



# Supreme Court of Florida

500 South Duval Street  
Tallahassee, Florida 32399-1925

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

JOHN A. TOMASINO  
CLERK OF COURT

SILVESTER DAWSON  
MARSHAL

## LEGISLATIVE BUDGET REQUEST

October 19, 2018

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

Ms. JoAnne Leznoff, Staff Director  
House Appropriations Committee  
The Florida House of Representatives  
221 The Capitol  
Tallahassee, Florida 32399-1300

Ms. Cynthia Kynoch, Staff Director  
Senate Committee on Appropriations  
The Florida Senate  
201 The Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, the 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 Fiscal Year 2019-20.

Sincerely,

A handwritten signature in black ink that reads "Charles T. Canady".

Charles T. Canady

CTC/dkb

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. Jorge Labarga, in his capacity as Chief Justice of The Florida Supreme Court		
<b>Court with Jurisdiction:</b>	United States Court of Appeal for the 11 <sup>th</sup> Circuit		
<b>Case Number:</b>	<b>17-15123</b>		
<b>Summary of the Complaint:</b>	Plaintiff was denied admission to the Florida Bar. She is challenging the constitutionality of Rule 5-10, et seq. This suit is duplicative of multiple previous suits that were unsuccessful.		
<b>Amount of the Claim:</b>	\$ N/A – Declaratory and/or injunctive relief only		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	Rules 5-10 and 5-11 of the Rules of the Supreme Court Relating to Admissions to the Bar		
<b>Status of the Case:</b>	The Initial and Answer Briefs have been filed in the appellate court. We were successful in the lower case and I have no reason to anticipate an adverse verdict at this level.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		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>			

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

**Supreme Court - 22010100**

<b>Issue Title</b>	<b>Issue Code</b>	<b>Category Code Number</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90			325,119	1000	1
Maintenance and Repair - Generator Docking Station	990M000	081801		192,397	1000	2
Standby Generator Annual Rental Contract	7000340			52,728	1000	2
Public Information Office Support	3003010		1.0	94,733	1000	3

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

**Executive Direction - 22010200**

Issue Title	Issue Code	FTE	Amount	Fund	Priority
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90		561,326	1000	1
			13,603	2021	
			56,957	2146	
			50,999	2261	
Disaster Recovery/Continuity of Operations Plan	36240C0		752,329	1000	2
Information Technology Security Assessment and Support	4800840	1.0	436,751	1000	3
Florida's Problem Solving Courts	36330C0		315,000	1000	4
Access to Justice - Do It Yourself Florida	36230C0	2.0	193,472	1000	5
Family Courts	4100500	2.0	314,725	1000	6
Emergency Management, Security, and Safety Support	4600800	1.0	110,048	1000	7
Office of Information Technology On-Call Pay	4400A50		187,899	1000	8
Certification of Additional Judgeships	3009310			1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Opinion on Certification of Need for Additional Judges for FY 2019-20.*

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

**District Courts of Appeal - 22100600**

Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Special Purpose - 2nd DCA Courthouse	990S000	080073		20,000,000	1000	1
Special Purpose - 5th DCA Storm Windows Upgrade	990S000	082701		432,804	1000	2
Appellate Court Security	6800000			676,067	1000	3
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90			1,227,877	1000	4
				83,678	2021	

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

**Circuit Courts - 22300100**

Issue Title	Issue Code	FTE	Amount	Fund	Priority
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90		6,860,421	1000	1
			13,113	2021	
			297,473	2261	
Certification of Additional Judgeships	3009310			1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Opinion on Certification of Need for Additional Judges for FY 2019-20.*

**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>
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90		798,704	1000	1
Certification of Additional Judgeships	3009310			1000	TBD*

*\*This issue is filed as a placeholder pending the release of the Supreme Court Opinion on Certification of Need for Additional Judges for FY 2019-20.*

