

# Supreme Court of Florida

500 South Duval Street  
Tallahassee, Florida 32399-1925

CHARLES T. CANADY  
CHIEF JUSTICE  
RICKY POLSTON  
JORGE LABARGA  
C. ALAN LAWSON  
BARBARA LAGOA  
ROBERT J. LUCK  
CARLOS G. MUÑIZ  
JUSTICES

## LEGISLATIVE BUDGET REQUEST

JOHN A. TOMASINO  
CLERK OF COURT

SILVESTER DAWSON  
MARSHAL

September 16, 2019

Mr. Chris Spencer, Policy Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 The Capitol  
Tallahassee, Florida 32399-001

Mr. Eric Pridgeon, Staff Director  
House Appropriations Committee  
The Florida House of Representatives  
221 The Capitol  
Tallahassee, Florida 32399-1300

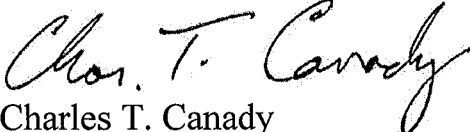
Ms. Cynthia Kynoch, Staff Director  
Senate Committee on Appropriations  
The Florida Senate  
201 The Capitol  
Tallahassee, Florida 32399-1300

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 2020-2021.

Legislative Budget Request  
September 16, 2019  
Page 2

Sincerely,

  
Charles T. Canady

CTC:sb

cc: Elisabeth H. Kiel  
Eric Maclure  
Sharon Bosley

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>	Erica White	<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>			
<b>Court with Jurisdiction:</b>			
<b>Case Number:</b>			
<b>Summary of the Complaint:</b>			
<b>Amount of the Claim:</b>	\$		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>			
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>		Agency Counsel	
		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**

Issue Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Public Information Office Support	3003010		1.0	95,652	1000	1

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

**Executive Direction - 22010200**

Issue Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Problem-Solving Courts	3000135		4.0	565,808	1000	1
				15,760	2057	
Family Courts	3003050		2.0	309,566	1000	2
				7,880	2057	
Access to Florida Criminal Justice Network	36315C0			448,696	1000	3
Certification of Additional Judgeships	3009310			5,328	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 2020-21.*

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

**District Courts of Appeal - 22100600**

Issue Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Special Purpose - 2nd DCA Courthouse	990S000	080073		21,000,000	1000	1
Headquarters; Subsistence/Travel Reimbursement	4600620			125,000	1000	2
Appellate Court Security	680000			503,678	1000	3
				12,461	2057	

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

**Circuit Courts - 22300100**

Issue Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Timely Resolution of Cases	5200400		157.0	12,960,975	1000	1
				551,823	2057	
Court Interpreting Services	5303100		40.5	5,055,750	1000	2
				414,459	2057	
Furnishings and Equipment	5402000			297,313	2057	3
Certification of Additional Judgeships	3009310		8.0	1,198,001	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 2020-;*



