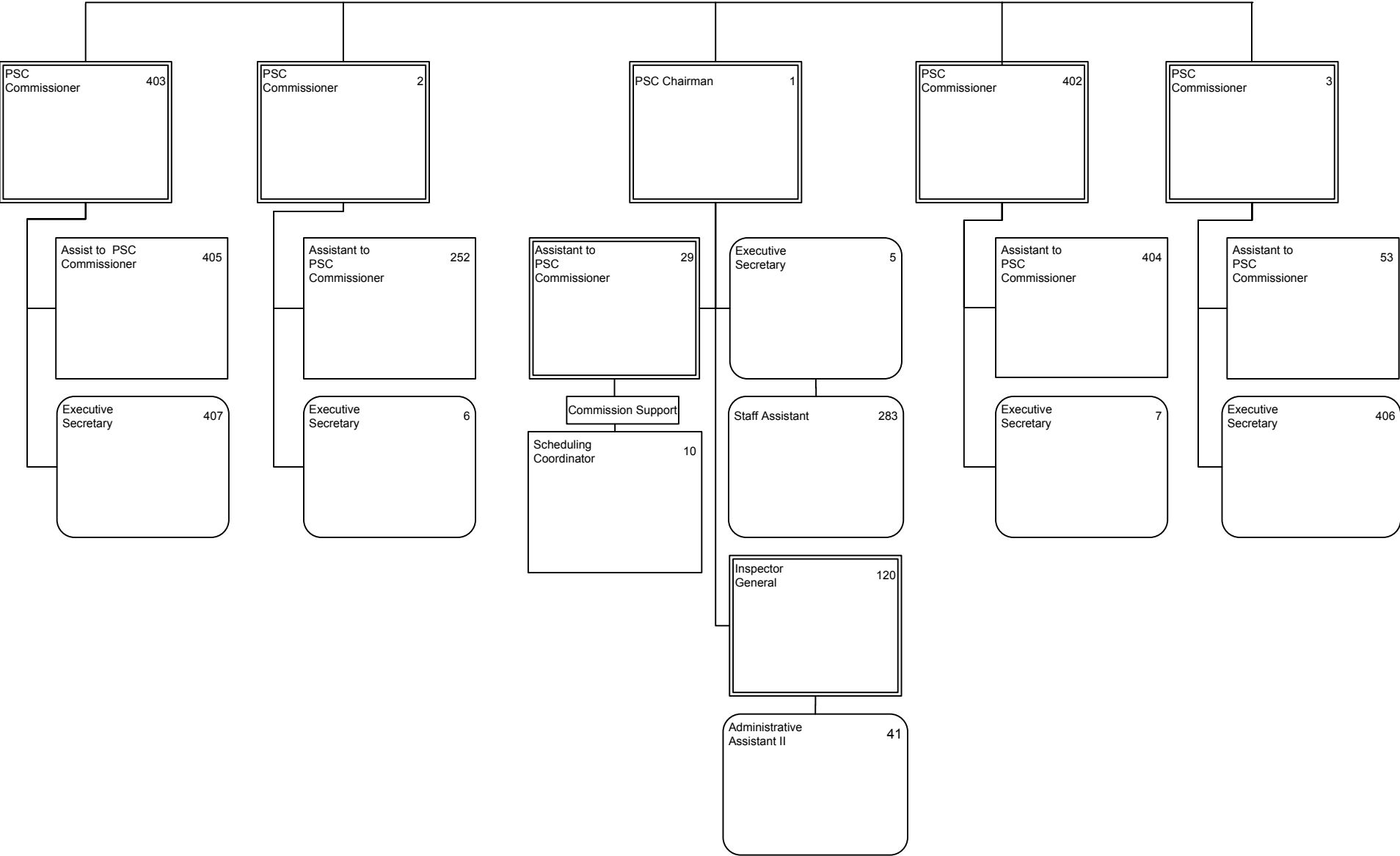
Schedule VII: Agency Litigation Inventory

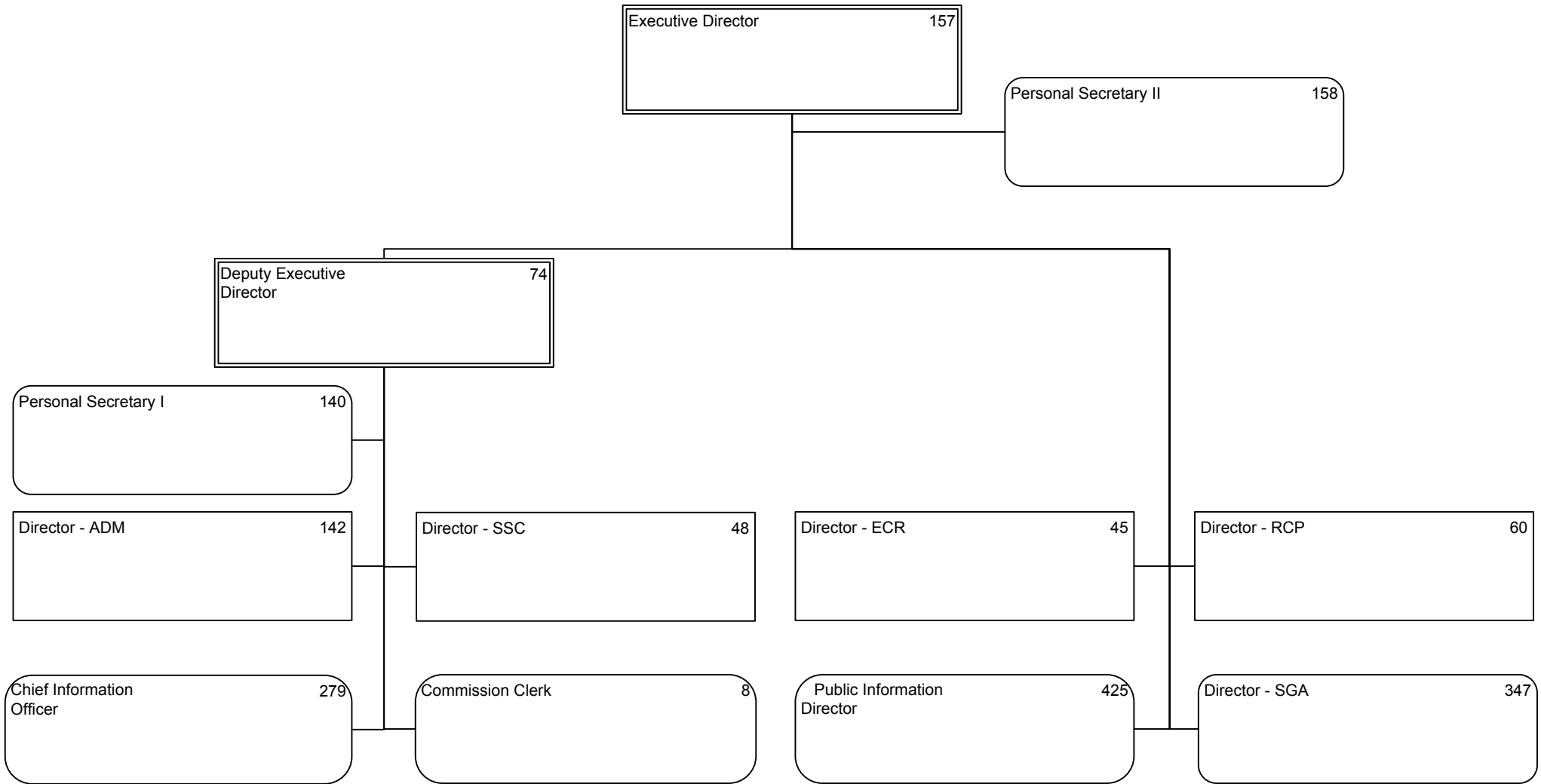
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