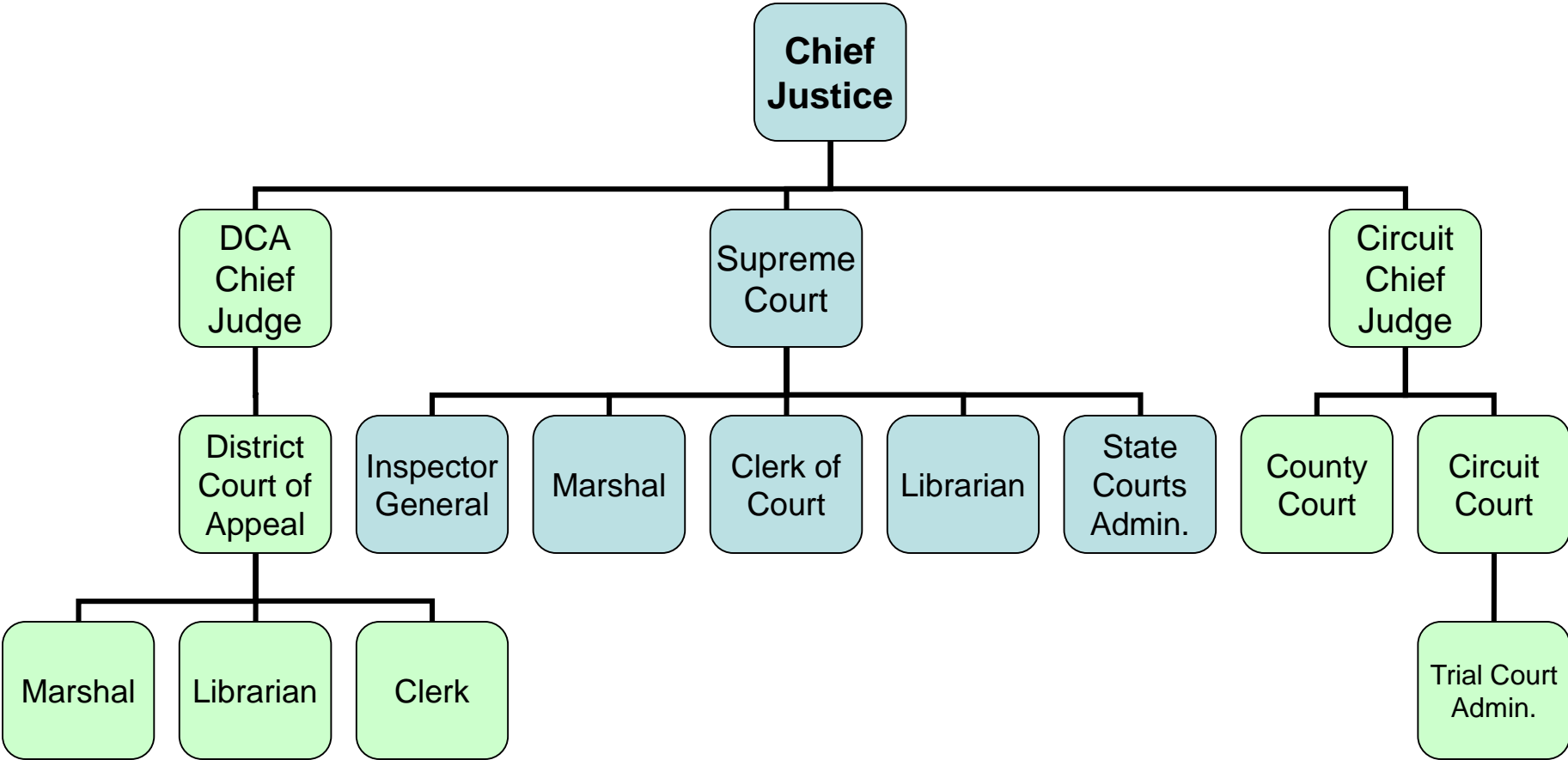


**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**Judicial Qualification Commission - 22350100**

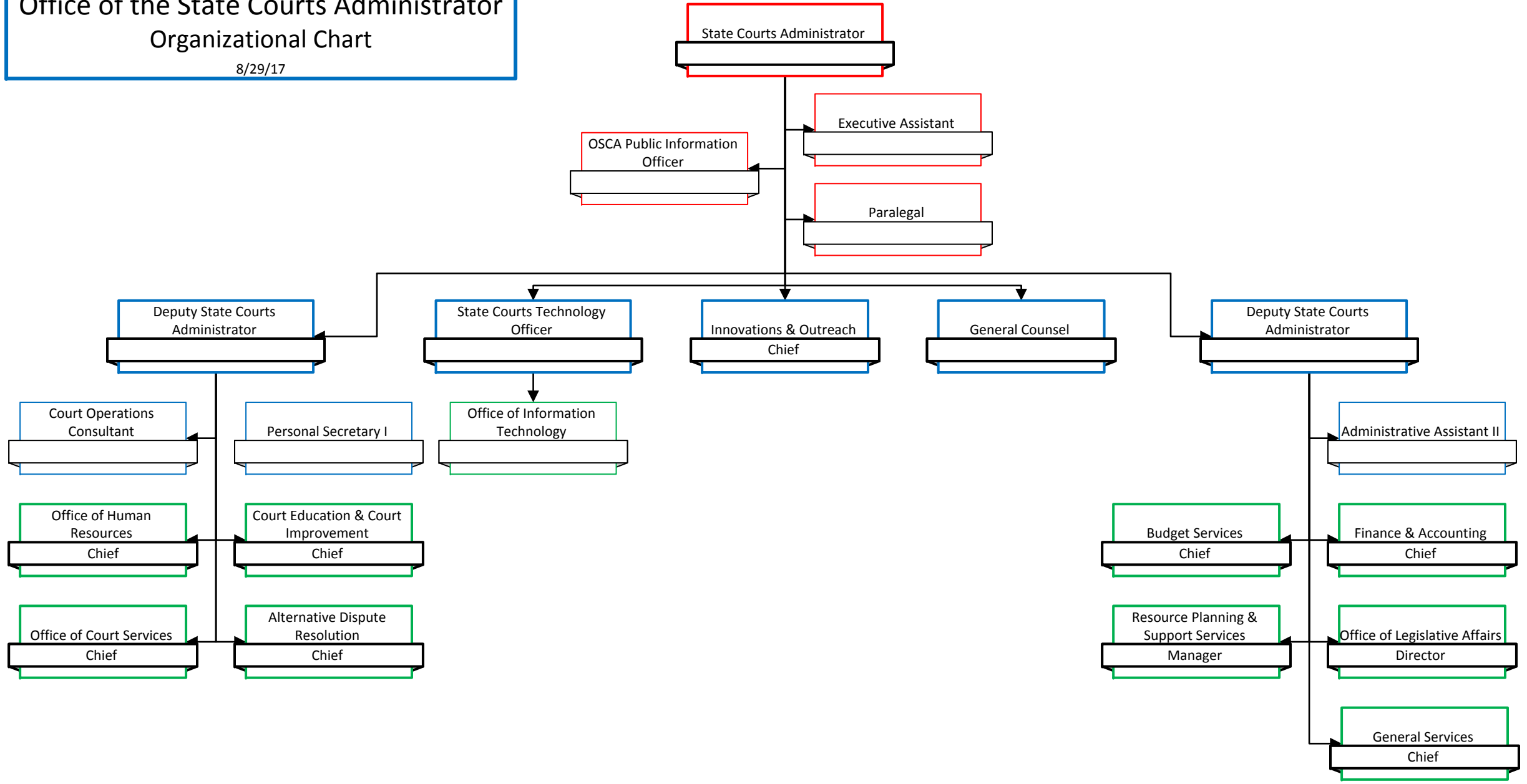
<b>Issue Title</b>	<b>Issue Code</b>	<b>FTE</b>	<b>Amount</b>	<b>Fund</b>	<b>Priority</b>
Recruitment and Retention Pay Issue for State Courts System Employees	4401A90		16,701	1000	1

