

State of Florida Justice Administrative Commission

Post Office Box 1654 (32302) 227 North Bronough Street, Suite 2100 Tallahassee, Florida 32301

COMMISSIONERS

Dennis Roberts, Chair Public Defender

> Diamond R. Litty Public Defender

> > Jerry Hill State Attorney

Bradley E. King State Attorney

(850) 488-2415 Toll Free (866) 355-7902

FAX (850) 488-8944 Toll Free FAX (866) 355-7906

Victoria A. Montanaro Executive Director

LEGISLATIVE BUDGET REQUEST

Justice Administration
Justice Administrative Commission

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Justice Administrative Commission is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Victoria A. Montanaro, Executive Director.

Sincerely,

Victoria A. Montanaro Executive Director

LEGISLATIVE BUDGET REQUEST

Justice Administration Guardian ad Litem

Tallahassee

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Statewide Guardian Ad Litem Office is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Dennis Moore, Executive Director.

Sincerely,

Dennis Moore Executive Director

WILLIAM "BILL" EDDINS

STATE ATTORNEY

FIRST JUDICIAL CIRCUIT OF FLORIDA

Please reply to Pensacola Office

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001



Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, FL 32399-1100

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-2010

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, First Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by William Eddins, State Attorney.

Should you have any questions, please call me or my Executive Director, Greg Marcille, at (850) 595-4742.

Sincerely.

WILLIAM EDDINS

State Attorney

WE/sm

Enclosure

ESCAMBIA COUNTY 190 Governmental Center Post Office Box 12726 Pensacola, Florida 32591 SANTA ROSA COUNTY 5185 Elmira St. Post Office Box 645 Milton, Florida 32572 OKALOOSA COUNTY 151 Cedar Avenue Crestview, Florida 32536 (850) 689-7820 WALTON COUNTY 524A E. Hwy. 90 Post Office Box 630 DeFuniak Springs, FL 32435

WILLIAM N. MEGGS STATE ATTORNEY



LEON COUNTY COURTHOUSE 301 S. MONROE STREET TALLAHASSEE, FLORIDA 32399-2550

TELEPHONE (850) 606-6000

OFFICE OF

STATE ATTORNEY

SECOND JUDICIAL CIRCUIT OF FLORIDA

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Second Judicial Circuit Tallahassee, Florida 32301

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney Office, Second Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by William N. Meggs, State Attorney.

Sincerely,

Carl J. Whitley

Executive Director

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Third Judicial Circuit

(City)

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, Third Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Jerry M. Blair, State Attorney.

Laut E Coll S.
Robern E. Case, Sr.
Executive Director

HARRY L. SHORSTEIN STATE ATTORNEY

STATE ATTORNEY

Fourth Judicial Circuit of Florida Duval County Courthouse Jacksonville, Florida 32202-2982 Tel: (904) 630-2400 Fax: (904) 630-1848

> A. JAY PLOTKIN CHIEF ASSISTANT

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Fourth Judicial Circuit

Jacksonville

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorneys Office, Fourth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by State Attorney Harry Shorstein.

Sincerely,

Kathryn G. Weintraub Executive Director

BRAD KING, STATE ATTORNEY



Fifth Judicial Circuit of Florida Serving Marion, Lake, Citrus, Sumter, Hernando Counties

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Fifth Judicial Circuit Ocala, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capital Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 323999-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney's Office, Fifth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by Brad King, State Attorney.

Sincerely,

Suz Geeraerts

Executive Director

attachment

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Sixth Judicial Circuit Clearwater, FL

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of State Attorney, Sixth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Donald K. Nelson, Executive Director.

Sincerely,

Sand Klubson Executive Director

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Seventh Judicial Circuit

Daytona Beach, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

land A. Regula

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the State Attorney, Seventh Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Carol A. Polzella, Executive Director.

Sincerely,

Carol A. Polzella

Executive Director



CAROLE ZEGEL EXECUTIVE DIRECTOR

P.O. BOX 1437 GAINESVILLE, FLORIDA 32602-1437

TELEPHONE (352) 374-3670

STATE ATTORNEY EIGHTH JUDICIAL CIRCUIT OF FLORIDA SERVING CHULA BAKER PRABEORD CHICADIST LEV

ALACHUA, BAKER, BRADFORD, GILCHRIST, LEVY
AND UNION COUNTIES

WILLIAM P. CERVONE

PLEASE REPLY TO:

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-2010

Justice Administration
State Attorney, <u>Eighth</u> Judicial Circuit

Gainesville

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, Eighth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by William P. Cervone, State Attorney.

State Attorney

Enclosure



William C. Vose Chief Assistant State Attorney

Lawson Lamar

State Attorney

Ninth Judicial Circuit of Florida

415 North Orange Avenue Post Office Box 1673 Orlando, Florida 32802 407-836-2400

Randy J. Means
Director of Investigations
and Administration

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, Ninth Judicial Circuit Orlando, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, Ninth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Lawson Lamar, State Attorney.

Sincerely,

Lawson Lamar State Attorney

OFFICE OF THE STATE ATTORNEY, TENTH JUDICIAL CIRCUIT State Attorney Jerry Hill

Polk, Highlands, and Hardee Counties

Main Office
255 North Broadway Avenue, 2nd Floor
Drawer SA, P.O. Box 9000
Bartow, Florida 33831-9000 • (863) 534-4800
www.sao10.com



Lakeland Branch Office 930 East Parker Street, Suite 238 Lakeland, Florida 33801 • (863) 499-2596

Winter Haven Branch Office 3425 Lake Alfred Road 9, Gill Jones Plaza Winter Haven, Florida 33881 • (863) 401-2477

LEGISLATIVE BUDGET REQUEST

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the State Attorney, 10th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Jerry Hill, State Attorney.

Sincerely,

Sam Cardinale

Executive Director

ELEVENTH JUDICIAL CIRCUIT OF FLORIDA E. R. GRAHAM BUILDING 1350 N.W. 12TH AVENUE MIAMI, FLORIDA 33136-2111

KATHERINE FERNANDEZ RUNDLE STATE ATTORNEY

TELEPHONE (305) 547-0100

LEGISLATIVE BUDGET REQUEST FY 2009-2010 October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, Eleventh Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Katherine Fernandez Rundle, State Attorney.

Sincerely,

KATHERINE FERNANDEZ RUNDLE

State Attorney

By: __

Don Horn

Chief Assistant State Attorney for Administration

EARL MORELAND

STATE ATTORNEY TWELFTH JUDICIAL CIRCUIT

OFFICES

Sarasota County

Criminal Justice Building 2071 Ringling Blvd., Suite 400 Sarasota, Florida 34237-7000 Telephone: 941-861-4400 941-861-4465 Fax No:

and

South County Courthouse 4000 South Tamiami Trail Venice, Florida 34293-5028 Telephone: 941-861-3200 941-861-3127 Fax No:



Desoto County

Desoto County Courthouse 115 East Oak Street, Third Floor Arcadia, Florida 34266-4446 Telephone: 863-993-4881 Fax No: 863-993-4890

Manatee County

1112 Manatee Avenue West P.O. Box 1000 Bradenton, Florida 34206-1000 Telephone: 941-747-3077 941-742-5868 Fax No:

Please Reply To:

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, 12th Judicial Circuit Sarasota, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney's Office -12th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Earl Moreland, State Attorney.

Jennifer Al Moran **Executive Director**



Signe 7 mm rich

MARK A. OBER

Thirteenth Judicial Circuit 800 East Kennedy Boulevard 5th Floor Tampa, Florida 33602-4148 (813) 272-5400

LEGISLATIVE BUDGET REQUEST

Justice Administration
State Attorney, Thirteenth Judicial Circuit

Tampa, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, Thirteenth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by W. E. Donahoe, Executive Director.

Sincerely

Executive Director

Office of the State Attorney Fourteenth Judicial Circuit of Florida

IN AND FOR BAY, CALHOUN, GULF, HOLMES, JACKSON AND WASHINGTON COUNTIES



STEVE MEADOWS
STATE ATTORNEY

IN REPLY REFER TO:

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, 14th Judicial Circuit

Panama City

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney's Office, 14th Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Steve Meadows, State Attorney.

Sincerely.

Steve Meadows State Attorney



OFFICE OF THE

STATE ATTORNEY

FIFTEENTH JUDICIAL CIRCUIT OF FLORIDA IN AND FOR PALM BEACH COUNTY

BARRY E. KRISCHER STATE ATTORNEY

LEGISLATIVE BUDGET REQUEST

Justice Administration
State Attorney, __15th__ Judicial Circuit
Palm Beach County, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney-15th Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by BARRY E. KRISCHER, STATE ATTORNEY-15TH.

Sincerely,

Barry E. Krischer, State Attorney



State Attorney

MARK E. KOHL State Attorney SIXTEENTH JUDICIAL CIRCUIT OF FLORIDA 530 WHITEHEAD STREET KEY WEST, FLORIDA 33040-6547

TELEPHONE 305-292-3400

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-10

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

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Dear Directors:

Pursuant to Chapter 216, Florida Statute, our Legislative Budget Request for the State Attorney, Sixteenth Judicial Circuit, is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by me and Nancy L. Criswell, Office Manager.

Sincerely,

Mark E. Kohl State Attorney

Sixteenth Judicial Circuit



MICHAEL J. SATZ STATE ATTORNEY

SEVENTEENTH JUDICIAL CIRCUIT OF FLORIDA

BROWARD COUNTY COURTHOUSE

201 S.E. SIXTH STREET

FORT LAUDERDALE, FLORIDA 33301-3360

PHONE (954) 831-6955

LEGISLATIVE BUDGET REQUEST FY 2009-2010

October 15, 2008

Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee. Florida 32399-1300

Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, please find attached our Legislative Budget Request for the Office of the State Attorney, Seventeenth Judicial Circuit. The information contained herein is a true and accurate presentation of our proposed needs for 2009-10 fiscal year.

Very truly yours,

MICHAEL J. SATZ

State Attorney

Attachment; as noted

OFFICE OF THE STATE ATTORNEY

EIGHTEENTH JUDICIAL CIRCUIT OF FLORIDA **BREVARD AND SEMINOLE COUNTIES**

NORMAN R. WOLFINGER

STATE ATTORNEY

Semipole County Office P.O. Box 8006 # 101 Bush Blvd. Sanford, FL 32772-8006 (407) 665-6000

> Seminole Juvenile Center 190 Bush Blvd. Sanford, FL 32773 (407) 665-5454

Reply to:

LEGISLATIVE BUDGET REQUEST Justice Administration State Attorney, Eighteenth Judicial Circuit Viera

October 15, 2008

Viera Office

2725 Judge Fran Jamieson Way

Bldg. D

Viera, FL 32940

(321) 617-7510

Titusville Office 400 South Street

Sulte D

Titusville, FL 32780 (321) 264-6933

Melbourne Office 51 South Nieman Avenue Melbourne, FL 32901 (321) 952-4617

Mr. Jerry L. McDaniel Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statues, our Legislative Budget Request for the Office of the State Attorney, Eighteenth Judicial Circuit 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 need for the 2009-10 Fiscal Year. This submission has been approved by Norman R. Wolfinger, State Attorney.

Sincerely.

NORMAN R. WOLFINGER STATE ATTORNEY





Bruce H. Colton State Attorney

State Attorney

SERVING
INDIAN RIVER, MARTIN, OKEECHOBEE
AND ST. LUCIE COUNTIES

411 South Second Street Fort Pierce, Florida 34950 (772) 465-3000 Fax (772) 462-1214

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, 19th Judicial Circuit

Fort Pierce

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the (insert name of agency) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Bruce H. Colton, State Attorney.

Sincerely,

Bruce H. Colton

State Attorney, 19th Judicial Circuit

REPRESENTING:

CHARLOTTE

COLLIER

GLADES

HENDRY

LEE



Stephen B. Russell State Attorney

OFFICE OF THE STATE ATTORNEY

Twentieth Judicial Circuit of Florida

P.O. Box 399 Fort Myers, FL 33902-0399

Telephone (239) 533-1000 FAX (239) 533-1150

Website: www.sao.cjis20.org

LEGISLATIVE BUDGET REQUEST

Justice Administration State Attorney, <u>Twentieth</u> Judicial Circuit

Fort Myers

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the State Attorney, <u>Twentieth</u> Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Stephen B. Russell, State Attorney.

The top priority of this agency is the alignment of circuits funded below the baseline as identified in the FY06/07 FPAA funding formula. During that year's session, the Legislature also recognized this issue and allocated funding to begin correcting this inequity. To focus on other budgetary items before the resolution of this issue only exacerbates the existing gaps in current funding.

Sincerely,

Raymond Rhodes
Executive Director

JACK BEHR PUBLIC DEFENDER First Judicial Circuit of Florida



Post Office Box 12666 Pensacola, Florida 32591-2666

(850) 595-4100

LEGISLATIVE BUDGET REQUEST FISCAL YEAR 2009-10

Justice Administration PUBLIC DEFENDER FIRST CIRCUIT Pensacola, Florida

September 08, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Taliahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy and Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, First Judicial Circuit, is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission is made at my direction and approval. Every consideration of our request is appreciated by me, my staff and the clients we serve.

Sincerely,

Public Defender

/cp

Enc.

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, 2nd Judicial Circuit

Tallahassee

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for Public Defender, 2nd Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Nancy Daniels, Public Defender.

This budget request is a continuation of basic needs only in consideration of the revenue shortfalls of the state this year.

Sincerely.

John A. Tomasino
Administrative Director

MAIN OFFICE

Columbia County Courthouse P.O. Drawer 1209 Lake City, Florida 32056-1209 (386) 758-0540 FAX (386) 758-0497

DIVISION CHIEFS

Fred L. Castleman, Jr. Herbert W. Ellis Lee I. Peters, Jr.

Donald R. Kennedy Administrative Director



Office of

C. Dennis Roberts **Public Defender**

THIRD JUDICIAL CIRCUIT Serving the counties of: Columbia, Dixie, Hamilton, Lafayette, Madison, Suwannee, Taylor

> LEGISLATIVE BUDGET REQUEST FY 2009-2010

Justice Administration Public Defender, Third Judicial Circuit Lake City, Florida

September 9, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael P. Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1100

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Public Defender, Third Judicial Circuit. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by C. Dennis Roberts, Public Defender, and Donald R. Kennedy, Administrative Director.

Thank you for your consideration of these important and crucial issues, all which will assist this agency to accomplish our mission.

Sincerely,

C. Dennis Roberts Public Defender

Third Judicial Circuit

Donald R. Kennedy Administrative Director Third Judicial Circuit

Page 25 of 654

BRANCH OFFICES: 106 Dr. M. L. King, Jr. South Ohio Avenue Live Oak, Florida 32064 (386) 362-7235

Taylor County Courthouse P.O. Box 2013 Perry, Florida 32348 (850) 838-2830

P.O. Box 292 Madison, Florida 32341 (850) 973-4258

2984 Wellington Circle West Tallahassee, FL 32309 (850) 422-1003

DUVAL COUNTY

25 NORTH MARKET STREET JACKSONVILLE, FLORIDA 32202-2802 (904) 630-1501

CLAY COUNTY

CLAY COUNTY COURTHOUSE POST OFFICE BOX 386 GREEN COVE SPRINGS, FLORIDA 32043 (904) 284-6318

NASSAU COUNTY

NASSAU COUNTY JUDICIAL ANNEX 76347 VETERANS WAY, SUITE 2065 YULEE, FLORIDA 32097 (904) 548-4750



Office Of The Public Pefender

BILL WHITE PUBLIC DEFENDER

PLEASE REPLY TO: Duval County

LEGISLATIVE BUDGET REQUEST FY 2009 - 2010

Justice Administration Public Defender, Fourth Judicial Circuit Jacksonville, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1100

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Office of the Public Defender, Fourth Judicial Circuit of Florida. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by the Honorable Bill White, Public Defender.

Sincerely.

Robert D. Hair

Administrative Director

Enclosures



Telephone (352) 742-4270

Felony Fax (352) 742-4297

Administrative Fax (352) 742-4350

LAW OFFICES OF HOWARD H. BABB, JR. PUBLIC DEFENDER

Misd./Juv Fax (352) 253-6030

Fifth Judicial Circuit of Florida Marion • Lake • Hernando • Citrus • Sumter

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, Fifth Judicial Circuit

Tavares, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the (insert name of agency) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Howard H. Babb, Jr., Public Defender.

Sincerely,

Howard H. Babb, Jr Public Defender



BOB DILLINGER PUBLIC DEFENDER

SIXTH JUDICAL CIRCUIT OF FLORIDA

LEGISLATIVE BUDGET REQUEST Justice Administration Public Defender, Sixth Judicial Circuit

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, Sixth Judicial Circuit is submitted in the format prescribed in our budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Bob Dillinger, Public Defender.

Sincerely,

Rosemary Gunnels
Administrative Director

Attachment

PUBLIC DEFENDER OFFICES

Office of the Public Defender 14250 - 49th Street North Clearwater, FL 33762

Telephone: (727) 464-6516 Fax: (727) 464-6119 Office of the Public Defender 38053 Live Oak Avenue Dade City, FL 33523

Telephone: (352) 521-4388 Fax: (352) 521-4388 Office of the Public Defender

7530 Little Road New Port Richey, FL 34654 Telephone: (727) 847-8155 Fax: (727) 847-8025



LAW OFFICE OF

PUBLIC DEFENDER

SEVENTH JUDICIAL CIRCUIT
FLAGLER, PUTNAM, ST. JOHNS & VOLUSIA COUNTIES

JAMES S. PURDY PUBLIC DEFENDER

CRAIG S. DYER CHIEF ASSISTANT

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-10

Justice Administration Public Defender - Trial, Seventh Judicial Circuit Daytona Beach

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, please find enclosed the Legislative Budget Request for the Public Defender, Seventh Judicial Circuit - Trial Division. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year, and this submission has been approved by me.

Sincerely.

James S. Purdy

Public Defender

Seventh Judicial Circuit

Enclosure

C. RICHARD PARKER

PUBLIC DEFENDER Eighth Judicial Circuit 35 North Main Street P.O. Box 2820 Gainesville, FL 32602-2820 (352) 338-7370 339 East Macclenny Avenue Macclenny, FL 32063-2294 (904) 259-4245 Bradford County Courthouse P.O. Box 1059 Starke, FL 32091-1059 (904) 966-6273 353 South Court Street P.O. Box 1119 Bronson, FL 32621-1119 (352) 486-5350

Serving Alachua County

Serving Baker County

Serving Bradford and Union Counties

Serving Levy and Gilchrist Counties



Reply to:

LEGISLATIVE BUDGET REQUEST

Justice Administration Public Defender, Eighth Judicial Circuit

Gainesville

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender's Office, Eighth Judicial Circuit, is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by C. Richard Parker, Public Defender, Eighth Judicial Circuit.

Public Defender Fighth Indicial Circuit

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, 9th Judicial Circuit

City of Orlando

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, 9th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by To-Lan Trinh-Le, Administrative Director.

Sincerely

Administrative Director

POLK COUNTY
POLK COUNTY COURTHOUSE
255 N. BROADWAY fi 3RD FLOOR

255 N, BROADWAY fi 3RD FLOOR POST OFFICE BOX 9000-PD BARTOW, FLORIDA 33831 PHONE: 863/534-4200

HARDEE COUNTY 202 SOUTH 9TH AVENUE

202 SOUTH 9TH AVENUE SUITE B WAUCHULA, FLORIDA 33873 PHONE: 863/773-6758

HIGHLANDS COUNTY

510 FERNLEAF AVENUE POST OFFICE BOX 3741 SEBRING, FLORIDA 33871 PHONE: 863/402-6724



JAMES MARION MOORMAN
PUBLIC DEFENDER
TENTH JUDICIAL CIRCUIT

PLEASE REPLY TO

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, Tenth Judicial Circuit
Bartow

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

roorway

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, Tenth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by J. Marion Moorman, Public Defender, Tenth Judicial Circuit.

Sincerely,

J. Marion Moorman

Public Defender



LAW OFFICES OF THE

PUBLIC DEFENDER

ELEVENTH JUDICIAL CIRCUIT OF FLORIDA I 320 NW I 4™ STREET

MIAMI, FLORIDA 33125

BENNETT H. BRUMMER

PUBLIC DEFENDER

(305) 545-1600

LEGISLATIVE BUDGET REQUEST FY 2009-2010

Justice Administration Public Defender, 11th Judicial Circuit Miami

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1100

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Public Defender, Trials, 11th Judicial Circuit. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Esther M. Lew, Finance and Accounting Director.

Sincerely,

Esther M. Lew

Finance and Accounting Director

Enclosure



ELLIOTT C. METCALFE, JR. Public Defender

Hublic Befender

Twelfth Judicial Circuit State of Florida 2071 Ringling Boulevard Criminal Justice Center - Fifth Floor Sarasota, Florida 34237-7036

(941) 861-5500

TDD: (941) 861-4581

DESOTO COUNTY:

DeSoto County Courthouse. 115 East Oak Street Room 106 Arcadia, Florida 34266-2412

Phone: 863-993-4891

MANATEE COUNTY:

920 Manatee Avenue West Third Floor Bradenton, Florida 34205-8612 Phone: 941-747-6436 TDD: 941-741-3840

4000 South Tamiami Trail Room 221 Venice, Florida 34293-5075 Phone: 941-861-3540

Please Reply To:

LEGISLTIVE BUDGET REQUEST

Justice Administration Public Defender, 12th Judicial Circuit

Sarasota

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender. 12th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by (Elliott C. Metcalfe, Jr., Public Defender.

Sincerely,

Elliott C. Metcalfe, Jr.

Public Defender, 12th Judicial Circuit

Attachment

Page 34 of 654



Law Office of JULIANNE M. HOLT Public Defender

Thirteenth Judicial Circuit of Florida 700 East Twiggs Street, Fifth Floor P.O. Box 172910 Tampa, Florida 33672-0910

LEGISLATIVE BUDGET REQUEST FISCAL YEAR 2009-2010

Justice Administration Public Defender, 13th Judicial Circuit Tampa

September 9, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, 13th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by Julianne M. Holt, Public Defender.

Sincerely,

Fulianne M. Holt Public Defender

Enclosure



Herman D. Laramore

Walter B. Smith
Deputy Public Defender

Public Defender
Fourteenth Judicial Circuit
4437 Jackson Street
Post Office Box 636
Marianna, Florida 32447-0636
Telephone 850-482-9366 SunCom 789-9366
Fax 850-482-9388 SunCom 789-9388

H. Guy Green
M. Douglas White
Chief Assistants

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, Fourteenth Judicial Circuit
October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Public Defender, Fourteenth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 fiscal year. This submission has been approved by Herman D. Laramore, Public Defender.

Respectfully submitted,

Herman D. Larcemore

Herman D. Laramore

Public Defender



State of Florida Office of the Public Befender

Fifteenth Judicial Circuit of Florida

Carey Haughwout
Public Defender

421 3rd Street West Palm Beach, Florida 33401-4297 Telephone (561) 355-7500

LEGISLATIVE BUDGET REQUEST

Justice Administration Public Defender Fifteenth Judicial Circuit West Palm Beach, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the Public Defender, Fifteenth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Carey Haughwout.

Sincerely,

Carey Haughwout, Public Defender

Careythayhwn

MONROE COUNTY

KEY WEST

801 Eisenhower Dr. P.O. BOX 4127 KEY WEST, FL 33041-4127 PHONE: (305) 294-2501

MARATHON

PUBLIC DEFENDER'S OFFICE 4695 OVERSEAS HIGHWAY, SUITE 2 MARATHON, FL 33050 PHONE: (305) 289-6015

PLANTATION KEY 50 High Point Rd. TAVERNIER, FL 33070 PHONE: (305) 853-7410



PUBLIC DEFENDER

SIXTEENTH JUDICIAL CIRCUIT OF FLORIDA IN AND FOR MONROE COUNTY

LEGISLATIVE BUDGET REQUEST

Justice Administration Public Defender, 16th Judicial Circuit Key West, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, 16th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Rosemary E. Enright, Public Defender.

Sincerely,

Rosemary E. Enright

Public Defender, 16th Judicial Circuit

LEGISLATIVE BUDGET REQUEST Justice Administration Public Defender, 17th Judicial Circuit

Fort Lauderdale, Fl

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Taliahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender 17th Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Howard Finkelstein.

Elizabeth Morin

Administrative Director

OFFICE OF THE

2725 JUDGE FRAN JAMIESON WAY BUILDING E VIERA, FLORIDA 32940 TELEPHONE: (321) 617-7373

400 SOUTH STREET TITUSVILLE, FLORIDA 32780 TELEPHONE: (321) 617-7373

PUBLIC DEFENDER EIGHTEENTH JUDICIAL CIRCUIT

BREVARD & SEMINOLE COUNTIES

JAMES RUSSO PUBLIC DEFENDER BLAISE TRETTIS EXECUTIVE ASSISTANT

MARY LU TOMBLESON EXECUTIVE DIRECTOR

J. RANDALL MOORE CHIEF ASSISTANT

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the Public Defender 18th Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by James Russo, Public Defender.

Sincerely,

James Russo Public Defender



Diamond R. Litty PUBLIC DEFENDER OFFICE OF

Public Defender

NINETEENTH JUDICIAL CIRCUIT

216 SOUTH SECOND STREET FORT PIERCE, FLORIDA 34950

TELEPHONE (772) 462-2048 SUNGOM 259-2048 FAX (772) 462-2047 Mark V. Harliee CHIEF ASSISTANT PUBLIC DEFENDER

LEGISLATIVE BUDGET REQUEST

Justice Administration
Public Defender, Nineteenth Judicial Circuit
Ft. Pierce, Florida 34950

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

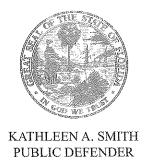
Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the Public Defender, Nineteenth Judicial Circuit, is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Diamond R. Litty, Public Defender.

Sincerely,

Diamond R. Litty, Public Defender



Law Offices Of The

Public Defender

Twentieth Judicial Circuit of Florida Lee, Collier, Charlotte, Hendry & Glades Counties

LEGISLATIVE BUDGET REQUEST FY 2009-2010 Lee County - Fort Myers (Main Office) (239) 533-2911 Fax: (239) 485-2525 1700 Monroe Street Post Office Drawer 1980 Fort Myers, FL 33902-1980

Lee County - Cape Coral Office
(239) 533-7051
Fax: (239) 533-7061
Lee County Government Building
1039 SE 9th Place, 2nd Floor
Post Office Box 151327
Cape Coral, FL 33915-1327

Justice Administration Public Defender, 20th Judicial Circuit Ft. Myers, FL

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the (insert name of agency) is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Kathleen A. Smith, Public Defender.

Sincerely,

Kathleen A. Smith Public Defender

Justice Administration Public Defender Appellate, 2nd Judicial Circuit

Tallahassee

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender Appellate, 2nd Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Nancy Daniels, Public Defender

This budget request is a continuation of basic needs only in consideration of the revenue shortfalls of the state this year.

Sincerely,

John A. Tomasino Administrative Director



LAW OFFICE OF

PUBLIC DEFENDER

SEVENTH JUDICIAL CIRCUIT FLAGLER, PUTNAM, ST. JOHNS & VOLUSIA COUNTIES

JAMES S. PURDY PUBLIC DEFENDER

CRAIG S. DYER CHIEF ASSISTANT

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-10

Justice Administration Public Defender - Appellate, Seventh Judicial Circuit Daytona Beach

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, please find enclosed the Legislative Budget Request for the Public Defender, Seventh Judicial Circuit - Appellate Division. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year, and this submission has been approved by me.