Agency:	Florida Public Service Commission		
Contact Person:	Michael G. Cooke General Counsel	Phone Number:	850-413-6199
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	N/A		
Court with Jurisdiction:	N/A		
Case Number:	N/A		
Summary of the Complaint:	N/A		
Amount of the Claim:	N/A		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	N/A		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input 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).	N/A		

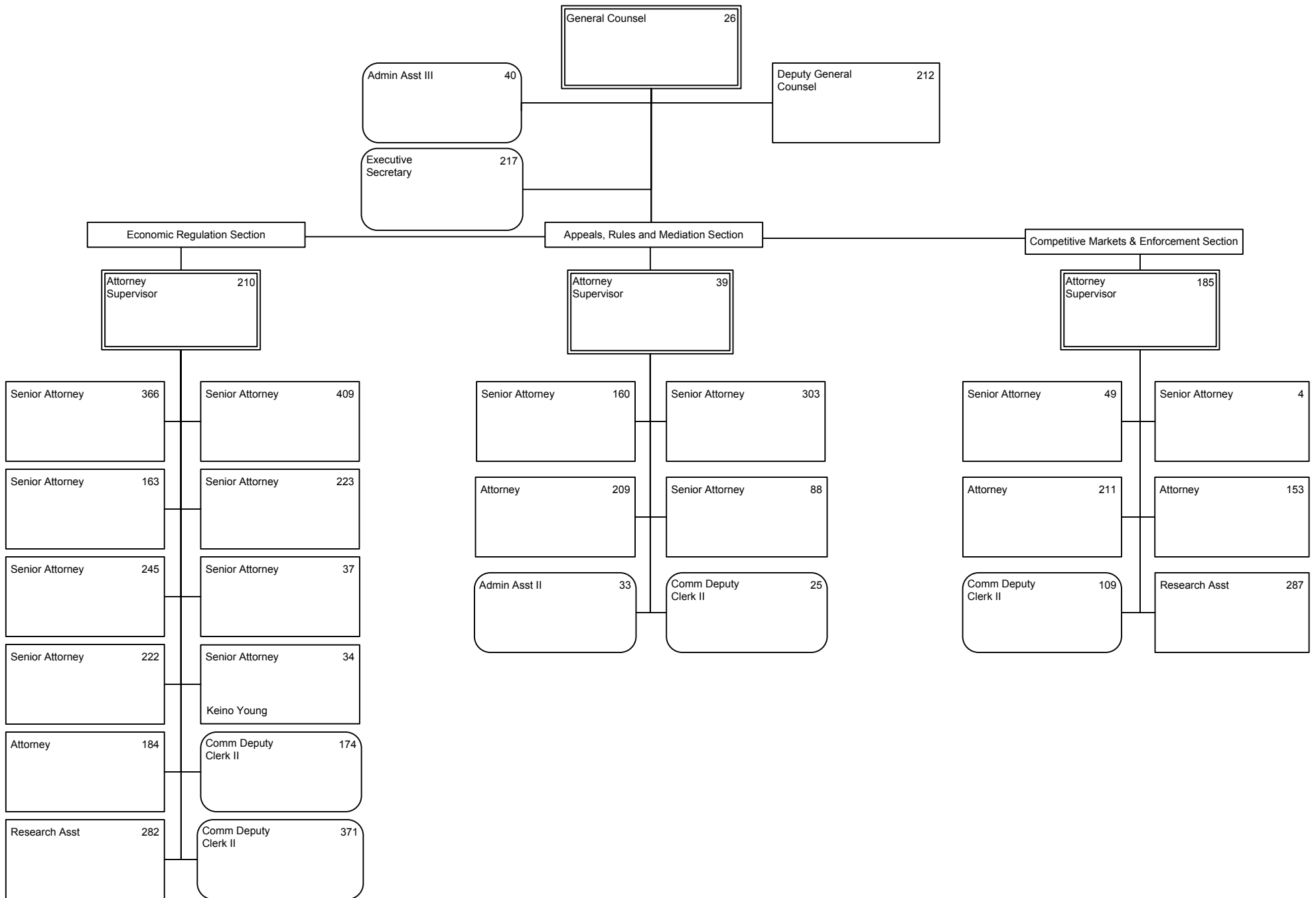
FLORIDA PUBLIC SERVICE COMMISSION



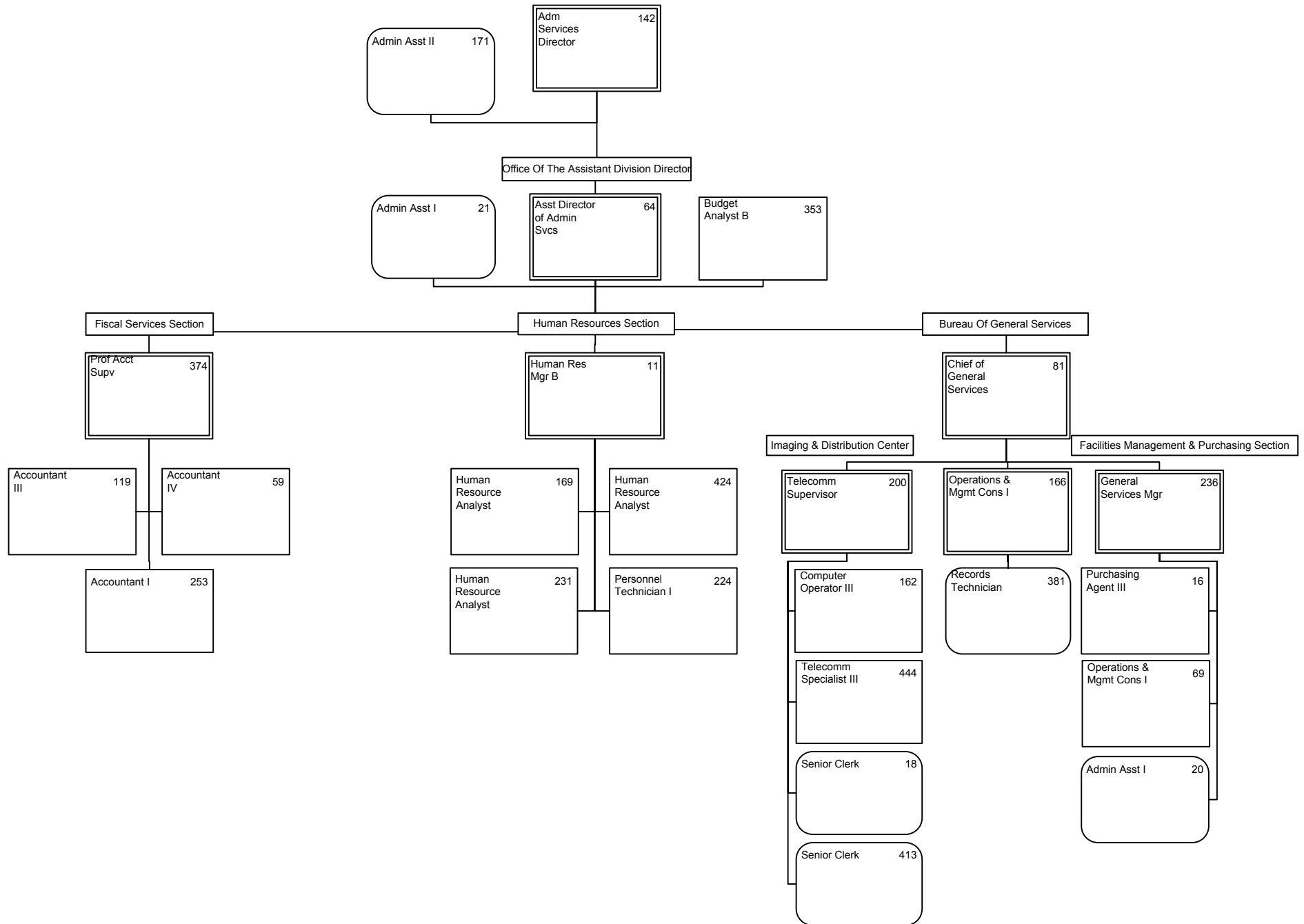


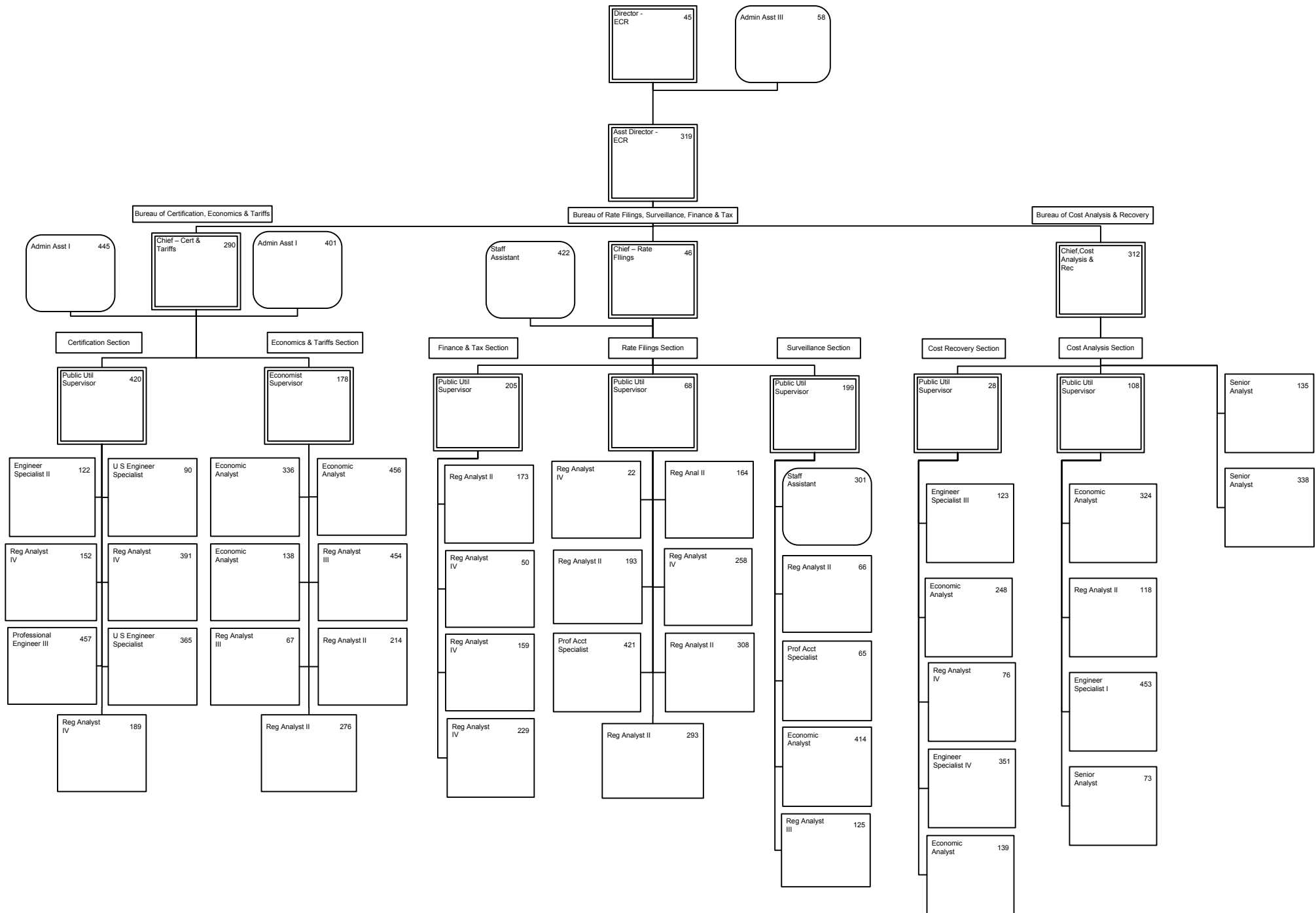


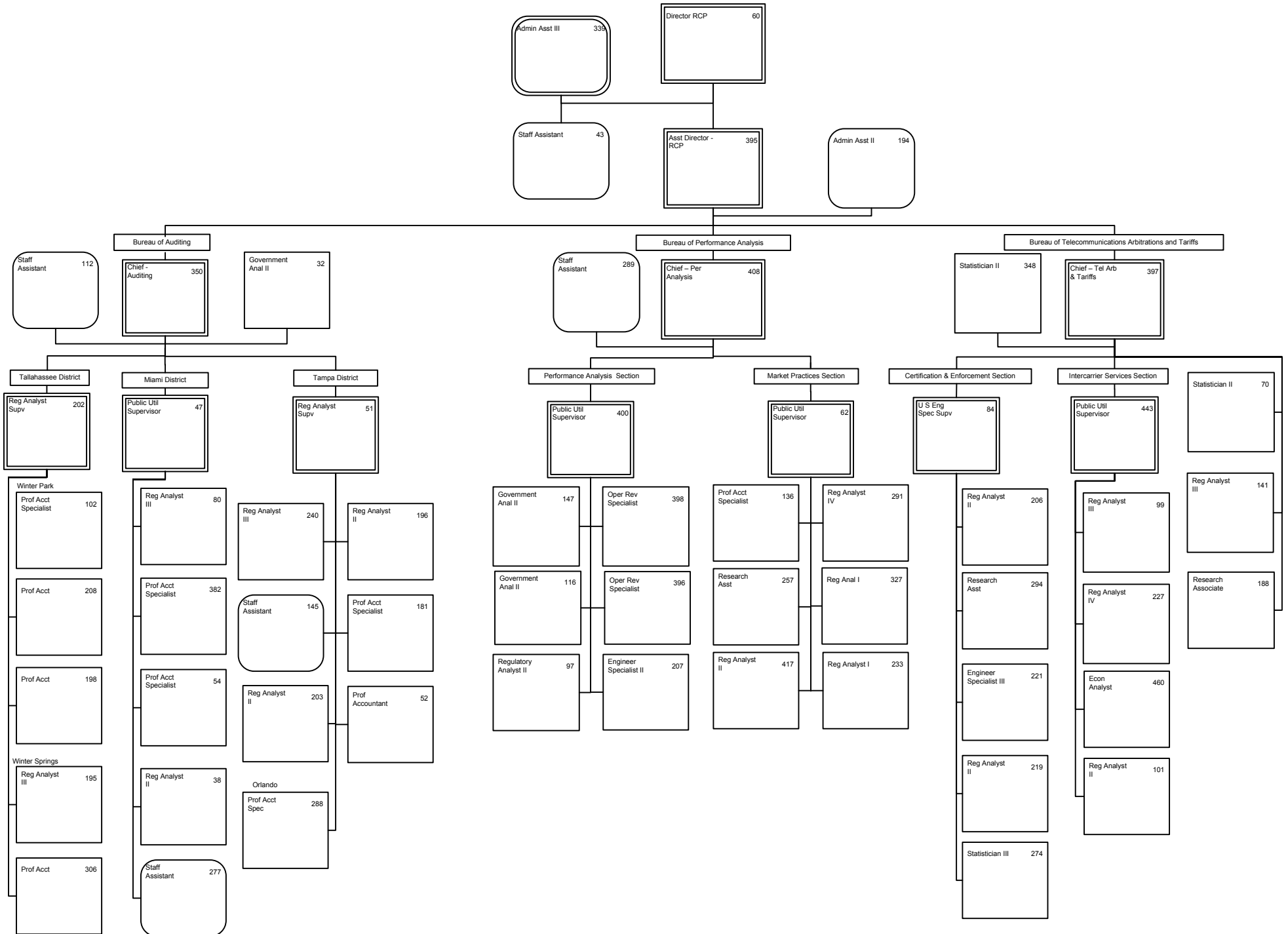
Office of the General Counsel

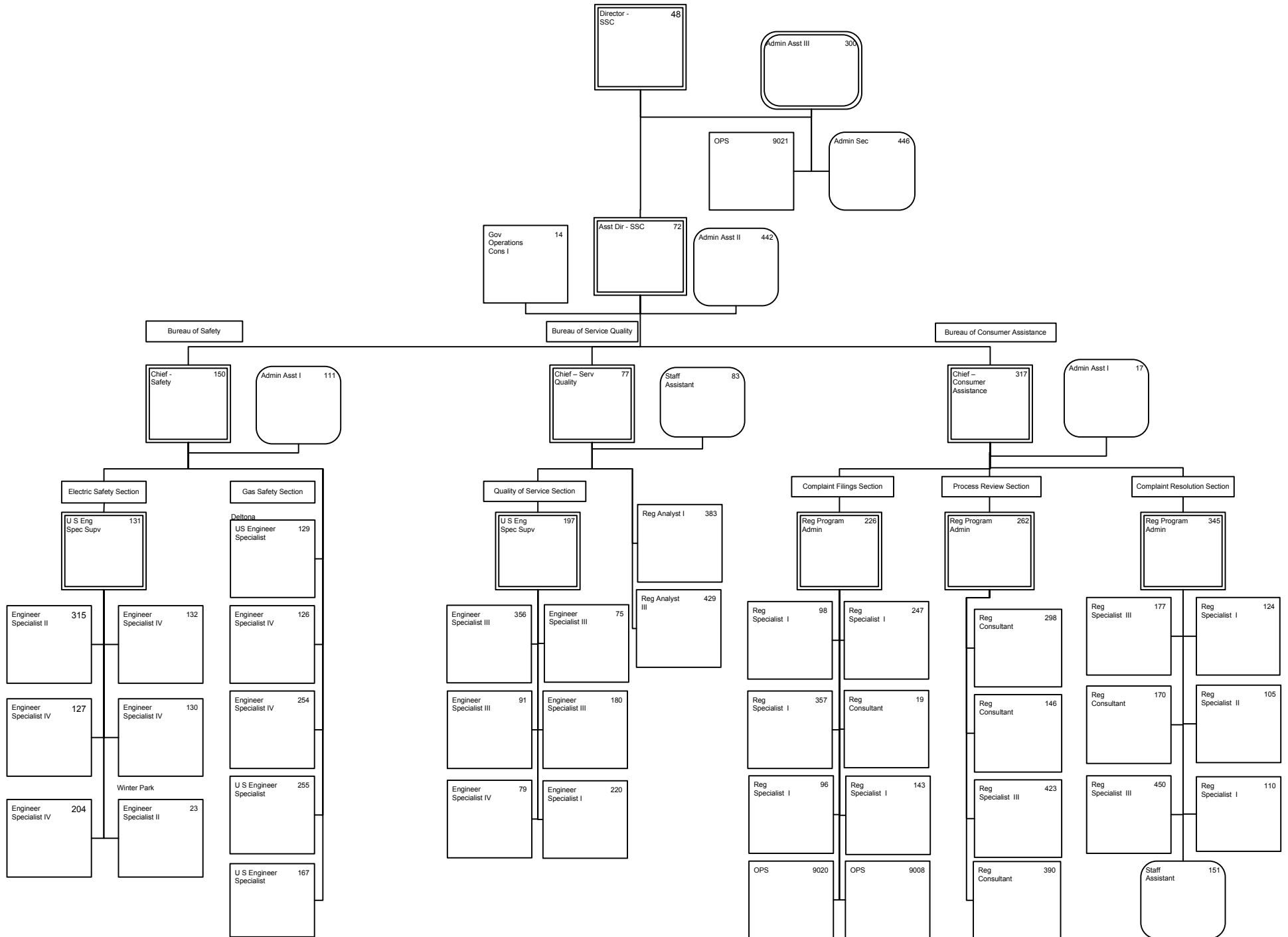


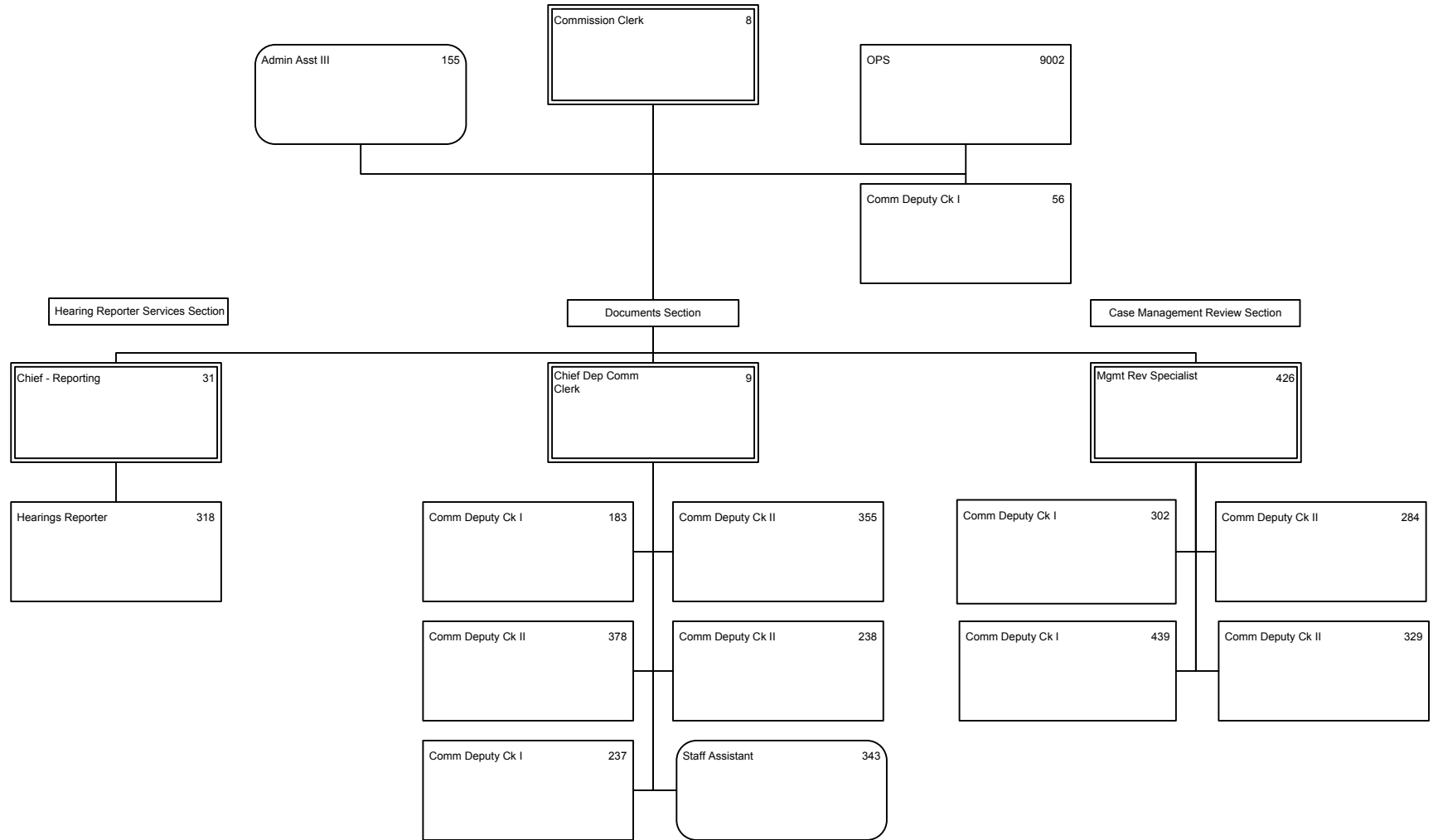