# FLORIDA STATE COURTS SYSTEM

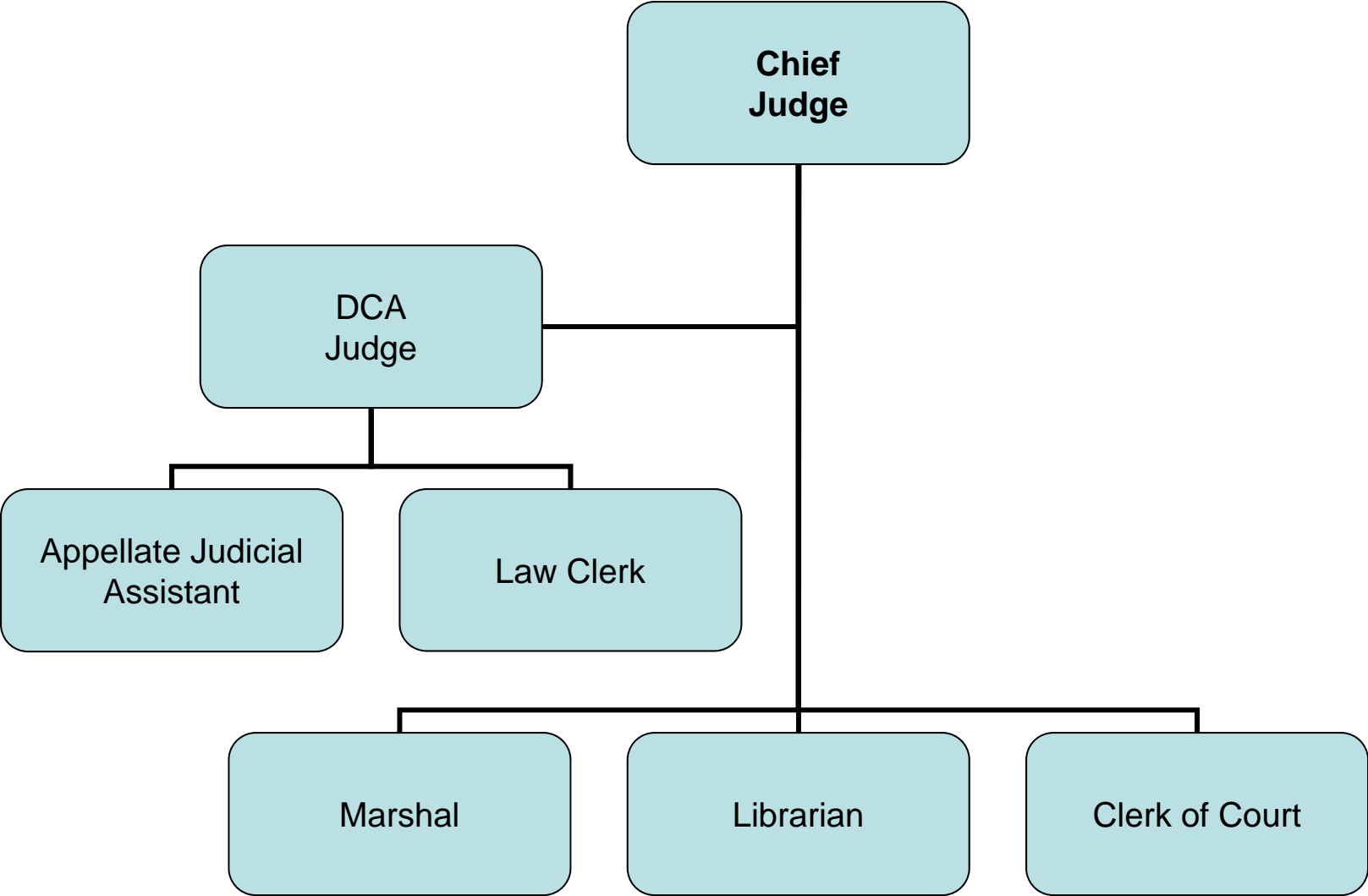


# Office of the State Courts Administrator Organizational Chart