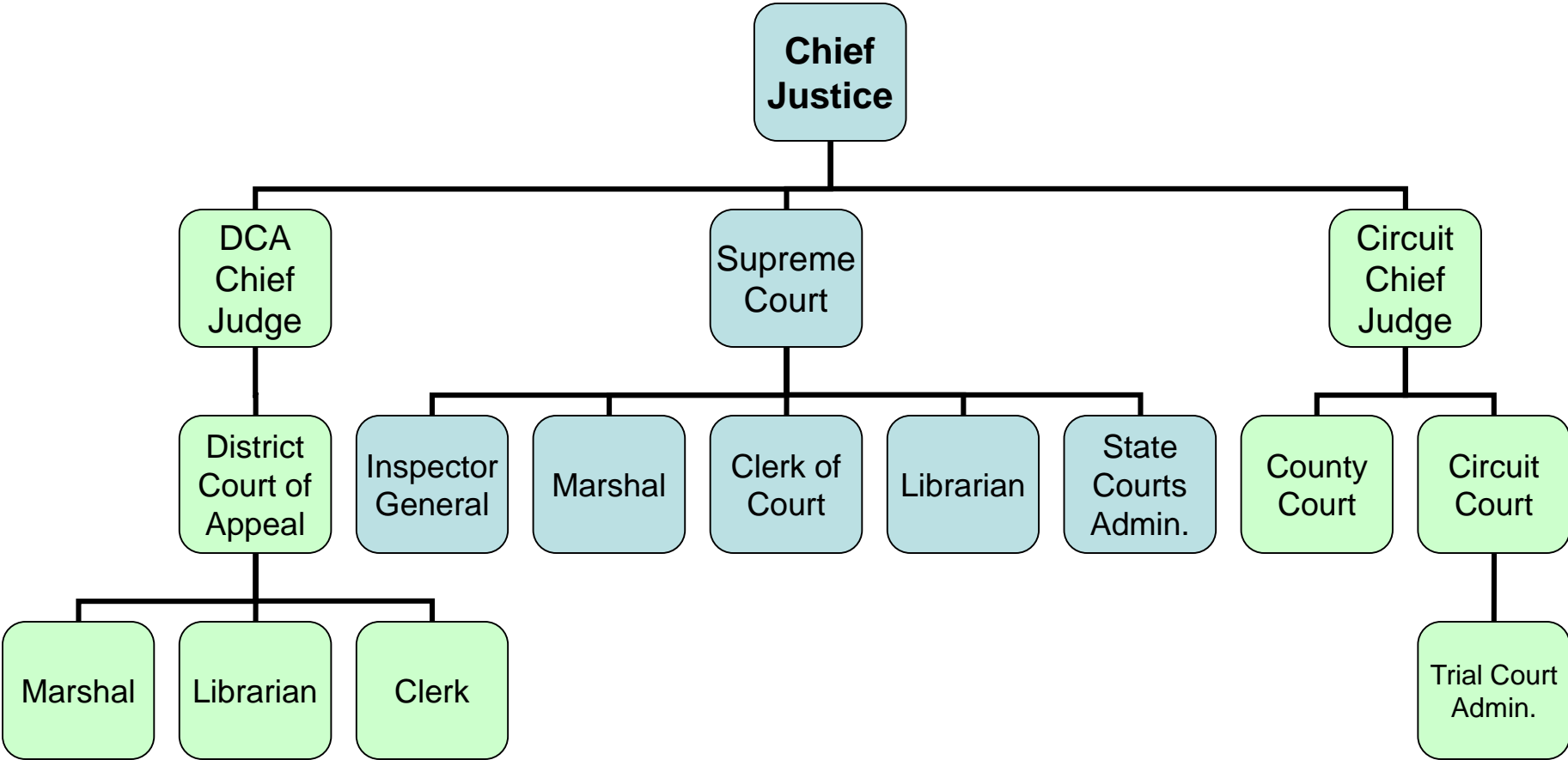
**Schedule VIII - A**  
**Priority Listing of Agency Budget Issues**

**County Court - 22300200**

Issue Title	Issue Code	Category Code Number	FTE	Amount	Fund	Priority
Certification of Additional Judgeships	3009310		8.0	1,317,989	1000	TBD*

