



# Supreme Court of Florida

500 South Duval Street  
Tallahassee, Florida 32399-1925

JORGE LABARGA  
CHIEF JUSTICE  
BARBARA J. PARIENTE  
R. FRED LEWIS  
PEGGY A. QUINCE  
CHARLES T. CANADY  
RICKY POLSTON  
JAMES E.C. PERRY  
JUSTICES

## LEGISLATIVE BUDGET REQUEST

October 15, 2014

JOHN A. TOMASINO  
CLERK OF COURT

SILVESTER DAWSON  
MARSHAL

Cynthia Kelly, Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Cindy Kynoch, Staff Director  
Senate Committee on Appropriations  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Judicial Branch 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 2015-16 Fiscal Year.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jorge Labarga".

Jorge Labarga

JL/ltc

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>OFFICE OF THE STATE COURTS ADMINISTRATOR</b>		
<b>Contact Person:</b>	Thomas A. (Tad) David	<b>Phone Number:</b>	850-488-1824
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Barbara U. Uberoi v. The Supreme Court of Florida		
<b>Court with Jurisdiction:</b>	U.S. Court for the Middle District of Florida, Tampa Division		
<b>Case Number:</b>	8:14-cv-02321 EAK TGW		
<b>Summary of the Complaint:</b>	Plaintiff was denied admission to the Florida Bar. Among other issues, she is challenging the constitutionality of Rule 5-10, <i>et seq.</i> , presumably as applied.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Rule 5-10, <i>et seq.</i> of the Rules of the Supreme Court Relating to Admissions to the Bar		
<b>Status of the Case:</b>	Pending - Complaint served on September 29, 2014.		
<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 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>	N/A		

## 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>OFFICE OF THE STATE COURTS ADMINISTRATOR</b>		
<b>Contact Person:</b>	Thomas A. (Tad) David	<b>Phone Number:</b>	850-488-1824
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Jussi K. Kivisto v. Justice Pariente, Justice Lewis, Justice Quince, Justice Canady, Justice Polston, Justice Perry and Chief Justice Labarga		
<b>Court with Jurisdiction:</b>	U.S. Court for the Southern District of Florida		
<b>Case Number:</b>	0:13-cv-62614-RNS		
<b>Summary of the Complaint:</b>	Plaintiff is an attorney who was disciplined by the Supreme Court. Among other issues, he is challenging the constitutionality of Rule 3-7.17(d)(3), on its face and as applied.		
<b>Amount of the Claim:</b>	N/A		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Rule 3-7.17(d)(3), Rule Regulating the Florida Bar		
<b>Status of the Case:</b>	The Justices’ Motion to Dismiss is pending		
<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 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>	N/A		

**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:	<b>OFFICE OF THE STATE COURTS ADMINISTRATOR</b>		
Contact Person:	Thomas A. (Tad) David	Phone Number:	850-488-1824
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	1. Ngozi Ekechi v. Gordon Jones; CR Exchange LLC d/b/a Country Roads M.H.P.; and Dawn K. Hudson 2. Ngozi Ekechi v. County Judge Dawn K. Hudson; Gordon Jones; CR Exchange, LLC, d/b/a Country Roads; Gary L. Wilkinson; Gordon P. Jones		
Court with Jurisdiction:	U.S. Court for the Middle District of Florida - Jacksonville		
Case Number:	1. 3:09-bk-07771-JAF 3:11-ap-13-PMG 2. Appeal Case No. 3:11-cv-01093-TJC Adversary Case No. 3:11-ap-13-PMG Chapter 7		
Summary of the Complaint:	Plaintiff is an individual who was the subject of a successful foreclosure proceeding. Plaintiff’s claim regards judicial officers who presided over the case.		
Amount of the Claim:	Estimated between \$1 million - \$9,999,999		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Debtor’s appeal of adverse initial ruling is pending.		
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 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		

**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**Supreme Court - 22010100**

<b>Issue Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Equity and Retention Pay Issue for State Courts System Employees	4401A80		254,099	1000	1
Case Processing Support	3001700	3.0	114,944	1000	2
Supreme Court - Meet Acceptable Security Standards	6800600	3.0	220,111	1000	3
HVAC Component Replacement	7000310		30,113	1000	4
Interior Space Refurbishing	7000260		237,360	1000	5
Appellate Court Travel Expenses	4100020		209,930	1000	6

**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**Executive Direction - 22010200**

<b>Issue Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Equity and Retention Pay Issue for State Courts System Employees	4401A80		481,671	1000	1
Operational Support for the State Court System	3003015	11.0	1,217,473	1000	2
Information Technology Infrastructure Replacement	24010C0		1,486,121	1000	3
Certification of Additional Judgeships	3009310		23,000	1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Order certifying the need for additional judgeships for FY 2015-16*