Sincerely.

James S. Purdy Public Defender

Seventh Judicial Circuit

Enclosure

POLK COUNTY
POLK COUNTY COURTHOUSE 255 N, BROADWAY fi 3RD FLOOR POST OFFICE BOX 9000-PD BARTOW, FLORIDA 33831 PHONE: 863/534-4200

HARDEE COUNTY

202 SOUTH 9TH AVENUE SUITE B WAUCHULA, FLORIDA 33873 PHONE: 863/773-6758

HIGHLANDS COUNTY

510 FERNLEAF AVENUE POST OFFICE BOX 3741 SEBRING, FLORIDA 33871 PHONE: 863/402-6724



JAMES MARION MOORMAN PUBLIC DEFENDER TENTH JUDICIAL CIRCUIT

PLEASE REPLY TO

LEGISLATIVE BUDGET REQUEST

Justice Administration Public Defender Appellate, Tenth Judicial Circuit Bartow

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Public Defender, Tenth Judicial Circuit, Appellate Division is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by J. Marion Moorman, Public Defender, Tenth Judicial Circuit.

1 100 Eur

Sincerely,

J. Marion Moorman Public Defender



LAW OFFICES OF THE

PUBLIC DEFENDER

ELEVENTH JUDICIAL CIRCUIT OF FLORIDA
1320 NW 14TH STREET
MIAMI, FLORIDA 33125

BENNETT H. BRUMMER
PUBLIC DEFENDER

(305) 545-1600

LEGISLATIVE BUDGET REQUEST FY 2009-2010

Justice Administration
Public Defender Appellate, 11th Judicial Circuit
Miami

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1100

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, enclosed is the Legislative Budget Request for the Public Defender, Appellate, 11th Judicial Circuit. The information contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Esther M. Lew, Finance and Accounting Director.

Sincerely,

Esther M. Lew

Finance and Accounting Director

Enclosure



State of Florida Office of the Public Defender

Fifteenth Judicial Circuit of Florida

Carey Haughwout
Public Defender

421 3rd Street West Palm Beach, Florida 33401-4297 Telephone (561) 355-7500

LEGISLATIVE BUDGET REQUEST

Justice Administration Public Defender Appellate Fifteenth Judicial Circuit West Palm Beach, Florida

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

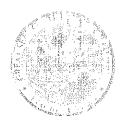
Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of the Public Defender, Fifteenth Judicial Circuit is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Carey Haughwout.

Sincerely,

Carey Haughwort

Public Defender

STATE OF FLORIDA LAW OFFICE OF THE CAPITAL COLLATERAL REGIONAL COUNSEL MIDDLE REGION



BILL JENNINGS

CAPITAL COLLATERAL REGIONAL COUNSEL

VICKI BUTTS
EXECUTIVE DIRECTOR

LEGISLATIVE BUDGET REQUEST Fiscal Year 2009-2010

Justice Administration Capital Collateral Regional Counsel, Middle Region 3801 Corporex Park Drive, Suite 210 Tampa, Florida 33619

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget for the Capital Collateral Regional Counsel, Middle Region is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-2010 Fiscal Year. This submission has been approved by Bill Jennings, Capital Collateral Regional Counsel for the Middle Region.

Sincerely,

Bill Jennings

Capital Collateral Regional Counsel, Middle Region

LEGISLATIVE BUDGET REQUEST FY 2009-2010

Justice Administration
Capital Collateral Regional Counsel, South Region

Ft. Lauderdale

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the office of the Capital Collateral Regional Counsel - South is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Neal A. Dupree, Capital Collateral Regional Counsel for the Southern Region

CCRC-South

Justice Administration
Criminal Conflict and Civil Regional Counsel, First Region

Tallahassee, Fl 32301

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Criminal Conflict and Civil Regional Counsel, First Region is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Jeffrey E. Lewis, Regional Counsel.

Sincerely,

Carla Georgieff
Administrative Services Director



LAW OFFICES OF THE

CRIMINAL CONFLICT AND CIVIL REGIONAL COUNSEL

SECOND DISTRICT OF FLORIDA 510 S. Broadway BARTOW, FLORIDA 33830

JACKSON S. FLYTE REGIONAL COUNSEL

Ph. (863) 534-3689 Fax (863) 534-1611

Justice Administration

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Criminal Conflict and Civil Regional Counsel, Second District is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Jackson S. Flyte, Regional Counsel, Second District.

Sincerely,

John Hendry

Chief Assistant Regional Counsel

Second District

Justice Administration Criminal Conflict and Civil Regional Counsel, Fourth District 160 Australian Avenue, Third Floor West Palm Beach, FL 33406

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Criminal Conflict and Civil Regional Counsel, Third Region is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Joseph P. George, Jr., Regional Counsel, Third District

Sincerely,

Joseph P. George, Jr. Regional Counsel

Justice Administration Criminal Conflict and Civil Regional Counsel, Fourth District 160 Australian Avenue, Third Floor West Palm Beach, FL 33406

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy & Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Office of Criminal Conflict and Civil Regional Counsel, Fourth Region is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Philip J. Massa, Regional Counsel, Fourth District

Sincerely.

Philip J. Massa Regional Counsel

Justice Administration

Criminal Conflict and Civil Regional Counsel, Fifth District 151 Wymore Road Altamonte Springs, Florida 32714

October 15, 2008

Mr. Jerry L. McDaniel, Director Office of Policy and Budget Executive Office of the Governor 1701 Capitol Tallahassee, Florida 32399-0001

Mr. Michael Hansen, Budget Director House Policy and Budget Council 418 Capitol Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director Senate Fiscal Policy and Calendar Committee 201 Capitol Tallahassee, Florida 32399-1100

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Criminal Conflict and Civil Regional Counsel, Fifth District is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2009-10 Fiscal Year. This submission has been approved by Jeffrey D. Deen, Regional Counsel, Fifth District.

Lori D. Loftis

Sincerely

Chief Assistant Regional Counsel

DEPARTMENT LEVEL EXHIBITS AND SCHEDULES

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

the Governor's website.							
Agency:	Justice A	ce Administrative Commission					
Justice	Victoria I	Montanaro	Phone Number:	488-2415			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Justice Administrative Commission v. Johnny Vasquez and Joseph Campoli Justice Administrative Commission v. Terry Green and Gregory Hogopian					
Court with Jurisdict	sion: Sec	cond District Court o	f Appeal				
Case Number:	То	be assigned, Lower	2007-CF-2565, 200	08-CF-1655			
Summary of the Complaint:		Trial court directed the Justice Administrative Commission to pay \$110.00 per hour to court-appointed attorneys. Orders apply to all similarly situated cases in the 12 th Judicial Circuit.					
Amount of the Clair	m: To	be determined.					
Specific Statutes or Laws (including GAA) Challenged:		s. 27.5304, s. 27.40 F.S., General Appropriations Act					
Status of the Case:		Appeals to be filed (Motion for Writ of Certiorori)					
Who is representing		X Agency Counsel					
record) the state in the lawsuit? Check all		Office of the Attor	rney General or Div	vision of Risk Management			
apply.		Outside Contract Counsel					
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class To	Todd Doss and Sonya Rudenstine will likely handle the appeals.					

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

the Governor's website.						
Agency:	Statewide Guardian Ad Litem Office					
Justice	Kristen Krueger-Griswold Phone Number: 850-922-721	.3				
Names of the Case: no case name, list th names of the plaintit and defendant.)	Family Services, et al.	I.N. Marietta Glazer, et al. v. Florida Department of Children and Family Services, et al.				
Court with Jurisdict	ion: In the Circuit Court of the Seventeenth Circuit in and for County, Florida, Civil Division	Broward				
Case Number:	07-005405					
Summary of the Complaint:	Plaintiff's are alleging the following: Count I: Culpable Negligence; Count II: Negligence Count III: Intentional Infliction of Emotional Distress; and Count IV: Substantive Due Process					
Amount of the Clair	anguish, anxiety, humiliation, degradation, and pain and body and mind; B) Damages due to expenses for past and future expendit psychiatric, psychological counseling or other medical tr Plaintiffs; C) Damages for past legal costs; D) Damages for punitive damages together with such oth special compensatory damages as may be shown to exist E) Cost of suit and attorney's fees; and F) Such other and further relief that this court may deem proper.	A) Damages for emotional and psychological distress, severe mental anguish, anxiety, humiliation, degradation, and pain and suffering of body and mind; B) Damages due to expenses for past and future expenditures for psychiatric, psychological counseling or other medical treatment for Plaintiffs; C) Damages for past legal costs; D) Damages for punitive damages together with such other amount of special compensatory damages as may be shown to exist; E) Cost of suit and attorney's fees; and F) Such other and further relief that this court may deem just and proper.				
Specific Statutes or Laws (including GA Challenged:	This action seeks damages for violations of the common laws of the State of Florida. In addition, this action is filed as a constitutional tort under the Constitution of Florida and is not filed under the Constitution of the United States or 42 U.S.C. 1983 or any other federal statute.					
Status of the Case:	A Second Amended Complaint was filed at or around Ju	ne 2008.				
Who is representing	(s) (of Agency Couns	el				

record) the state in this		Office of the Attorney
lawsuit? Check all that		General or Division of Risk
apply.		Management
	Conroy, Simberg, Ganon, Krevans,	
	Abel, Lurvey, Morrow & Schefer, P.A.	
	Michael Wilensky, Esq.	Outside Contract Counsel
	3440 Hollywood Blvd, Second Floor	Outside Contract Couriser
	Hollywood, Florida 33021	
	954-961-1400	
If the lawsuit is a class	N/A	
action (whether the class		
is certified or not),		
provide the name of the		
firm or firms		
representing the		
plaintiff(s).		

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

the Governor's website								
Agency:	State	e Attorney, Seventeenth Judicial Circuit						
Justice		ca Hofheinz utive Director	Phone Number:	954 831 8543				
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Agency Litigation is referred to the Department of Insurance, Risk Management Division. Hartman & Tyner, Inc. Dania Jai-Alai Aragon Group, PPI, Inc. Gulfstream Park Racing Assoc. vs. Michael J. Satz, State Attorney						
Court with Jurisdic	tion:	17 th Circuit						
Case Number:								
Summary of the Complaint:		Owners and Operators of four Pari-Mutuel facilities in Broward County sue State Attorney Michael J. Satz, seeking declaratory Judgment and injunctive relief to prevent the State Attorney from directly or indirectly interfering with the Plaintiff's right to install and operate slot machines in their facilities.						
Amount of the Clai	m:	\$						
Specific Statutes or Laws (including GA Challenged:								
Status of the Case:		Pending Appeal						
Who is representing record) the state in		Arthur 'Buddy' Jacobs	Agency Cou	nsel				
lawsuit? Check all				Attorney General or Risk Management				
apply.			Outside Con	tract Counsel				
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class							

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

the Governor's website.									
Agency:	State	e Attorney, Seventeenth Judicial Circuit							
Justice		ca Hofheinz utive Director	Phone N	Number:	954 831 8543				
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Agency Litigation is referred to the Department of Insurance, Risk Management Division. Michael J. Satz, State Attorney vs. Oasis Games, Inc. Top Line Amusements, Inc. and Good Glick LLC							
Court with Jurisdict	tion:	17 th Circuit							
Case Number:		07-688(04)							
Summary of the Complaint:		Civil Nuisance Action							
Amount of the Clair	m:	Unknown							
Specific Statutes or Laws (including GA Challenged:									
Status of the Case:		Filed/Pending							
Who is representing (of record) the state in this lawsuit? Check all that apply.		Purdy, Jolly, Giuffreda & Agency Counsel Barranco, P.A. 2455 E Sunrise Blvd, Ste 1216 Ft. Lauderdale, Florida 33304 (954) 462-3200 Agency Counsel Office of the Attorney Genera Division of Risk Management Outside Contract Counsel							
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class								

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

the Governor's website.							
Agency:	Office of	e of Criminal Conflict and Civil Regional Counsel, First Region					
Justice	Jeffrey E.	Lewis	Phone Number:	850-922-0179			
Names of the Case: no case name, list the names of the plainting and defendant.)	ne						
Court with Jurisdict	ion:						
Case Number: Summary of the Complaint:	Соц	County contesting section 29.008, Florida Statutes					
Amount of the Clair	m: Cou	Could exceed \$500,000 statewide					
Specific Statutes or Laws (including GA Challenged:		s. 29.008 F.S.					
Status of the Case:	Pen	Pending					
Who is representing record) the state in t		Agency Counsel					
lawsuit? Check all		Office of the Atto	orney General or Di	vision of Risk Management			
apply.		Outside Contract Counsel					
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class N/A						

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

the Governor's website.							
Agency:	Office o	e of Criminal Conflict and Civil Regional Counsel, Second Region					
Justice	Jackson John He	-	Phone Number:	863-534-3689			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Leon County, et al., v. Jeffrey Lewis, et al.					
Court with Jurisdict	ion:	eon County Circuit C	ourt				
Case Number:	20	008CA2475					
Summary of the Complaint:		Counties are suing to be relieved of mandated expenses due Regional Counsel offices due to alleged unfunded mandate theory.					
Amount of the Clair	m: N	o specific monetary of	claim but could cost	millions			
Specific Statutes or Laws (including GA Challenged:		s. 29.008 F.S.					
Status of the Case:	Pe	Pending					
Who is representing	` `	Agency Counsel					
record) the state in tall lawsuit? Check all		Office of the Atto	orney General or Div	vision of Risk Management			
apply.		Outside Contract Counsel					
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class N						

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

the Governor's website.								
Agency:	Offic	e of (e of Criminal Conflict and Civil Regional Counsel, Third District					
Justice	Josep	h P. (George, III	Phone Number:	305-325-3000			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		State of Fla v. In Re Reassignment & Consolidation of <u>Public Defender Motion to Appoint Other Counsel</u> in Unappointed Felony Cases. Monroe County, et al., v. Joseph P. George, Jr. et al.						
Court with Jurisdict	ion:	Miaı	mi-Dade County Cir	rcuit Court / Monro	e Circuit County			
Case Number:		3D0	8-2272 – Lower Tri	bunal Number is 0	8-1 / 2008CA2475			
Summary of the Complaint:		Public Defender suing to be relieved of "C" Felony cases Counties are suing to be relieved of mandated Article V expenses						
Amount of the Clair	m:	Unk	nown at this time					
Specific Statutes or Laws (including GA Challenged:	or s. 29		0.008 F.S.					
Status of the Case:		Pending						
Who is representing	` `	Agency Counsel						
record) the state in t lawsuit? Check all		X	Office of the Attor	rney General or Div	vision of Risk Management			
apply.		Outside Contract Counsel						
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	s N/A						

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

the Governor's websit	the Governor's website.						
Agency:	Office	e of Criminal Conflict and Civil Regional Counsel, Fourth District					
Justice	Philip	J. Massa	Phone Number:	561-233-4000			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Leon County, et al., v. Philip J. Massa et al.					
Court with Jurisdie	ction:	Leon County Cir	rcuit Court				
Case Number:		2008CA2475					
Summary of the Complaint:		Counties are suing to be relieved of mandated Article V expenses					
Amount of the Cla	im:	Unknown at this	time				
Specific Statutes or Laws (including GAA) Challenged:		s. 29.008 F.S.					
Status of the Case:		Pending					
Who is representing	C \	Agency Co	ounsel				
record) the state in lawsuit? Check al		X Office of the	ne Attorney General or Di	vision of Risk Management			
apply.		Outside Co	ontract Counsel				
If the lawsuit is a caction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	e class	N/A					

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

the Governor's website.								
Agency:	Offic	e of C	e of Criminal Conflict and Civil Regional Counsel, Fifth District					
Justice	Jeffre	y D.]	Deen	Phone Number:	(407) 389-5140			
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)		Leon County, et al., v. Jeffrey E. Lewis, et al.						
Court with Jurisdict	ion:	Circ	uit Court of the Seco	ond Judicial Circui	t			
Case Number:		Case	No.: 2008 CA 247:	5				
Summary of the Complaint:		Plaintiffs challenge the validity of an amendment to section 29.008(1), Florida Statutes, adopted by the 2007 Legislature as section 19 of Chapter 2007-62, Laws of Florida, which requires the counties to fund the CCCRC offices.						
Amount of the Clair	m:	\$ n/a	l					
Specific Statutes or Laws (including GAA) Challenged:		Amendment to section 29.008 (1), Florida Statutes, adopted by the 2007 Legislature as section 19 of Chapter 2007-62.						
Status of the Case:		A Motion to Dismiss filed by the Office of the Attorney General on behalf of the Defendants is now pending.						
Who is representing record) the state in t	,		Agency Counsel					
lawsuit? Check all		X	Office of the Attor	ney General or Div	vision of Risk Management			
apply.			Outside Contract C	Counsel				
If the lawsuit is a cl action (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	N/A						

JUSTICE ADMINISTRATIVE COMMISSION

SEPTEMBER 2008

COMMISSIONERS: DENNIS ROBERTS, CHAIRMAN, PUBLIC DEFENDER, $3^{\rm RD}$ CIRCUIT DIAMOND R. LITTY, SECRETARY, PUBLIC DEFENDER, $19^{\rm TH}$ CIRCUIT JERRY HILL, STATE ATTORNEY, $10^{\rm TH}$ CIRCUIT

BRAD KING, STATE ATTORNEY, 5TH CIRCUIT

THE JUSTICE ADMINISTRATIVE COMMISSION ADMINISTRATIVELY SERVES THE OFFICES OF STATE ATTORNEYS, PUBLIC DEFENDERS, CAPITAL COLLATERAL REGIONAL COUNSELS, THE STATEWIDE GUARDIAN AD LITEM PROGRAM, AND CRIMINAL CONFLICT AND CIVIL REGIONAL COUNSELS; AND PROVIDES COMPLIANCE AND FINANCIAL REVIEW OF THE COURT-APPOINTED ATTORNEY DUE PROCESS COSTS. THE JAC IS CURRENTLY AUTHORIZED 111 FTE.

BUDGET DIVISION
2 FTE

ACCOUNTING
DIVISION
13 FTE

CONTRACTS/ COURT
APPOINTED COUNSEL
54 FTE

SYSTEMS DIVISION
6 FTE
DIVISION
16 FTE
16 FTE

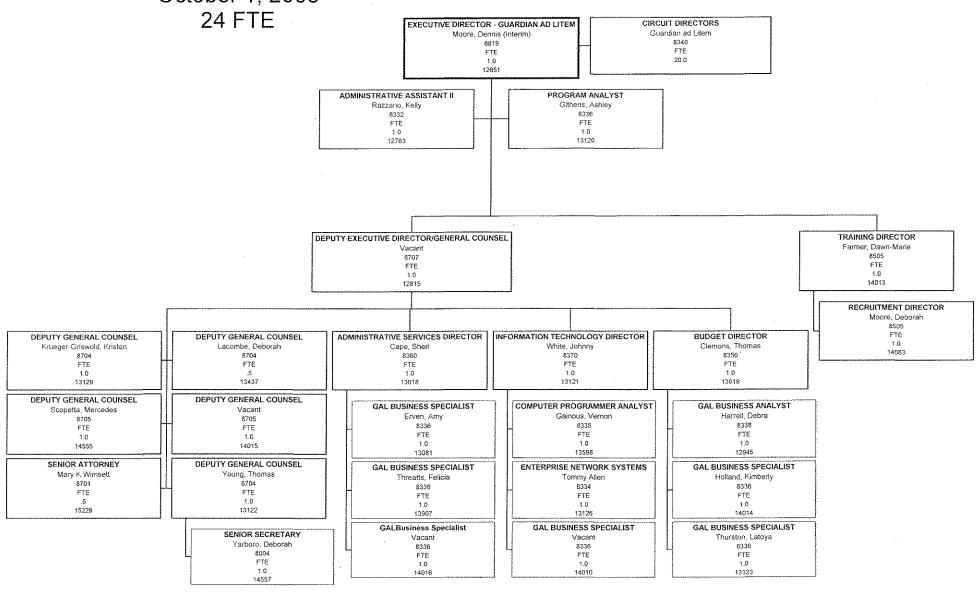
PROVIDES ASSISTANCE TO 54 ENTITIES IN ALL PHASES OF BUDGET PREPARATION.

PROCESSES PAYMENTS AND RECORDS REVENUES FOR 54 BUDGET ENTITIES. ACTS AS A LIAISON BETWEEN 49 AGENCIES AND THE CFO. PROCESSES UNIFORM CONTRACTS FOR COURT - APPOINTED ATTORNEYS AND DUE PROCESS SERVICE PROVIDERS. AUDITS AND APPROVES ALL INVOICES FOR COURT-APPOINTED COUNSEL AND DUE PROCESS VENDORS. GENERATES REPORTS REGARDING COURT-APPOINTED COUNSEL EXPENDITURES.

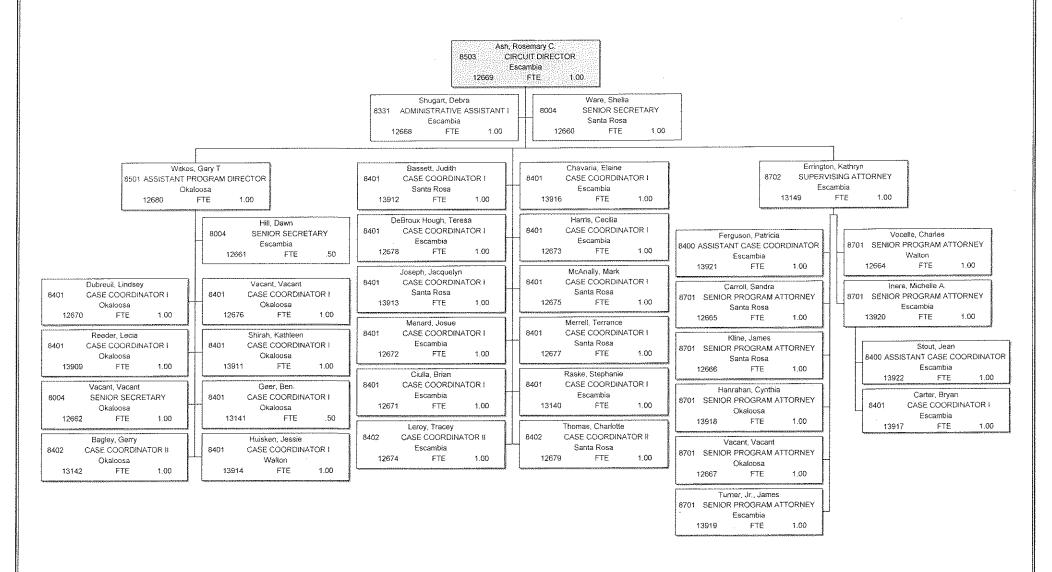
MANAGES NETWORK. DEVELOPS
AND MAINTAINS COURT-APPOINTED
DATABASE AND PAYMENT MODULE.
MAINTAINS WEBSITE TO
COMMUNICATE POLICIES,
TEMPLATES, NOTICES, REPORTS AND
OTHER INFORMATION FOR THE 48
AGENCIES WE SERVE, COURTAPPOINTED COUNSEL, AND DUE
PROCESS SERVICE PROVIDERS.

PROVIDES ASSISTANCE WITH ALL ASPECTS OF HUMAN RESOURCES PROCESSES, PROCEDURES AND TRANSACTIONS INCLUDING BENEFITS AND RETIREMENT. CENTRALLY PROCESS PAYROLL FOR ALL 49 AGENCIES. MAINTAINS POSITION TRANSACTIONS GENERATED BY OVER 10,000 EMPLOYEES. ACTS AS A LIAISON BETWEEN 49 AGENCIES AND THE BUREAU OF STATE PAYROLLS, DIVISION OF RETIREMENT, ETC.