Division of Administrative Services

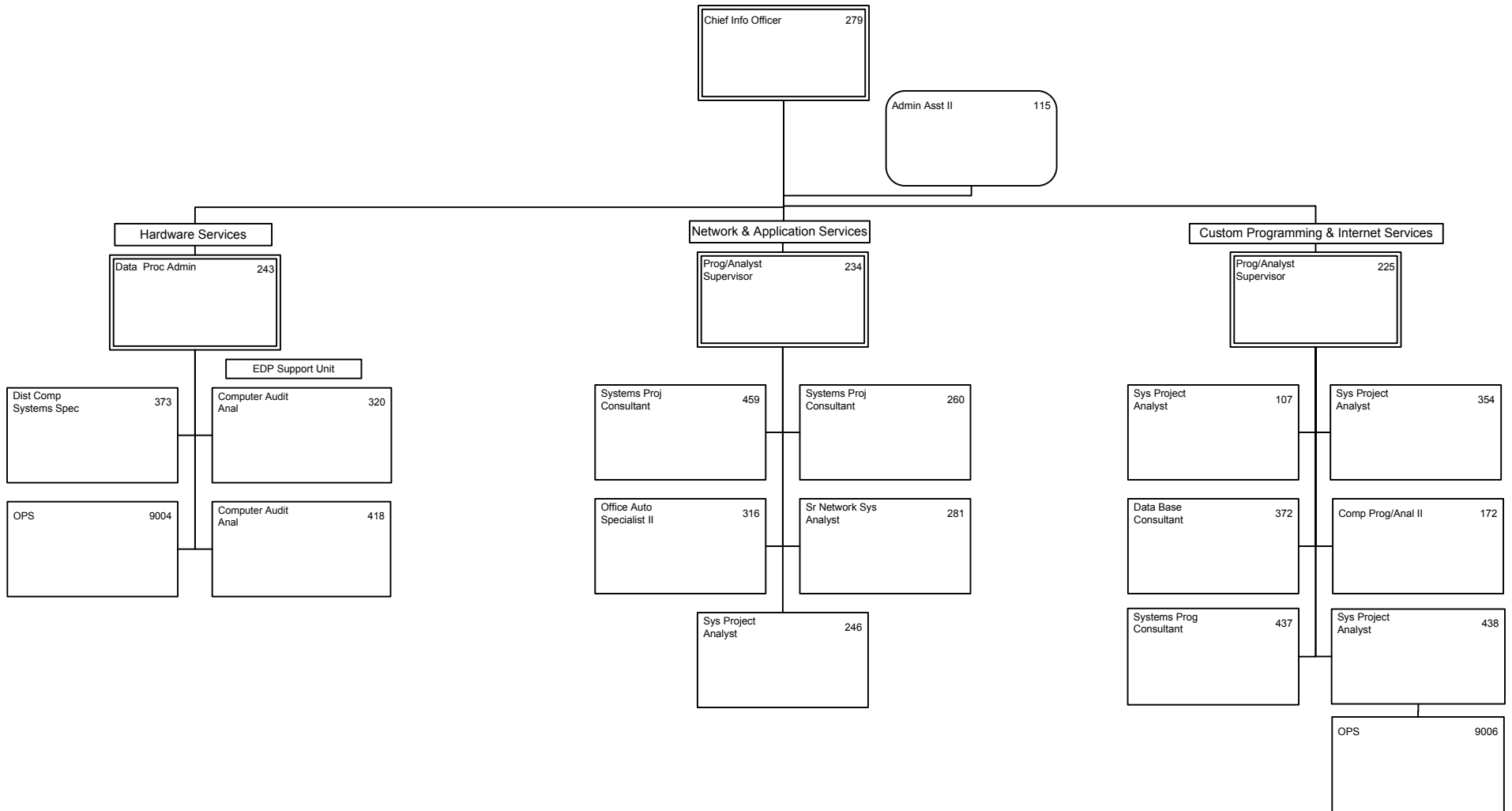


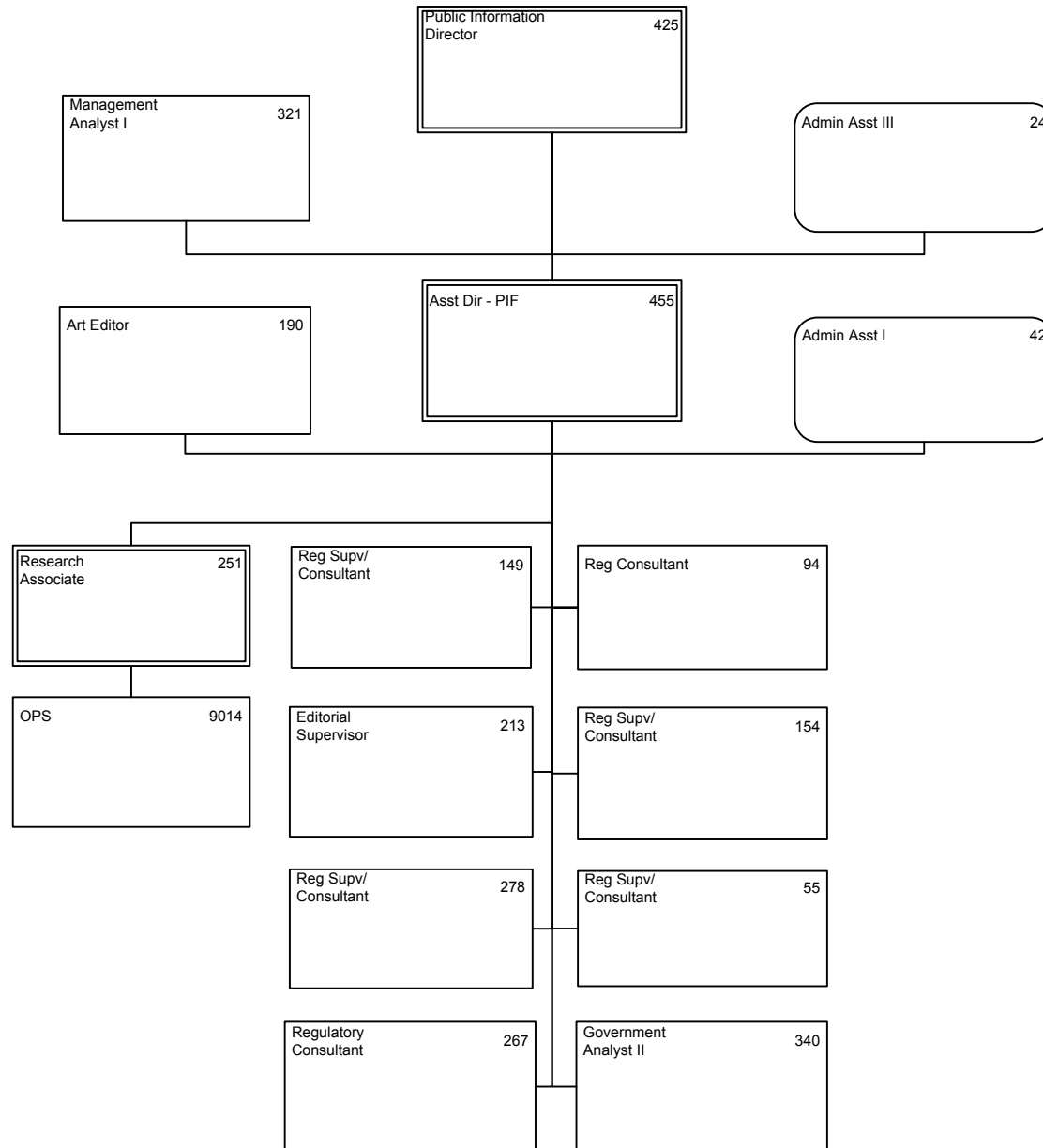


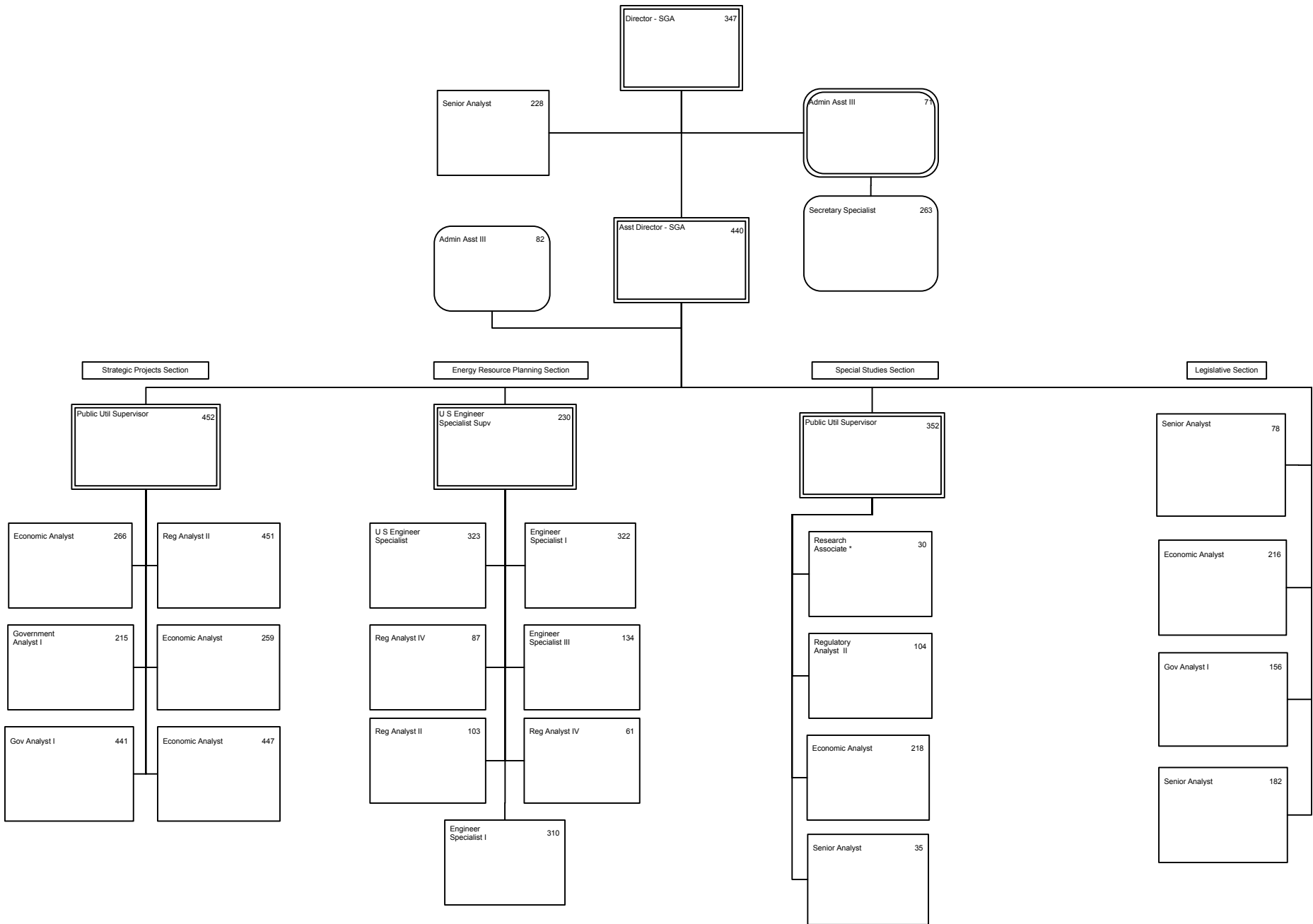






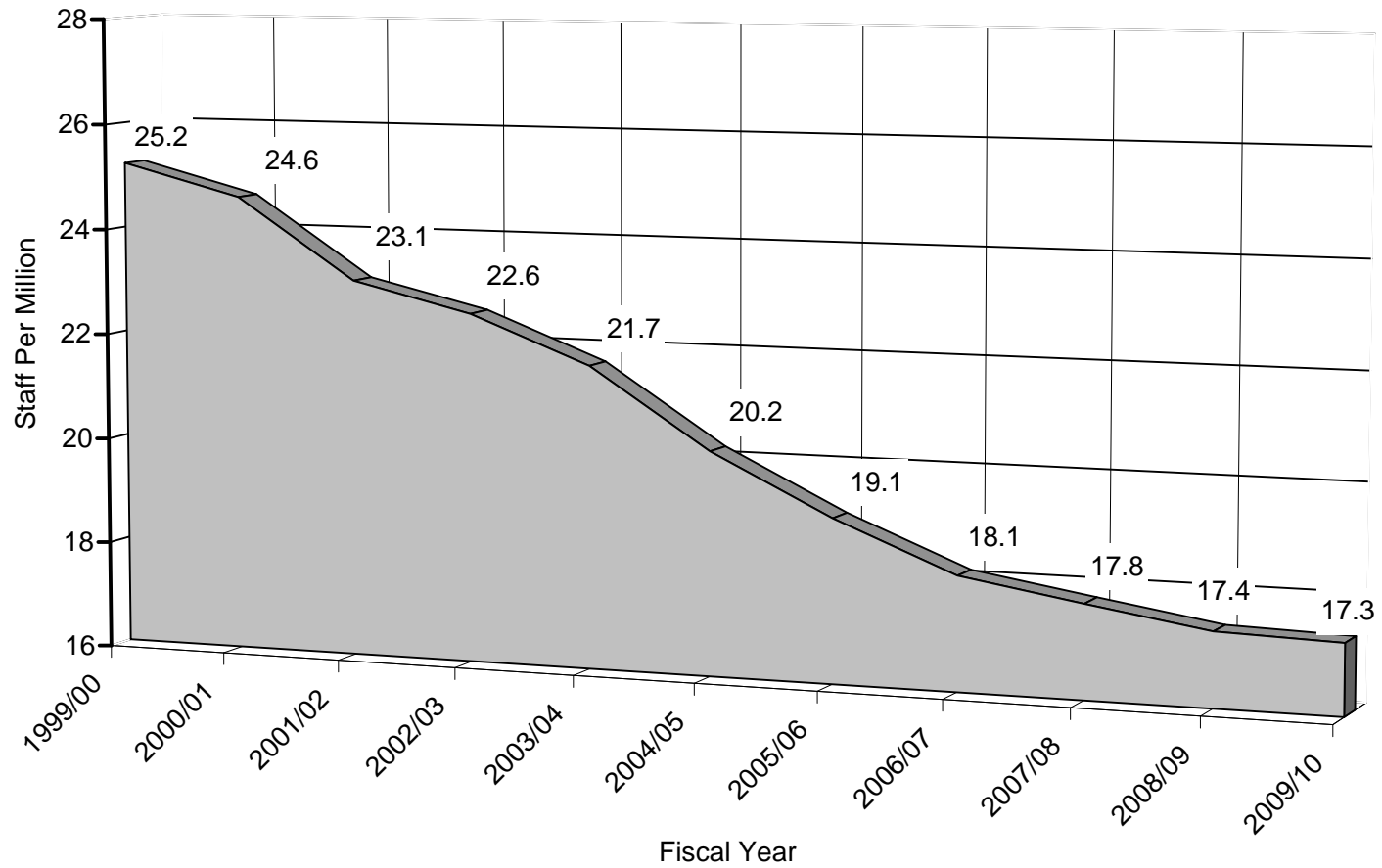






* Shared Position

Florida Public Service Commission Staff Per Million State Population



Fiscal Year	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
PSC Positions	401	399	386	386	379.5	361.5	349	341	341	341	331
Percent Change	3.6%	-0.5%	-3.3%	0.0%	-1.7%	-4.7%	-3.5%	-2.3%	0.0%	0.0%	-2.9%
Fl. Population	15.9	16.2	16.7	17.1	17.5	17.9	18.3	18.8	19.2	19.6	20.6
Staff Per Million	25.2	24.6	23.1	22.6	21.7	20.2	19.1	18.1	17.8	17.4	17.3



Florida Public Service Commission

UTILITIES REGULATION & CONSUMER ASSISTANCE PROGRAM

Exhibits or Schedules



