

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 021026 ADMINISTRATIVE TRUST FUND- STATE COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000100	CASH ON HAND FEES	9,583.90
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	4,124,373.03
16200 001599	DUE FROM STATE FUNDS, WITHIN DEPART. TRANSFER OF FEDERAL FUNDS - INDIRECT	76,429.17
16300 000100	DUE FROM OTHER DEPARTMENTS FEES	42.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	8,364.83-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,714.36-
040000	EXPENSES	0.00
040000 CF	EXPENSES	16,629.10-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	4,295.39-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	5,300.00-
105420	ST COURTS DUE PROCESS COST	0.00
105420 CF	ST COURTS DUE PROCESS COST	764,775.12-
	** GL 31100 TOTAL	801,078.80-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	25.00
040000 CF	EXPENSES	896.93-
	** GL 35300 TOTAL	871.93-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	6,495.00-
	** GL 35500 TOTAL	6,495.00-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	23,159.28-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	1,719.84-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 021026 ADMINISTRATIVE TRUST FUND- STATE COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	3,377,103.25-
94100	ENCUMBRANCES	
040000	CF EXPENSES	12,265.26
060000	CF OPERATING CAPITAL OUTLAY	4,602.20
100777	CF CONTRACTED SERVICES	19,475.00
105420	CF ST COURTS DUE PROCESS COST	60,709.88
	** GL 94100 TOTAL	97,052.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	12,265.26-
060000	CF OPERATING CAPITAL OUTLAY	4,602.20-
100777	CF CONTRACTED SERVICES	19,475.00-
105420	CF ST COURTS DUE PROCESS COST	60,709.88-
	** GL 98100 TOTAL	97,052.34-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019220000 STATE COURTS SYSTEM  
20 2 055001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000502	INTEREST AND DIVIDENDS RECEIVABLE INTEREST-INVESTMENTS	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS TRANSFERS	0.00
35300 310000	DUE TO OTHER DEPARTMENTS CATEGORY NAME NOT ON TITLE FILE	0.00
35600 310000	DUE TO GENERAL REVENUE CATEGORY NAME NOT ON TITLE FILE	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 057001 STATE COURTS REVENUE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000125	CASH ON HAND ARTICLE V FEES	350.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	22,283,314.90
12400 000125 001225	CASH IN STATE TREASURY UNVERIFIED ARTICLE V FEES ARTICLE V FINES, FORFEITURES & JUDGEMENTS	90,464.28 16,159.63
	** GL 12400 TOTAL	106,623.91
15100 000125	ACCOUNTS RECEIVABLE ARTICLE V FEES	5,050.00
31100 010000 010000 105420 105420	ACCOUNTS PAYABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS ST COURTS DUE PROCESS COST CF ST COURTS DUE PROCESS COST	409.20- 10,055.26- 2,100.00 2,100.00-
	** GL 31100 TOTAL	10,464.46-
35300 010000 010000 040000	DUE TO OTHER DEPARTMENTS SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES	409.20 409.20- 0.00
	** GL 35300 TOTAL	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	1,810,223.13-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	54,097.65-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	20,520,553.57-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 146001 COURT EDUCATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	3,266,626.88
12400 000125	CASH IN STATE TREASURY UNVERIFIED ARTICLE V FEES	3,784.17
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000100	ACCOUNTS RECEIVABLE FEES	0.00
000500	INTEREST	0.00
040000	CF EXPENSES	0.00
	** GL 15100 TOTAL	0.00
15300 000502	INTEREST AND DIVIDENDS RECEIVABLE INTEREST-INVESTMENTS	0.00
16200 001800	DUE FROM STATE FUNDS, WITHIN DEPART. REFUNDS	0.00
31100 010000	ACCOUNTS PAYABLE SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	2,602.27-
040000	EXPENSES	393.08
040000	CF EXPENSES	250,000.00-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	9,000.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	12,000.00-
105281	LEASE/PURCHASE/EQUIPMENT	0.00
105281	CF LEASE/PURCHASE/EQUIPMENT	343.49-
	** GL 31100 TOTAL	273,552.68-
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
35300 010000	DUE TO OTHER DEPARTMENTS SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	123.97-
040000	EXPENSES	390.48-
310000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 35300 TOTAL	514.45-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 146001 COURT EDUCATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35600	DUE TO GENERAL REVENUE	
040000	EXPENSES	0.00
310000	CATEGORY NAME NOT ON TITLE FILE	0.00
310322	SERVICE CHARGE TO GEN REV	69,910.90-
	** GL 35600 TOTAL	69,910.90-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	7,554.60-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,504,750.06
54901	BEG. FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	4,423,628.48-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	22,876.20
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	22,876.20-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 172001 DUI PROGRAMS COORDINATION TRUST FUND HSMV