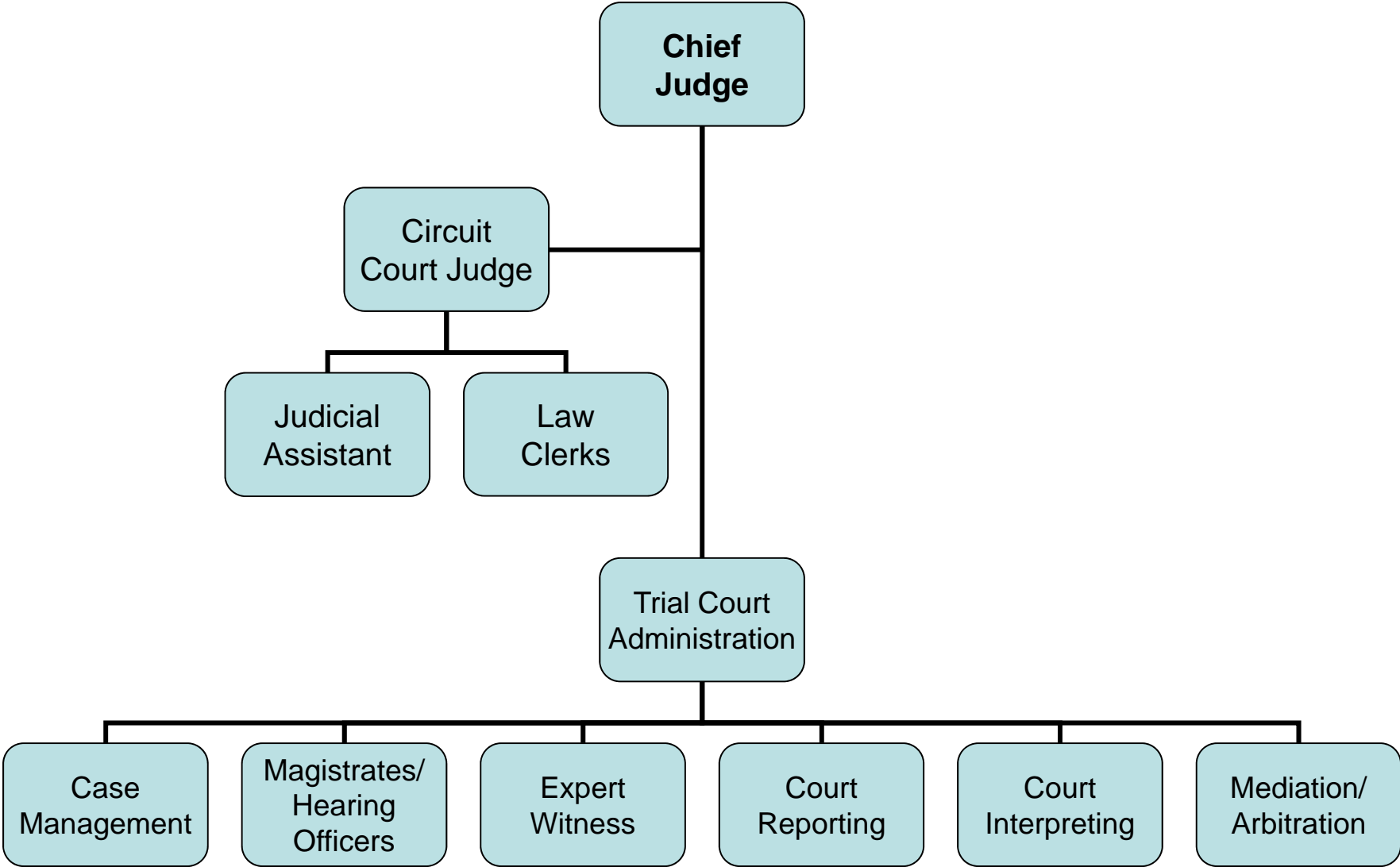
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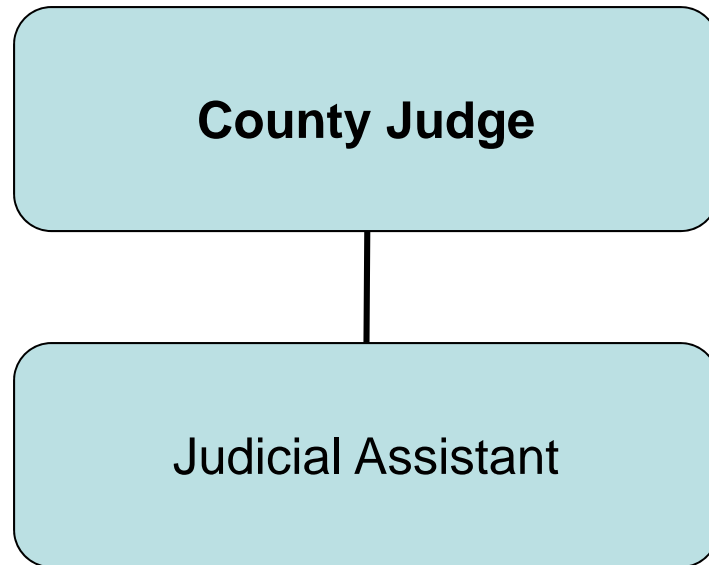
# DISTRICT COURTS OF APPEAL