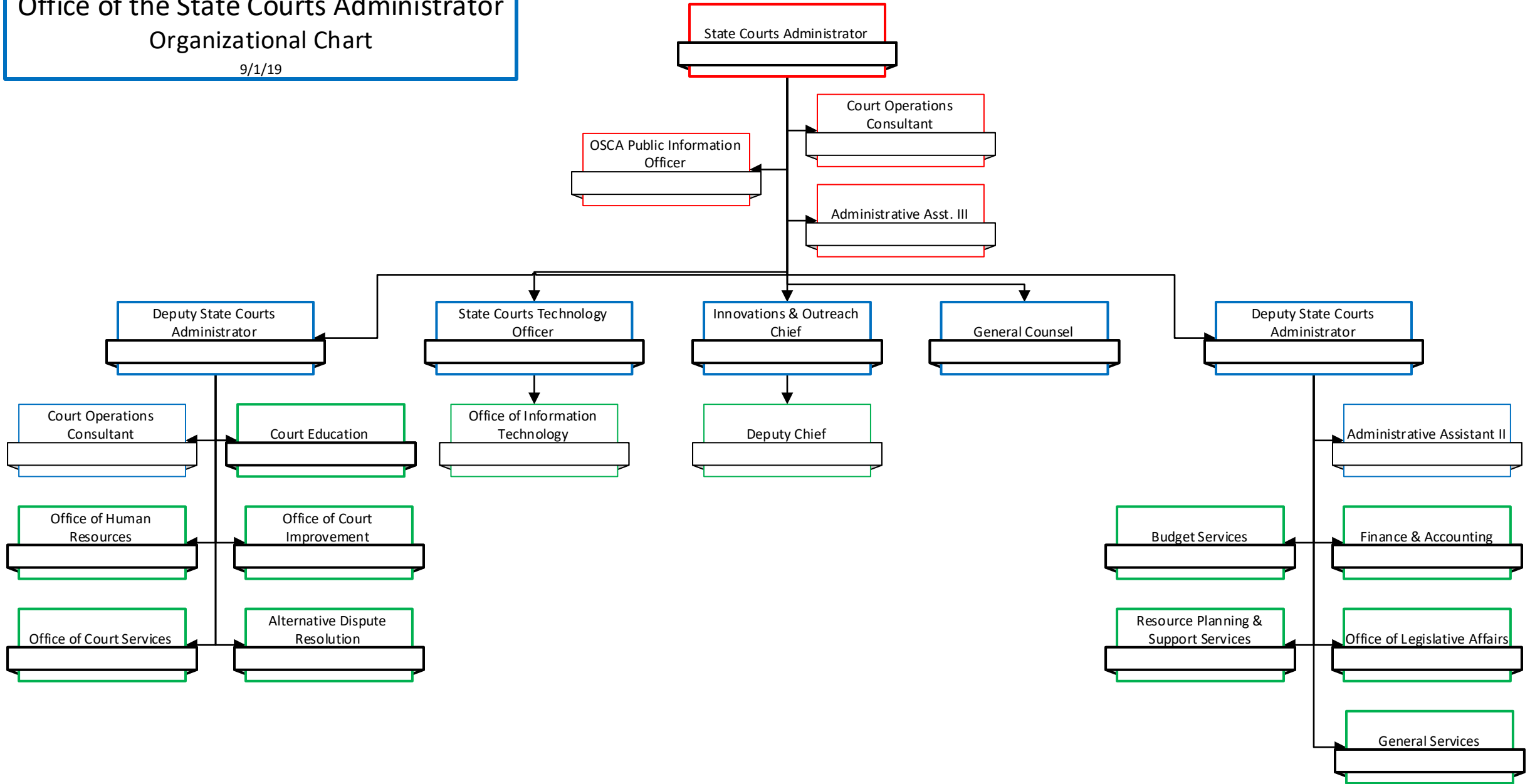
*\*This issue is filed as a placeholder pending the release of the Supreme Court Opinion on Certification of Need for Additional Judges for FY 2020-2*