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000100	ACCOUNTS RECEIVABLE FEES	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
20 2 213001 MEDIATION AND ARBITRATION TRUST FUND-ST COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
000100	FEEES	0.00
000500	INTEREST	0.00
	** GL 15100 TOTAL	0.00
15300 000502	INTEREST AND DIVIDENDS RECEIVABLE INTEREST-INVESTMENTS	0.00
16200 310322	DUE FROM STATE FUNDS, WITHIN DEPART. SERVICE CHARGE TO GEN REV	0.00
31100 030000	ACCOUNTS PAYABLE OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 31100 TOTAL	0.00
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
310000	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 35300 TOTAL	0.00
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	0.00
310000	CATEGORY NAME NOT ON TITLE FILE	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 38600 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 213001 MEDIATION AND ARBITRATION TRUST FUND-ST COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54901	BEG. FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
105415	MEDIATION/ARBITRATION SVCS	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 215001 APPELLATE OPINION DISTRIBUTION TF-ST COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
54901 000000	BEG. FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 261003 FEDERAL GRANTS TRUST FUND - STATE COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	301,400.70
15100 109910	ACCOUNTS RECEIVABLE STATE OPERATIONS-ARRA 2009	0.00
16300 000000 001510 001800 001903	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD TRANSFER OF FEDERAL FUNDS REFUNDS SALES OF GOODS/SERVICES TO STATE AGENCIES	0.00 0.00 0.00 530,104.47
	** GL 16300 TOTAL	530,104.47
16500 000700	DUE FROM OTHER GOVERNMENTAL UNITS U S GRANTS	0.00
19300 109910	PREPAID CHARGES - CURRENT STATE OPERATIONS-ARRA 2009	0.00
31100 010000 010000 040000 040000 100777 100777 109907	ACCOUNTS PAYABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES CF EXPENSES CONTRACTED SERVICES CF CONTRACTED SERVICES G/A-DRUG COURTS-ARRA 2009	0.00 147.34- 0.00 58,959.40- 0.00 89,696.89- 0.00
	** GL 31100 TOTAL	148,803.63-
35200 109910 180205	DUE TO STATE FUNDS, WITHIN DEPARTMENT STATE OPERATIONS-ARRA 2009 TR OTHER FUNDS W/I AGY	0.00 76,429.17-
	** GL 35200 TOTAL	76,429.17-
35300 010000 010000 040000 109910	DUE TO OTHER DEPARTMENTS SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES STATE OPERATIONS-ARRA 2009	0.00 155.70- 95.99- 0.00
	** GL 35300 TOTAL	251.69-
38600 000000 010000 040000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD SALARIES AND BENEFITS EXPENSES	30,139.26 32,630.03- 5,886.78-
	** GL 38600 TOTAL	8,377.55-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
20 2 261003 FEDERAL GRANTS TRUST FUND - STATE COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
54901 000000	BEG. FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 040000	FUND BALANCE RESERVED FOR ENCUMBRANCES EXPENSES	0.00
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	597,643.13-
94100 040000	ENCUMBRANCES CF EXPENSES	10,525.44
100777	CF CONTRACTED SERVICES	3,103.81
105281	CF LEASE/PURCHASE/EQUIPMENT	55.68
	** GL 94100 TOTAL	13,684.93
98100 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF EXPENSES	10,525.44-
100777	CF CONTRACTED SERVICES	3,103.81-
105281	CF LEASE/PURCHASE/EQUIPMENT	55.68-
	** GL 98100 TOTAL	13,684.93-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
20 2 339001 GRANTS AND DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	19,905.43
15100 000000 000700 001100 001800	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD U S GRANTS OTHER GRANTS REFUNDS	0.00 0.00 0.00 0.00
	** GL 15100 TOTAL	0.00
16300 000000 001510	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD TRANSFER OF FEDERAL FUNDS	0.00 0.00 0.00
	** GL 16300 TOTAL	0.00
16500 000000 000700 001510	DUE FROM OTHER GOVERNMENTAL UNITS BALANCE BROUGHT FORWARD U S GRANTS TRANSFER OF FEDERAL FUNDS	0.00 0.00 0.00 0.00
	** GL 16500 TOTAL	0.00
31100 000000 030000 030000 040000 060000 220030	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES EXPENSES OPERATING CAPITAL OUTLAY REFUND NONSTATE REVENUES	2.52 0.00 0.00 0.00 2.52- 0.00 0.00
	** GL 31100 TOTAL	0.00
35200 040000	DUE TO STATE FUNDS, WITHIN DEPARTMENT EXPENSES	0.00
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
35600 040000 310322	DUE TO GENERAL REVENUE EXPENSES SERVICE CHARGE TO GEN REV	0.00 0.00 0.00
	** GL 35600 TOTAL	0.00
38800 000000 001100	UNEARNED REVENUE - CURRENT BALANCE BROUGHT FORWARD OTHER GRANTS	0.00 0.00 0.00
	** GL 38800 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 339001 GRANTS AND DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38900	REVENUES RECEIVED IN ADVANCE - CURRENT	
000000	BALANCE BROUGHT FORWARD	0.00
001100	OTHER GRANTS	0.00
	** GL 38900 TOTAL	0.00
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
001500	TRANSFERS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	890,102.24
54901	BEG. FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	910,007.67-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
040000	EXPENSES	0.00
109845	GRANTS AND AIDS - 2005 HURRICANES - STATE O	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
100777	CF CONTRACTED SERVICES	7,250.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
100777	CF CONTRACTED SERVICES	7,250.00-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019220000 STATE COURTS SYSTEM  
20 2 510019 OPERATING TRUST FUND STATE COURTS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
38600 000000 010000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	877.24 877.24-
	** GL 38600 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019220000 STATE COURTS SYSTEM  
20 2 792001 WORKING CAPITAL TRUST FUND DOC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 004800	ACCOUNTS RECEIVABLE CATEGORY NAME NOT ON TITLE FILE	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000	CF EXPENSES	0.00
	** GL 31100 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 20 2 973001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
000100	FEEES	0.00
000500	INTEREST	0.00
210014	OTHER DATA PROCESSING SVCS	0.00
	** GL 15100 TOTAL	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
000502	INTEREST-INVESTMENTS	0.00
	** GL 15300 TOTAL	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
35200 000000	DUE TO STATE FUNDS, WITHIN DEPARTMENT BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 35200 TOTAL	0.00
35300 310000	DUE TO OTHER DEPARTMENTS CATEGORY NAME NOT ON TITLE FILE	0.00
35600 310000	DUE TO GENERAL REVENUE CATEGORY NAME NOT ON TITLE FILE	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	957,779.18
54901 000000	BEG. FUND BALANCE BALANCE BROUGHT FORWARD	957,779.18-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
20 2 973001 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
30 2 580080 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
71 2 060007 FUND NOT ON TITLE FILE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
71 2 146001 COURT EDUCATION TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 71 2 172001 DUI PROGRAMS COORDINATION TRUST FUND HSMV