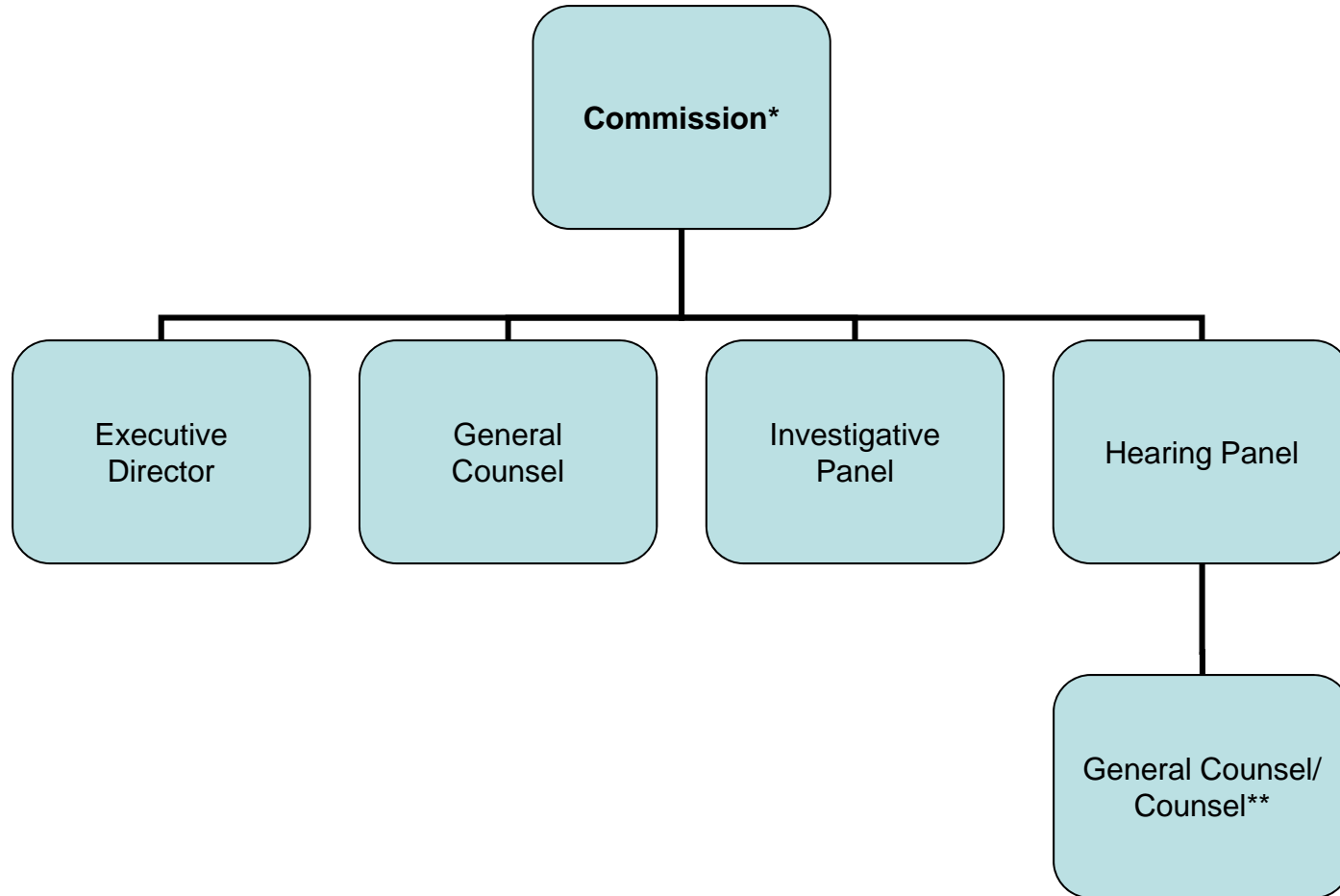
# CIRCUIT COURTS



# COUNTY COURTS



# JUDICIAL QUALIFICATIONS COMMISSION



\* Volunteer, Non-Salaried Positions

\*\* Contractual, Non-Salaried Positions

STATE COURT SYSTEM	FISCAL YEAR 2017-18			
SECTION I: BUDGET	OPERATING			FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT	511,286,571			3,381,563
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)	22,126,777			0
FINAL BUDGET FOR AGENCY	533,413,348			3,381,563
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>				
Supreme Court Library * Number of cases supported	2,793	230.94	645,023	
Court Records And Case Flow Management * Number of records maintained	37,571	170.02	6,387,833	
Security * Number of square feet secured	1,531,422	1.26	1,927,314	
Facilities Maintenance And Management * Number of square feet maintained	1,531,422	3.60	5,505,805	3,381,563
Judicial Processing Of Cases * Number of cases disposed (all case types)	3,018,565	115.05	347,286,121	
Judicial And Court Staff Education * Number of contact hours	64,159	34.05	2,184,337	
Professional Certification * Number of professionals certified	3,020	390.10	1,178,097	
Court Services * Number of analyses conducted	28,280	88.98	2,516,455	
Case Process Analysis And Improvement * Number of cases analyzed.	80,204	23.10	1,852,780	
Disposition Of Complaints Against The Judiciary * Number of complaints disposed	477	2,055.71	980,572	
<b>TOTAL</b>			370,464,337	3,381,563
SECTION III: RECONCILIATION TO BUDGET				
<b>PASS THROUGHS</b>				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS			4,863,239	
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER			147,660,685	
REVERSIONS			10,425,136	
<b>TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)</b>			533,413,397	13,991,498
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY				

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



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

**Agency: State Courts System      Contact: Dorothy Willard**

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 2018 contain revenue or expenditure estimates related to your agency?

Yes       No

If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2019-

- 2) 2020 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 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Maintenance, Repairs, and Capital Improvements	B	\$3,500,000	\$20,677,929
b				
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 LBR request for \$20,677,929 in General Revenue for FY 2019-20 maintenance, repairs, and fixed capital outlay includes one project for the:

(1) Supreme Court in the amount of \$245,125;  
 (2) Second District Court of Appeal in the amount of \$20,000,000; and  
 (3) Fifth District Court of Appeal in the amount of \$432,804.

\* 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: 2019-2020</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 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,077	(A)			16,077
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>16,077</b>	(F)	<b>0</b>		<b>16,077</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>16,077</b>	(K)	<b>0</b>		<b>16,077</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: 2019-2020</b>