# FLORIDA STATE COURTS SYSTEM

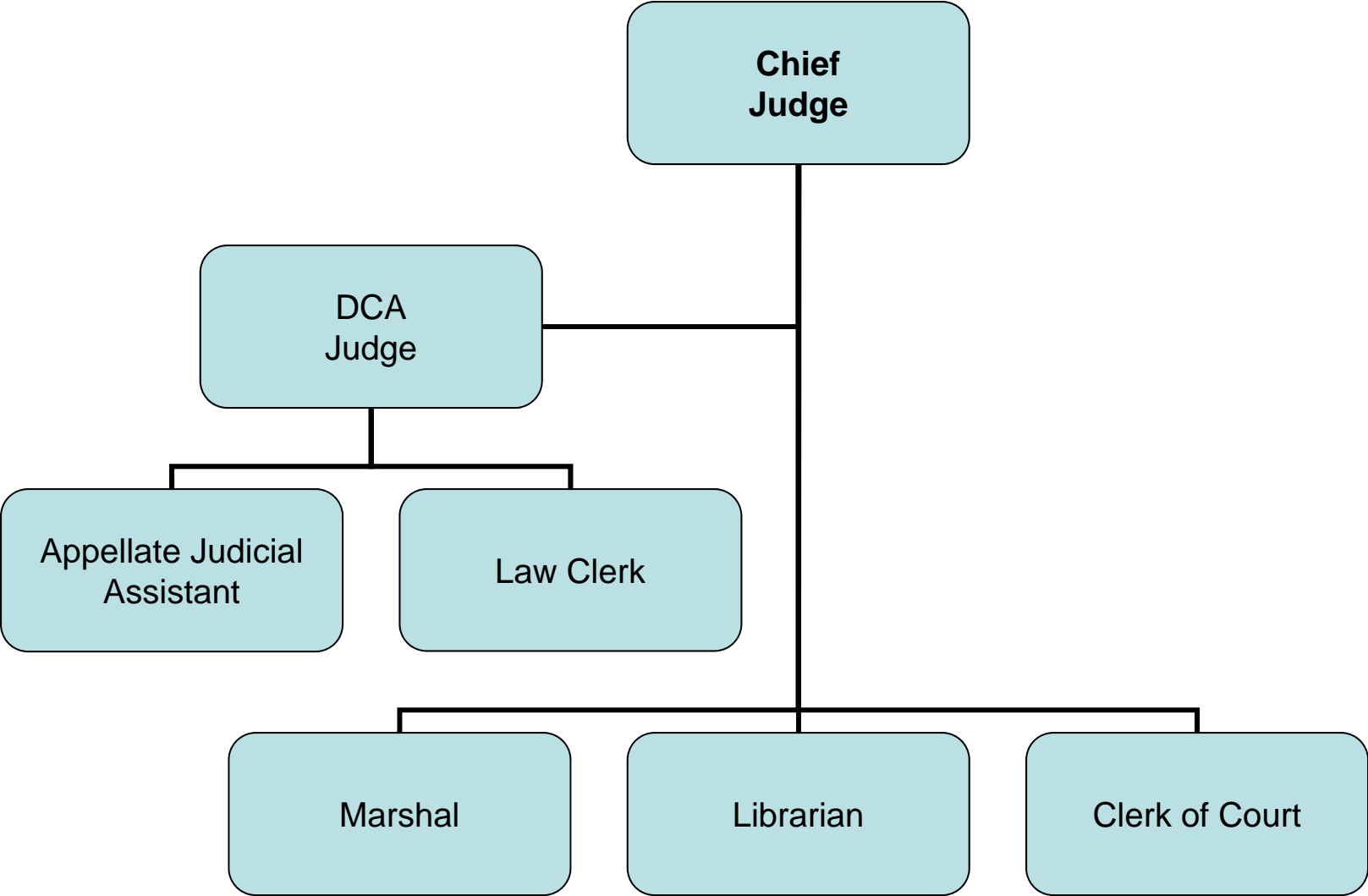


# Office of the State Courts Administrator Organizational Chart

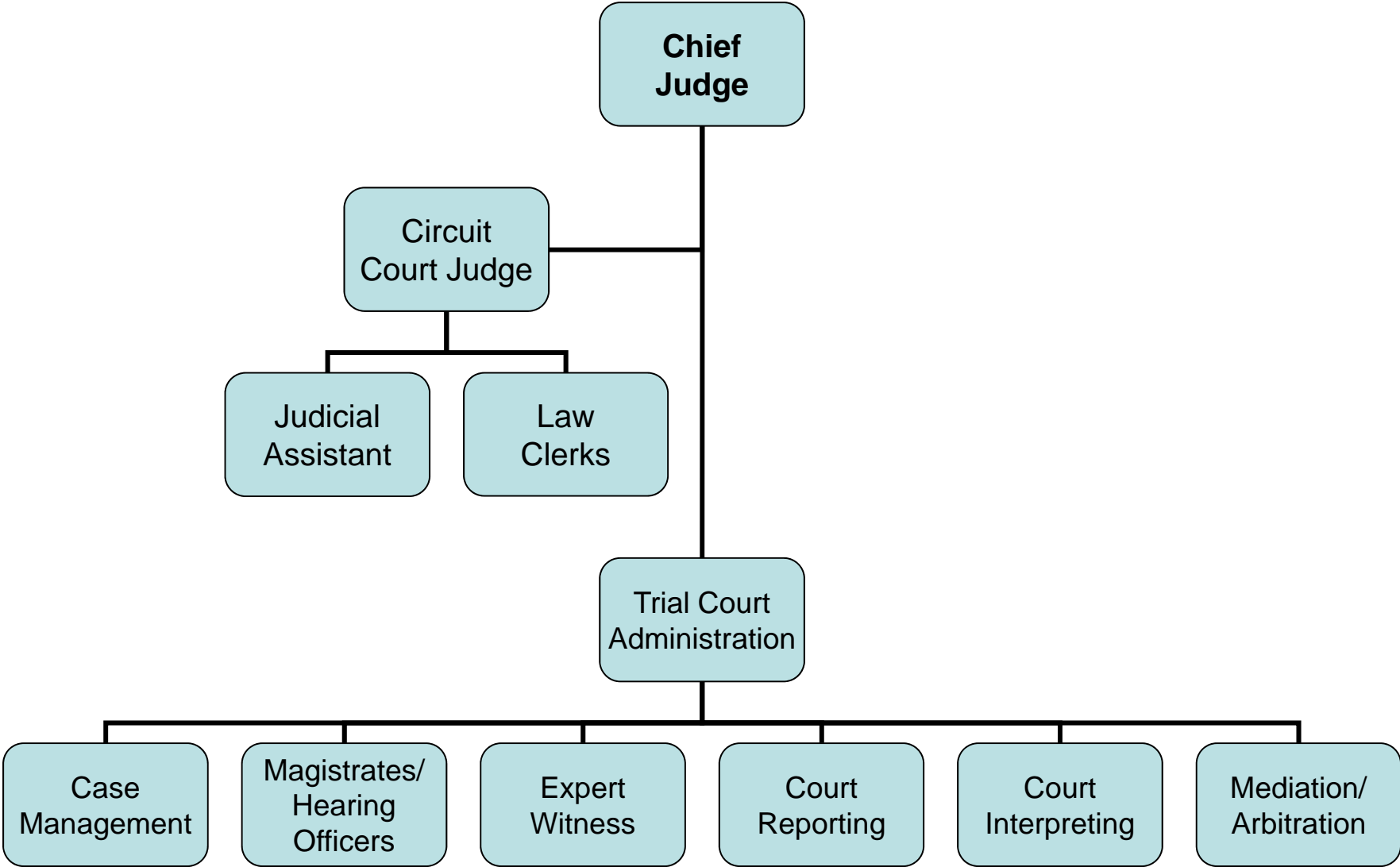
9/1/19



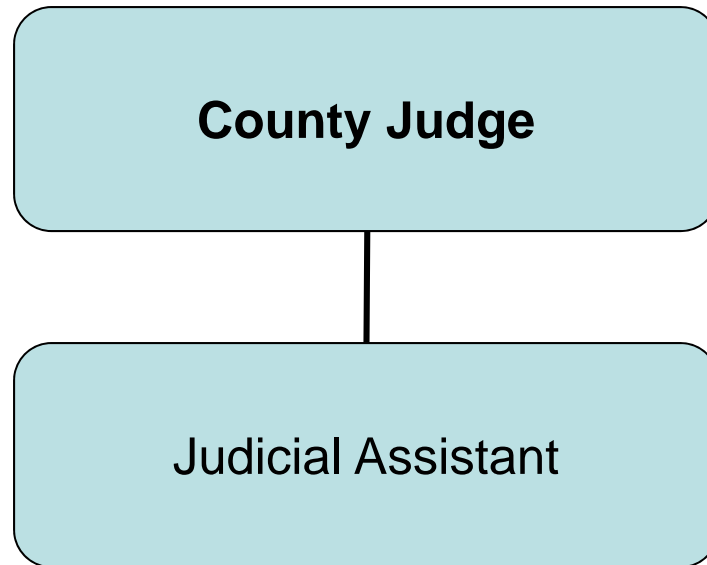
# DISTRICT COURTS OF APPEAL



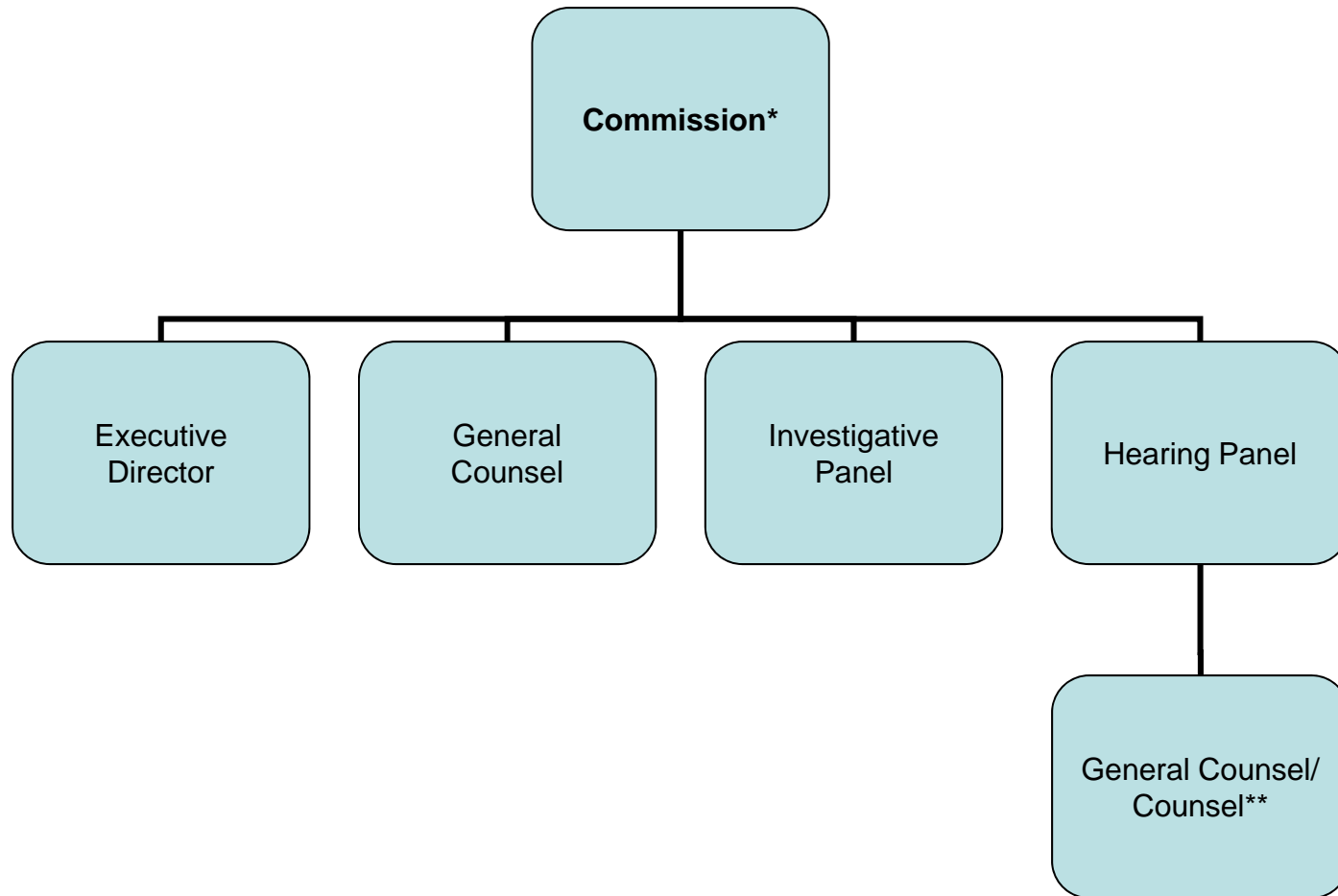
# CIRCUIT COURTS



# COUNTY COURTS



# JUDICIAL QUALIFICATIONS COMMISSION



\* Volunteer, Non-Salaried Positions

\*\* Contractual, Non-Salaried Positions





SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

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

AUDIT #2: 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 \*\*\*