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2019

220000 STATE COURTS SYSTEM  
71 2 339001 GRANTS AND DONATIONS TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2019

220000 STATE COURTS SYSTEM  
 71 2 792001 WORKING CAPITAL TRUST FUND DOC

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



# Schedule I Series

Schedule I Series  
Administrative Trust Fund  
2021

**ADMINISTRATIVE TRUST FUND - 2021**  
**SCHEDULE I NARRATIVE**

**Revenue Estimating Methodology**

**Court Interpreter Fees:** Revenue for Court Interpreter Certification is based on the number of participants multiplied by the cost of each fee. The following chart shows the calculations for the estimated revenues.

Program Activity	Cost Per Program	FY 2018-2019		FY 2019-2020	
		# of Participants	Projected Revenues	# of Participants	Projected Revenues
Orientations	\$150	303	\$45,450	285	\$42,750
Oral Performance Exams	\$200	140	\$28,000	133	\$26,600
Initial Registrations	\$200	46	\$9,200	42	\$8,400
Certification Renewals	\$200	197	\$39,400	183	\$36,600
<b>Totals</b>		<b>686</b>	<b>\$122,050</b>	<b>643</b>	<b>\$114,350</b>

The methodology for projecting program revenues reflects an average of the prior three years participation levels for FY 2019-20, and a two-year average for FY 2020-21. Prior to July 20, 2017, board policy required interpreters to hold a registered status prior to taking the oral exam. Effective July 20, 2017, interpreters may now take the oral examination prior to submitting an applications for initial registration and the applicable \$200 fee. Due to the latter policy change there has been a decline in the number of initial registration fees received.