**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**District Courts of Appeal - 22100600**

<b>Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Equity and Retention Pay Issue for State Courts System Employees	4401A80		1,017,794	1000	1
Third District Court of Appeal - Court Building Remodeling for Security and Building System Upgrades - DMS MGD (Category: 080179)	990M000		3,873,198	1000	1
Fourth District Court of Appeal Courthouse Construction - DMS MGD (Category: 080071)	990S000		14,272,600	1000	1
Fifth District Court of Appeal Heating Ventilating and Air Conditioning Replacement - DMS MGD (Category: 080184)	990M000		642,506	1000	1
Building, Facilities Maintenance, and Operational Upkeep	7000210		400,000	1000	2
Second District Court of Appeal Courthouse Acquisition - DMS MGD (Category: 080021)	990S000		100,000	1000	2
Second District Court of Appeal Additional Leased Space - Tampa	7000220		293,800	1000	2
Appellate Court Travel Expenses	4100020		143,881	1000	3



**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**Circuit Courts - 22300100**

<b>Issue Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Equity and Retention Pay Issue for State Courts System Employees	4401A80		6,295,243	1000	1
Trial Court Technology Strategic Plan	36250C0	65.0	20,980,798	1000	2
Case Management Resources	3001600	34.0	5,633,712	1000	3
Court Interpreting Resources	5303100		1,367,126	1000	4
Trial Courts General Counsel Support	3000120		1,242,440	1000	5
Law Clerks to Support Death Penalty Legislation	3000080		2,023,729	1000	6
Compensation to Retired Judges	4402000		950,910	1000	7
Courthouse Furnishings - Nonpublic Areas (14th and 17th Circuits)	5402000		891,699	1000	8
Certification of Additional Judgeships	3009310	23.0	2,653,681	1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Order certifying the need for additional judgeships for FY 2015-16.*

**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**County Courts - 22300200**

<b>Issue Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Equity and Retention Pay Issue for State Courts System Employees	4401A80		899,121	1000	1
Certification of Additional Judgeships	3009310	78.0	10,677,229	1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Order certifying the need for additional judgeships for FY 2015-16.*

**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**Judicial Qualification Commission - 22350100**

Issue Title	Issue Code	FTE	Amount	Fund	Priority
Equity and Retention Pay Issue for State Courts System Employees	4401A80		13,963	1000	1