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGHES 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.

BE	PC	CODE	TITLE	EXPENDITURES	FCO
22300100	1501000000	ACT5050	JUDICIAL ADMINISTRATION	30,150,345	
22300100	1501000000	ACT5070	QUASI-JUDICIAL OFFICERS PROCESSING	8,164,765	
22300100	1501000000	ACT5100	COURT INTERPRETING	12,334,425	
22300100	1501000000	ACT5110	CASE FLOW MANAGEMENT	40,836,306	
22300100	1501000000	ACT5120	COURT REPORTING AND TRANSCRIPTION	29,706,887	
22300100	1501000000	ACT5310	JURY OPERATIONS AND EXPENSE	143,414	
22300100	1501000000	ACT5510	MEDIATION AND ARBITRATION	10,744,999	
22300100	1501000000	ACT5530	EXPERT WITNESS	7,387,426	
22300100	1501000000	ACT5540	MASTERS AND HEARING OFFICERS	15,381,683	

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 22	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	550,446,138	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	550,835,677	

DIFFERENCE: 389,539-  
 (MAY NOT EQUAL DUE TO ROUNDING)

The difference between the Sections above represents a portion of a "revert and re-appropriate" for the Problem Solving Court category which had a certified forward component due to encumbrances in MyFlorida MarketPlace which could not be resolved prior to the end of the certified forward period.