**Indirect Cost Revenue:** Indirect revenue is estimated based on the FY 2019-20 provisional rate of 6.58% calculated on anticipated grants where indirect costs are collected. These revenues are collected in the Federal Grants Trust Fund and then transferred to the Administrative Trust Fund.

**Workers Compensation Appeals:** Funds in Specific Appropriation 2524 of the FY 19-20 General Appropriations Act are provided for the transfer to the First District Court of Appeal for workload associated with workers' compensation appeals and the workers' compensation appeals unit.

**Cost Recovery Fees:** An average of FY 17-18 and FY 18-19 revenues received were used for Column A02 and A03 amounts.

**Section II Adjustments**

Transfers within the Administrative Trust Fund were necessary to eliminate negative cash balances in budget entities.

**SWCAP Calculation:**

**FY 19-20**

\$660,623 (Indirect Revenues)

x .08%

\$431

**FY 20-21**

\$644,505 (Indirect Revenues)

x .08%

\$424

**ADMINISTRATIVE TRUST FUND - 2021**  
**SCHEDULE I NARRATIVE**

**5% Trust Fund Reserve Calculation for Court Interpreter Fees**

\$122,050	FY 19-20 Estimated Revenues
<u>(\$9,764)</u>	General Revenue Surcharge 8%
\$112,286	Total Revenue Subject to 5% Reserve
	5% Trust Fund
<u><u>\$5,614</u></u>	Total 5% Reserve Amount (for FY 20-21)

**5% Trust Fund Reserve Calculation for Cost Recovery**

\$888,499	FY 19-20 Estimated Revenues
<u>(\$71,080)</u>	General Revenue Surcharge 8%
\$817,419	Total Revenue Subject to 5% Reserve
	5% Trust Fund Reserve
<u><u>\$40,871</u></u>	Total 5% Reserve Amount (for FY 20-21)

**Section III Adjustments**

Adjustments were made to account for Statewide Financial State adjustment to reduce payables (#B2200001), prior year encumbrances, prior year reversions, prior year reconciliation adjustments for certified forward B, prior year compensated absences, prior year accounts payable not certified forward, and rounding which affected the fund balance.

**Executive Office of the Governor  
Inter-Agency Transfers Reported on Schedule I**

**Agency Name** State Courts System

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

**Fund Name and Number :** Administrative Trust Fund 021026

<b>Transfers In</b> (Provide Agency and Fund Number Received From)	<b>Transfer In</b> <b>Revenue</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Transfer Out</b> <b>Expenditure</b>	<b>Confirmed By/Date</b>
	<b>Category</b>	<b>FY 18-19 (A01)</b>	<b>FY 19-20 (A02)</b>	<b>FY 20-21 (A03)</b>	<b>Category</b>	
<u>Dept. of Financial Services 430000-20-2-795003</u>	<u>001500</u>	<u>1,904,211.00</u>	<u>1,937,817.00</u>	<u>1,942,796.00</u>	<u>100507</u>	<u>Sheila Cole 7/26/19</u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<b>Transfers Out (Operating and Non-Operating)</b> (Provide Agency and Fund Number Transferred To)	<b>Transfer Out</b> <b>Expenditure</b>				<b>Transfer In</b> <b>Revenue</b>	<b>Confirmed By/Date</b>
<u></u>	<b>Category</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<b>Category</b>	
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>
<u></u>	<u></u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u></u>	<u></u>

## 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>	Departmental
	2021

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4124373	(A)		4124373
ADD: Other Cash (See Instructions)	9584	(B)		9584
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable	76471	(D)		76471
ADD: _____		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>4210428</b>	(F)	<b>0</b>	<b>4210428</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	808470.73	(H)	(872)	807599
Approved "B" Certified Forwards	97052	(H)		97052
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	23159.28	(I)		23159
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>3281746</b>	(K)	<b>872</b>	<b>3282618</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