Florida Public Service Commission

UTILITIES REGULATION & CONSUMER ASSISTANCE PROGRAM

Schedule I Series

SCHEDULE I – REQUIRED NARRATIVES

Budget Period: 2009-10

Agency: Florida Public Service Commission (PSC)

Trust Fund: Regulatory Trust Fund

Fund No.: 2573

5% Trust Fund Reserve:

The PSC's Regulatory Trust Fund receives no revenues that are excluded in the General Policy Guidelines section of the Legislative Budget Instructions. There is no negative impact of establishing the reserve in this LBR. The projected year-end balance slightly exceeds 50% of appropriations; however, this is justified based on the revenue and expenditure timing (cash flow). Revenues are collected primarily only twice per year, but the majority of expenditures are paid out monthly (salaries/benefits make up the largest single amount, plus other routine costs of doing business) or quarterly (rent to DMS). Therefore, the trust fund balance must be sufficient to allow for this uneven cash flow.

FY 08-09 total revenue	\$33,030,606
Less 7.3% Service Charge to GR	(2,411,234)
Less Operating Transfer to DMS STW Contract	<u>(132,588)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$30,498,464</u>
Multiplied by 5%	<u>.05</u>
Total 5% Reserve for Regulatory Trust Fund	<u>\$ 1,524,339</u>

Section III Adjustments:

Adjustments are included for FY 2007-08 for September reversions and for the other adjustments as listed on the "Reconciliation of Schedule IC to Agency Trial Balance" form.

Revenue Estimating Methodology:

The trust fund's primary revenues are from the regulatory assessment fees (RAFs) charged to the utilities regulated by the PSC. Maximum allowable rates are established in Florida Statutes, and actual assessable rates, up to the statutory cap, are established by PSC rule in the Florida Administrative Code. RAFs are computed on the utility companies' gross operating revenues derived from intrastate business, which must be estimated for the current year (Column A02) and the request year (Column A03). The PSC's revenue forecast is based on first half year company projections where available and past year growth rates where not available. The projections also take into account relevant developments in the various industries that will affect RAFs.

The actual revenues for the first half of 2008 are used for the electric and gas industries and the second half of the year is based on current company projections. The 2009 electric industry projection is based on GigaWatt Hour growth contained in the 2008 Ten-Year Site Plans, plus

the known net clause under recovery being considered in the adjustment true-up. Gas industry revenue growth is projected to be flat in 2009 due to the unpredictable natural gas price volatility.

Telecommunications companies' revenues have been decreasing mainly due to a loss of secondary access lines and losses of access lines to cable and wireless competitors that do not pay RAFs. The 2008 decline in revenues are projected to be 10% based on actual revenues for the first half of 2008. This same negative growth rate is expected to continue in 2009.