FLORIDA STATEWIDE GUARDIAN AD LITEM ORGANIZATION CHART October 1, 2008



1st Circuit Organization Chart October 1, 2008 35 FTE



2nd Circuit **Organization Chart** October 1, 2008 15.5 FTE

Chapman, Christina

8401 CASE COORDINATOR I

Leon

Vacant, Vacant

8401 CASE COORDINATOR I

Leon

FTE

FTE

1.0

1.0

12690

13143

8402

Davis, Gini

Leon

Vacant, Vacant

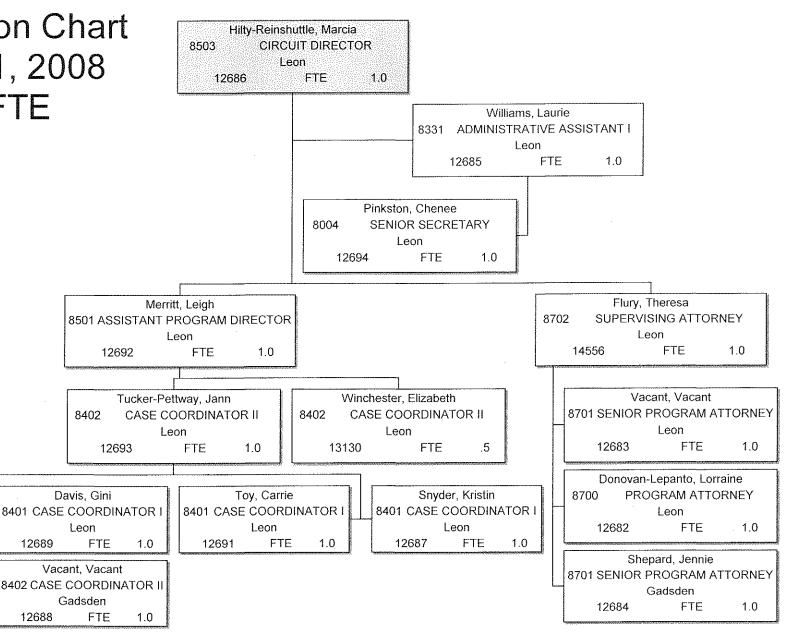
Gadsden

12689

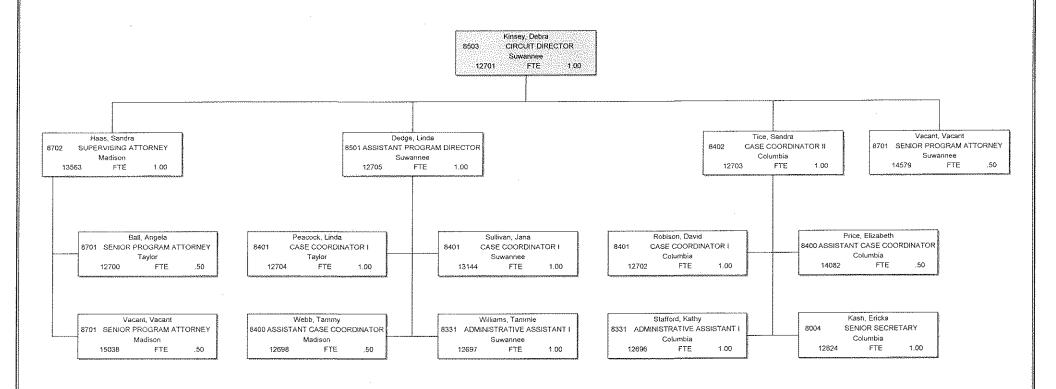
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FTE

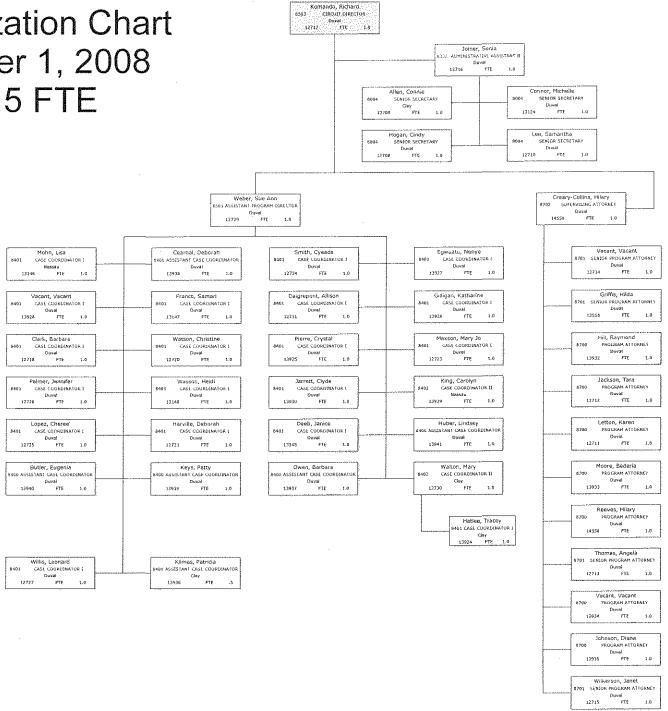
FTE



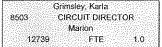
3rd Circuit Organization Chart October 1, 2008 12.5 FTE

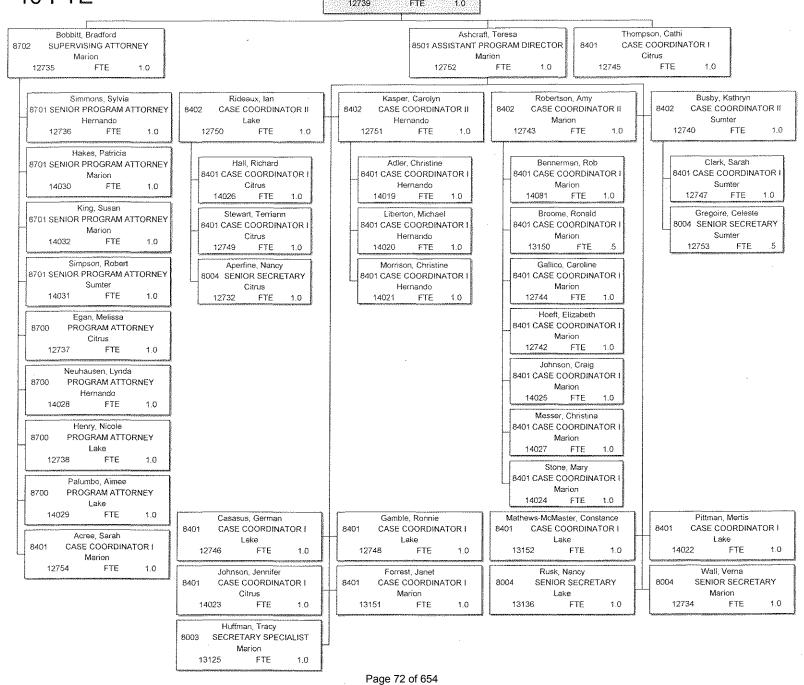


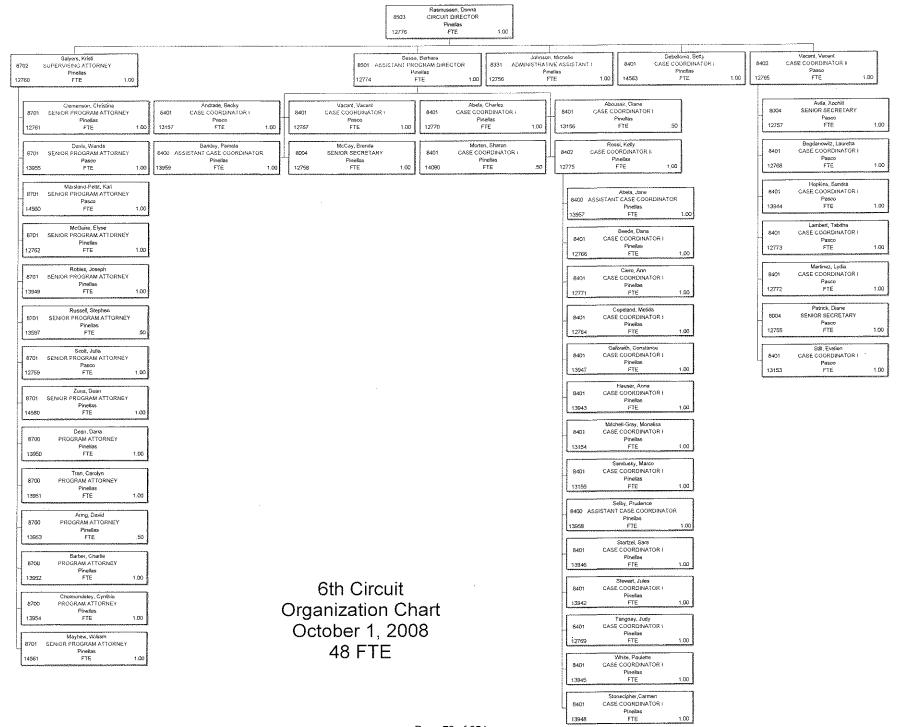
4th Circuit Organization Chart October 1, 2008 45.5 FTE



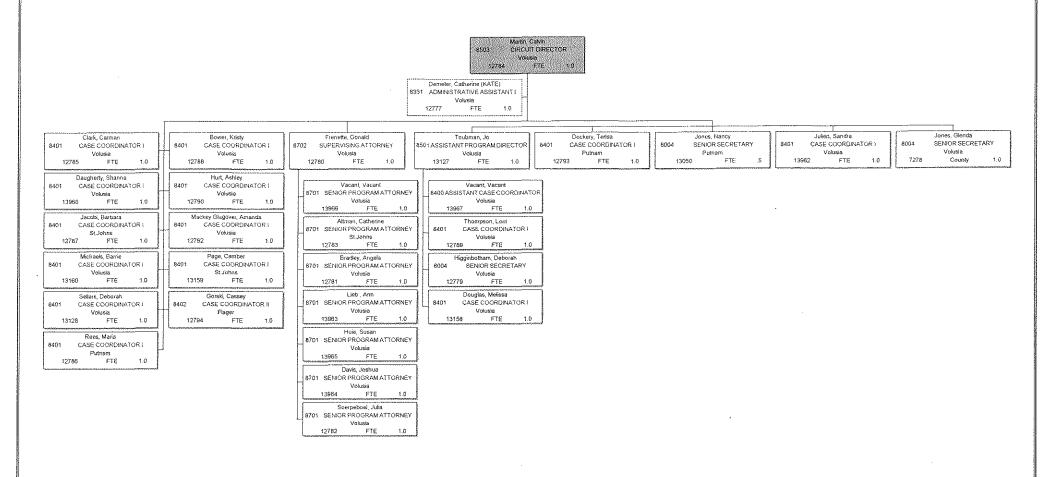
5th Circuit Organization Chart 40 FTE



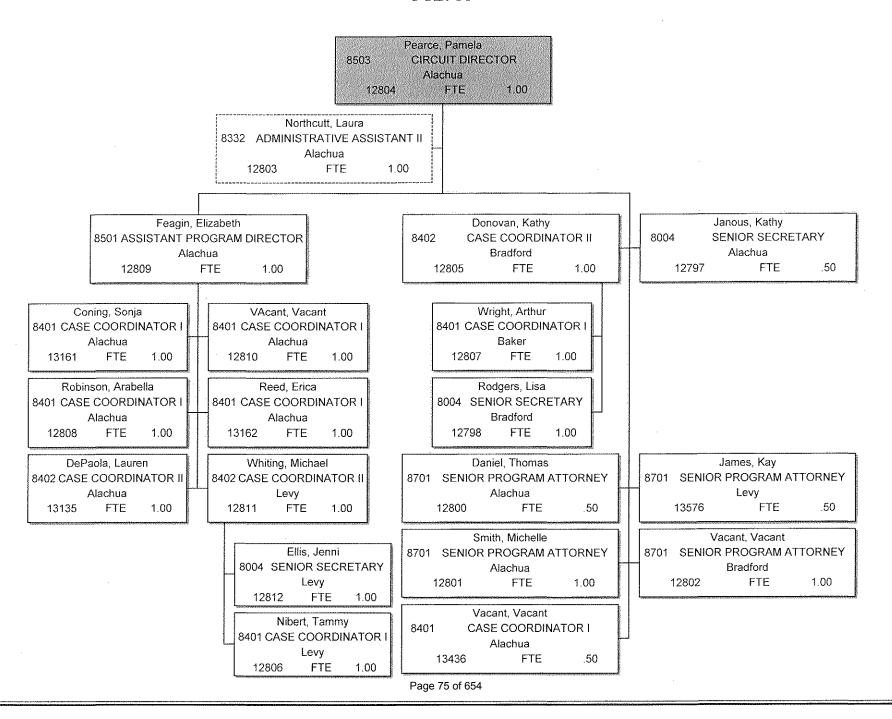




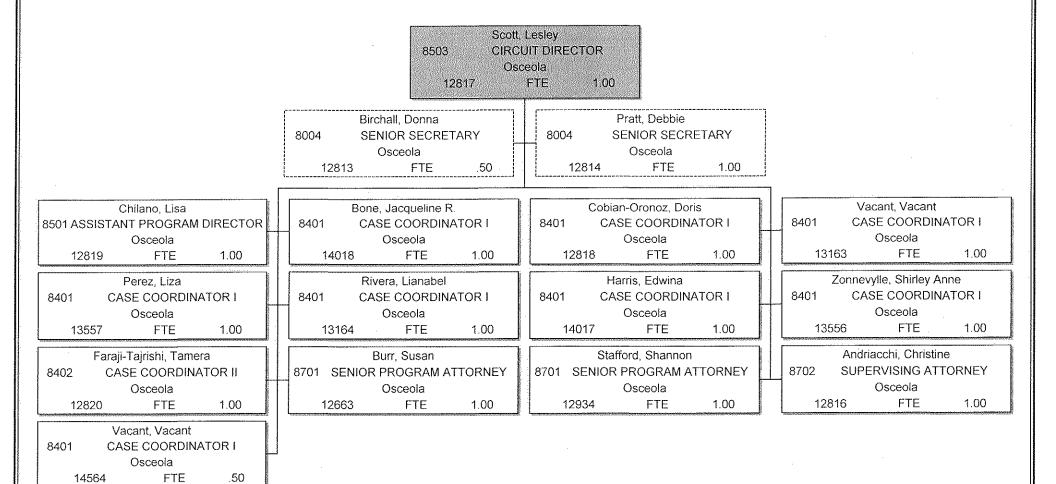
7th Circuit Organizational Chart 10/1/08 FTE: 28.5

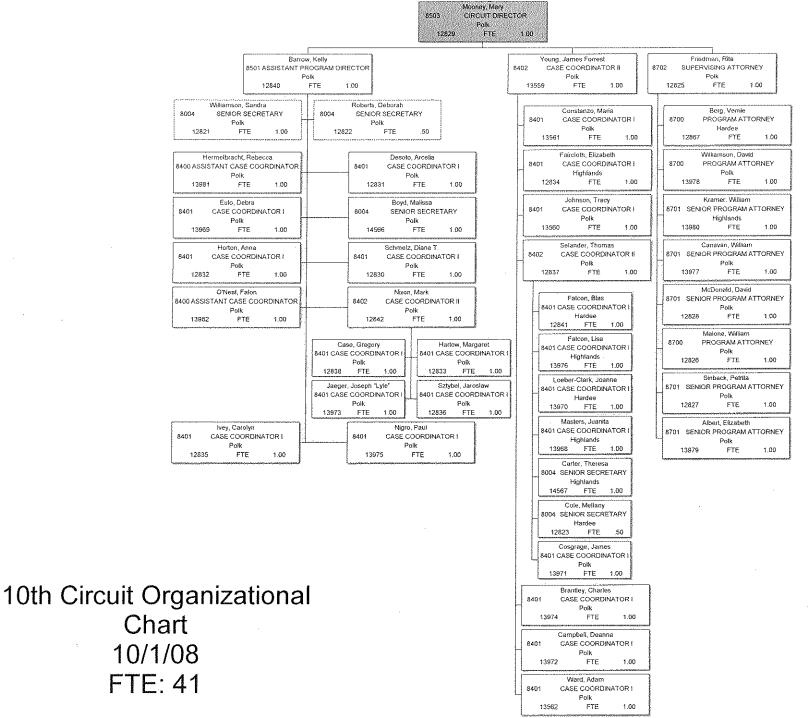


8th Circuit Organizational Chart 10/1/08 FTE: 18

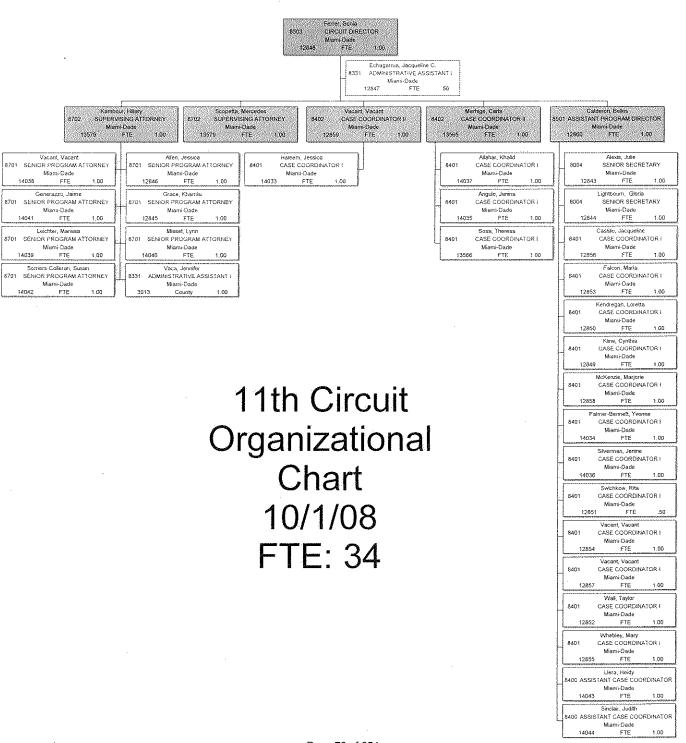


9th Circuit Organizational Chart 10/1/08 FTE: 15



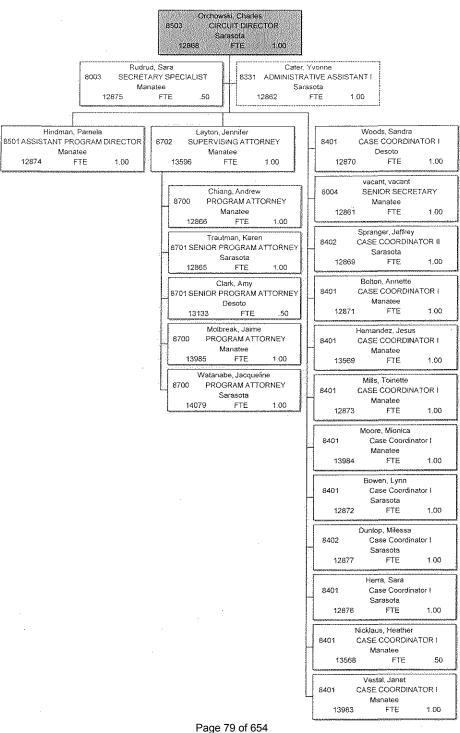


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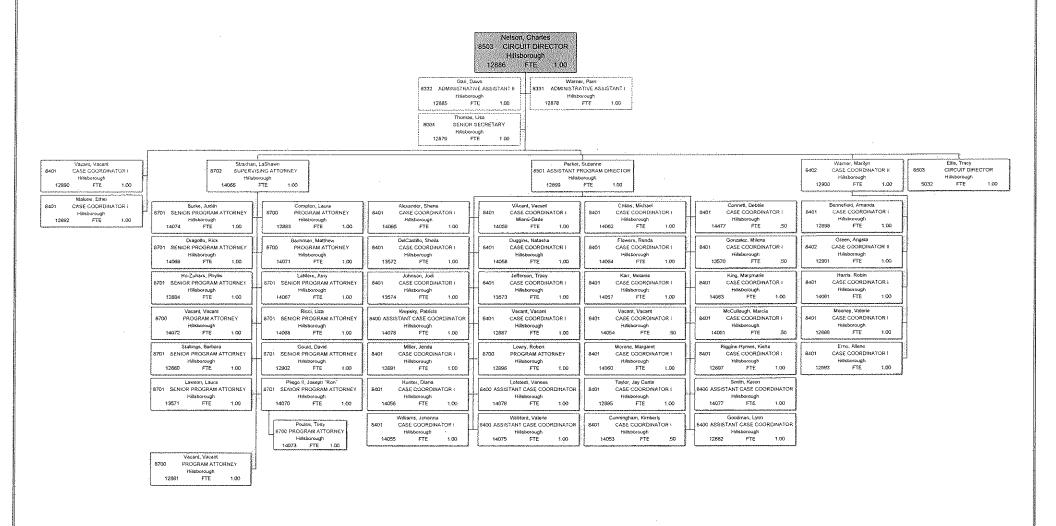
12th Circuit Organizational Chart 10/1/08

FTE: 20.50

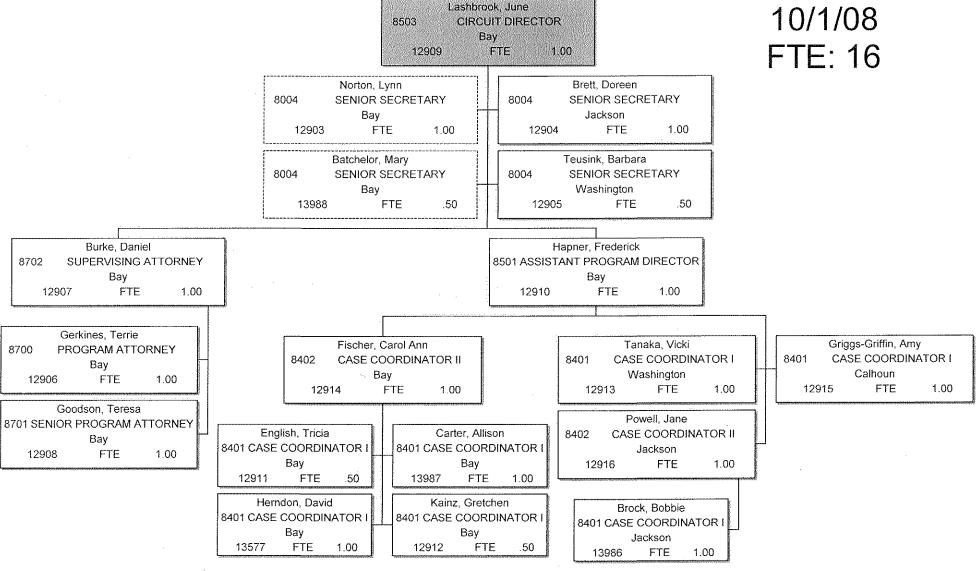


13th Circuit Organizational

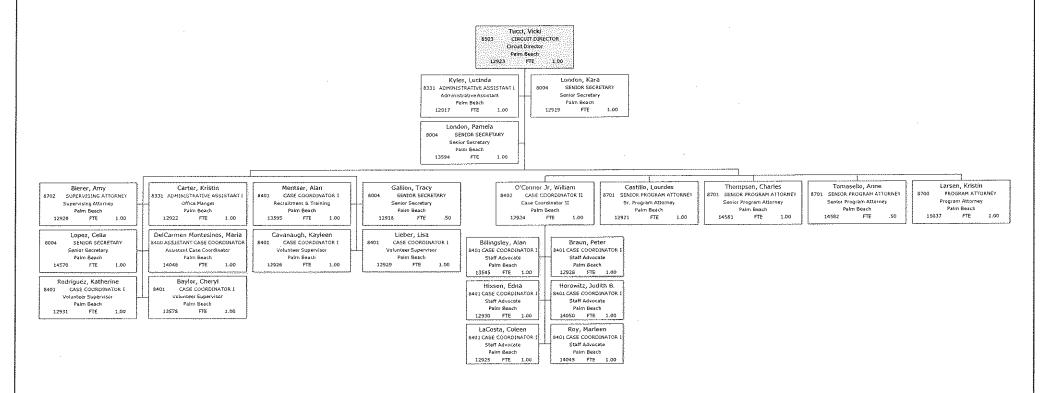
FTE: 54.50

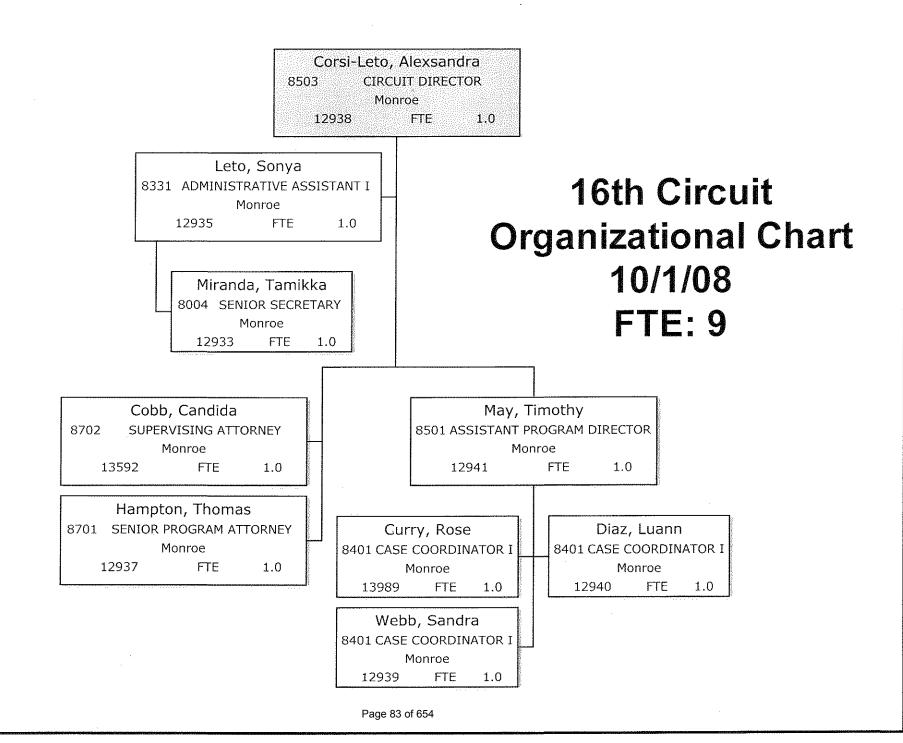


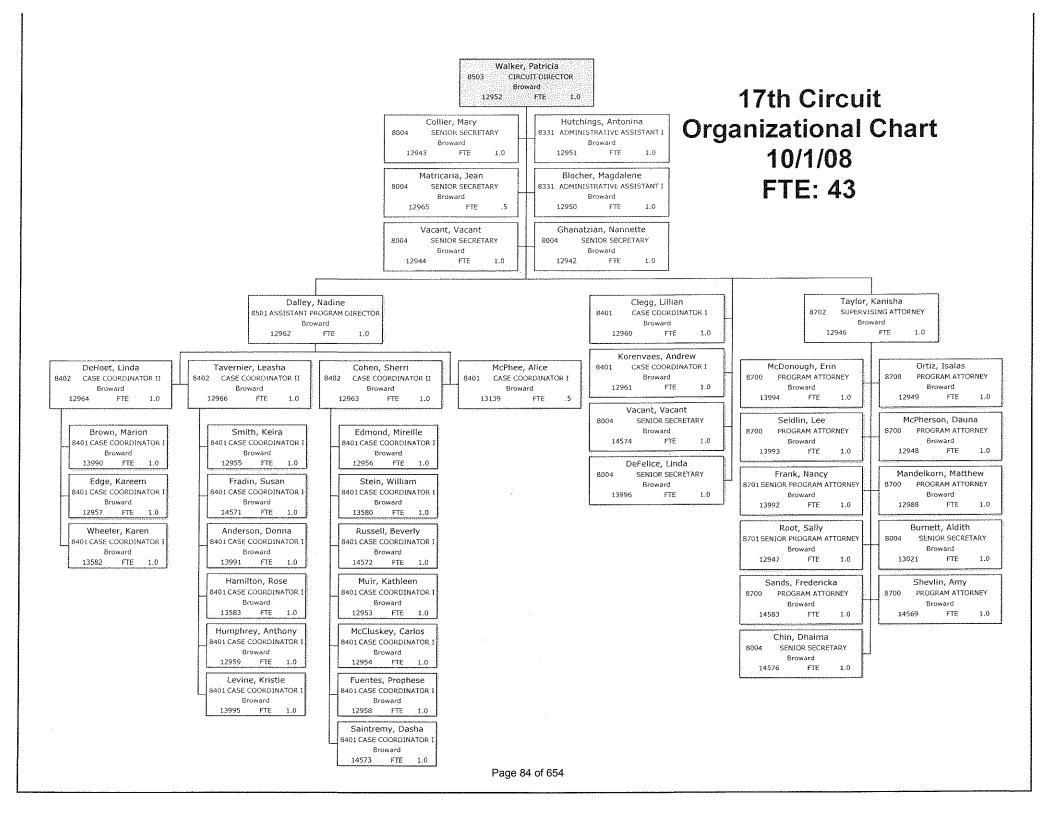
14th Circuit Organizational Chart 10/1/08 ETF: 16



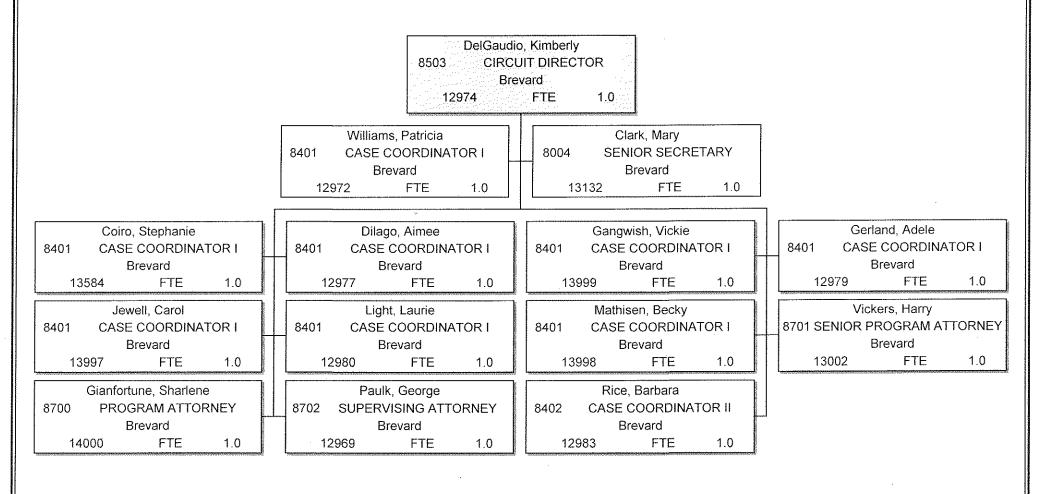
15th Circuit Organizational Chart 10/1/08 FTE: 24