<b>Trust Fund Title:</b>	State Courts Systems
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22010100
	2057

	Balance as of 6/30/18____		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	(18,139)	(A)		(18,139)
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>(18,139)</b>	(F)	<b>0</b>	<b>(18,139)</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>(18,139)</b>	(K)	<b>0</b>	<b>(18,139)**</b>

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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: 2019-2020</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 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	979,133	(A)			979,133
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	360,711	(D)			360,711
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>1,339,844</b>	(F)	<b>0</b>		<b>1,339,844</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards	99,748	(H)			99,748
Approved "B" Certified Forwards	14,255	(H)			14,255
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	3,596	(I)			3,596
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>1,222,245</b>	(K)	<b>0</b>		<b>1,222,245</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts Systems
<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 6/30/18		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	11,344,523	(A)		11,344,523
ADD: Other Cash (See Instructions)	43,162	(B)		43,162
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	5,050	(D)		5,050
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>11,392,736</b>	(F)	<b>0</b>	<b>11,392,736</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	1,751	(H)		1,751
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	1,723,621	(I)		1,723,621
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>9,667,363</b>	(K)	<b>0</b>	<b>9,667,363</b> **

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

**Department:** 22 State Court System **Budget Period: 2018-19**  
**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>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<u>Receipts:</u>			
<u>Filing Fees - Probate and Circuit Civil</u>	1,158,698	1,223,082	1,253,660
<u>Filing Fees - County Civil</u>	1,774,781	1,864,207	1,910,812
<u>Unverified cash in treasury</u>	1,525		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,935,004</b>	<b>3,087,289</b>	<b>3,164,472</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	617,438	1,325,670	1,331,398
Other Personal Services	4,832	105,957	105,957
Expenses	1,372,160	1,904,449	1,904,449
Operating Capital Outlay	-	10,000	10,000
Contracted Services	87,324	106,105	106,105
Lease Purchase Equipment	1,200	7,500	7,500
HR Services 107040	3,646	3,629	3,629
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,086,600</b>	<b>3,463,310</b>	<b>3,469,038</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	2,935,004	3,087,289	3,164,472
TOTAL SECTION II	(B)	2,086,600	3,463,310	3,469,038
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>848,404</b>	<b>(376,021)</b>	<b>(304,566)</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: 2019-2020</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Court Education Trust Fund
<b>LAS/PBS Fund Number:</b>	Departmental
	2146