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

**Budget Period: 2015 -16**

**Department:** State Court System

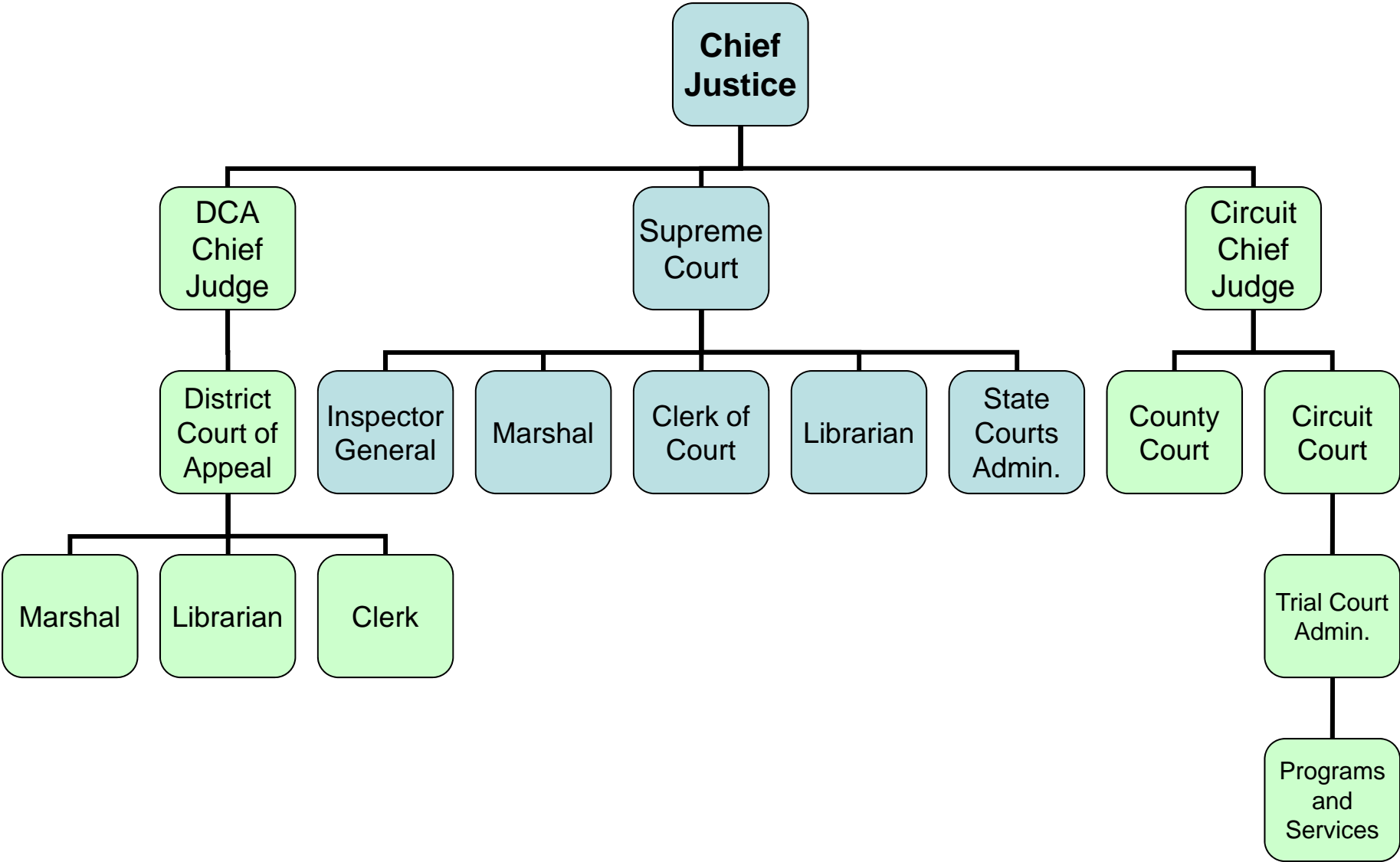
**Chief Internal Auditor:** Greg White

**Budget Entity:** All State Court System Entities

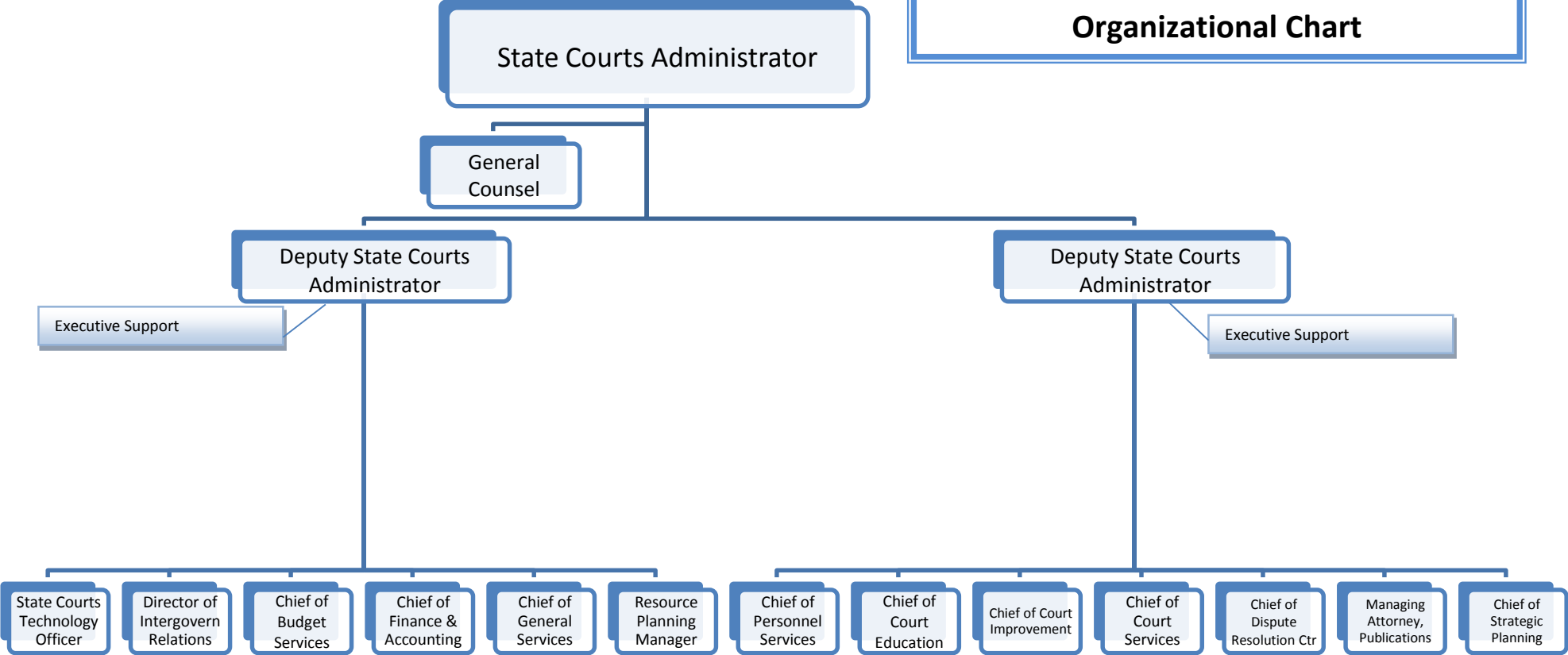
**Phone Number:** 850-488-9123

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
None.					