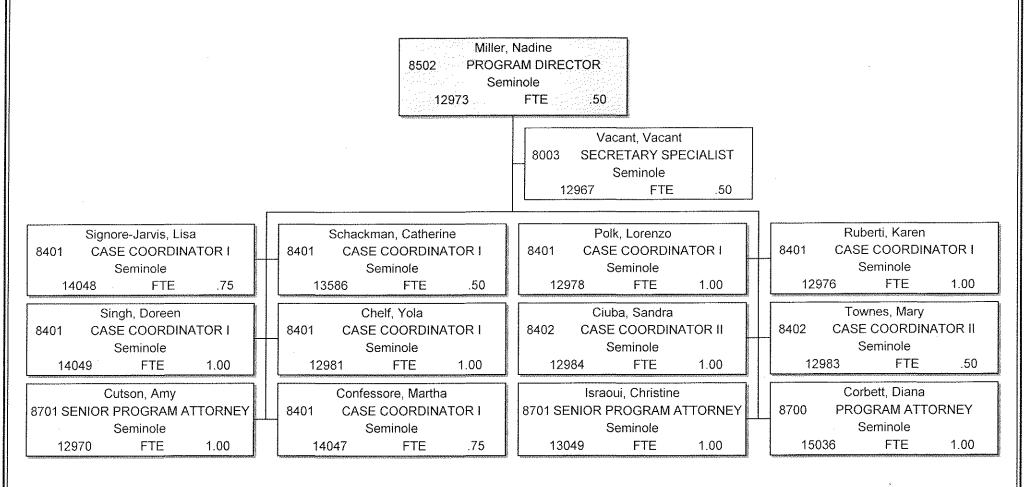


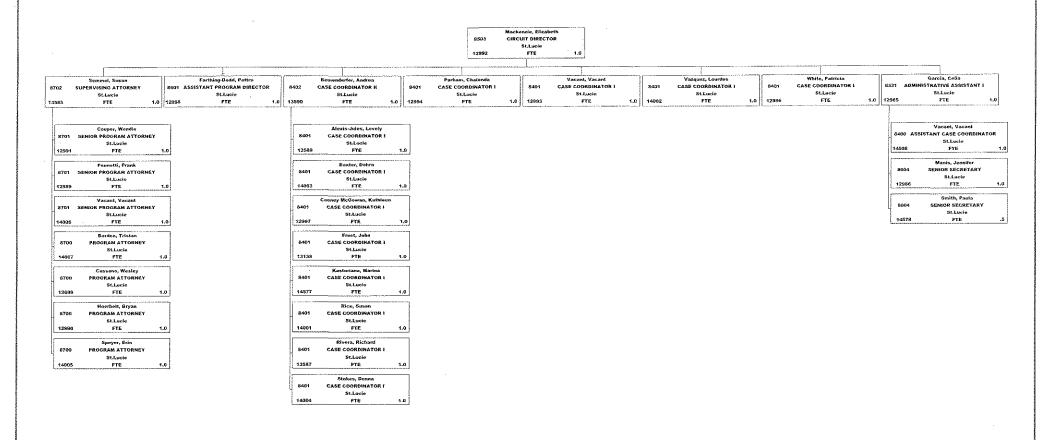


18th Circuit (Brevard County) Organization Chart October 1, 2008 16 FTE

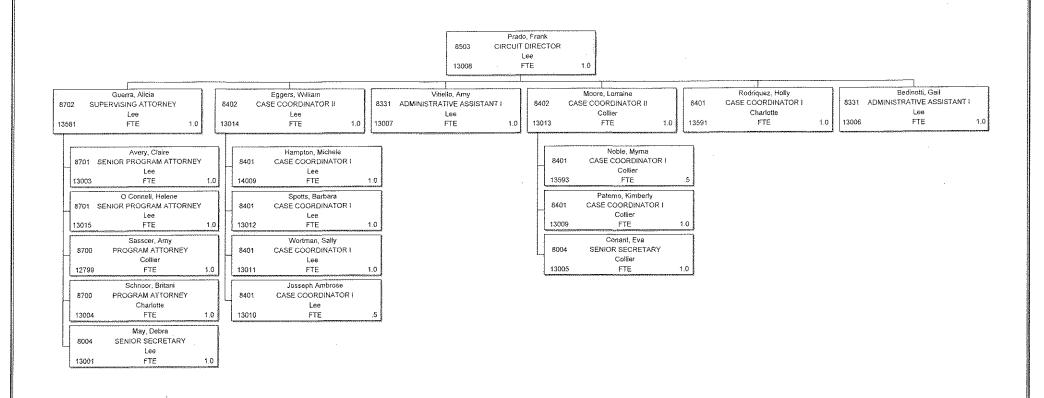


18th Circuit (Seminole County) Organization Chart October 1, 2008 11.5 FTE

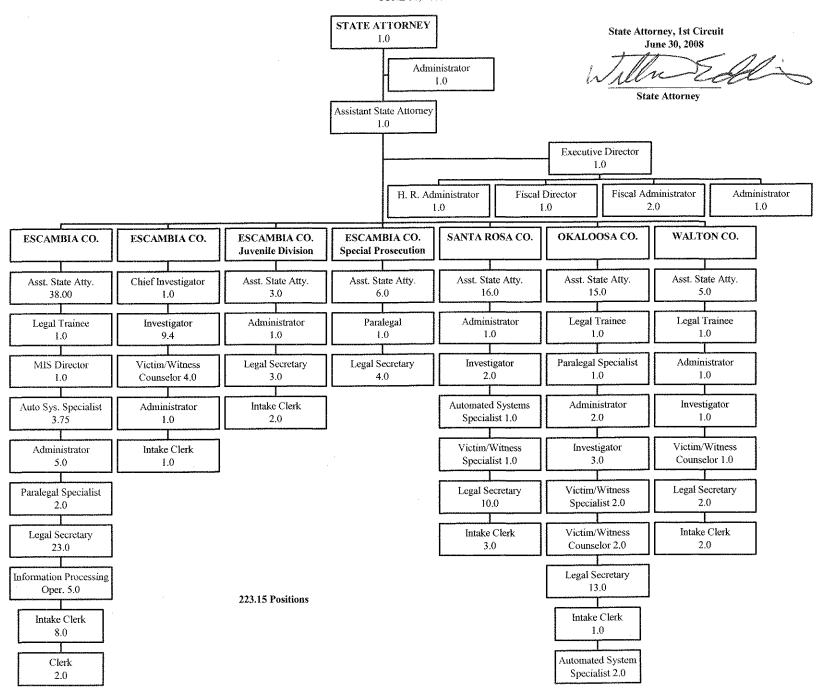




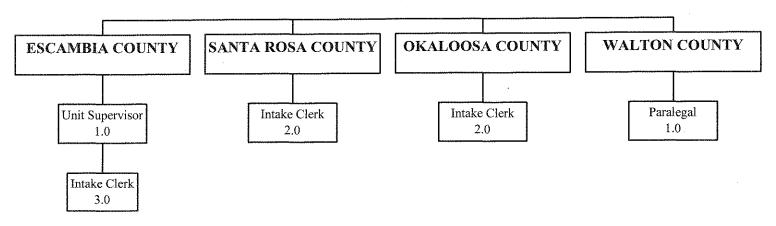
20th Circuit Organization Chart October 1, 2008 18 FTE



GENERAL REVENUE POSITIONS STATE ATTORNEY, FIRST JUDICIAL CIRCUIT JUNE 30, 2008



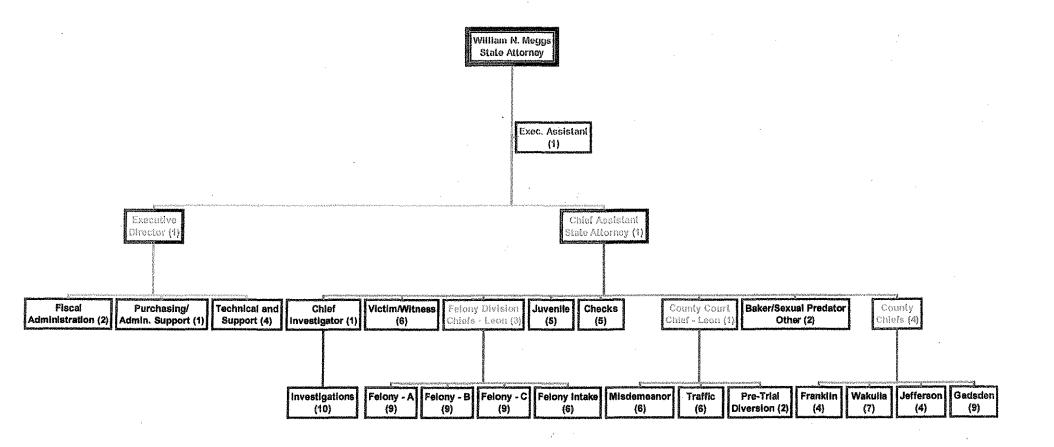
WORTHLESS CHECK POSITIONS STATE ATTORNEY, FIRST JUDICIAL CIRCUIT JUNE 30, 2008



9 Positions

State Attorney, 1st Circuit June 30, 2008

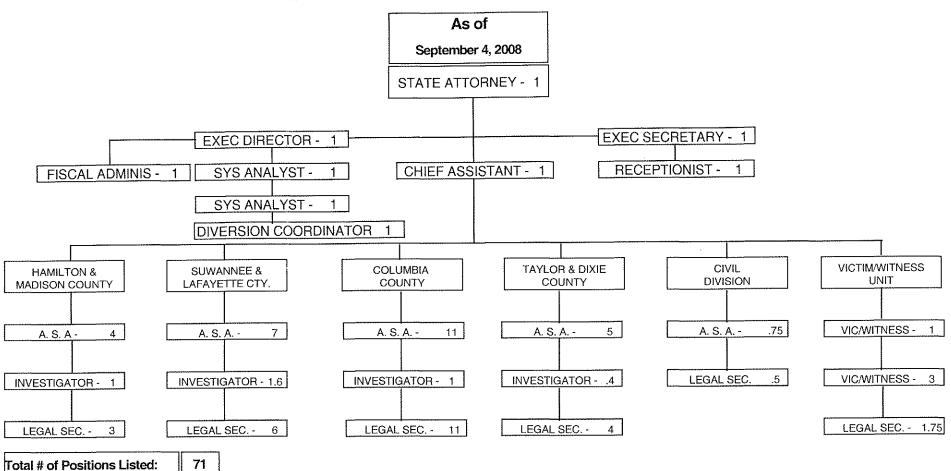
State Attorney

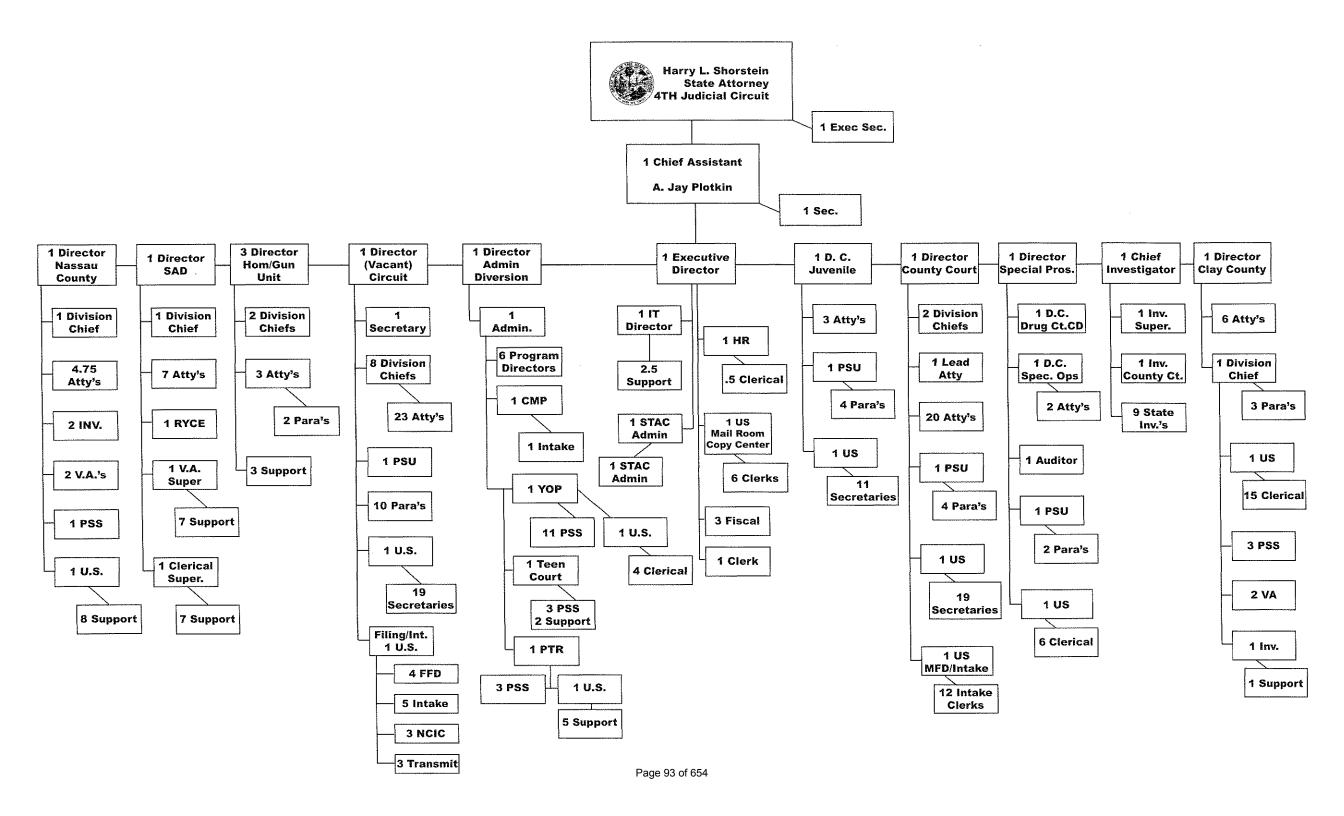


ORGANIZATIONAL CHART

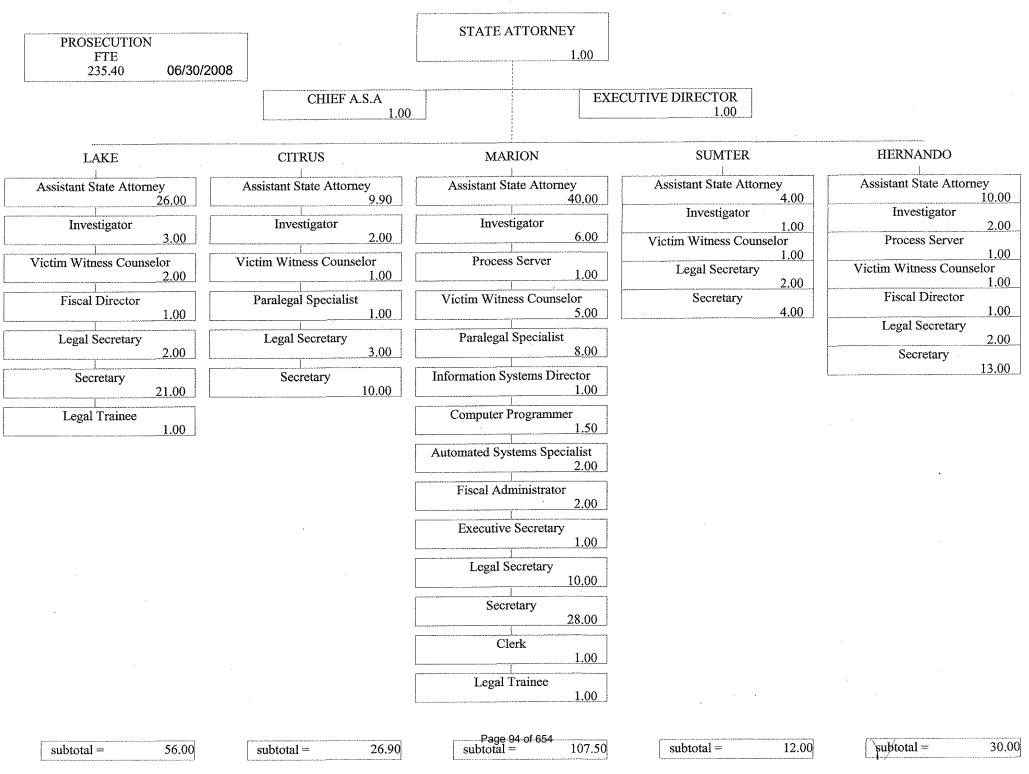
OFFICE OF THE STATE ATTORNEY, THIRD JUDICIAL CIRCUIT

MAIN OFFICE: 100 COURT ST. S. E., LIVE OAK, FL 32060

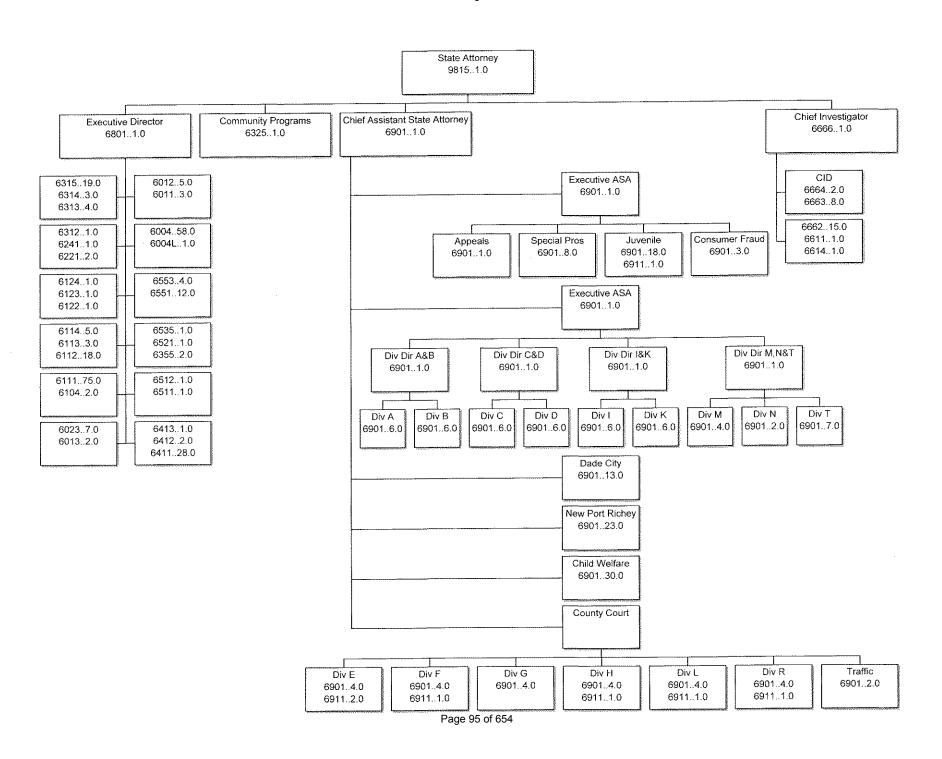




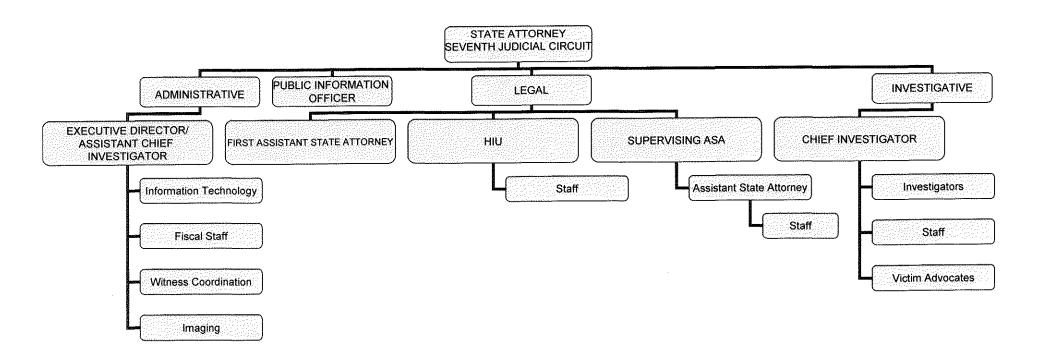
STATE ATTORNEY'S OFFICE, 5th JUDICIAL CIRCUIT



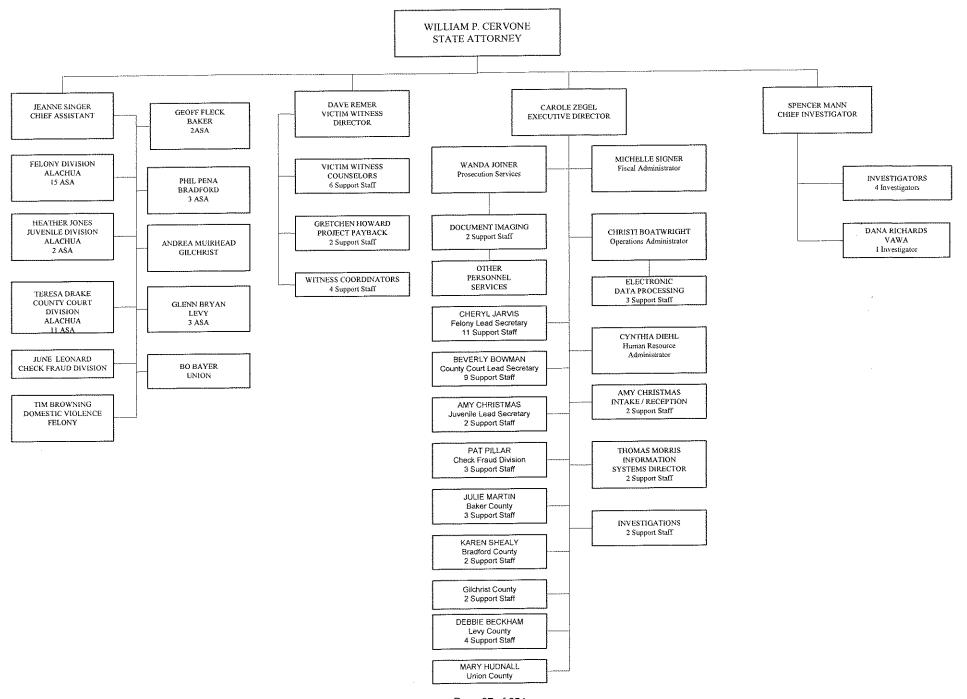
Schedule X Organizational Structure Office of the State Attorney - Sixth Judicial Circuit



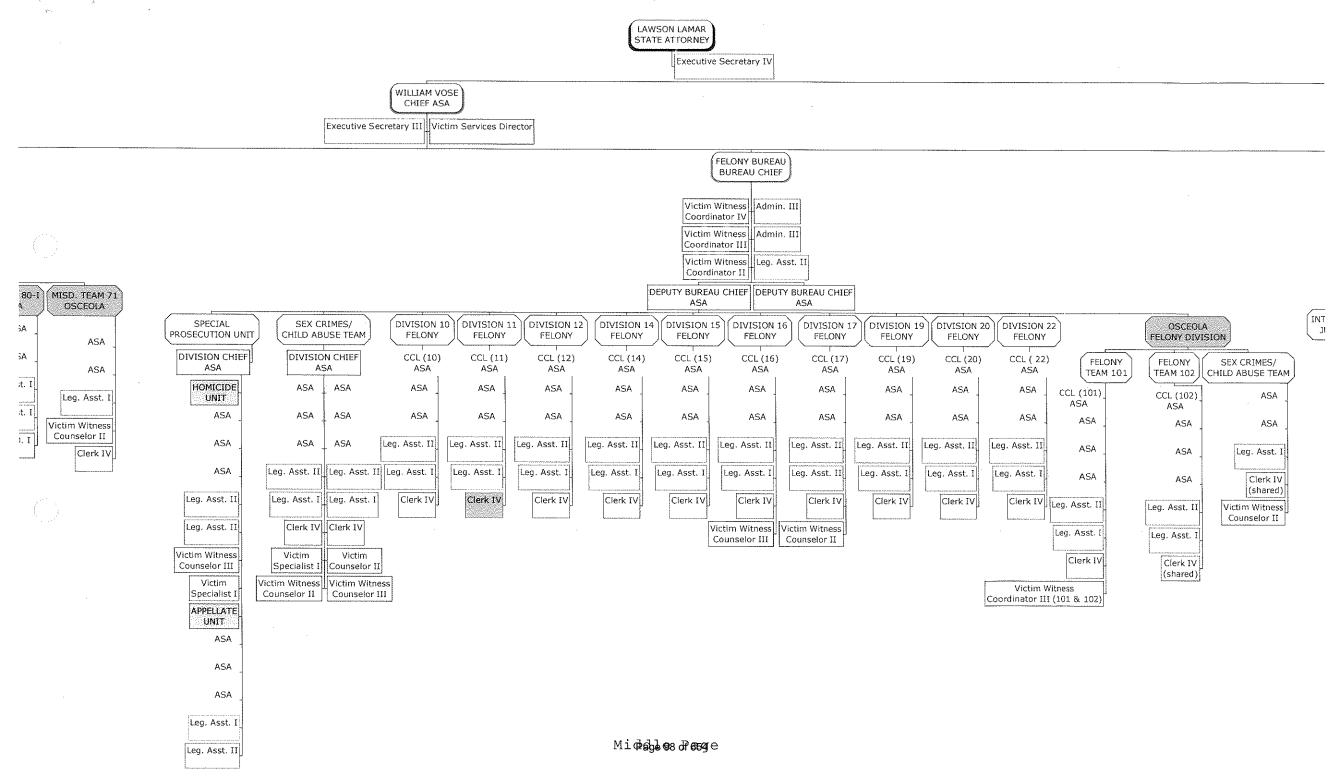
ORGANIZATIONAL CHART

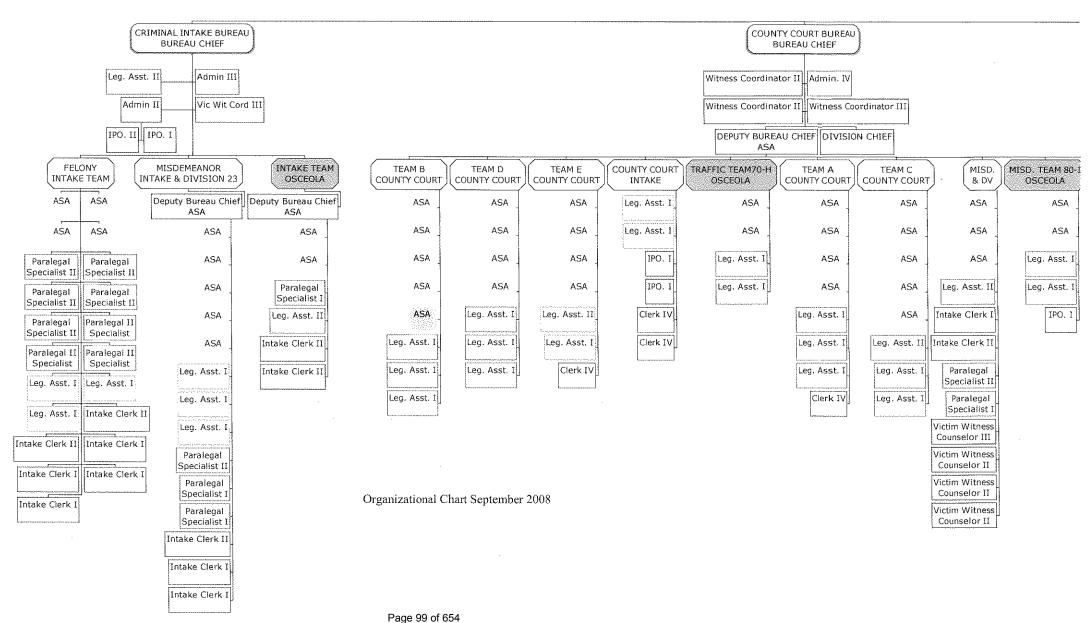


WILLIAM P. CERVONE STATE ATTORNEY ORGANIZATIONAL FLOW CHART

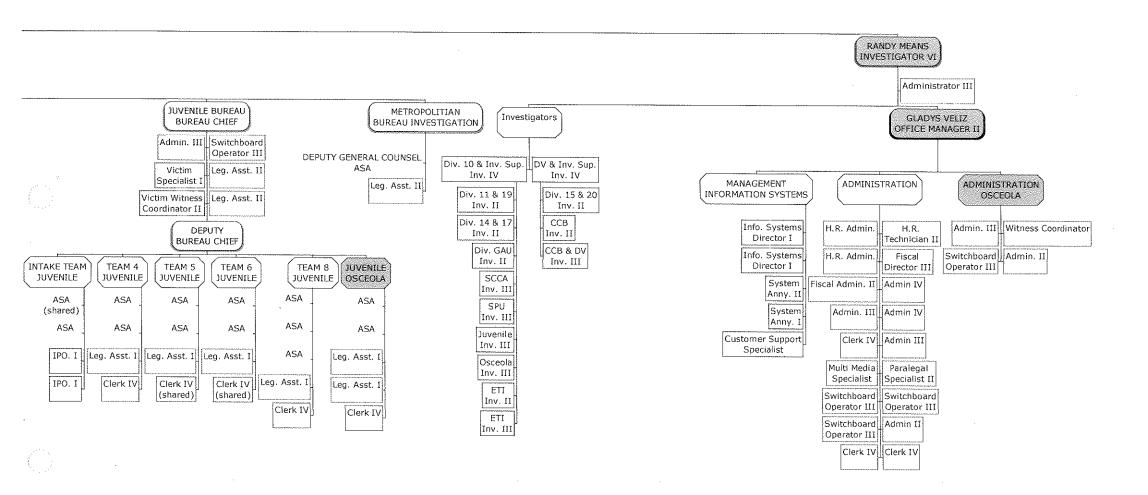


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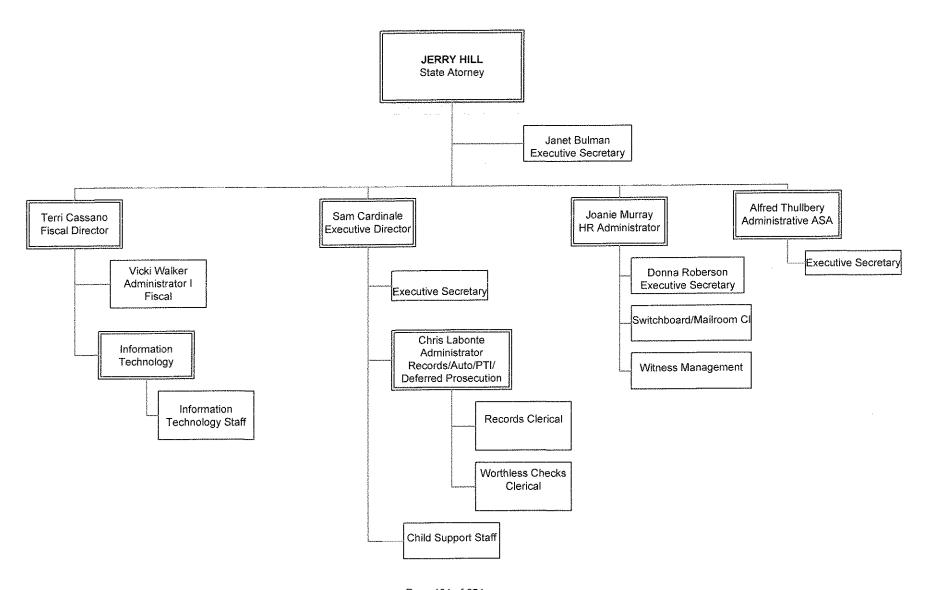