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,580,689	(A)			2,580,689
ADD: Other Cash (See Instructions)	1,525	(B)			1,525
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>2,582,213</b>	(F)	<b>0</b>		<b>2,582,213</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards	310,173	(H)			310,173
Approved "B" Certified Forwards	20,821	(H)			20,821
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	65,824	(I)			65,824
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>2,185,395</b>	(K)	<b>0</b>		<b>2,185,395</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-2020</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 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	81,852	(A)			81,852
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>81,852</b>	(F)	<b>0</b>		<b>81,852</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards	2,498	(H)			2,498
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Unearned Revenue	16,711	(J)			16,711
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>62,643</b>	(K)	<b>0</b>		<b>62,643</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts System
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	22010200
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	182,998	(A)		182,998
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	3,875	(D)		3,875
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>186,873</b>	(F)	<b>0</b>	<b>186,873</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	93,683	(H)		93,683
Approved "B" Certified Forwards	14,340	(H)		14,340
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	18,796	(I)		18,796
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>60,054</b>	(K)	<b>0</b>	<b>60,054</b> **

**Notes:**

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# District Courts of Appeal Exhibits and Schedules

District Court of Appeal  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts System
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	22100600
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,371	(A)		7,371
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>7,371</b>	(F)	<b>0</b>	<b>7,371</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	14,649	(H)		14,649
Approved "B" Certified Forwards	14,342	(H)		14,342
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>(21,620)</b>	(K)	<b>0</b>	<b>(21,620)**</b>

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts Systems
<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 6/30/18		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,161,268	(A)			1,161,268
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>1,161,268</b>	(F)	<b>0</b>		<b>1,161,268</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards	0	(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>1,161,268</b>	(K)	<b>0</b>		<b>1,161,268</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2019-2020 State Courts System
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	22100600
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2018		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	583	(A)			583
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable		(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>583</b>	(F)	<b>0</b>		<b>583</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Unearned Revenue	583	(J)			583
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>0</b>	(K)	<b>0</b>		<b>0</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: 2019-2020</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 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,698,546	(A)	0	2,698,546
ADD: Other Cash (See Instructions)	8,806	(B)	0	8,806
ADD: Investments		(C)	0	0
ADD: Outstanding Accounts Receivable	502	(D)	0	502
ADD: _____		(E)	0	0
<b>Total Cash plus Accounts Receivable</b>	<b>2,707,854</b>	(F)	<b>0</b>	<b>2,707,854</b>
LESS: Allowances for Uncollectibles		(G)	0	0
LESS: Approved "A" Certified Forwards	435,228	(H)	0	435,228
Approved "B" Certified Forwards	259,742	(H)	0	259,742
Approved "FCO" Certified Forwards		(H)	0	0
LESS: Other Accounts Payable (Nonoperating)	19,858	(I)	0	19,858
LESS: _____		(J)	0	0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>1,993,026</b>	(K)	<b>0</b>	<b>1,993,026</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-2020</b>
<b>Trust Fund Title:</b>	State Courts Systems
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2057

	Balance as of 6/30/18____		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,408,665	(A)		2,408,665
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>2,408,665</b>	(F)	<b>0</b>	<b>2,408,665</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	459	(H)		459
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>2,408,206</b>	(K)	<b>0</b>	<b>2,408,206</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2019-2020</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 6/30/2018		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	405,379	(A)		405,379
ADD: Other Cash (See Instructions)	0	(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	555,067	(D)		555,067
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>960,446</b>	(F)	<b>0</b>	<b>960,446</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards	3,625	(H)		3,625
Approved "B" Certified Forwards	4,121	(H)		4,121
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	341,915	(I)		341,915
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>610,785</b>	(K)	<b>0</b>	<b>610,785</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<u>Budget Period: 2019-2020</u> State Courts System
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	22300100
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2018	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,677 (A)		16,677
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable			0
ADD: _____			0
<b>Total Cash plus Accounts Receivable</b>	<b>16,677</b> (F)	<b>0</b>	<b>16,677</b>
LESS: Allowances for Uncollectibles			0
LESS: Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)			0
LESS: Unearned Revenue	16,677 (J)		16,677
<b>Unreserved Fund Balance, 07/01/2018</b>	<b>0</b> (K)	<b>0</b>	<b>0</b> **

**Notes:**

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County Courts  
Exhibits and Schedules

County Courts  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts Systems
<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 6/30/18		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	380,885	(A)		380,885
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>380,885</b>	(F)	<b>0</b>	<b>380,885</b>
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>380,885</b>	(K)	<b>0</b>	<b>380,885</b> **

**Notes:**

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Judicial Qualifications Commission  
Exhibits and Schedules

Judicial Qualifications Commission  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Budget Period: 2019-2020</b>	
<b>Department Title:</b>	State Courts Systems
<b>Trust Fund Title:</b>	State Courts Revenue Trust Fund
<b>Budget Entity:</b>	22350100
<b>LAS/PBS Fund Number:</b>	2057