The water and wastewater industry revenue forecast continues to show growth. The projections for 2008 have been adjusted for all known sales to government entities and the removal of Charlotte County from PSC jurisdiction. The remaining systems are predicted to grow at a rate of 2% for 2008 based on past experience. The 2009 projection uses a growth rate of 2.5% but also assumes an additional reduction in revenue growth due to future sales to governmental entities. The effects of current and known rate case filings have not been taken into account, as any result would be highly speculative. The effect of any sale of systems in Pasco County to the Florida Governmental Utility Authority (FGUA) have also not been taken into account. At the time this LBR is being submitted, it appears that FGUA plans to purchase four systems that paid a combined total of \$674,837 in RAFs for calendar year 2007. When the outcome is known, the PSC will prepare an amended RAF revenue forecast for FY 2009-10 and provide it to the Governor's Office of Policy and Budget and Senate and House appropriations staff.

Computing Distribution of Cost for General Management and Administrative Services:

The PSC has only one budget entity and one trust fund; therefore, no administrative cost allocations or distributions are required. Indirect costs for purposes of the Schedule IA are derived from the People First time accounting component based on work hour "charge objects."

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 61 Public Service Commission **Budget Period:** 2009-10
Program: 61010000 Utility Regulation/Consumer Assistance
Fund: 2573 Regulatory Trust Fund

Specific Authority: Sections 350.113, 364.336, 366.14, 367.145, 368.109, 403 and 427 F.S.

Purpose of Fees Collected: To fund the cost of regulating Telecommunications Companies, Electric and Gas Utilities, and Water & Wastewater Companies as required by Chapters 350, 364, 366, 367, 368, 403, 427 Florida Statutes.

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

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

SECTION I - FEE COLLECTION

	ACTUAL FY 20 07 - 08	ESTIMATED FY 20 08 - 09	REQUEST FY 20 09 - 10
<u>Receipts:</u>			
Regulatory Assessment Fees	\$33,055,040	\$32,870,606	\$33,105,245
Filing / Recording Fees	120,070	150,000	150,000
Total Fee Collection to Line (A) - Section III	\$33,175,110	\$33,020,606	\$33,255,245

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	\$17,088,995	\$17,413,760	\$17,614,617
Other Personal Services	182,865	156,860	156,860
Expenses	3,261,524	3,346,975	3,346,975
Operating Capital Outlay	313,087	303,061	303,061
Motor Vehicles	55,662	56,347	56,347
Administrative Hearings	-	-	-
Contracted Services	177,201	375,130	375,130
Risk Management	60,473	68,373	68,373
Transfer to DMS for HR Outsourcing	103,681	103,684	103,684
Data Processing Services	50,075	59,986	59,986
Refunds to utilities for overpayments	17,408	15,640	15,640
General Revenue Service Charge (7.3%)	2,420,158	2,411,234	2,428,363
Indirect Costs Charged to Trust Fund	5,936,872	6,100,703	6,156,697
Total Full Costs to Line (B) - Section III	29,668,001	30,411,752	30,685,732

Basis Used: People First Time Accounting System

SECTION III - SUMMARY

TOTAL SECTION I	(A)	\$33,175,110	\$33,020,606	\$33,255,245
TOTAL SECTION II	(B)	\$29,668,001	\$30,411,752	\$30,685,732
TOTAL - Surplus/Deficit	(C)	\$3,507,109	\$2,608,854	\$2,569,513

EXPLANATION of LINE C:

N/A

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2009 - 2010
Trust Fund Title:	Public Service Commission
Budget Entity:	Regulatory Trust Fund
LAS/PBS Fund Number:	Utility Regulation/Consumer Assistance Program 61010000
	2573

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$17,985,497.02	(A)		\$17,985,497.02
ADD: Other Cash (See Instructions)	200.00	(B)		200.00
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
Total Cash plus Accounts Receivable	17,985,697.02	(F)		17,985,697.02
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	(71,428.75)	(H)		(71,428.75)
Approved "B" Certified Forwards	(1,028.00)	(H)		(1,028.00)
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	(26,708.64)	(I)		(26,708.64)
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/08	\$17,886,531.63	(K)		\$17,886,531.63 **

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

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="\$14,703,553.25"/> (A)
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Add/Subtract:

<input type="text" value="3,182,978.38"/> (B)

Other Adjustment(s):

<input type="text"/> (C)

<input type="text"/> (C)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="17,886,531.63"/> (D)
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UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="17,886,531.63"/> (E)
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DIFFERENCE:	<input type="text" value="0.00"/> (F)*
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***SHOULD EQUAL ZERO.**

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

Description	Amt per TB	Amt per I-C	Reconciling Amt
GL 11100	200.00	200.00	0.00
GL 12100	17,985,497.02	17,985,497.02	0.00
GL 27600	3,074,747.17	0.00	(3,074,747.17)
GL 27700	(490,035.26)	0.00	490,035.26
GL 31100	(48,864.00)	(71,428.75)	(22,564.75)
GL 35300	(22,564.75)	0.00	22,564.75
GL 35600	(26,708.64)	(26,708.64)	0.00
GL 38600	(921,910.45)	0.00	921,910.45
GL 48600	(2,449,616.99)	0.00	2,449,616.99
GL 53600	(2,397,190.85)	0.00	2,397,190.85
Encumbrances	0.00	(1,028.00)	(1,028.00)
TOTAL	\$14,703,553.25	\$17,886,531.63	\$3,182,978.38
Unreserved Fund Balance per TB (GL 53900)			14,703,553.25
Reconciled Amount			<u>\$17,886,531.63</u>

Schedule 1 Adjustment

Compensated Absences Balance	921,910.45
Compensated Absences Current Year Adj.	<u>(53,106.31)</u>
Depreciation adjustment	<u>(2,114.14)</u>
 Schedule 1 Adjustment total	 <u>\$866,690.00</u>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2009 - 2010

Department: Florida Public Service Commission

Chief Internal Auditor: Steven Stolting

Budget Entity: 61010000

Phone Number: (850) 413-6071

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
		PSC	Review of internal and external audits identified no major audit findings during the period.	N/A	N/A

LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Public Service Commission
Agency Budget Officer/OPB Analyst Name: Marcia Sharma / Glenn Reagan

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.

	Program or Service (Budget Entity Codes)				
Action	6101				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y				
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 <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	N/A				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	N/A				

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.	N/A				
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Program or Service (Budget Entity Codes)				
6101				

Action

AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
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				
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				
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.					

		Program or Service (Budget Entity Codes)			
Action		6101			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.				
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.				
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.				
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)					
6.1	Are issues appropriately aligned with appropriation categories?	N/A			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	N/A			
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.)	N/A			
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?	N/A			
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?	N/A			
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).	N/A			
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.	N/A			
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.	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			

Action		Program or Service (Budget Entity Codes)			
		6101			
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?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
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.)	N/A			
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)?	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
AUDIT:					
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.				
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.				

		Program or Service (Budget Entity Codes)			
Action		6101			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).				
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
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?	N/A			
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?	N/A			
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?	N/A			
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?	N/A			

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		6101				
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?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
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?	N/A				
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?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
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.)	N/A				
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				
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				

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		6101				
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.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	N/A				
13. SCHEDULE VIIIB-1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

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14. SCHEDULE VIII B-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y		

15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)				
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y		

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A		
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? (Audit #4 should print "No Discrepancies Found")	Y		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			

16. MANUALLY PREPARED EXHIBITS & SCHEDULES				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y		
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		

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AUDITS - GENERAL INFORMATION

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

17. CAPITAL IMPROVEMENTS PROGRAM (CIP)

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
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?	N/A			

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