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JERRY HILL

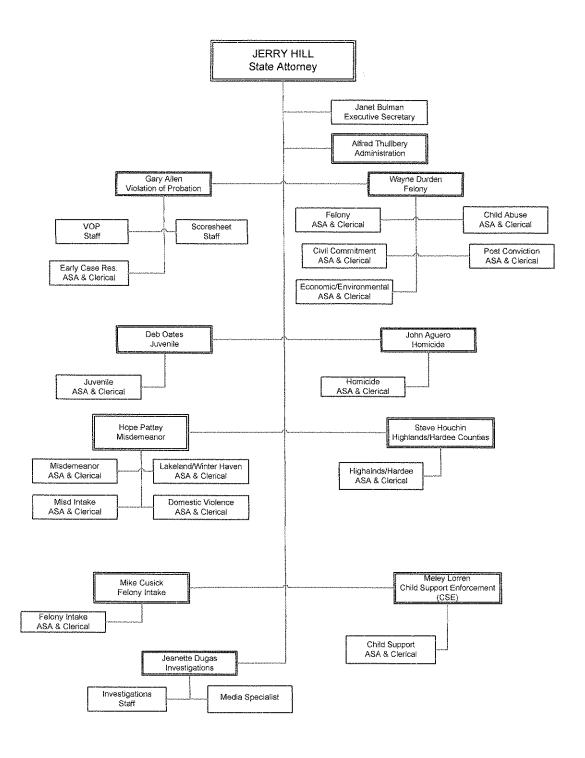
Office of the State Attorney, 10th Circuit Organizational Chart Administration

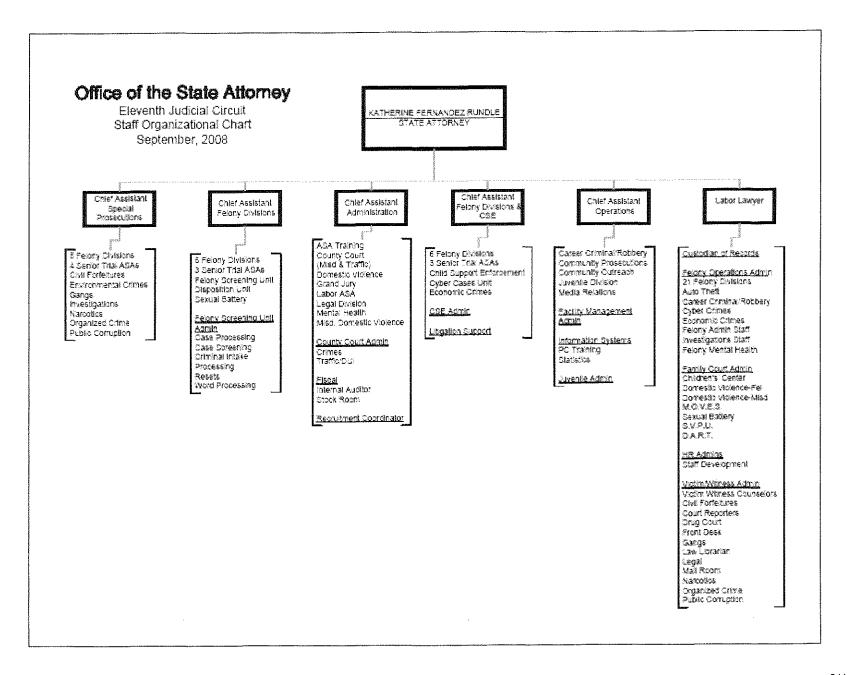


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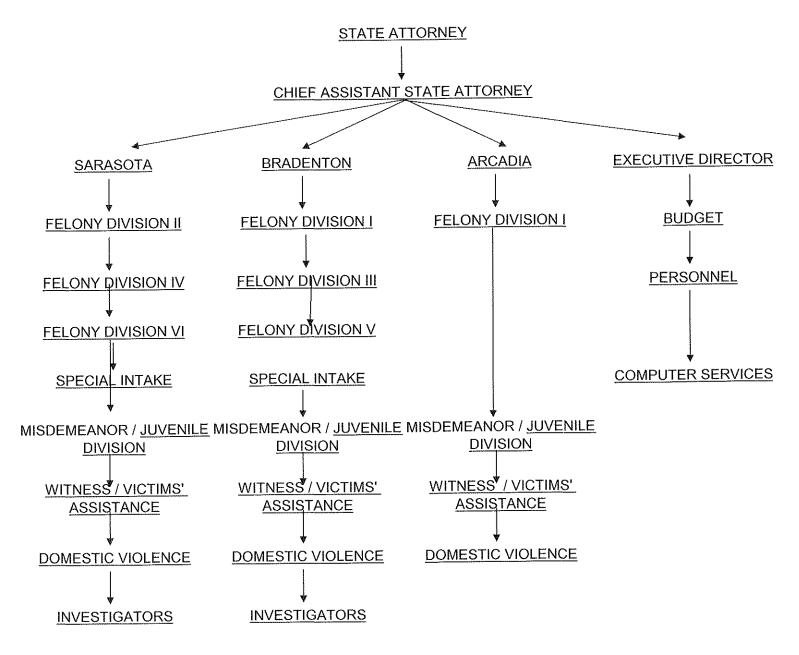
JERRY HILL

Office of the State Attorney, 10th Circuit Organizational Chart Criminal/Civil Divisions & Investigations

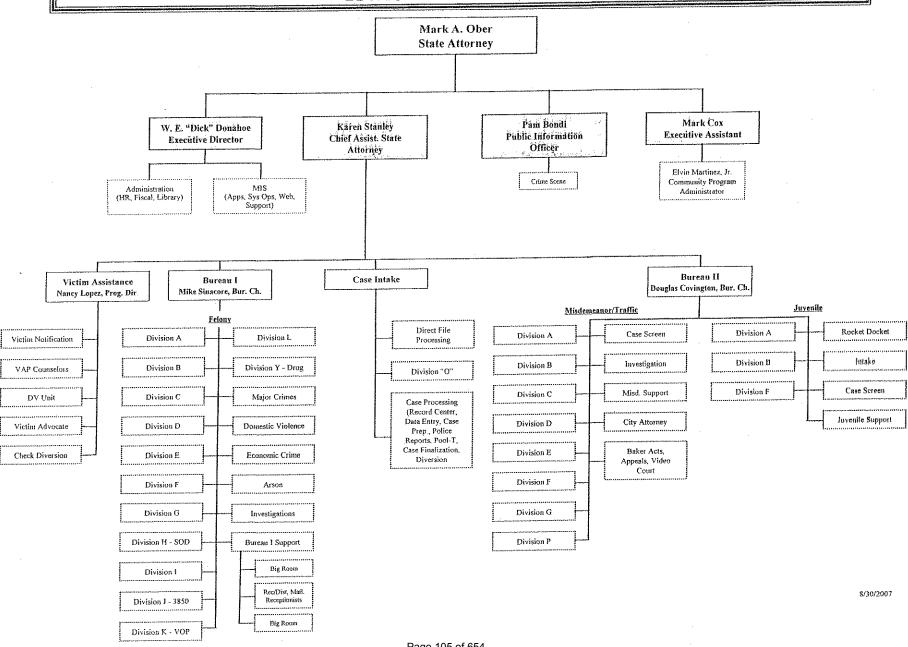


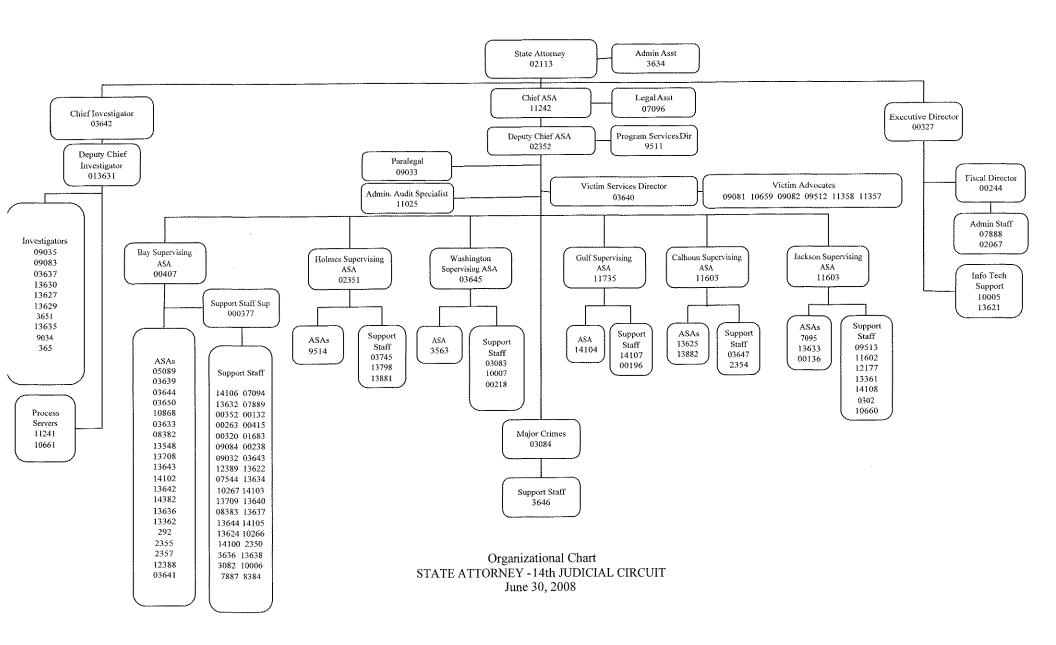


OFFICE OF THE STATE ATTORNEY - TWELFTH JUDICIAL CIRCUIT

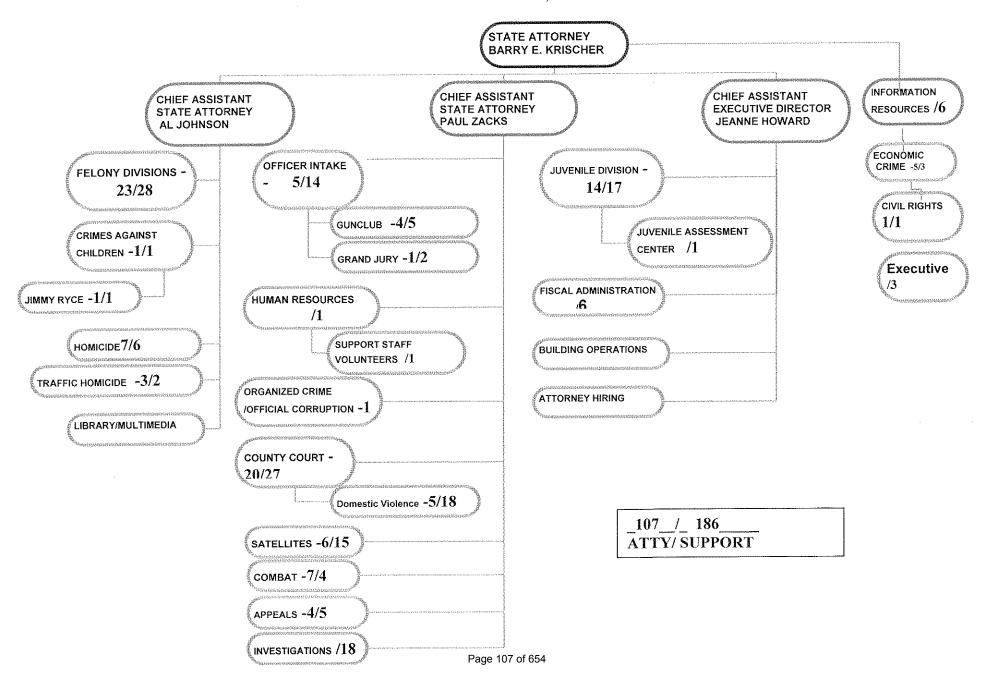


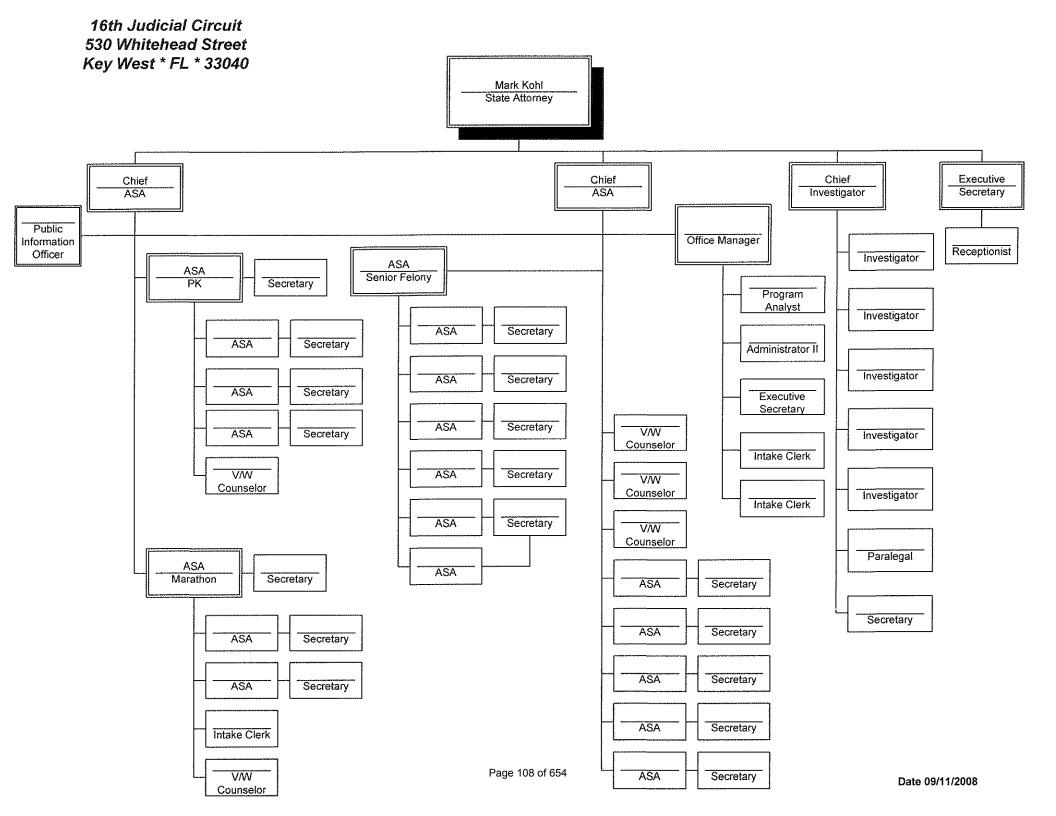
OFFICE OF THE STATE ATTORNEY 13TH JUDICIAL DISTRICT



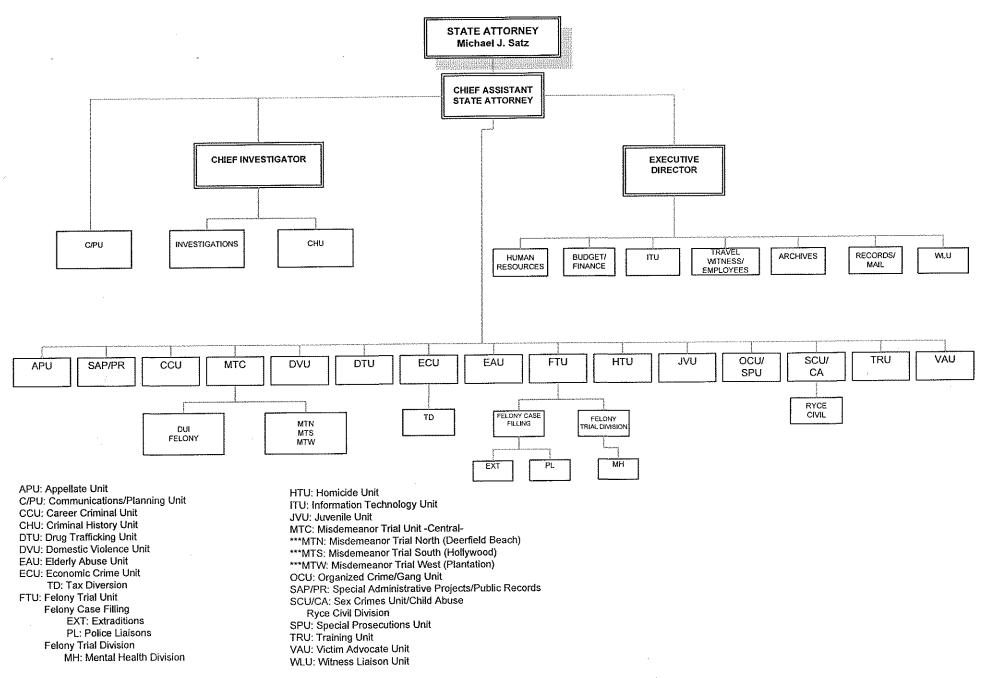


OFFICE OF THE STATE ATTORNEY- 15TH CIRCUIT PALM BEACH COUNTY, FLORIDA ORGANIZATIONAL CHART SEPTEMBER 1, 2008

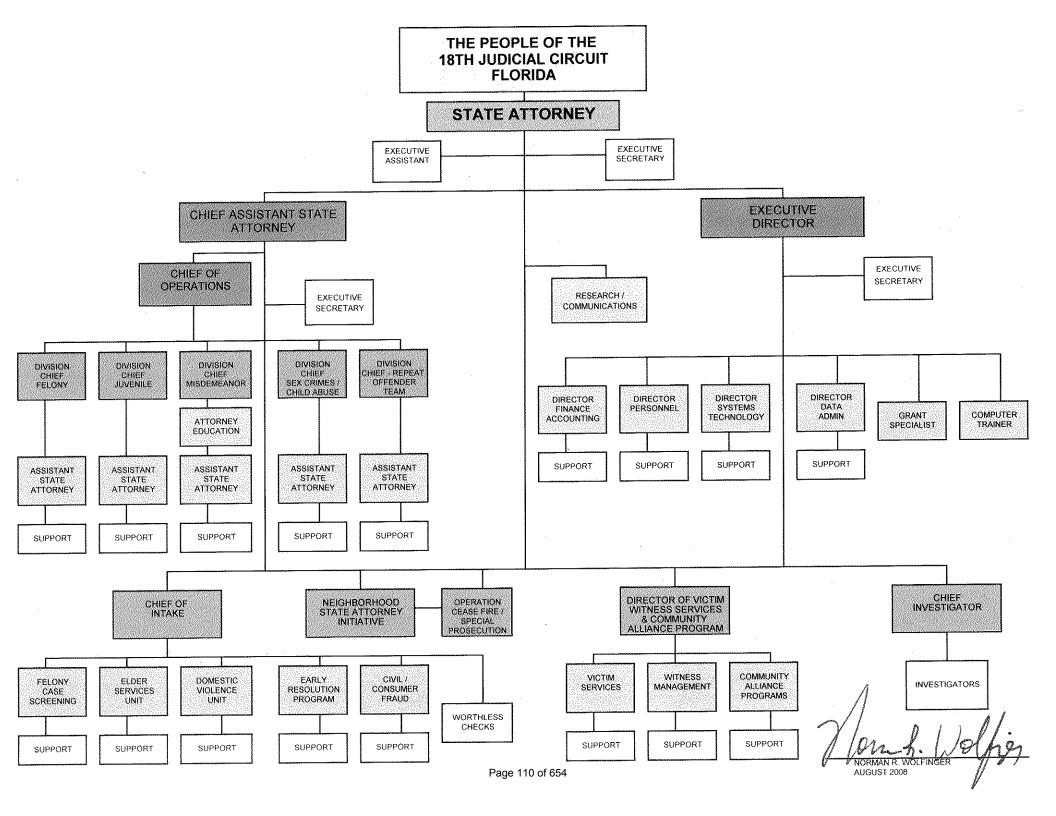


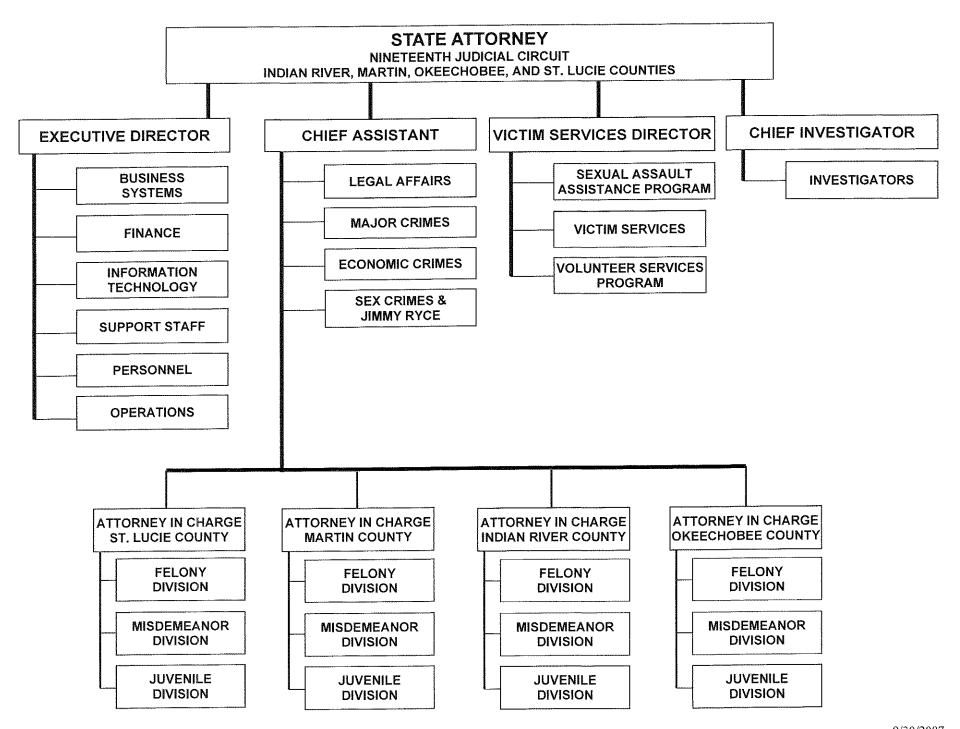


OFFICE OF THE STATE ATTORNEY 17TH JUDICIAL CIRCUIT



^{***}Satellites: Misdemeanor case filling (non jury) trial divisions

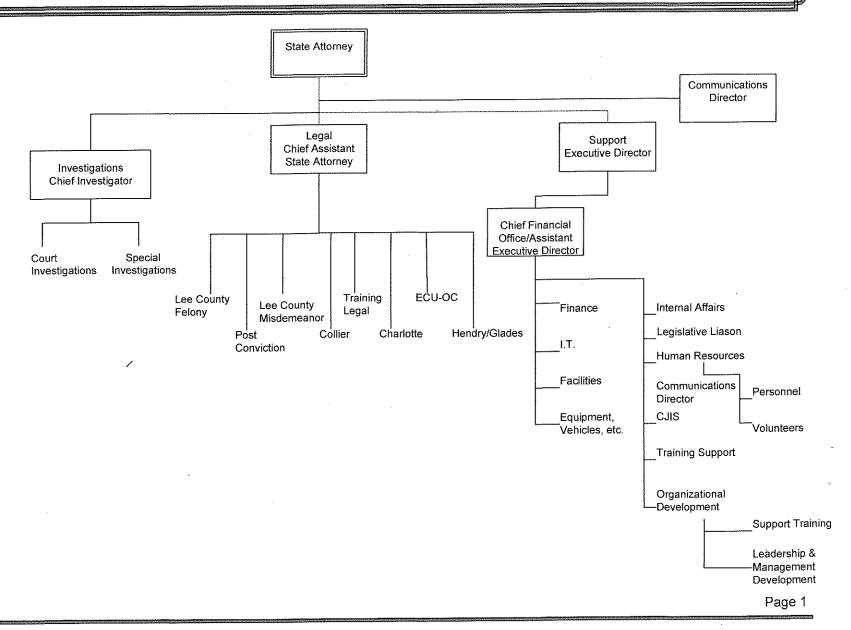




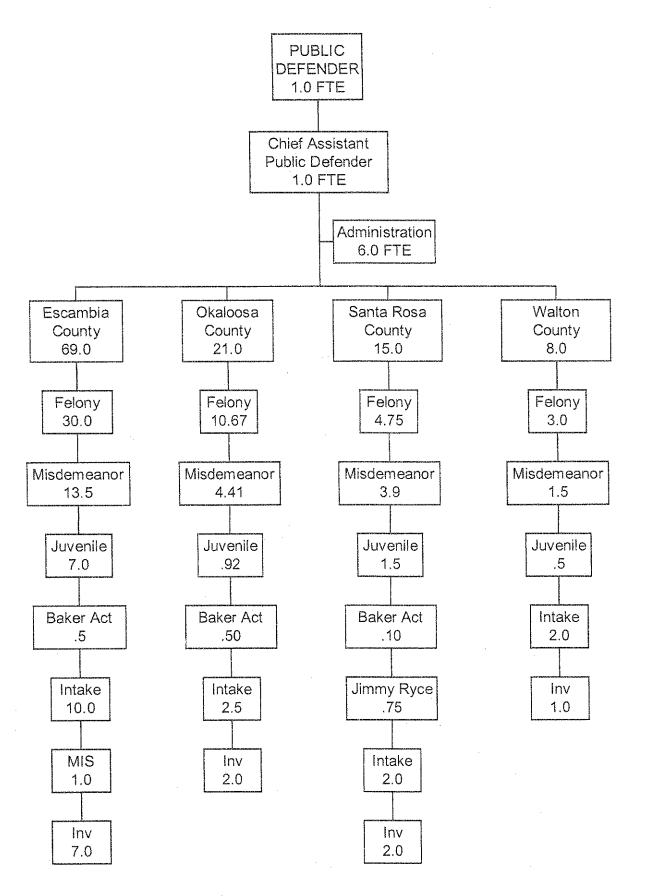
9/30/2007 Page 111 of 654

OFFICE OF THE STATE ATTORNEY 20TH JUDICIAL CIRCUIT

SEPTEMBER 2, 2008

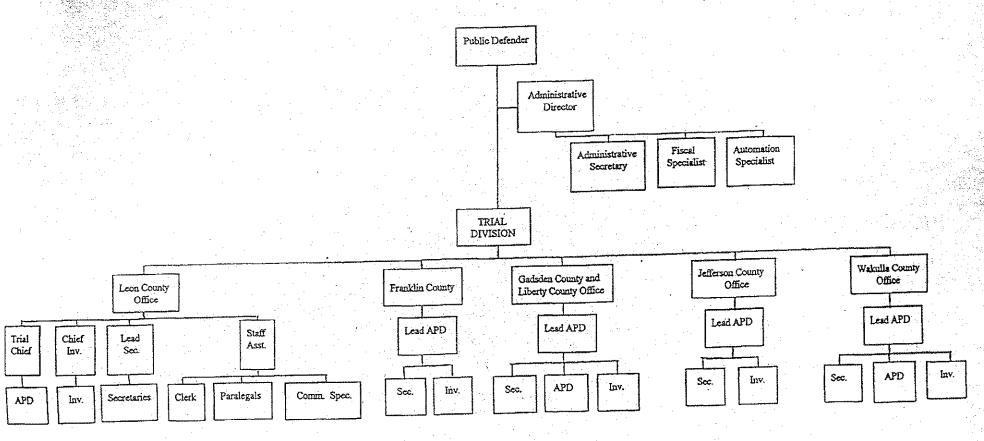


PUBLIC DEFENDER FIRST CIRCUIT 121 FTE



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OFFICE OF THE PUBLIC DEFENDER SECOND JUDICIAL CIRCUIT ORGANIZATIONAL CHART January 31, 2007