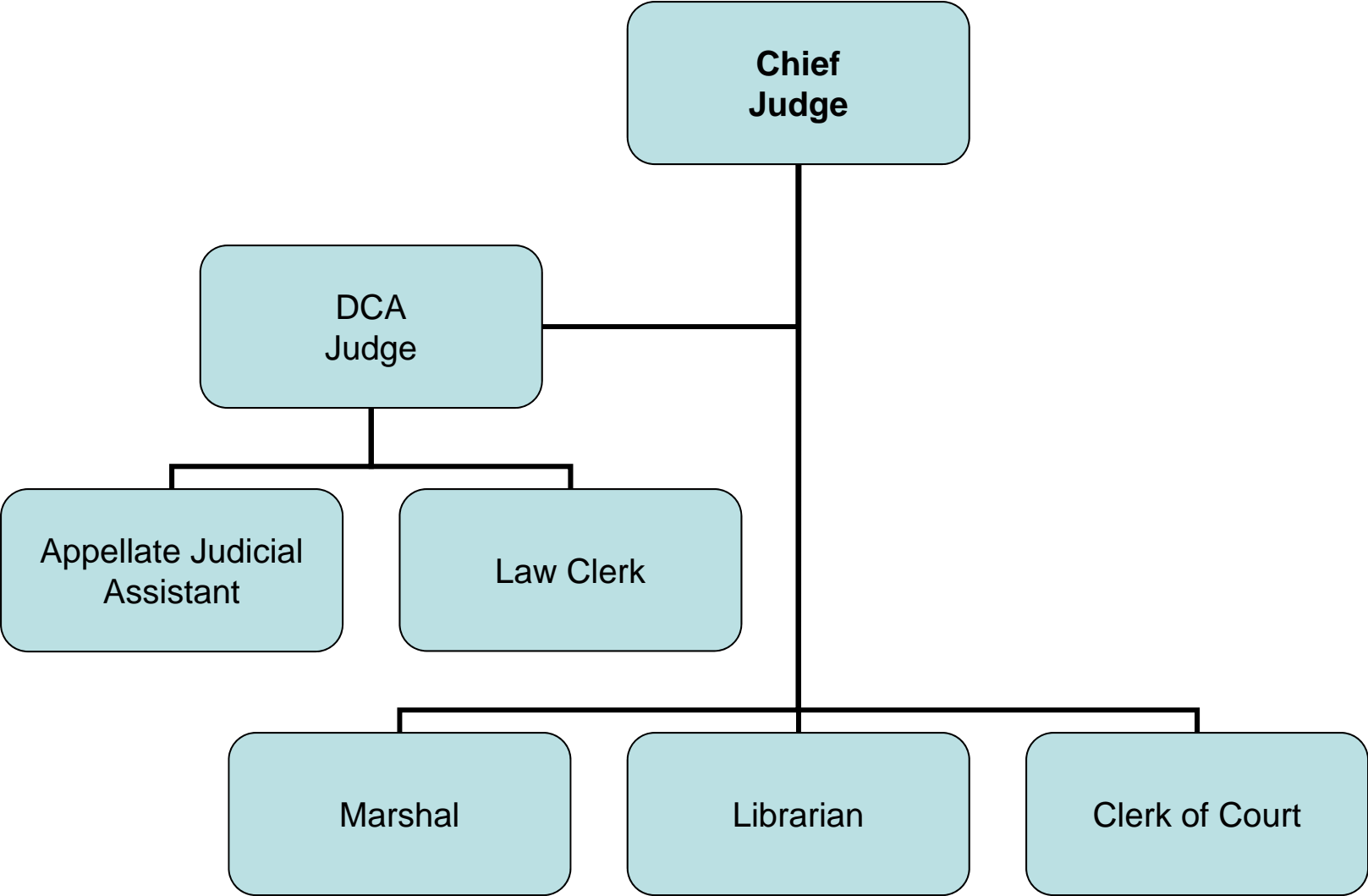
# FLORIDA STATE COURTS SYSTEM



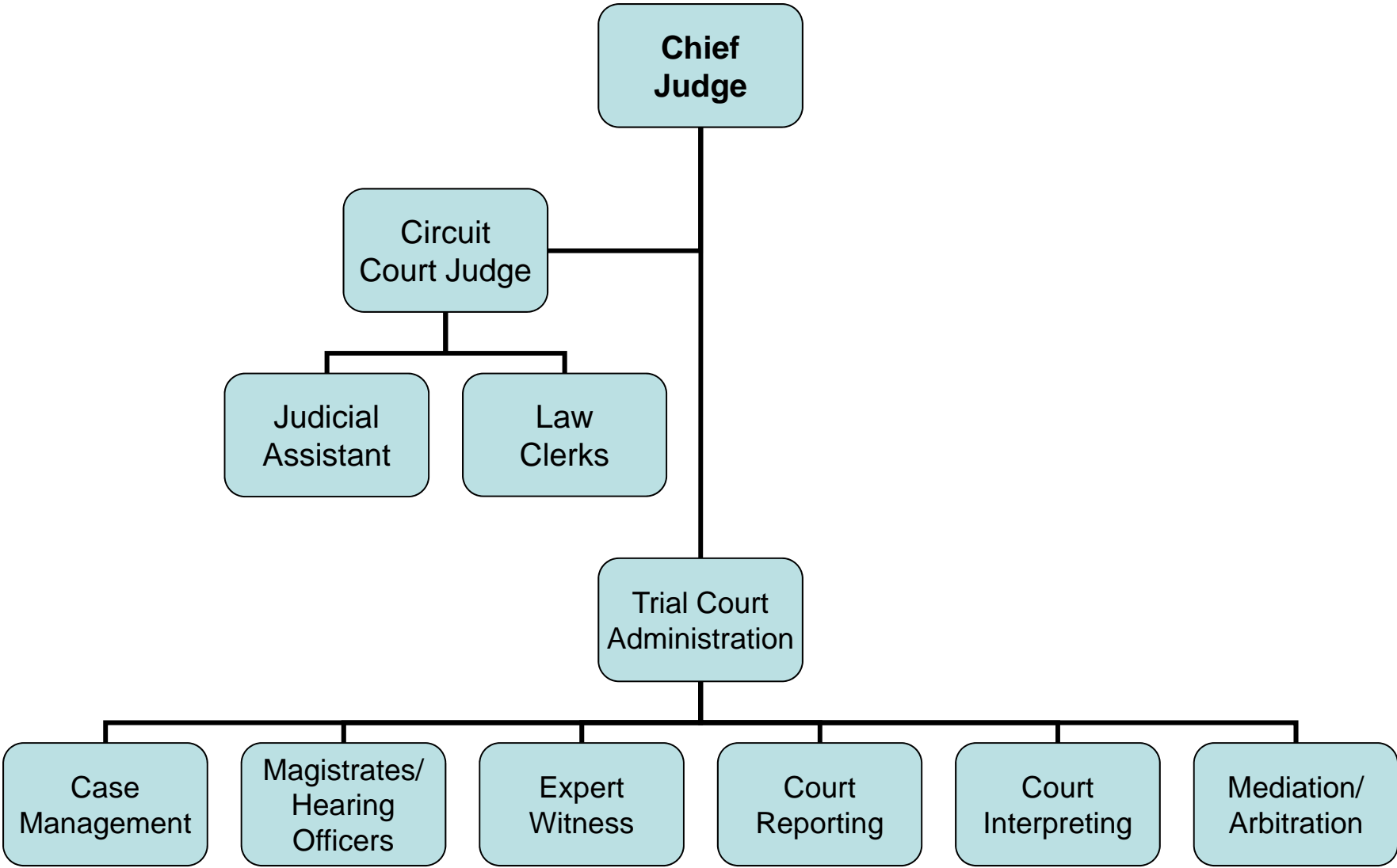
# Office of the State Courts Administrator Organizational Chart