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

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/19**  
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds 3,377,103.25 (A)

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

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

SWFS Adjustment # and Description 871.93 (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (97,052.34) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories (25.00) (D)

1,719.84 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 3,282,617.68 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 3,282,617.68 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# Schedule I Series

State Court Revenue Trust Fund

2057



**STATE COURTS REVENUE TRUST FUND - 2057**  
**SCHEDULE I NARRATIVE**

**Section I: Detail of Revenues**

All revenue is collected in the Executive Direction budget entity with the exception of Cost Sharing. These revenues are captured in the Circuit Courts budget entity. Internal cash transfers within the fund are necessary to cover the base budget. The transfers into these budget entities are reflected in Section I of the Schedule I, therefore overstating the revenue at the department level. The following reconciliation reflects the net revenue after the transfers.

152,555,489	FY 18-19 Total Revenues per trial balance
<u>(68,490,347)</u>	Revenue transferred to other budget entities within the fund
84,065,142	FY 18-19 Revenue Collected

**Revenue Estimating Methodology**

Article V: FY 2019-20 and FY 2020-21 revenue projections are based on the official Article V revenues from the August 7, 2019 Article V Revenue Estimating Conference. Revenue projections break-out by source for FY 2019-20 and FY 2020-21 are driven by statutory mandates.

Cost Sharing: Cost Sharing Due Process Costs are estimated for FY 20-21 based on the FY 19-20 General Appropriations Act and assume no change will occur for FY 20-21.

**Section II: Detail of Non-Operating Expenditures**

All revenue is collected in the Executive Direction budget entity. Internal cash transfers within the fund are necessary to cover the base budget.

Transfers within the State Courts Revenue Trust Fund were necessary to eliminate negative unreserved fund balance on Schedule IC. Additional transfers within the State Courts Revenue Trust Fund were necessary to eliminate negative cash balances in budget entities.

An adjustment was made to correct the negative fund balance in FY 2019-20 and FY 2020-21 due to unobligated budget authority. Past experience with the inability to determine the REC projections requires the availability of this authority. We will continue to monitor and reduce authority during the supplemental LBR process as needed.

**Section III: Adjustments**

Adjustments were made to account for compensated absences, prior year September reversions, and rounding which affected the fund balance.

**STATE COURTS REVENUE TRUST FUND - 2057**  
**SCHEDULE I NARRATIVE**

**5% Trust Fund Reserve Calculation**

88,095,347 FY 19-20 Revenues

(3,695,347) Cost Sharing

(6,752,000) General Revenue Surcharge 8% (FY 19-20)

77,648,000 Total Revenue Subject to 5% Reserve

5% Trust Fund Reserve

**3,882,400** Total 5% Reserve Amount (for FY 19-20)

## 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>	Departmental
	2057

	Balance as of 6/30/2019		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	22283315	(A)			22283315
ADD: Other Cash (See Instructions)	106974	(B)			106974
ADD: Investments		(C)			0
ADD: Outstanding Accounts Receivable	5050	(D)			5050
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>22395339</b>	(F)	<b>0</b>		<b>22395339</b>
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards	10464	(H)			10464
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)	1810223	(I)			1810223
LESS: _____		(J)			0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>20574651</b>	(K)	<b>0</b>		<b>20574651.22</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

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

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

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/19</b>	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<b>20,520,553.57</b> (A)
<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	(B)
<b>Add/Subtract Statewide Financial Statement (SWFS) Adjustments :</b>	
SWFS Adjustment # and Description	(23,893.35) (C)
SWFS Adjustment # and Description	(C)
<b>Add/Subtract Other Adjustment(s):</b>	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	(D)
	77,991.00 (D)
	(D)
	(D)
<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>20,574,651.22</b> (E)
<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)</b>	<b>20,574,651.22</b> (F)
<b>DIFFERENCE:</b>	<b>0.00</b> (G)*

**\*SHOULD EQUAL ZERO.**

Schedule I Series  
Court Education Trust Fund  
2146

**COURT EDUCATION TRUST FUND - 2146**  
**SCHEDULE I NARRATIVE**

**Revenue Estimating Methodology**

FY 2019-20 revenue projections are based on the February 13, 2019 Article V Revenue Estimating Conference.