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

**Agency: State Courts System      Contact: Sharon Bosely**

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 2019 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 2020-2021 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 2020-2021 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Problem-solving courts	B	\$2,600,000	\$581,568
b	Maintenance, Repairs, and Capital Improvements	B	\$1,300,000	\$21,000,000
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 \$581,568 in General Revenue and State Courts Revenue Trust Fund authority for problem-solving courts includes funding and 4.0 FTE to maintain and advance Florida's problem-solving courts. The specific needs are to:

1. Develop, implement, and maintain a data reporting program that leverages the Florida Drug Court Case Management System
2. Implement a statewide voluntary certification program
3. Provide dedicated fiscal support the problem-solving courts.

b) The Judicial Branch LBR request for \$21,000,000 in General Revenue for FY 20-21 maintenance, repairs, and fixed capital outlay includes one project for the Second District Court of Appeal.

\* 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: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,077	(A)		16,077
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>16,077</b>	(F)	-	<b>16,077</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>16,077</b>	(K)	-	<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: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	148,623	(A)		148,623
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>148,623</b>	(F)	-	<b>148,623</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>148,623</b>	(K)	-	<b>148,623</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: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,350,840	(A)		1,350,840
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	76,429	(D)		76,429
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,427,269</b>	(F)	-	<b>1,427,269</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	25,039	(H)		25,039
Approved "B" Certified Forwards	19,475	(H)		19,475
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	1,863	(I)		1,863
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>1,380,891</b>	(K)	-	<b>1,380,891</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22010200
	2057

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	18,741,044	(A)	-	18,741,044
ADD: Other Cash (See Instructions)	106,974	(B)	-	106,974
ADD: Investments		(C)	-	-
ADD: Outstanding Accounts Receivable	5,050	(D)	-	5,050
ADD: _____		(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>18,853,067</b>	(F)	<b>-</b>	<b>18,853,067</b>
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	103	(H)	-	103
Approved "B" Certified Forwards		(H)	-	-
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	1,810,223	(I)	-	1,810,223
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>17,042,742</b>	(K)	<b>-</b>	<b>17,042,742</b> **

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

**Department:** 22 State Court System **Budget Period:** **2019-20**  
**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 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 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>
<u>Receipts:</u>			
<u>Filing Fees - Probate and Circuit Civil</u>	1,297,985	1,304,051	1,325,683
<u>Filing Fees - County Civil</u>	2,060,608	1,925,000	1,925,000
<u>Unverified cash in treasury</u>	1,525		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,360,118</b>	<b>3,229,051</b>	<b>3,250,683</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits	601,707	1,343,879	1,348,195
Other Personal Services	5,204	105,957	105,957
Expenses	1,891,329	1,904,449	1,904,449
Operating Capital Outlay	9,000	10,000	10,000
Contracted Services	101,009	106,105	106,105
Lease Purchase Equipment	1,200	7,500	7,500
HR Services 107040	3,629	3,651	3,651
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,613,078</b>	<b>3,481,541</b>	<b>3,485,857</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	3,360,118	3,229,051	3,250,683
TOTAL SECTION II	(B)	2,613,078	3,481,541	3,485,857
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>747,040</b>	<b>(252,490)</b>	<b>(235,174)</b>

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

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3266627	(A)		3266627
ADD: Other Cash (See Instructions)	3784	(B)		3784
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>3270411</b>	(F)	<b>0</b>	<b>3270411</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	274069.73	(H)	(514)	273555
Approved "B" Certified Forwards	22876	(H)		22876
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	69910.9	(I)		69911
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>2903554</b>	(K)	<b>514</b>	<b>2904069</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	22010200
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	159,954	(A)		159,954
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>159,954</b>	(F)	<b>0</b>	<b>159,954</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	132,392	(H)	(252)	132,140
Approved "B" Certified Forwards	9,086	(H)		9,086
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	9,478	(I)		9,478
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>8,998</b>	(K)	<b>252</b>	<b>9,250</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants & Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22010200
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,645	(A)		2,645
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>2,645</b>	(F)	<b>0</b>	<b>2,645</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	7,250	(H)		7,250
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	(17,261)	(I)		(17,261)
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>12,655</b>	(K)	<b>0</b>	<b>12,655</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>Department Title:</b>	<b>Budget Period: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	172,149	(A)		172,149
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>172,149</b>	(F)	-	<b>172,149</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	18,656	(H)	(872)	17,784
Approved "B" Certified Forwards	16,867	(H)		16,867
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>136,625</b>	(K)	<b>872</b>	<b>137,497</b> **

**Notes:**

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22100600
	2057

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,036,502	(A)		1,036,502
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,036,502</b>	(F)	-	<b>1,036,502</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	2,472	(H)		2,472
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>1,034,030</b>	(K)	-	<b>1,034,030</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants & Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22100600
	2339