# DISTRICT COURTS OF APPEAL

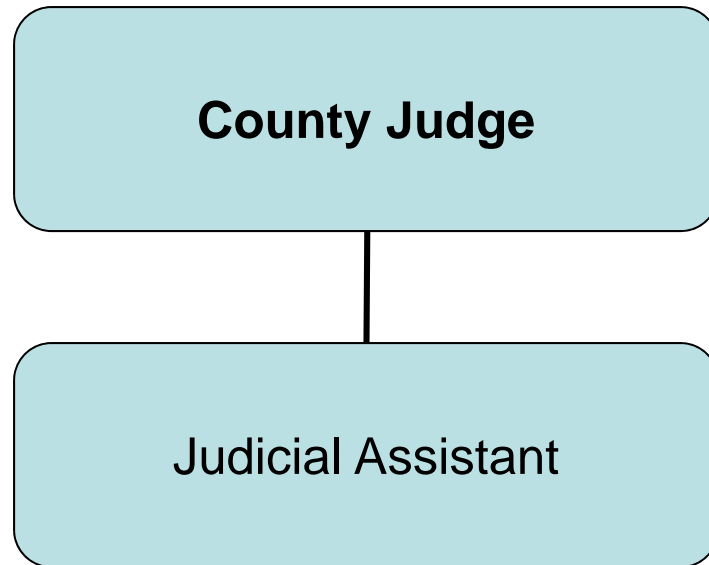


# CIRCUIT COURTS





# COUNTY COURTS





NUCSSP03 LAS/PBS SYSTEM  
BUDGET PERIOD: 2005-2016  
STATE OF FLORIDA

SP 09/30/2014 11:57  
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY  
AUDIT REPORT STATE COURT SYSTEM

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ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8: ACT5440

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

\*\*\* NO ACTIVITIES FOUND \*\*\*

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

\*\*\* NO OPERATING CATEGORIES FOUND \*\*\*

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

BE	PC	CODE	TITLE	EXPENDITURES	FCO
22300100	1501000000	ACT5050	JUDICIAL ADMINISTRATION	26,496,631	
22300100	1501000000	ACT5070	QUASI-JUDICIAL OFFICERS PROCESSING	7,710,704	
22300100	1501000000	ACT5100	COURT INTERPRETING	10,067,685	
22300100	1501000000	ACT5110	CASE FLOW MANAGEMENT	26,124,949	
22300100	1501000000	ACT5120	COURT REPORTING AND TRANSCRIPTION	28,155,352	
22300100	1501000000	ACT5310	JURY OPERATIONS AND EXPENSE	125,812	
22300100	1501000000	ACT5510	MEDIATION AND ARBITRATION	10,395,521	
22300100	1501000000	ACT5530	EXPERT WITNESS	6,886,645	
22300100	1501000000	ACT5540	MASTERS AND HEARING OFFICERS	14,069,666	
22020100	1501000000	ACT8030	DUE PROCESS CONTINGENCY FUND		

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TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 22	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	498,694,246	5,463,780
TOTAL BUDGET FOR AGENCY (SECTION III):	485,617,622	5,519,830
	-----	-----
DIFFERENCE:	13,076,624	56,050-
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

13,076,624

(11,276,708) SB 1852 funds reverted and reappropriated in FY 2014-15

(1,800,000) Section 47, FY 2014-15 General Appropriations Act

(84) Rounding

(56,050)

56,050 FCO Reversions EOG Memo #15-008

0

Expenditure Reconciliation: Senate Bill 1852, National Mortgage Foreclosure Settlement, appropriated \$21 million for FY 2013-14 and FY 2014-15. For FY 2014-15, \$11,276,708 was reverted and reappropriated. However, this amount was not included in the Reversion amount captured in Section III. The sum of \$1,800,000 in non-recurring funds from the General Revenue Fund was appropriated in Section 47, FY 2014-15 General Appropriations Act to the State Courts Revenue Trust Fund to cover Fiscal Year 2013-14 trust fund deficits. Remaining \$84 is attributed to rounding. FCO Reconciliation: \$56,050 Fixed Capital Outlay reverted per EOG Memo #15-008 dated August 29,2014.