**Section II Adjustments**

**5% Trust Fund Reserve Calculation**

\$3,229,051 Revenues (FY 19-20)

(\$258,324) General Revenue Surcharge 8% (FY 18-19)

\$2,970,727	Total Revenue Subject to 5% Reserve
X	5% Trust Fund Reserve
\$148,536	Total 5% Reserve Amount (for FY 19-20)

**Section III Adjustments**

Adjustments were made to account for the prior year reversions, prior year accounts payable not certified forward and for prior year encumbrances that had an impact on the fund balance. \$514 adjustment in A01 from the Schedule IC, line (H) from the Statewide Financial Statement in Fund 146001 - This SWFS adjustment was recorded to reduce payables for Financial Statements.

**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> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



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

<b>Budget Period: 2020 - 2021</b>
<b>Department Title:</b> State Courts System
<b>Trust Fund Title:</b> Court Education Trust Fund
<b>LAS/PBS Fund Number:</b> 2146

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/19**  
Total all GLC's 5XXXX for governmental funds; 2,918,878.42 (A)  
GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment # and Description #B2200002 514.45 (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (22,876.20) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories (2.60) (D)

7,554.60 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 2,904,068.67 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 2,904,068.67 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# Schedule I Series

Federal Grants Trust Fund

2261

## FEDERAL GRANTS TRUST FUND-2261

### SCHEDULE I NARRATIVE

#### **Revenue Estimating Methodology**

**Grant revenues:** The projected grant revenues recorded in this trust fund are based on remaining grant awards for current grants and anticipated grant awards for the request year. FY 19-20 and FY 20-21 Child Support Hearing Officer revenues are based on the FY 19-20 contract-amount with Department of Revenue.

#### **Section II Adjustments**

Non-operating transfers to Administrative Trust Fund (ATF) for indirect costs include only those transfers using the 180205 appropriation category.

An adjustment was made to correct the negative fund balance in FY 19-20 and FY 20-21 due to unobligated budget authority. Past experience with receipt of grants require the availability of this authority. We will continue to monitor and reduce authority during the supplemental LBR process as needed.

An adjustment was made between budget entities to realign cash within the fund.

#### **Section III Adjustments**

Adjustments were made to account for the prior year reversions, rounding, and prior year encumbrances that had an impact on the fund balance.

#### **5% Trust Fund Reserve Calculation**

The 5% trust fund reserve is not applicable to federal funds received.

## 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>	Departmental
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	301,401	(A)		301,401
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>831,505</b>	(F)	<b>0</b>	<b>831,505</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	148,959	(H)	(252)	148,708
Approved "B" Certified Forwards	13,685	(H)		13,685
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	76,429	(I)		76,429
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>592,432</b>	(K)	<b>252</b>	<b>592,683</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

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

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/19**  
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds 597,643.13 (A)

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

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

SWFS Adjustment # and Description #B2200003 251.69 (C)

SWFS Adjustment # and Description (6,177.04) (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (13,684.93) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

A/P not C/F-Operating Categories 95.99 (D)

14,554.59 (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 592,683.43 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 592,683.43 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

# Schedule I Series

Grants and Donations Trust Fund

2339

**GRANTS AND DONATIONS TRUST FUND - 2339**  
**SCHEDULE I NARRATIVE**

**Section I Adjustment**

An adjustment was made to zero out unearned revenue. All revenue receipts were earned. The balance reflected an old balance from a previous year.

**Section II Adjustments**

An adjustment was made to correct the negative fund balance in FY 19-20 and FY 20-21 due to unobligated budget authority. We will review the need to reduce authority during the supplemental LBR process as needed.

**Section III Adjustments**

There were no adjustments made.

**5% Trust Fund Reserve Calculation**

The Grants and Donations Trust Fund contains non-federal grants which prohibit expenditures of funds on anything other than grant activity and therefore is exempt from the 5% Trust Fund Reserve.

## 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>	Departmental
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	19905	(A)		19905
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>19905</b>	(F)	<b>0</b>	<b>19905</b>
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards	7250	(H)		7250
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/19</b>	<b>12655</b>	(K)	<b>0</b>	<b>12655</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

\*\* This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.



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

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/19**  
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds 19,905.43 (A)

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

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

SWFS Adjustment # and Description  (C)

SWFS Adjustment # and Description  (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (7,250.00) (D)

Approved FCO Certified Forward per LAS/PBS  (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 12,655.43 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 12,655.43 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**