	Balance as of 6/30/2019		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)	583	(I)		583
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</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: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,585,307	(A)		2,585,307
ADD: Other Cash (See Instructions)	9,584	(B)		9,584
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable	42	(D)		42
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>2,594,933</b>	(F)	-	<b>2,594,933</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	764,775	(H)		764,775
Approved "B" Certified Forwards	60,710	(H)		60,710
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	21,296	(I)		21,296
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>1,748,152</b>	(K)	-	<b>1,748,152</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2057

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	725,217	(A)		725,217
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>725,217</b>	(F)	-	<b>725,217</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	7,890	(H)		7,890
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>717,327</b>	(K)	-	<b>717,327</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	141,447	(A)		141,447
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	530,104	(D)		530,104
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>671,551</b>	(F)	<b>0</b>	<b>671,551</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	16,567	(H)		16,567
Approved "B" Certified Forwards	4,599	(H)		4,599
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	66,951	(I)		66,951
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>583,433</b>	(K)	<b>0</b>	<b>583,433</b> **

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## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	Grants & Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	22300100
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	16,677	(A)		16,677
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>16,677</b>	(F)	<b>0</b>	<b>16,677</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)	16,677	(I)		16,677
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</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>Department Title:</b>	<b>Budget Period: 2020 - 2021</b>
<b>Trust Fund Title:</b>	State Courts System
<b>Budget Entity:</b>	State Courts Revenue Trust Fund
<b>LAS/PBS Fund Number:</b>	22300200
	2057

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,410,819	(A)		1,410,819
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>1,410,819</b>	(F)	-	<b>1,410,819</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>1,410,819</b>	(K)	-	<b>1,410,819</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.

Judicial Qualifications Commission  
Exhibits and Schedules

Judicial Qualifications Commission  
Schedule I Series

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2020 - 2021</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 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	221,110	(A)		221,110
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>221,110</b>	(F)	-	<b>221,110</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/19</b>	<b>221,110</b>	(K)	-	<b>221,110</b> **

**Notes:**

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

**Budget Period: 2020 - 2021**

**Department:** State Courts System

**Chief Internal Auditor:** Millicent Burns

**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-18/19-01	Report issued August 27, 2018	Sixteenth Judicial Circuit	The supervising court interpreter had not obtained a court interpreter certification at the time of the audit.	Subsequent to the issuance of the audit, the Circuit provided evidence the supervising court interpreter had obtained the appropriate certification.	
A-18/19-02	Report issued November 28, 2018	Second District Court of Appeal	Performance evaluations were not consistently conducted for applicable staff.	The Second District Court of Appeal developed an action plan to address this area.	



# Fiscal Year 2020-21 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					

## 1. GENERAL

1.1	Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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>(CSDI 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>(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 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				
TIP	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.					

## 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 58 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 28)? Do they clearly describe the issue?	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.	N/A				
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### AUDITS:

		Program or Service (Budget Entity Codes)				
Action						
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				
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 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 [with a \$5,000 allowance] 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 [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )					No - Issue related to reappropriation of Problem-Solving Court Special Category and Carry Forwards Related to MFMP
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.					

		Program or Service (Budget Entity Codes)				
Action						
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 2018-19 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>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 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 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 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 #20-002?	Y				

		Program or Service (Budget Entity Codes)				
Action						
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 27 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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
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 66 through 70 of the LBR Instructions.					

		Program or Service (Budget Entity Codes)				
Action						
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 2019-20 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				
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, 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				

		Program or Service (Budget Entity Codes)				
Action						
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				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N				
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 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				

		Program or Service (Budget Entity Codes)				
Action						
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>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 159 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 92 of the LBR Instructions.)	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	Y				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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 be included in the priority listing.	N/A				
<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) (Required to be posted to the Florida Fiscal Portal)</b>						

		Program or Service (Budget Entity Codes)				
Action						
14.1	Do the reductions comply with the instructions provided on pages 101 through 103 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				
TIP	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 (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 104-106 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 (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
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				



		Program or Service (Budget Entity Codes)				
Action						
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> )	No - Issue related to reappropriation of Problem-Solving Court Special Category and Carry Forwards Related to MFMP				
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 112 through 156 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 132 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 158-160) 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				

		Program or Service (Budget Entity Codes)				
Action						
<p>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.</p>						
<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				