**Schedule XIV**  
**Variance from Long Range Financial Outlook**

Agency: State Courts System

Contact: Dorothy Wilson

Article III, Section 19(a)3, Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2014 contain revenue or expenditure estimates related to your agency?

Yes  No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2015-2016 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2015-2016 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	State Courts Revenue Trust Fund (SCRTF) Shortfall	R	13,500,000	13,500,000
b	Small County Courthouses	B	4,100,000	0
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

a) The Judicial Branch agrees with the Long Range Financial Outlook for the SCRTF Shortfall and has incorporated these revenues into the Schedule I.

b) The Judicial Branch LBR request does not include a request for facility needs of the trial courts since they are a county responsibility. However, the legislature has historically provided additional funding to counties with populations of less than 75,000 to renovate and repair trial court buildings.

\* R/B = Revenue or Budget Driver

Supreme Court  
Exhibits and Schedules

Supreme Court  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	22010100
	2021

	Balance as of 6/30/14		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,792.60	(A)		16,792.60
ADD: Other Cash (See Instructions)	296.50	(B)		296.50
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>17,089.10</b>	(F)	<b>0.00</b>	<b>17,089.10</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	755.12	(I)		755.12
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>16,333.98</b>	(K)	<b>0.00</b>	<b>16,333.98</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

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22010100
	2057

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,650.03	(A)			10,650.03
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>	<b>10,650.03</b>	(F)	<b>0.00</b>		<b>10,650.03</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	1,407.67	(H)			1,407.67
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)		(I)			0.00
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>9,242.36</b>	(K)	<b>0.00</b>		<b>9,242.36</b> **

**Notes:**

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Executive Direction  
Exhibits and Schedules

Executive Direction  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	22010200
	2021

	Balance as of 6/30/14		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	470,280.56	(A)			470,280.56
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	45,326.16	(D)			45,326.16
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>515,606.72</b>	(F)	<b>0.00</b>		<b>515,606.72</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	8,578.36	(H)			8,578.36
Approved "B" Certified Forwards	5,150.00	(H)			5,150.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	1,818.72	(I)			1,818.72
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>500,059.64</b>	(K)	<b>0.00</b>		<b>500,059.64</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 State Courts System
<b>Trust Fund Title:</b>	State Courts Revenue Trust Fund
<b>Budget Entity:</b>	22010200
<b>LAS/PBS Fund Number:</b>	2057

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,885,651.68	(A)		1,885,651.68
ADD: Other Cash (See Instructions)	10,090.00	(B)		10,090.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	7,160,469.75	(D)		7,160,469.75
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>9,056,211.43</b>	(F)	<b>0.00</b>	<b>9,056,211.43</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	25,704.92	(H)		25,704.92
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	1,717,558.69	(I)		1,717,558.69
LESS: Transfer to correct negative fund balance	803,835.03	(J)		803,835.03
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>6,509,112.79</b>	(K)	<b>0.00</b>	<b>6,509,112.79</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: 2015 -16</b> State Courts System
<b>Trust Fund Title:</b>	Court Education Trust Fund
<b>Budget Entity:</b>	Departmental - 22010200
<b>LAS/PBS Fund Number:</b>	2146

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,561,799.52	(A)			1,561,799.52
ADD: Other Cash (See Instructions)	1,912.25	(B)			1,912.25
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	0.00	(D)			0.00
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,563,711.77</b>	(F)	<b>0.00</b>		<b>1,563,711.77</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	458,632.29	(H)			458,632.29
Approved "B" Certified Forwards	23,185.25	(H)			23,185.25
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	53,621.15	(I)			53,621.15
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>1,028,273.08</b>	(K)	<b>0.00</b>		<b>1,028,273.08</b> **

**Notes:**

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\*\* 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**

<b>Department Title:</b>	<b>Budget Period: 2015 -16</b>
<b>Trust Fund Title:</b>	State Courts System
<b>LAS/PBS Fund Number:</b>	Court Education Trust Fund
	2146

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**  
Total all GLC's 5XXXX for governmental funds;  (A)  
GLC 539XX for proprietary and fiduciary funds

**Subtract Nonspendable Fund Balance (GLC 56XXX)**  (B)

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment  (C)

SWFS Adjustment # and Description  (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS  (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS  (D)

A/P not C/F-Operating Categories  (D)

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**

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

**Department:** 22 State Court System **Budget Period: 2015-16**  
**Program:** Department Level  
**Fund:** 2146 Court Education Trust Fund

**Specific Authority:** Section 25.384, F.S.  
**Purpose of Fees Collected:** To provide education and training to Judges and other court personnel.