	Balance as of 6/30/18		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	221,110	(A)			221,110
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	0	(D)			0
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>221,110</b>	(F)	<b>0</b>		<b>221,110</b>
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/18</b>	<b>221,110</b>	(K)	<b>0</b>		<b>221,110</b> **

**Notes:**

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

**Budget Period: 2019 -2020**

**Department:** State Courts System

**Chief Internal Auditor:** Greg White

**Budget Entity:** All State Courts

**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
A-15/16-04	Report issued Feb. 1, 2016	Office of the State Courts Administrator	In September 2012, an updated State Courts System Property Administration Policy and Procedure Handbook was published to inform property custodians of policy and procedures. Though the handbook is comprehensive and includes criteria regarding property custodian duties, the extent to which it's being executed	The Office of the State Courts Administrator developed an appropriate action plan to address the audit finding.	
A-15/16-09	Report issued June 10, 2016	Tenth Judicial Circuit	The Tenth Circuit employs a supervising court interpreter and staff five court interpreters. At the time of our field work only four of the staff interpreters and the supervising court interpreter were certified.	The Tenth Circuit developed an action plan to bring the remaining court interpreter into compliance.	
A-16/17-06	Report issued Feb. 12, 2018	Office of the State Courts Administrator	Accounting for funding advances for the extended-release injectable Naltrexone program should be improved.	The Office of the State Courts Administrator developed an appropriate action plan to address the audit finding.	

## Fiscal Year 2019-20 LBR Technical Review Checklist

Department/Budget Entity (Service):						
Agency Budget Officer/OPB Analyst Name:						
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	22010100	22010200	22100600	22300100	22300200	22350100

1. GENERAL	
1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDC or Web LBR Column Security)</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>(CSDC)</b>	Y
<b>AUDITS:</b>	
1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y
1.4 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading to the portal.	
<b>2. EXHIBIT A (EADR, EXA)</b>	
2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 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
<b>3. EXHIBIT B (EXBR, EXB)</b>	
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.	N/A
<b>AUDITS:</b>	
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



		Program or Service (Budget Entity Codes)					
Action		22010100	22010200	22100600	22300100	22300200	22350100
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.						
TIP	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.						
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, a 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 62 of the LBR Instructions?						Y
4.2	Is the program component code and title used correct?						Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.						
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>							
5.1	Are all object of expenditures positive amounts? (This is a manual check.)						Y
AUDITS:							
5.2	Do the fund totals agree with the object category totals within each appropriation category? (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 B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)						Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)						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 2017-18 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.						
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. Note that there is a \$5,000 allowance at the department level.						
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>							
6.1	Are issues appropriately aligned with appropriation categories?						Y
TIP	Exhibit D-3 is not 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) (Required to be posted to the Florida Fiscal Portal)</b>							

Action		Program or Service (Budget Entity Codes)					
		22010100	22010200	22100600	22300100	22300200	22350100
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)						Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 of the LBR Instructions.)						Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 72 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 (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 of the LBR Instructions.)						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 #19-002?						Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS 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>						Y
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?						Y
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.						Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 28 and 90 of the LBR Instructions.)						Y
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, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?						Y

Action		Program or Service (Budget Entity Codes)					
		22010100	22010200	22100600	22300100	22300200	22350100
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?						Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?						Y
<b>AUDIT:</b>							
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )						Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )						Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )						Y
7.23	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> )						Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.						
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 of the LBR Instructions.						
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.						
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).						
TIP	If an appropriation made in the FY 2018-19 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) (Required to be posted to the Florida Fiscal Portal)</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?						Y

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?					Y	
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 section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?					Y	
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 section 215.20, Florida Statutes, 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 \$100,000 or more.)					Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					Y	
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?					Y	

Action		Program or Service (Budget Entity Codes)					
		22010100	22010200	22100600	22300100	22300200	22350100
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?						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	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?						Y
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 D) 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 ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule 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 128 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 158 of the LBR Instructions.)						Yes, exceptions are justified in the D-3A issue narrative.
<b>10. SCHEDULE III (PSCR, SC3)</b>							
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)						Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.						Y
<b>11. SCHEDULE IV (EADR, SC4)</b>							
11.1	Are the correct Information Technology (IT) issue codes used?						Y

		Program or Service (Budget Entity Codes)					
Action		22010100	22010200	22100600	22300100	22300200	22350100
<b>TIP</b> If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.							
<b>12. SCHEDULE VIII A (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 be included in the priority listing.	N/A					
<b>13. SCHEDULE VIII B-1 (EADR, S8B1)</b>							
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>	N/A					
<b>14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>							
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y					
<b>TIP</b> Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.							
<b>15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>							
15.1	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?	N/A					
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A					
15.3	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?	N/A					
<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 pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</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 section 216.023(4) (b), Florida Statutes, 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 match?	Y					
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>							
16.3	Does the FY 2017-18 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Yes, with rounding.					
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: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)						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> )						Yes, with rounding.
TIP	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 (Required to be posted to the Florida Fiscal Portal)</b>							
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?						Y
17.2	Does manual exhibits tie to LAS/PBS 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 Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US</b> ?						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>							
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.						
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.						
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</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 Instructions)?						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
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.						
<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