FTE: 30.00

ORGANIZATIONAL CHART C. DENNIS ROBERTS, PUBLIC DEFENDER, THIRD JUDICIAL CIRCUIT

FY: 2008/2009 GR: 2,377,472 TF: 156,922

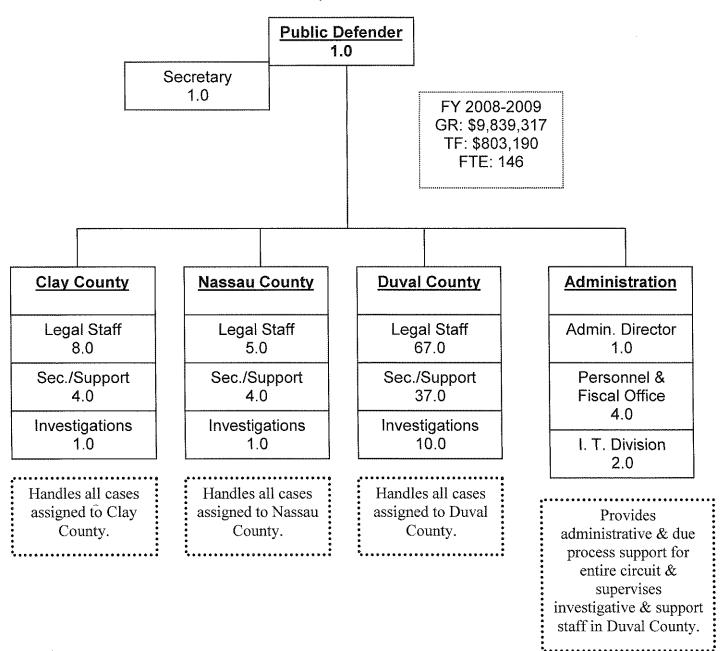
PUBLIC DEFENDER 1.00

COLUMBIA	DIXIE	HAMILTON	MADISON	LAFAYETTE	SUWANNEE	TAYLOR	ADMINISTRATIVE
ASST. P.D. 9.00	ASST. P.D. 1.00	ASST. P.D. 2.00	ASST. P.D. 1.00	ASST. P.D. 1.00	ASST. P.D. 3.00	ASST. P.D. 2.00	ADMIN. DIRECTOR 1.00
SEC/SUPPORT 4.00					SEC/SUPPORT 1.00	SEC/SUPPORT 1.00	
INVESTIGATOR IV 1.00					INVESTIGATOR IV 1.00	INVESTIGATOR IV 1.00	
Handles all cases assigned to Columbia Co.	Handles all cases assigned to Dixie Co.	Handles all cases assigned to Hamilton Co.	Handles all cases assigned to Madison Co.	Handles all cases assigned to Lafayette Co.	Handles all cases assigned to Suwannee Co.	Handles all cases assigned to Taylor Co.	Provides administrative support for entire circuit

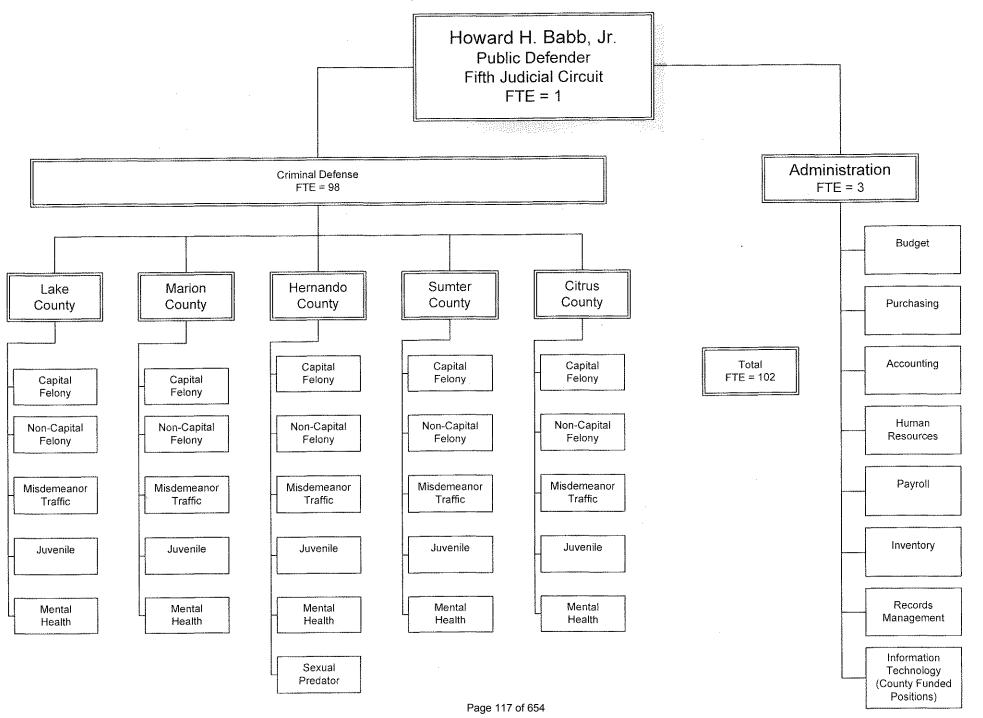
SCHEDULE X - ORGANIZATIONAL CHART

OFFICE OF THE PUBLIC DEFENDER FOURTH JUDICIAL CIRCUIT OF FLORIDA

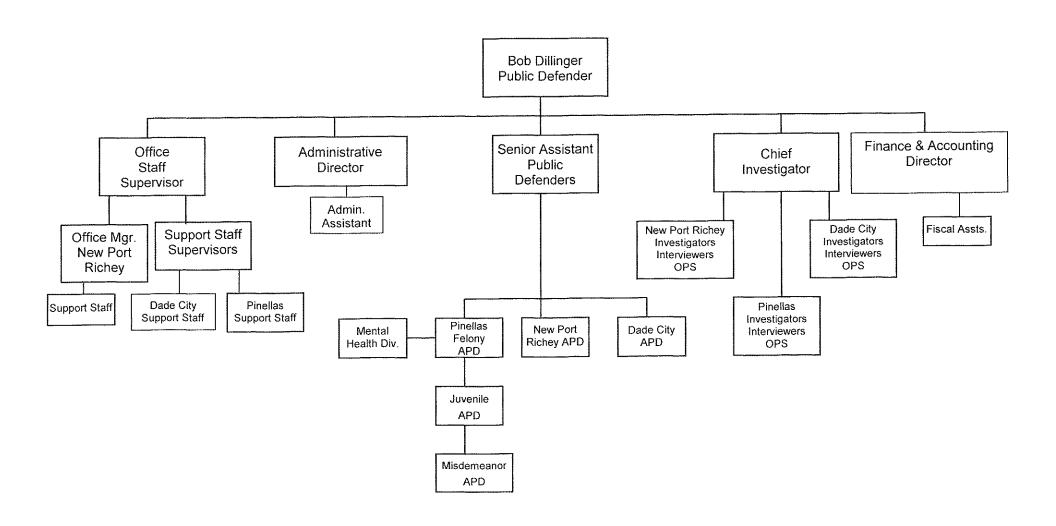
BILL WHITE, PUBLIC DEFENDER



2008/2009 Fiscal Year

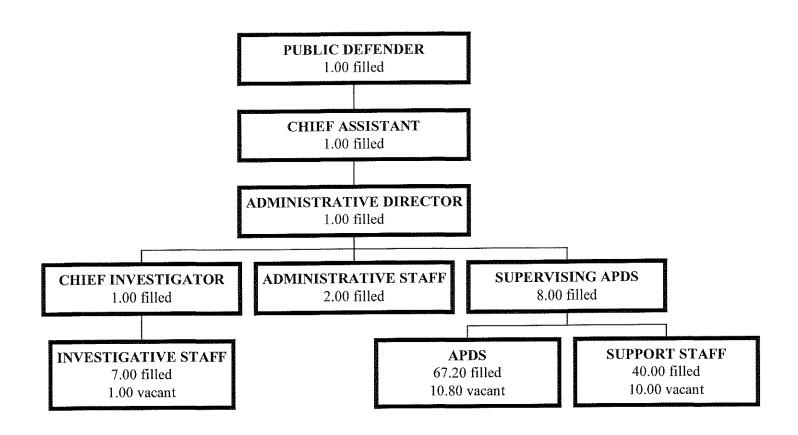


Organizational Chart July 1, 2008

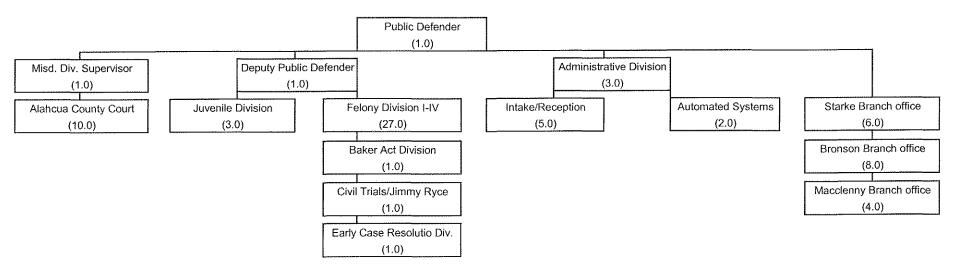


OFFICE OF PUBLIC DEFENDER SEVENTH JUDICIAL CIRCUIT ORGANIZATIONAL CHART

09/01/08



PUBLIC DEFENDER, 8TH CIRCUIT ORGANIZATIONAL CHART AS OF JULY 1, 2008 (74.0 FTE)



AUTHORITY AND DESCRIPTION OF DUTIES

Section 27.50, Florida Statutes, provides that there shall be a Public Defender for each of the judicial circuits of the State who shall be elected at the general election by the qualified electors of the circuit. The duties of the Public Defender as prescribed by Chapter 27, Part III, Florida Statutes, include representing, without additional compensation, any person who is determined by the court to be indigent as provided in Section 27.52, Florida Statutes, and who is: (1) under arrest for, or is charged with, a felony; (2) under arrest for, or is charged with a misdemeanor, a violation of Chapter 316, Florida Statutes, which is punishable by imprisonment, or a violation of a municipal or county ordinance in the county court, unless the court, prior to trial, files in the case a statement in writing that the defendant will not be imprisoned if he is convicted; (3) alleged to be a delinquent child pursuant to a petition filed before a circuit court; or (4) sought by petition filed in such court to be involuntarily placed as a mentally ill person or sexually violent predator or involuntarily admitted to residential services as a person with development disabilities.

C. Richard Parker is the Public Defender for the Eighth Judicial Circuit and is responsible for performing the duties described above, as provided by law, in Alachua, Baker, Bradford, Gilchrist, Levy and Unions Counties. Offices are maintained at Gainesville in Alachua County, Starke, in Bradford County, Macclenny, in Baker County, and Bronson in Levy County.

Administration Felony Osceola To-Lan Trinh-Le Juvenile Melissa Vickers Jerry Hooper Jill Reid Catherine Chien Bob Larr Rosemarie Farrell/ County Court Diem Cao Lisa Jama Linda Crammer Laura DelVecchio Div 70 ERU Div 04 Karen Arribas Deb DePrizio Olga Khoudmi Lyle Mazin Div 16 Div 80 Circuit Secretary Div 10 Melanie Freire Heiko Moenckmierer Daniel Spencer Steven Graves Evellen Jewett Ashley Tennison Julie Volk David Falstad Shaunda Hill John Stone Heather Bauer Ileana Azcunaga Angela Robinson Anthony Bennett Christian Conrad Div 71 Justin Bleakley Steve Davis Angela Schmitt Douglas Stoll Lindsey Cole Richard Mendoza Div 65 Odessa Thomas David Barszcz Aliette Charles Felix Felicier Sarah Fogarty Sarah Price Adam Banmer VOP Unit Michael Morrison David Contos Div 61 Div 81 Maggie Morrison Beatrice Wells-Brown Julie Koves Div 101 Major Crimes Justin Duff David Jancha Kathy Kissel Marsha Frankel Winston Hobson Alicia Peyton Larry Henderson Div 17 Fitzpatrick Jarvis Jason Breslin Angie Diaz Scott Bishop Div 11 James Westervelt Marc Burnham Jerrett Blakeley Rose Prichnick Christme Warren Chelsea Simmons Jaminette DeJesus Felicier Sara Stephenson Div 06 Peter Schmer Cynthia Vanlandingham Kelly Ziegler Michelle Yard Kimberly DeVries Joely Lemmers Migdalia Perez Tanya Teny Brice Aikens Div 62 Div 82 Erin Hyde Denise Alves Shelley Hogue Colleen Tuohy-Flemming Francine Fishbein Lori Wootten Nicole Perlini Kafi Kennedy-Swanson Depinder Aujla Vanessa Grant Amy Woods Anton Robinson County Secretary Kimberly Andre William Hancock Dawn Rosario Div 08 Div 104 Raudel Vitier Terra Eads Margaret McDonnell Oliver Ramos Investigator Yura Almirall Tom Murphy Schieme Williams Div 83 Div 12 Div 19 Div 63 Jessica Young Div 201 Leslie Calajo Elizabeth Matherne Reception Lydia Lamp-Peeples Javier Chavez Joseph (Trey) Flytin Kimberly LaSure Luis Diaz Amber Contreras Joanna Snow Lenora Easter Ginny Cornell Sean Landers Robert Belle Joni Jonston Olivia Middlebrooks Carroll Young Robert Power Jamie Kane Bonnie Church Nicole McLaren Dino Papadopoulos Christopher Penn Tara Thomas Jason Reid Div 64 Div 84 Carlis Reed Harold Wesley Lonnie Thompson Rvan Belanger Christopher Celis Vanessa Omeas Sandra Suarez Dwight Walton Yalkin Gencel Laura Hammad Juvenile Secretary Manny Soto Diaz Div 14 Div 28 Div 801 Yaimabis Gomez George Via Amanda Sampaio Div 85 Sasha Weitzner Phyllis Rose Social Services Chandra Paylor Jose Lopez Suzanne Race Sherlene Cruz Angela Sorenson Faith Sills Brandy Alexander Bart Vickers Samantha Johnson Jeanette Taylor Natalie Montesano Beth Bourdon Barne Neutze Jail Diane Walker Davi Toole Christine Soberon-Candace Rochester File Clerk Lesley White Div 15 Div 22 OPS Chris Schilling Shana Manuel Jessica Cruz Osceola Secretary Melisa Taylor Brenda Eugene Amanda Biggers Margaret Serret Christiana Johnson Dwight Slater Marjorie Rivera Ivy Boyle Josh Meyer April Arendell Stefanie Mohl Margaret Ramos Russell Frank Shontell English Nishauna Wilbert Tiffany Taylor Sue Darwick Intern Lilliam Davila Mental Health Steven Talmadge Michael Martinko

Public Defender

Bob Wesley

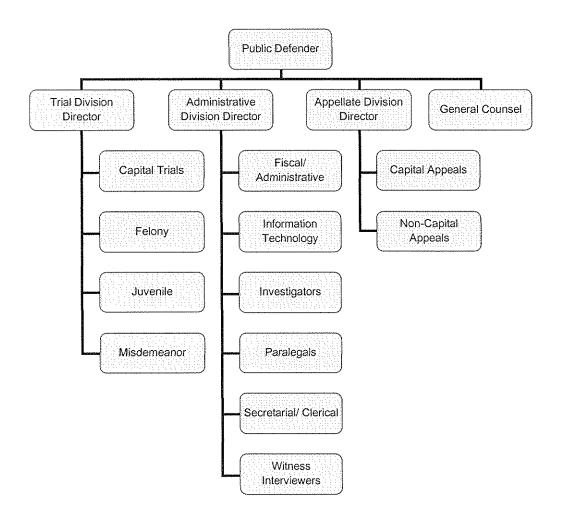
Chief Asst. Public

Defender

Eileen Forrester

08/28/08

OFFICE OF THE PUBLIC DEFENDER TENTH JUDICIAL CIRCUIT (As of July 2008)



Trials 115 FTEs Appeals 50 FTEs

SCH X 9/10/2008

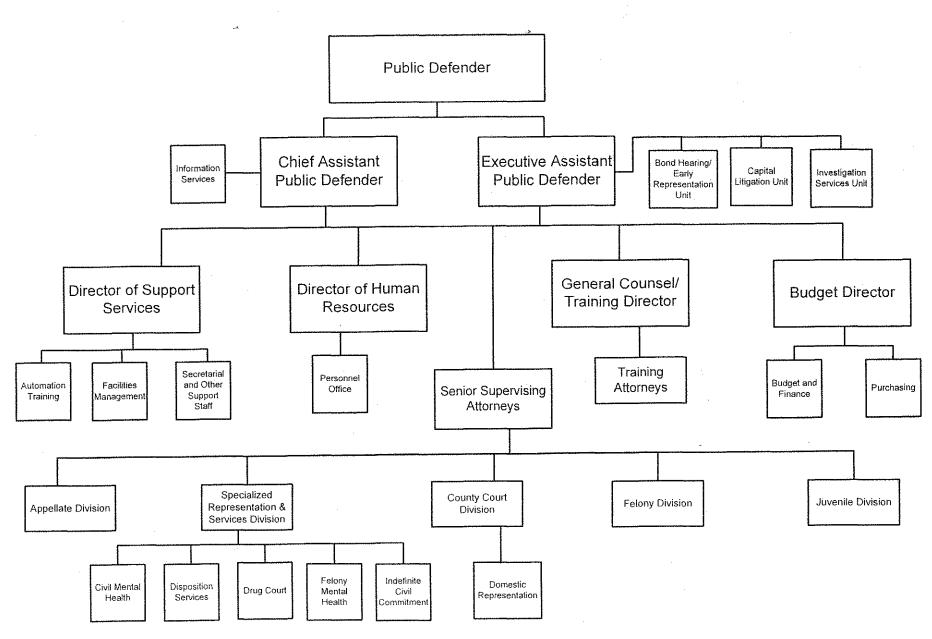


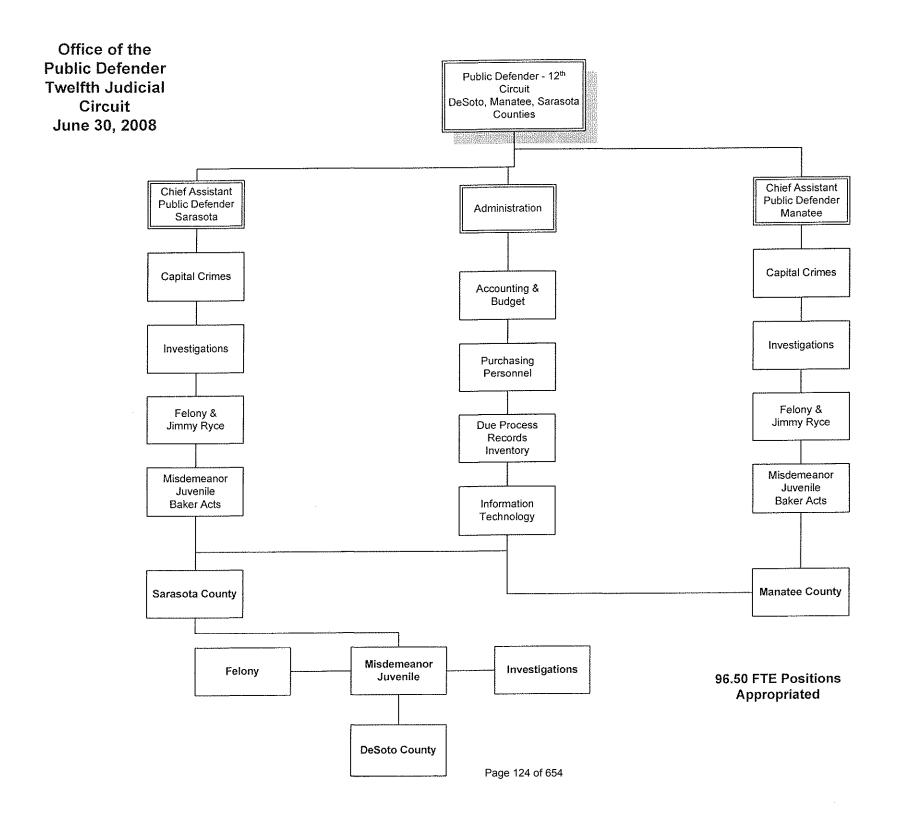
LAW OFFICES OF THE PUBLIC DEFENDER

Eleventh Judicial Circuit of Florida



Organization Chart



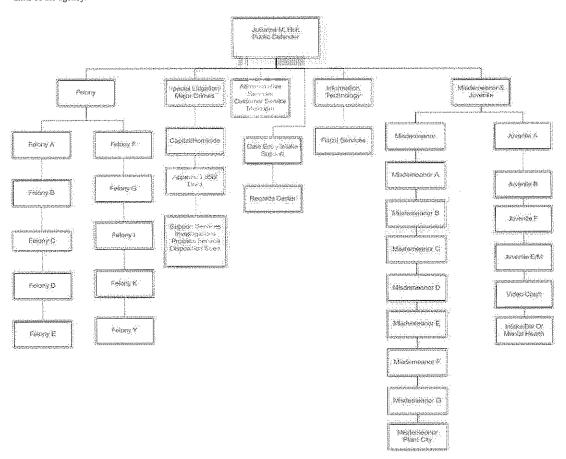


LEGISLATIVE BUDGET REQUEST FY 2008-2009

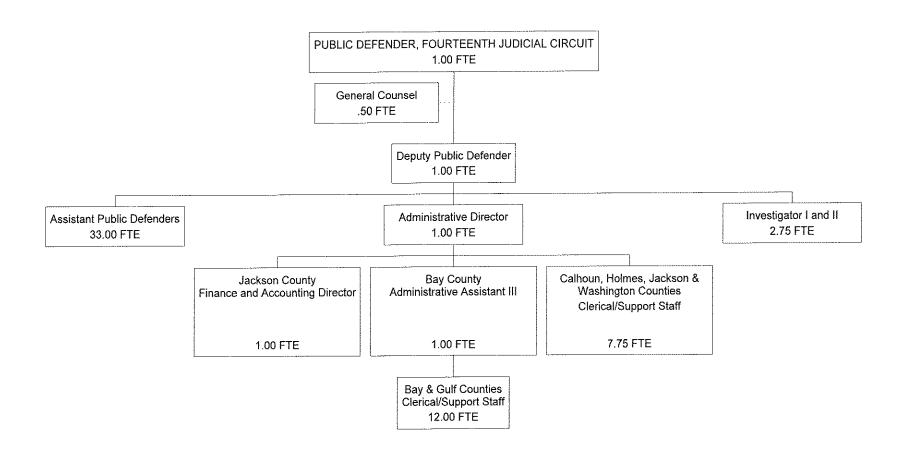
Schedule X Organizational Structure

The Schedule X is to display the agency's organization structure for the most recent fiscal year. Section 20.04(8), F.S., requires the Executive Office of the Governor to maintain a current organizational chart of each agency.

The Organization Chart must identify by position, all divisions, bureaus, units and sub-units of the agency.