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><u>ACTUAL</u></b>	<b><u>ESTIMATED</u></b>	<b><u>REQUEST</u></b>
	<b><u>FY 2013-14</u></b>	<b><u>FY 2014-15</u></b>	<b><u>FY 2015-16</u></b>
<u>Receipts:</u>			
Filing Fees - Probate and Circuit Civil	1,231,245	1,200,000	1,200,000
Filing Fees - County Civil	1,401,328	1,500,000	1,400,000
Refunds	171		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,632,744</b>	<b>2,700,000</b>	<b>2,600,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	1,121,367	1,269,102	1,269,102
Other Personal Services	28,748	105,540	105,540
Expenses	1,169,028	1,904,449	1,904,449
Operating Capital Outlay	9,936	10,000	10,000
Contracted Services	23,304	106,105	106,105
Lease/Purchase of Equipment	3,127	7,500	7,500
HR/Transfers/Special Categories	3,984	4,075	4,075
GR Service Charge	210,453	216,000	208,000
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,569,947</b>	<b>3,622,771</b>	<b>3,614,771</b>

Basis Used: \_\_\_\_\_

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	2,632,744	2,700,000	2,600,000
TOTAL SECTION II	(B)	2,569,947	3,622,771	3,614,771
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>62,797</b>	<b>(922,771)</b>	<b>(1,014,771)</b>

**EXPLANATION of LINE C:**  
 Deficits in all fiscal years will be covered by carry forward cash.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 16</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22010200
	2339

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	14,004.69	(A)			14,004.69
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>	<b>14,004.69</b>	(F)	<b>0.00</b>		<b>14,004.69</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards		(H)			0.00
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)		(I)			0.00
LESS: Unearned revenue	14,004.69	(J)			14,004.69
<b>Unreserved Fund Balance, 07/01/14</b>	<b>0.00</b>	(K)	<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.

District Courts of Appeal  
Exhibits and Schedules

District Courts of Appeal  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	22100600
	2021

	Balance as of 6/30/14		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	43,111.87	(A)		43,111.87
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>	<b>43,111.87</b>	(F)	<b>0.00</b>	<b>43,111.87</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	5,268.67	(H)		5,268.67
Approved "B" Certified Forwards	1,716.50	(H)		1,716.50
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>36,126.70</b>	(K)	<b>0.00</b>	<b>36,126.70</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 State Courts System
<b>Trust Fund Title:</b>	State Courts Revenue Trust Fund
<b>Budget Entity:</b>	22100600
<b>LAS/PBS Fund Number:</b>	2057

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,205.16	(A)			2,205.16
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>	<b>2,205.16</b>	(F)	<b>0.00</b>		<b>2,205.16</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	10,513.78	(H)			10,513.78
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)		(I)			0.00
LESS: Transfer to correct negative fund balance	(8,308.62)	(J)			(8,308.62)
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>0.00</b>	(K)	<b>0.00</b>		<b>0.00</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 16</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22100600
	2339

	Balance as of 6/30/2014		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	583.44	(A)			583.44
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>	<b>583.44</b>	(F)	<b>0.00</b>		<b>583.44</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards		(H)			0.00
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)		(I)			0.00
LESS: Unearned revenue	583.44	(J)			583.44
<b>Unreserved Fund Balance, 07/01/14</b>	<b>0.00</b>	(K)	<b>0.00</b>		<b>0.00</b> **

**Notes:**

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# Circuit Courts

## Exhibits and Schedules

Circuit Courts  
Schedule I Series



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Administrative Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2021

	Balance as of 6/30/14		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,127,049.34	(A)		1,127,049.34
ADD: Other Cash (See Instructions)	19,749.46	(B)		19,749.46
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	294.00	(D)		294.00
ADD: _____		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>1,147,092.80</b>	(F)	<b>0.00</b>	<b>1,147,092.80</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	162,224.04	(H)		162,224.04
Approved "B" Certified Forwards	27,606.28	(H)		27,606.28
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	16,548.86	(I)		16,548.86
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>940,713.62</b>	(K)	<b>0.00</b>	<b>940,713.62</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 State Courts System
<b>Trust Fund Title:</b>	State Courts Revenue Trust Fund
<b>Budget Entity:</b>	22300100
<b>LAS/PBS Fund Number:</b>	2057

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	114.40	(A)		114.40
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>	<b>114.40</b>	(F)	<b>0.00</b>	<b>114.40</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	500,135.33	(H)		500,135.33
Approved "B" Certified Forwards	273,173.42	(H)		273,173.42
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: Transfer to correct negative fund balance	(773,194.35)	(J)		(773,194.35)
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>0.00</b>	(K)	<b>0.00</b>	<b>0.00</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2261

	Balance as of 6/30/14		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	119,499.57	(A)			119,499.57
ADD: Other Cash (See Instructions)	226.86	(B)			226.86
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable	568,808.20	(D)			568,808.20
ADD: _____		(E)			0.00
<b>Total Cash plus Accounts Receivable</b>	<b>688,534.63</b>	(F)	<b>0.00</b>		<b>688,534.63</b>
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	6,482.46	(H)			6,482.46
Approved "B" Certified Forwards	8,448.26	(H)			8,448.26
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)	37,191.87	(I)			37,191.87
LESS: _____		(J)			0.00
<b>Unreserved Fund Balance, 07/01/14</b>	<b>636,412.04</b>	(K)	<b>0.00</b>		<b>636,412.04</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 16</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,677.43	(A)		16,677.43
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>	<b>16,677.43</b>	(F)	<b>0.00</b>	<b>16,677.43</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: Unearned revenue	16,677.43	(J)		16,677.43
<b>Unreserved Fund Balance, 07/01/14</b>	<b>0.00</b>	(K)	<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.

# County Courts

## Exhibits and Schedules

County Courts  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 State Courts System
<b>Trust Fund Title:</b>	State Courts Revenue Trust Fund
<b>Budget Entity:</b>	22300200
<b>LAS/PBS Fund Number:</b>	2057

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	967.10	(A)		967.10
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>	<b>967.10</b>	(F)	<b>0.00</b>	<b>967.10</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	23,299.16	(H)		23,299.16
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: Transfer to correct negative fund balance	(22,332.06)	(J)		(22,332.06)
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>0.00</b>	(K)	<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.

Judicial Qualification Commission  
Exhibits and Schedules



Judicial Qualification Commission  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22350100
	2057

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	221,109.86	(A)		221,109.86
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>	<b>221,109.86</b>	(F)	<b>0.00</b>	<b>221,109.86</b>
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>221,109.86</b>	(K)	<b>0.00</b>	<b>221,109.86</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.

## Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service): State Courts System

Agency Budget Officer/OPB Analyst Name: Dorothy Wilson, Chief of Budget Services    Lindsey Perkins, OPB Analyst

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)					
	22010100	22010200	22100600	22300100	22300200	22350100

### I. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, 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 (FCO) 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 59 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 29)? 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 29) been followed?	Y

### 3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? 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 B07? <b>(EXBR, EXBC - Report should print "Records Selected Net To Zero")</b>	Y
<b>TIP</b> Generally look for and be able to fully explain significant differences between A02 and A03.	
<b>TIP</b> Exhibit B - A02 equal to B07: 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.	

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
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.						
<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 61 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
<b>AUDITS:</b>						
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 B04? ( <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 B08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )						Yes, with rounding
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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2013-14 approved budget. Amounts should be positive.						
TIP If B08 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 B08 was created.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted 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 33 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 67-68 of the LBR Instructions.)						Y

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 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 and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 through E-6 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 (OADAC)? 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 #14-001?				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/A		
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?				Y		
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 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.				N/A		
7.16 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 28 and 88 of the LBR Instructions.)				N/A		
7.17 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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?				Y		
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?				N/A		
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?				N/A		

AUDIT:

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
7.20 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		
7.21 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>				Y		
7.22 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>				N/A		
7.23 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>				Y		
7.24 Have FCO appropriations been entered into the nonrecurring column A04? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L) )</b>				N/A		
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 65 through 70 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 a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).						
TIP If an appropriation made in the FY 2014-15 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 and Schedule IB 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 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?				N/A		

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
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; fixed capital outlay adjustment 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?				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, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?				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 Chapter 2009-78, Laws of Florida, 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? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?				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 general revenue 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				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		

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
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 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A					
8.28 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					
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y					
<b>AUDITS:</b>						
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y					
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y					
8.32 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					
8.33 Has a Schedule IB been provided for each trust fund and does total agree with line I ?	Y					
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	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 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.						
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>						
<b>AUDIT:</b>						
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 161 of the LBR Instructions.)	No, but justified in the narrative					
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Y	Y	N/A	Y	Y	N/A
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 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	Y	Y	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y	Y



Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
<b>TIP</b> 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? Note: FCO issues can now be included in the priority listing.					This schedule is included in the manual documents.
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>					N/A
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?					Y
<b>15. SCHEDULE VIIIC (EADR, S8C)</b>						
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.					Based on the purpose of the Schedule VIII-C, the State Courts System (SCS) does not have any programs, services, functions or activities that would be conducted differently nor are no longer the highest or best use of state resources. Therefore, there is no recommendation for FY 2015-16 to redirect resources within the SCS for possible reprioritization.
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.					
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?					
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?					
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?					
<b>AUDIT:</b>						
15.6	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )					N/A
<b>16. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)					Y
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR					Y
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )					Yes, however, there is a \$1.8M discrepancy due to the funds received in the FY 2014-15 GAA, Section 47 for the State Courts Revenue Trust Fund revenue shortfall. This is also explained on the Schedule XI.
16.4	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
16.5	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

Action	Program or Service (Budget Entity Codes)					
	22010100	22010200	22100600	22300100	22300200	22350100
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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		
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Difference is justified on the audit page included in the manual documents.					
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
17.1 Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?				Y		
17.2 Are appropriation category totals comparable to Exhibit B, where applicable?				Y		
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?				Y		
17.4 Does the LBR include a separate IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: IT@LASPBS.state.fl.us				N/A		
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?				Y		
<b>AUDITS - GENERAL INFORMATION</b>						
<b>TIP</b> Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.						
<b>TIP</b> Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>						
18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?				Y		
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?				Y		
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP				Y		
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?				Y		
18.5 Are the appropriate counties identified in the narrative?				Y		
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?				Y		
<b>TIP</b> 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.						
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?				Y		