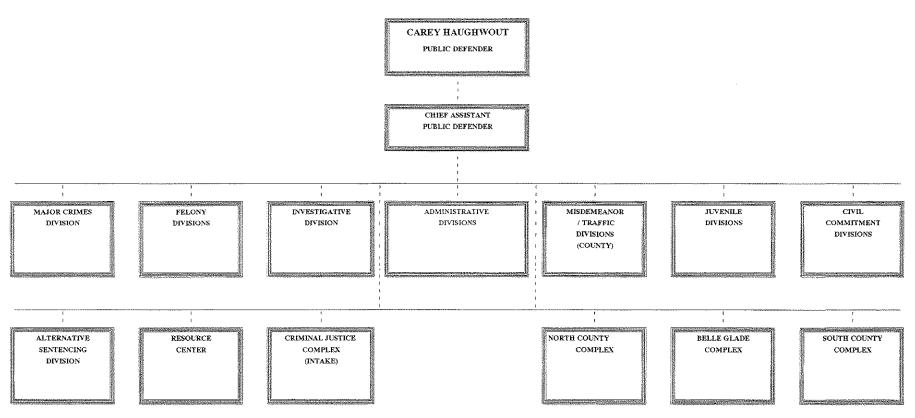


OFFICE OF PUBLIC DEFENDER FOURTEENTH JUDICIAL CIRCUIT APPROVED FTE: 61.00



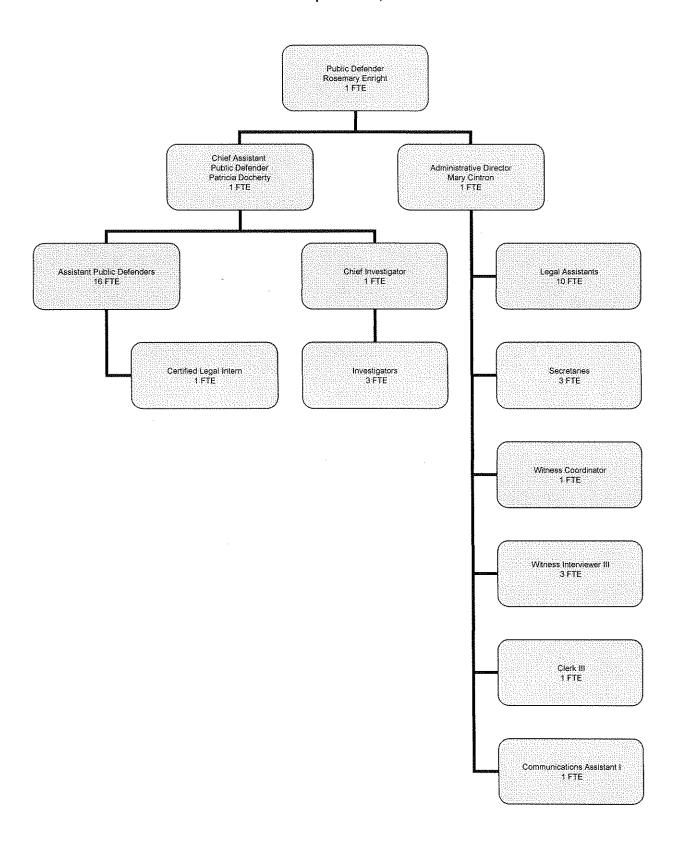
OFFICE OF THE PUBLIC DEFENDER

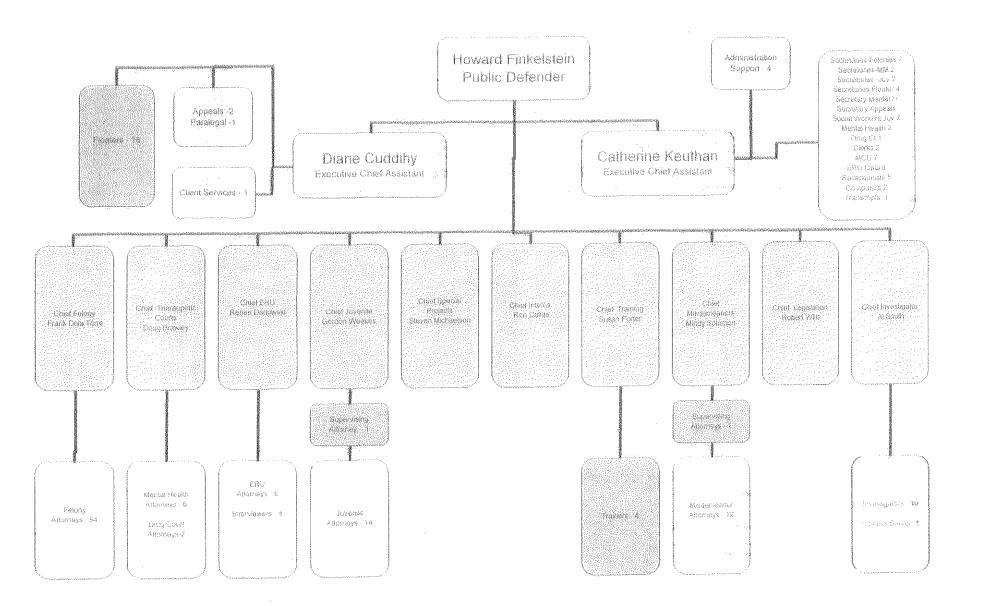
15TH JUDICIAL CIRCUIT



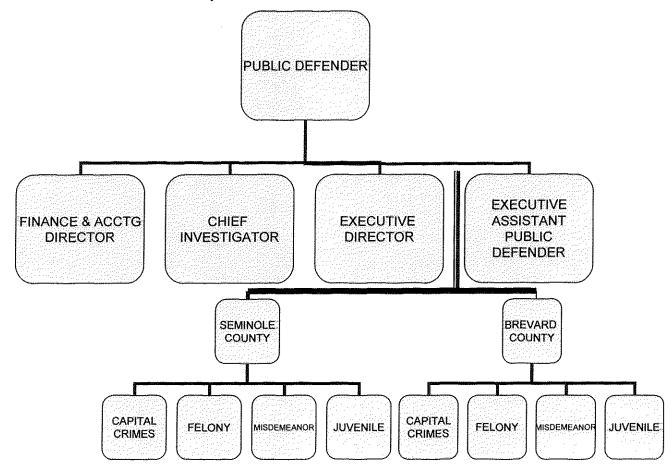
197.00 FTE POSITIONS STATE FUNDED

OFFICE OF THE PUBLIC DEFENDER SIXTEENTH JUDICIAL CIRCUIT September 1, 2008

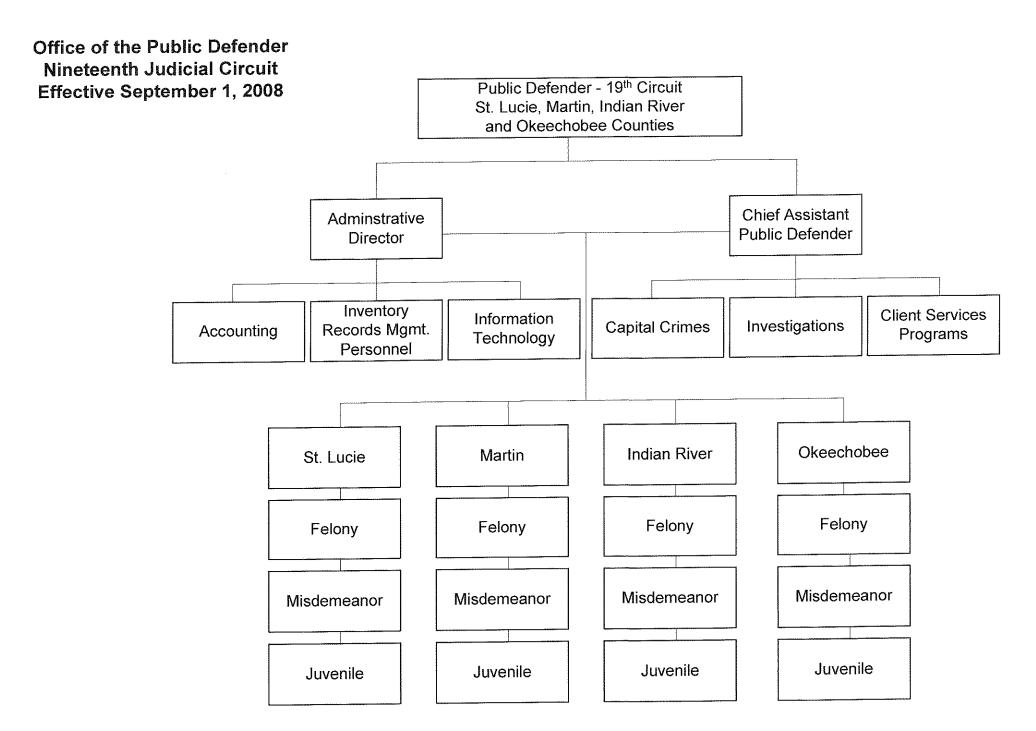




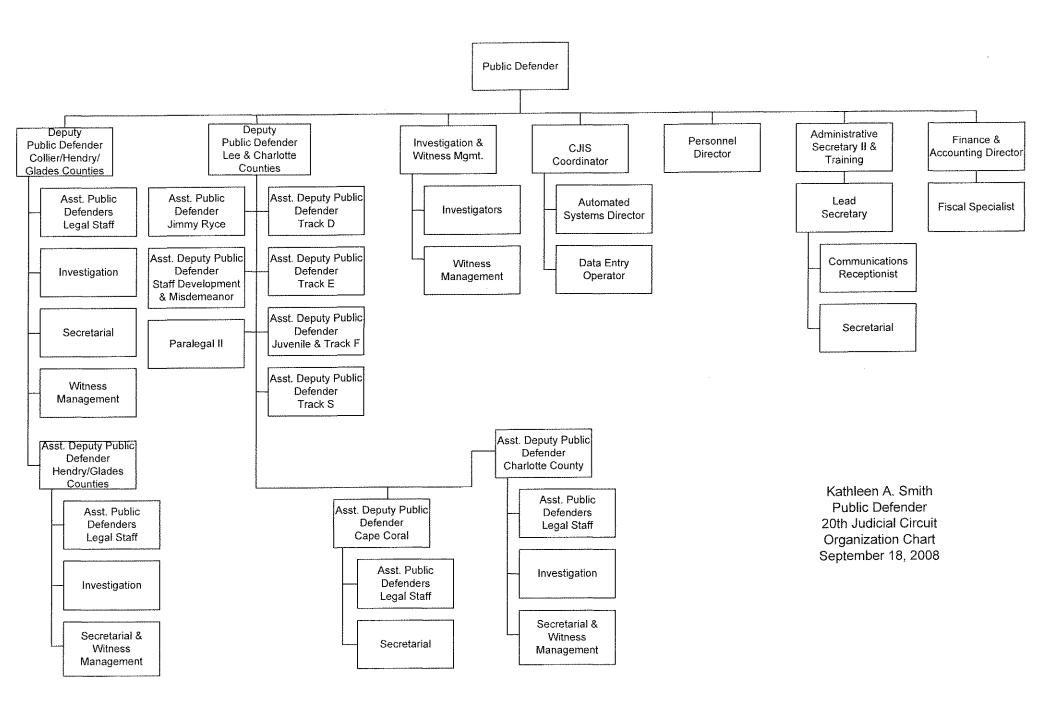
PUBLIC DEFENDER, EIGHTEENTH JUDICIAL CIRCUIT



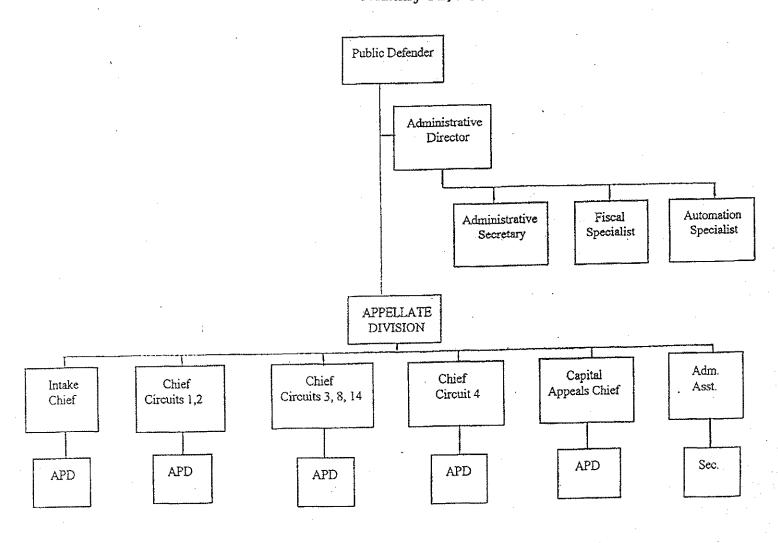
120 FTE POSITIONS STATE FUNDED



78 FTE Positions State Funded

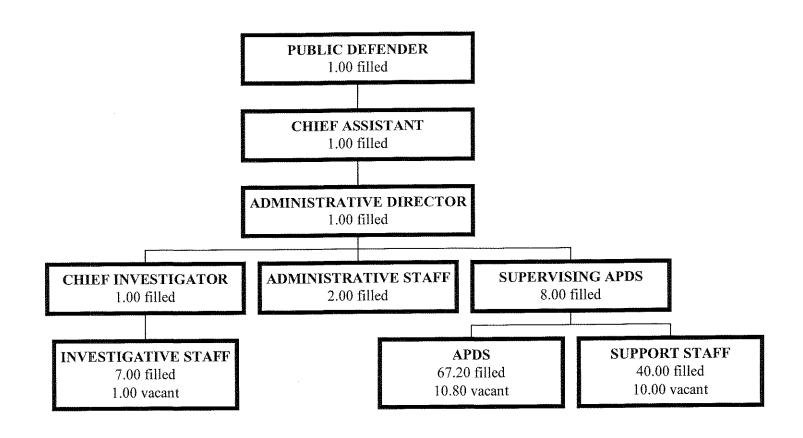


OFFICE OF THE PUBLIC DEFENDER SECOND JUDICIAL CIRCUIT ORGANIZATIONAL CHART As of January 31, 2007



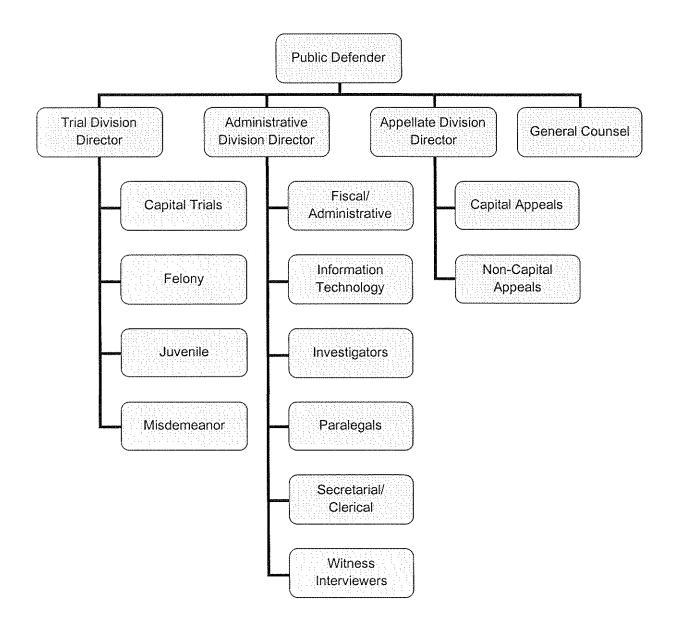
OFFICE OF PUBLIC DEFENDER SEVENTH JUDICIAL CIRCUIT ORGANIZATIONAL CHART

09/01/08



Schedule X Organizational Structure

OFFICE OF THE PUBLIC DEFENDER TENTH JUDICIAL CIRCUIT (As of July 2008)



Trials 115 FTEs Appeals 50 FTEs

SCH X 9/10/2008

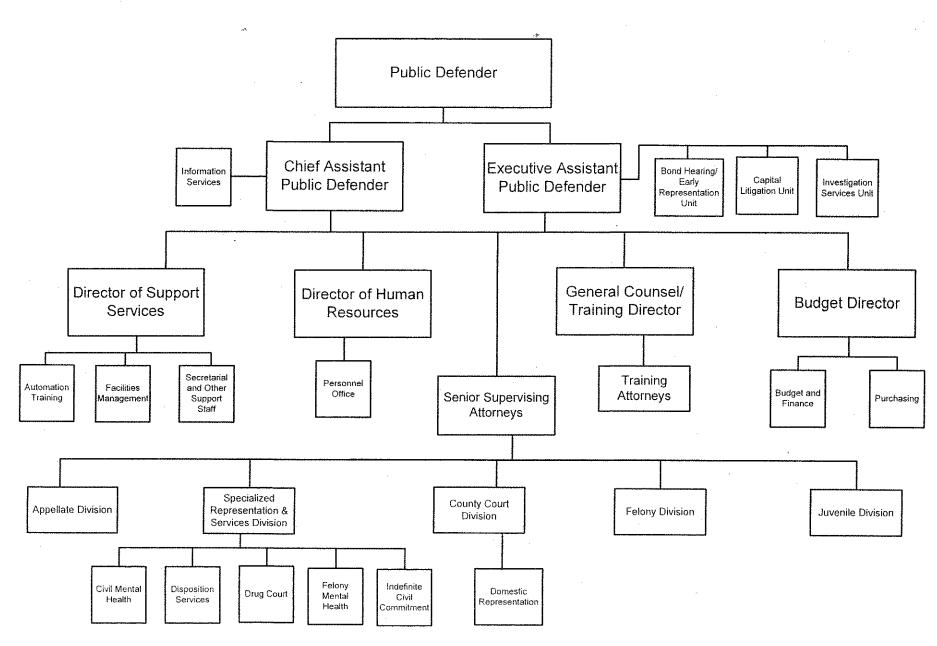


LAW OFFICES OF THE PUBLIC DEFENDER

Eleventh Judicial Circuit of Florida



Organization Chart



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OFFICE OF THE PUBLIC DEFENDER

15TH JUDICIAL CIRCUIT

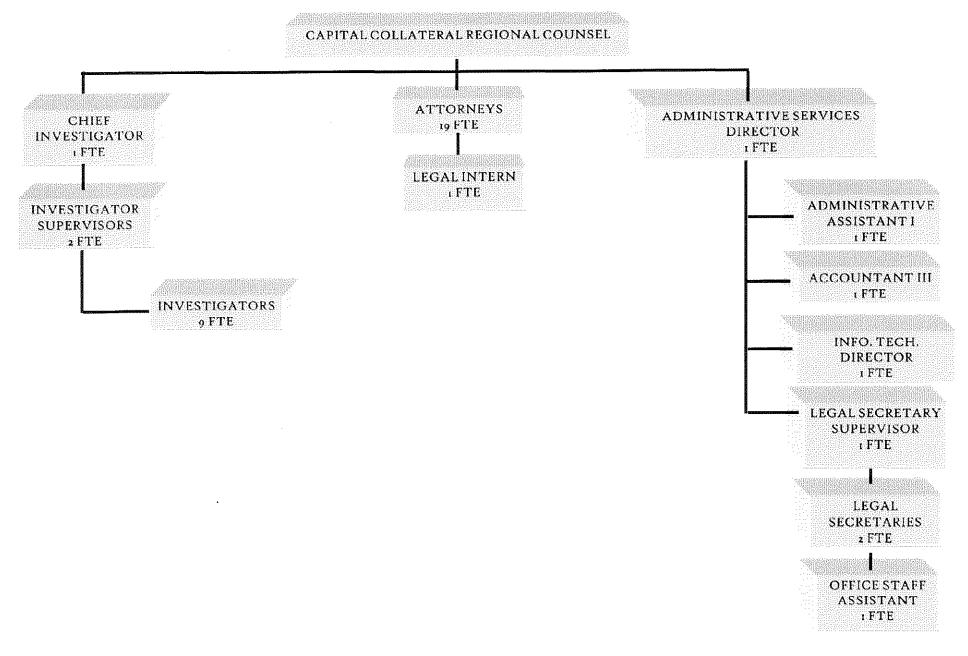
CAREY HAUGHWOUT

PUBLIC DEFENDER

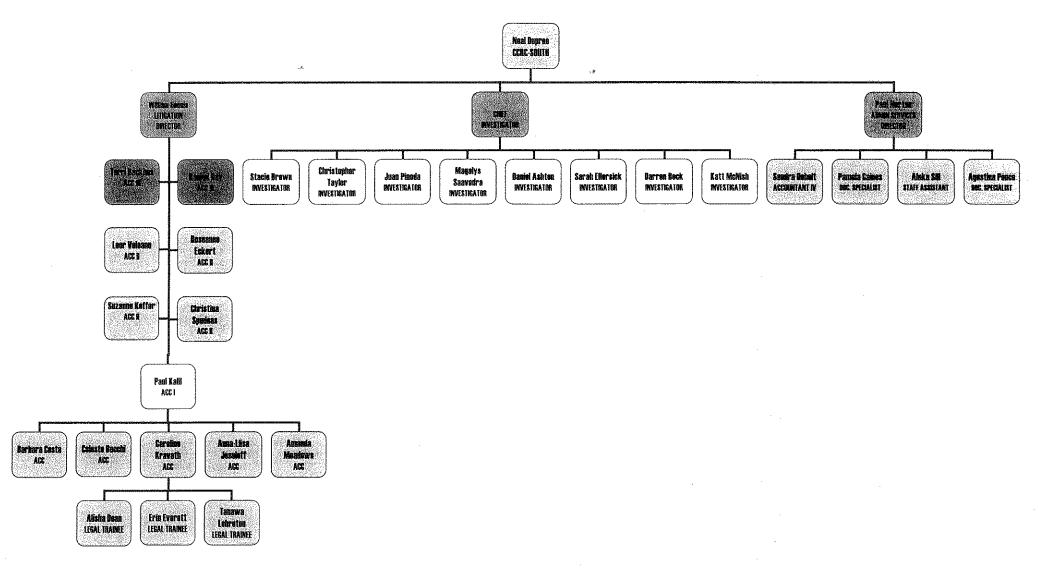
APPELLATE DIVISION

37.00 FTE POSITIONS STATE FUNDED

CAPITAL COLLATERAL REGIONAL COUNSEL - MIDDLE REGION ORGANIZATIONAL CHART



CCRC-South Orgazational Chart

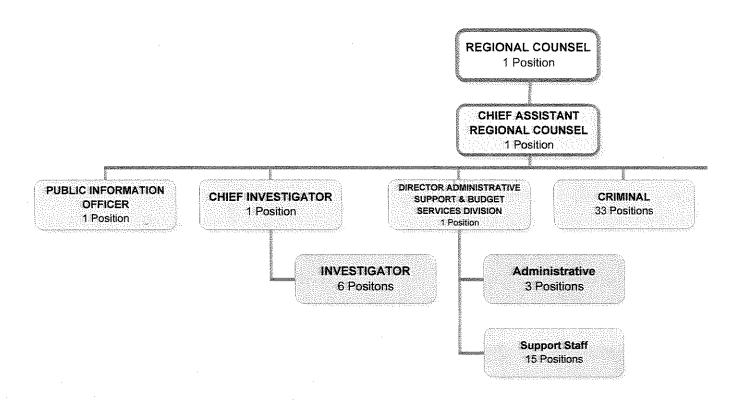


Schedule X Organizational Structure

Rd-1

The Schedule X is to display the agency's organization structure for the most reyear. Section 20.04(8), F.S., requires the Executive Office of the Governor to m current organizational chart of each agency.

The Organization Chart must identify by position, all divisions, bureaus, units units of the agency.



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AL DEPENDENCY/ CIVIL APPELLANT 23 Positions 2 Positions

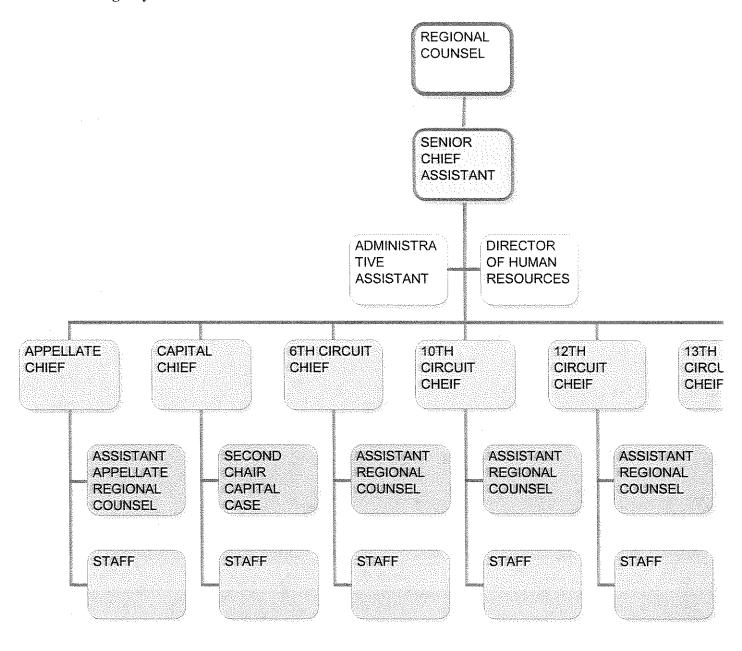
20-2

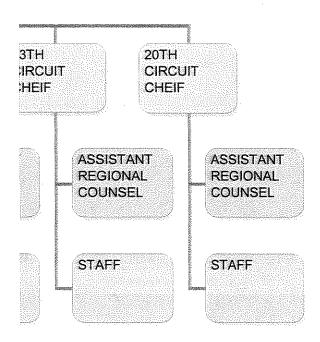
LEGISLATIVE BUDGET REQUEST FY 2009 - 2010

Schedule X Organizational Structure

The Schedule X is to display the agency's organization structure for the most recent fiscal year. Section 20.04(8), F.S., requires the Executive Office of the Governor to maintain a current organizational chart of each agency.

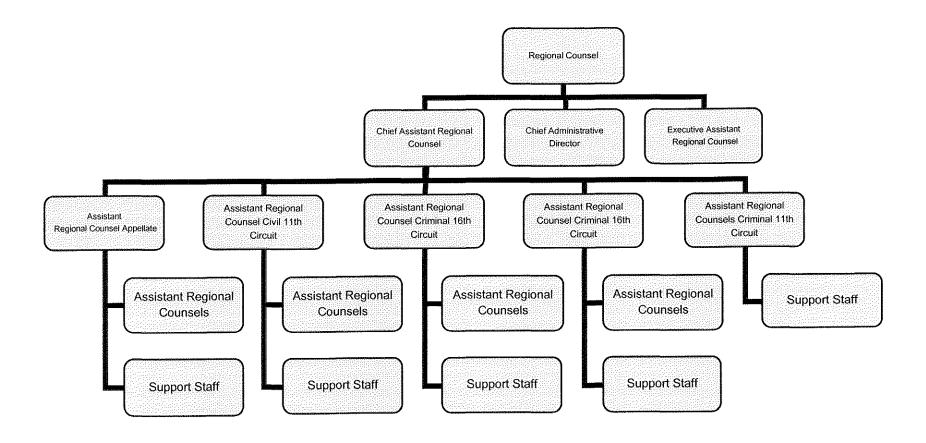
The Organization Chart must identify by position, all divisions, bureaus, units and subunits of the agency.





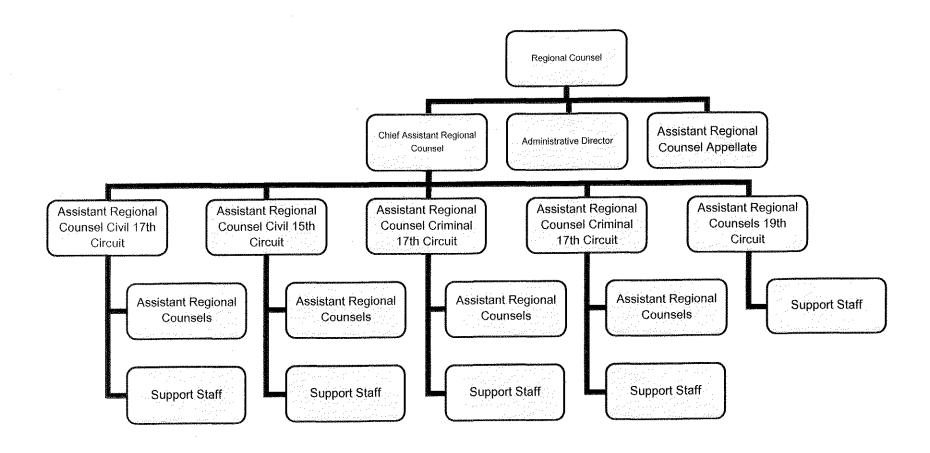
SCH X

LEGISLATIVE BUDGET REQUEST FY 2009 - 2010



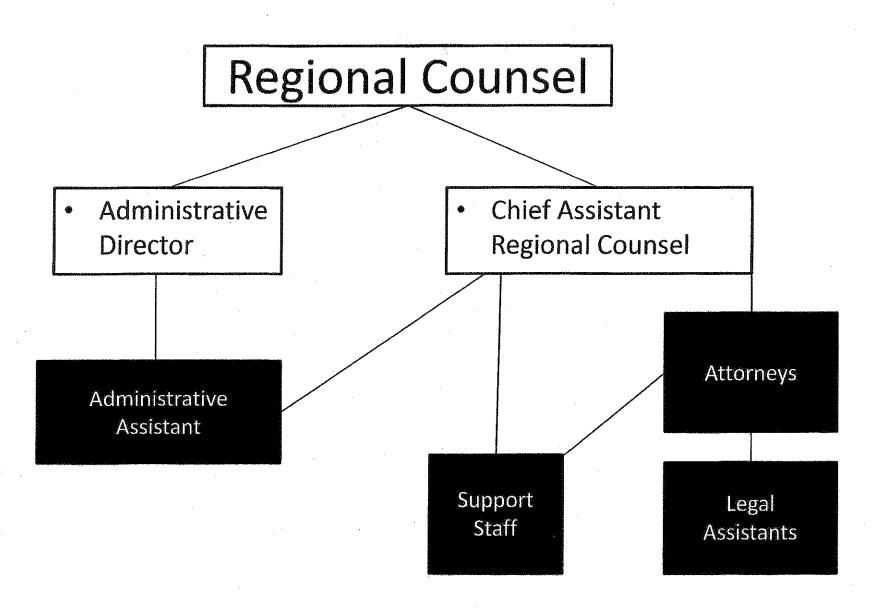
SCH X 10/2/2008

LEGISLATIVE BUDGET REQUEST FY 2009 - 2010



SCH X 9/23/2008

Page 145 of 654



JUSTICE ADMINISTRATION			CAL YEAR 2007-08	
		OPERATING		FIXED CAPITAL
SECTION I: BUDGET			70/ 000 070	OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments,			796,382,979	0
etc.)			23,860,408	0
FINAL BUDGET FOR AGENCY			820,243,387	0
			(2) Expenditures	
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)				0
Represent Children * Average number of children represented.	48,816	717.88	35,043,904	
Civil Investigative Services * Number of appointed civil cases investigated	22,769	83.70	1,905,818	
Criminal Investigative Services * Number of appointed criminal cases investigated Criminal Trial Indigent Defense * Number of appointed criminal cases	860,924 860,924	2.21 108.47	1,905,818 93,385,094	
Civil Trial Indigent Defense * Number of appointed civil cases	22,769	4,101.41	93,385,085	
Indigent Appellate Defense * Number of appointed appellate cases	5,678	2,547.43	14,464,324	
Death Penalty Legal Counsel * Number of active cases	175	20,883.54	3,654,620	
Death Row Case Preparation * Number of active cases	175	21,735.94	3,803,789	
Felony Prosecution * Felony Cases Referred	490,378	413.56	202,802,011	
Misdemeanor Prosecution * Misdemeanor/Criminal Traffic Cases Referred	1,218,766	87.63	106,798,186	
Juvenile Prosecution * Juvenile Cases Referred Child Support Enforcement Societies * Child Support Enforcement Actions	175,376	206.32	36,183,129 22,956,688	
Child Support Enforcement Services * Child Support Enforcement Actions Civil Action Services * Number of Civil Actions	20,098 131,298	1,142.24 104.04	13,660,891	
Regional Counsel Workload * Number of appointed cases.	23,348	644.87	15,056,492	
Trograma Godinsor Workload Training of appointed dasos.	20,010	011.07	10,000,172	
Note: Since July 1, 2006, the CCRCs have collected \$934,727 in federal money for their representation of				
clients in the federal court system. Additionally, the CCRCs have outstanding billings of \$429,085. Florida Statute 27.702(3)(a) requires that monies collected by the CCRCs from the federal court system be deposited				
directly into Florida's General Revenue Fund. By June 30, 2009, the CCRCs will have contributed \$1,363,812 in				
federal earnings to the General Revenue Fund. These federal dollars, which would reduce the CCRC's unit cost				
are not currently included in this official calculation. Activities impacted - Death Penalty Legal Counsel and				
Death Row Case Preparation				
TOTAL			645,005,849	
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES			149,985,992	
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER REVERSIONS			25,251,758	
ICATIONO			23,231,738	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			820,243,599	
	A DV			
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMM	AKY			

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

IUCSSP03 LAS/PBS SYSTEM SP 09/24/2008 16:52

BUDGET PERIOD: 1999-2010

SCHED XI: AGENGY-LEVEL UNIT COST SUMMARY

STATE OF FLORIDA AUDIT REPORT JUSTICE ADMINISTRATION

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8: ACT5000 ACT5100 ACT5200

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 21 EXPENDITURES FCO

FINAL BUDGET FOR AGENCY (SECTION I): 820,243,387
TOTAL BUDGET FOR AGENCY (SECTION III): 820,243,599

DIFFERENCE: 212-

(MAY NOT EQUAL DUE TO ROUNDING)

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

JUSTICE ADMINISTRATIVE COMMISSION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

JUSTICE ADMINISTRATIVE COMMISSION SCHEDULE I SERIES

Justice Administrative Commission

Schedule I Narrative - Child Support Trust Fund #2084

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Funds are 'pass-through' funds from the State Attorney, 11th Circuit, Child Support Trust Fund for the Human Resources Outsourcing payment.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

This fund should be excluded from the 5% reserve as all revenues are payable to the Department of Management Services for the Human Resources Outsourcing expenditures.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior year accrual adjustment = \$9,440.

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Projected revenues are based on the Human Resource Outsourcing appropriation.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Justice Administrative Commission

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Our revenues are primarily pass-through funds. The Justice Administrative Commission has not grants/donations for operational expenditures.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

An exclusion from the 5% reserve would be appropriate as the funds are intended for other than operational purposes.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Garnishment Fees only.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on historical revenue amounts.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Justice Administrative Commission

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As the revenues in this fund are to be transferred to the Department of Management Services (DMS) for the Human Resources Outsourcing Project, the 5% reserve would result in an insufficient amount of funds for transfer to DMS.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as 100% of these funds transferred to the DMS.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based upon the Human Resources Outsourcing costs for the Indigent Criminal Defense Trust Fund.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: 	JUSTICE ADMINISTRATIVE COMMISSION CHILD SUPPORT TRUST FUND			
Budget Entity: LAS/PBS Fund Number:	21300800 20 2 84004			
LAS/1 DO Fund Number.		07007		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	- (A)		-	
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	- (F)		-	
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)			
Unreserved Fund Balance, 07/01/08	- (K)			

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21300800 20 2 339040			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	287,445.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	287,445.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(238.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	- (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	287,207.00 (K)			

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND			
Budget Entity: LAS/PBS Fund Number:	21300800 20 2 974021			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	285.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	285.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	285.00 (K)			

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	JAC-CHILD SUPPORT TF		
LAS/PBS Fund Number:	84008		
BEGINNING TRIAL BALANCI	3:		
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008		0.00 (A)
Add/Subtract:			
			(B)
Other Adjustme	nt(s):		
			(C)
			(C)
ADJUSTED BEGINNING TRIA	L BALANCE:		0.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC		0.00 (E)
DIFFERENCE:			0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	JAC-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339040	
BEGINNING TRIAL BALANC	Œ:	
Unreserved Fund B	salance Per Trial Balance, 07-01-2008	287,207.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	287,207.00 (D)
UNRESERVED FUND BALAN	ICE, SCHEDULE IC	287,207.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009- 2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	_
Trust Fund Title:	JAC-INDIGENT CRIMINAL DEFENSE	TRUST FUND	
LAS/PBS Fund Number:	2974021		-
BEGINNING TRIAL BALAN	CE:		
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	285.00	(A)
Add/Subtract:			
			(B)
Other Adjusti	ment(s):		_
			(C)
			(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	285.00	(D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	285.00	(E)
DIFFERENCE:		0.00	(F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department:** <u>Justice Administration</u> Chief Internal Auditor: Victoria A. Montanaro **Budget Entity:** Justice Administrative Commission **Phone Number:** 850-488-2415 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE No major audit findings for the Justice None Administrative Commission

STATEWIDE GUARDIAN AD LITEM BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATEWIDE GUARDIAN AD LITEM SCHEDULE I SERIES

Guardian ad Litem Program

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

This trust fund operates from donations received from the Guardian ad Litem Association. The purpose of the expenditures is to maximize representation of children. A reserve would reduce this representation.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The maximum use of the trust fund provides for the maximum representation of children.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Other Grants revenues.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on historical collections and anticipated fund raising by the Association.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21310000 20 2 339044			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	74.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	74.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	74.00 (K)			

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	GAL-GRANTS AND DONATIONS		_
LAS/PBS Fund Number:	339044		-
BEGINNING TRIAL BALANCI	ያ:		
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	74.00	(A)
Add/Subtract:			
			(B)
Other Adjustme	nt(s):		
			(C)
			(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	74.00	(D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	74.00	(E)
DIFFERENCE:		0.00	(F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration Chief Internal Auditor:** Tom Clemons Budget Entity: Guardian ad Litem **Phone Number:** 850-922-7206 (1) REPORT **(2) (3) (6) (5)** PERIOD SUMMARY OF SUMMARY OF ISSUE UNIT/AREA FINDINGS AND RECOMMENDATIONS CODE **NUMBER ENDING** CORRECTIVE ACTION TAKEN N/A

STATE ATTORNEY, FIRST CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, FIRST CIRCUIT SCHEDULE I SERIES

State Attorney, First Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on pending cases.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

State Attorney, 1st Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

A reduction in cash availability will negatively impact operational funding. This will ultimately lead to increases in General Revenue operation expenses.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Worthless Check Diversion Program is not a self-supporting program within this circuit. Therefore, the cash is slowly diminishing by being depleted every year. Cost of Prosecution is a fluctuating amount in that it is requested but restitution is not always awarded by the courts.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check Diversion Program and Cost of Prosecution revenues are based on historical collections. VOCA, County IT and Local Ordinance Prosecution are based on contractual amounts.

$\underline{\textbf{D}})$ Computing Distribution of Cost for General Management and Administrative Services:

	Budget Period: 2009- 2010		
Department Title:		TICE ADMINISTRAT	
Trust Fund Title:			ESTIGATIVE SUPPORT T
Budget Entity:		00100	
LAS/PBS Fund Number:	20 2	2 316001	
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	192,236.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	192,236.00 (F)		
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)		
	192,236.00 (K)		**

Budget Period: 2009- 2010				
			_	
		ONS	_	
20 2 339012				
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance		
822,285.00 (A)]	
(B)]	
(C)]	
9,944.00 (D)]	
(E)]	
832,229.00 (F)]	
(G)]	
(3,486.00) (H)]	
(H)]	
(H)]	
(8,920.00) (I)]	
(J)]	
819,823.00 (K)			**	
	JUST GRAI 21500 20 2 3 Balance as of 6/30/2008 822,285.00 (A) (B) (C) 9,944.00 (D) (E) (B) (G) (3,486.00) (H) (H) (H) (S,920.00) (I)	JUSTICE ADMINISTRAT GRANTS AND DONATIC 21500100 20 2 339012 Balance as of 6/30/2008 Adjustments 822,285.00 (A) (B) (C) (C) (D) (E) (E) (G) (G) (G) (H) (H) (H) (H) (H) (H) (H) (H) (H) (H	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21500100 20 2 339012	

	Budget Period: 2009 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA1-FOREFEITURE & INVESTIGATIV	VE SUPPORT TF
LAS/PBS Fund Number:	316001	
BEGINNING TRIAL BALANC	Е:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	192,236.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	192,236.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	192,236.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA1-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339012	
BEGINNING TRIAL BALANG	CE:	
Unreserved Fund Balance Per Trial Balance, 07-01-2008		819,823.00 (A
Add/Subtract:		
		(B)
Other Adjustm	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	819,823.00 (D
UNRESERVED FUND BALANCE, SCHEDULE IC		819,823.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Gregory Marcille Budget Entity: State Attorney, First Judicial Circuit **Phone Number:** (850) 595-4761 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE NUMBER **ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE OPPAGA Jan-64 Dec. '01 N/A for OSA-01 Aud Gen 13237 CY 97 N/A for OSA-01 02-037 2/28/2001 N/A for OSA-01

STATE ATTORNEY, SECOND CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, SECOND CIRCUIT SCHEDULE I SERIES

State Attorney, 2nd Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

Approximately 95% of the overall budget in the Second Circuit is personnel costs, i.e. Salaries & Benefits. Any reduction or reserve set aside will ultimately affect personnel. Any reductions in personnel will adversely affect the effectiveness of the agency meeting performance objectives and, ultimately, the agency mission. Effectiveness and efficiency may be further adversely affected by Assistant State Attorneys, Investigators and Victim/Witness advocates if reductions in staff occur as a result of a reserve set aside.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The VOCA and VAWA grants are federally funded and by holding in reserve these funds would mean a reduction in salaries paid to the Victim Witness Unit. We believe this to be the intent of the grant itself and may not be permitted under the terms of a federal grant.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

VOCA and VAWA grant estimates are based on grant applications or award letters. Worthless Checks and Misdemeanor Diversion are based on historical data and current cases.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund Title:	GRANTS AND DONATIONS			
Budget Entity: LAS/PBS Fund Number:	21500200 20 2 339008			
LAST DS Fund Number.				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	57,505.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	12,111.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	69,616.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(22,880.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(4,902.00) (I)			
LESS:	(J)			
	41,834.00 (K)		*	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION SA2-GRANTS AND DONATIONS	
Trust Fund Title:		
LAS/PBS Fund Number:	339008	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund Balance Per Trial Balance, 07-01-2008		41,834.00 (A
Add/Subtract:		
		(B
Other Adjusti	nent(s):	
		(C
		(C
ADJUSTED BEGINNING TR	IAL BALANCE:	41,834.00 (D
UNRESERVED FUND BALANCE, SCHEDULE IC		41,834.00 (E
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Carl J. (Joe) Whitley Budget Entity: State Attorney, Second Judicial Circuit Phone Number: 606-6015 **(1) (2) (3) (6)** REPORT SUMMARY OF SUMMARY OF PERIOD ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE No Recent Major Audit Findings to Report The last operational audit of the office of the State Attorney, Second Circuit is covered in the Auditor General Report #13524 and covered the period 01-01-1998 through 01-31-1999. Audit findings and corrective action have been covered in prior Schedule IX.

STATE ATTORNEY, THIRD CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, THIRD CIRCUIT SCHEDULE I SERIES

State Attorney, 3rd Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

- 2) Describe the impact of establishing the 5% reserve: Funds will not be 100% available for expenditure which will impede our operational revenues.
- 3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Most of our revenues are contracts/grants and therefore the revenues are intended to be expended as per these agreements. Our Worthless Check and Cost of Prosecution revenues are to offset our operating expenditures.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check Diversion Program and Cost of Prosecution revenues are based on historical collections. VOCA and VAWA are based on historical collections. Recovery of Civil and Indigent Claims are based on current cases.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Department Title:		TICE ADMINISTRATI	
Budget Entity: LAS/PBS Fund Number:	21500		110
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	281,269.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	14,241.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	295,510.00 (F)		
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)	(1,542.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	293,968.00 (K)		k

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA3-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339008	
BEGINNING TRIAL BALANC	Е:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	293,968.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	293,968.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	293,968.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	State Attorney, T	Third Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
NUMBER	EMPINO	CHII/AREA	None	CORRECTIVE ACTION TAREA	CODE

STATE ATTORNEY, FOURTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, FOURTH CIRCUIT SCHEDULE I SERIES

State Attorney, Fourth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on pending cases.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

State Attorney, 4th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

Worthless Checks and Cost of Prosecution reserve sill impact out ability to maximize the fund which has been heavily relied upon since fund shifts from General Revenue to trust funds over the past several years. Our other grants are all for program expenditures and salaries for those who work in the programs and are received as reimbursements.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Worthless Check and Cost of Prosecution – with little General Revenue Operating Expenditures to run our large office, we have a need to have all funds associated with this trust fund available for our use. Our other grants would be negatively impacted as we would be unable to comply with the requirements of the grants.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior year (2006-07) receivable adjustment = (\$890).

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

Department Title: Trust Fund Title:	FORI		VE COMMISSION STIGATIVE SUPPORT
Budget Entity: LAS/PBS Fund Number:	21500 20 2 3	0400 316004	
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	277,334.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Cotal Cash plus Accounts Receivable	277,334.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(3,331.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(10,188.00) (I)		
LESS:	(J)		
Jnreserved Fund Balance, 07/01/08	263,815.00 (K)		*

Budget Period: 2009-2010 JUSTICE ADMINISTRATIVE COMMISSION Department Title: Trust Fund Title: GRANTS AND DONATIONS 21500400 **Budget Entity:** LAS/PBS Fund Number: 20 2 339007 SWFS* Balance as of Adjusted 6/30/2008 **Balance** Adjustments Chief Financial Officer's (CFO) Cash Balance **2,362,791.00** (A) 2,362,791.00 ADD: Other Cash (See Instructions) (B) ADD: Investments (C) ADD: Outstanding Accounts Receivable 43,060.00 (D) 30,965.00 74,025.00 ADD: _____ (E) **2,405,851.00** (F) **Total Cash plus Accounts Receivable** 30,965.00 2,436,816.00 LESS Allowances for Uncollectibles (G) (79,903.00) (H) LESS Approved "A" Certified Forwards (79,903.00) Approved "B" Certified Forwards (H) Approved "FCO" Certified Forwards (H) LESS: Other Accounts Payable (Nonoperating) (11,725.00) (I) (11,725.00)LESS: (J) Unreserved Fund Balance, 07/01/08 **2,314,223.00** (K) 30,965.00 2,345,188.00 **

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA4-FOREFEITURE & INVESTIGATIV	VE SUPPORT TF
LAS/PBS Fund Number:	316004	
BEGINNING TRIAL BALANCE	: :	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	263,815.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	263,815.00 (D)
UNRESERVED FUND BALANC	E, SCHEDULE IC	263,815.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA4-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339007	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	2,265,628.00 (A)
Add/Subtract:		
Adj to Fund Balan	ce Reserve For Encumbrance	48,295.00 (B)
Other Adjustn	nent(s):	
Non Certified Payl	bles	300.00 (C)
SWFS Adjustment for Receivable from DCF		30,965.00 (C)
ADJUSTED BEGINNING TRI	AL BALANCE:	2,345,188.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	2,345,188.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Chief Internal Auditor: N/A (Kathy Weintraub)

Budget Period: 2009 - 2010

Budget Entity: State Attorney, Fourth Judicial Circuit Phone Number: 904-630-2507

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD	LINIT/ADEA	SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
13527	2/28/1999	Operational		The Program Director divised a system to better track the receipts from off-site (other county) locations.	
			The office was authorizing special pay increases compensate attorneys for traveling daily to counties outside their residence.	The practice was discontinued.	

Office of Policy and Budget - July 2008

Department: <u>Justice Administration</u>

STATE ATTORNEY, FIFTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, FIFTH CIRCUIT SCHEDULE I SERIES

State Attorney, Fifth Circuit

Schedule I Narrative – Civil Racketeer Influenced and Corrupt Organizations Act (RICO) Trust Fund #2095 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

No revenues are anticipated.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

State Attorney, Fifth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

No revenues are anticipated.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

State Attorney, 5th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

A reduction in cash availability will negatively impact operational funding. This will ultimately lead to increases in General Revenue operation expenses.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Worthless Checks and Cost of Prosecution reserve sill impact out ability to maximize the fund which has been heavily relied upon since fund shifts from General Revenue to trust funds over the past several years. Our other grants are all for program expenditures and salaries for those who work in the programs and are received as reimbursements.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

Budget Period: 2008- 2000	09	
		D
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
1.00 (A		
(B)	
(C)	
(D)	
(E)		
1.00 (F)		
(G		
(H		
(H		
(H		
(I)		
(J)		
1.00 (K		
	Balance as of 6/30/2008 1.00 (A 1.00 (A (C) (C) (D) (E) (E) (G) (H) (H) (H) (H) (J)	6/30/2008 Adjustments 1.00 (A)

FORI 21500	FEITURE AND INVES 0500	ADMINISTRATIVE COMMISSION TRE AND INVESTIGATIVE SUPPORT		
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance		
1.00 (A)				
(B)				
(C)				
(D)				
(E)				
1.00 (F)				
(G)				
(H)				
(H)				
(H)				
(I)				
(J)				
1.00 (K)		*		
	Sust FOR! 21500 20 2 3 3	JUSTICE ADMINISTRATI FORFEITURE AND INVES 21500500 20 2 316005 Balance as of 6/30/2008 Adjustments 1.00 (A)		

Department Title: Trust Fund Title:	GRA	TICE ADMINISTRAT NTS AND DONATIO	
Budget Entity: LAS/PBS Fund Number:	21500 20 2 3	339014	
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	205,932.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	5,027.00 (D)		
ADD: [(E)		
Total Cash plus Accounts Receivable	210,959.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(3,236.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(699.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	207,024.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	SA5-CIVIL RICO TF	
LAS/PBS Fund Number:	095001	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	1.00 (A)
Add/Subtract:		
		(B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	1.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	1.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	SA5-FOREFEITURE & INVESTIGATIV	E SUPPORT TF	
LAS/PBS Fund Number:	316005		
BEGINNING TRIAL BALANG	CE:		
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008		0.03 (A)
Add/Subtract:			
			(B)
Other Adjustn	nent(s):		
			(C)
			(C)
ADJUSTED BEGINNING TRI	AL BALANCE:		0.03 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC		0.03 (E)
DIFFERENCE:			0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	SA5-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339014	
BEGINNING TRIAL BALANC	Е:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	207,024.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	207,024.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	207,024.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: Justice Administration Chief Internal Auditor: Suz Geeraerts

Budget Entity: State Attorney, Fifth Judicial Circuit Phone Number: 352-620-3700

	(1)	(2)	(3)	(4)	(5)	(6)
Ī	REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
	NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
				Of the State Attorneys as a whole, improvements could be made to further ensure the reliability of performance measure data by the State Attorneys	The Fifth Circuit has upgraded it's computer system. The office has	

STATE ATTORNEY, SIXTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, SIXTH CIRCUIT SCHEDULE I SERIES

State Attorney, 6th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

A reduction in cash availability will negatively impact operational funding. This will ultimately lead to increases in General Revenue operation expenses.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Worthless Checks and Cost of Prosecution reserve sill impact out ability to maximize the fund which has been heavily relied upon since fund shifts from General Revenue to trust funds over the past several years. Our other grants are all for program expenditures and salaries for those who work in the programs and are received as reimbursements.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Current compensated Liability Adjustment = \$43,536 Leave Liability Adjustment = (\$1,396)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Estimated revenues are based on trends of previous receipts and contractual stipulations.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative <u>Services:</u>

N/A

	Budget Period: 2009- 2010			
Department Title: Frust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21500600			
Budget Entity:				
LAS/PBS Fund Number:	20 2 3	3390002		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	2,290,406.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	3,481.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	2,293,887.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(75,143.00) (H)			
Approved "B" Certified Forwards	(4,085.00) (H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(5,817.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	2,208,842.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA6-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339002	
BEGINNING TRIAL BALANG	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	2,169,401.00 (A)
Add/Subtract:		
Current Compensa	ted Absences Liability	43,526.00 (B)
Other Adjustn	nent(s):	
Certified Forward	Encumbrance	(4,085.00) (C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	2,208,842.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	2,208,842.00 (E)
DIFFERENCE:		0.00 (F) ²

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 20					2010
Department: <u>Justice Administration</u>		istration	Chief Internal Auditor:		
Budget Entity: State Attorney, Sixth Judicial Circuit			Phone Number:		
(1) REPORT	(2)	(3)	(4) SUMMARY OF	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			No audit results to report.		

STATE ATTORNEY, SEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, SEVENTH CIRCUIT SCHEDULE I SERIES

State Attorney, 7th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

All areas of this office's activities will be negatively impacted if available funds are restricted. Failure to adequately fund salaries and benefits will add to a high attorney turnover rate which could ultimately undermine our system of justice and cost the state an undue financial burden. In addition, failure to fund the overall operation of this office will result in an inefficient and ineffective administration of justice. The cost to public safety can not be overstated. This is no question that justice delayed is justice denied.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The costs incurred to properly investigate and prosecute cases, as well as provide for services mandated by statute, are not adequately funded. In order to meet our constitutional and statutory duties, we must have access to all available funds. Funds must also be utilized in accordance with contractual and statutory restrictions which may be in conflict with reserve requirements.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Deposits Payable Adjustment = \$8,500

Prior Year (2006/07) Receivable Adjustment = (\$93)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Crust Fund Title: Budget Entity: AS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION FORFEITURE AND INVESTIGATIVE SUPPORT 21500700 20 2 316007		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	1.00 (F)		
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)		
Unreserved Fund Balance, 07/01/08	1.00 (K)		

Department Title: Frust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21500700 20 2 339010		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,667,326.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	14,368.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	1,681,694.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(4,685.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(4,270.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	1,672,739.00 (K)		

	Budget Period: 2009-2010	
epartment Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
rust Fund Title:	SA7-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339010	
EGINNING TRIAL BALANCE:		
Unreserved Fund Balance	e Per Trial Balance, 07-01-2008	1,664,239.00 (A
Add/Subtract:		
Deposits Payable		8,500.00 (B
Other Adjustment(s)	:	
		(C
		(C
DJUSTED BEGINNING TRIAL BA	ALANCE:	1,672,739.00 (D
NRESERVED FUND BALANCE,	SCHEDULE IC	1,672,739.00 (E
IFFERENCE:		0.00 (F

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	SA7-FOREFEITURE & INVESTIGATIV	E SUPPORT TF	
AS/PBS Fund Number:	316007		
BEGINNING TRIAL BALAN	CE:		
Unreserved Fund	Balance Per Trial Balance, 07-01-2008		0.48 (A)
Add/Subtract:			
			(B)
Other Adjusti	nent(s):		
			(C)
			(C)
ADJUSTED BEGINNING TR	IAL BALANCE:		0.48 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC		0.48 (E)
DIFFERENCE:			0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDIN		OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity: State Attorney, Seventh Judicial Circuit		Seventh Judicial Circuit	Phone Number:		
(1) REPORT	(2)	(3)	(4) SUMMARY OF	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
02-037	2/28/2001		No major criticism	None needed	CODE

STATE ATTORNEY, EIGHTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, EIGHTH CIRCUIT SCHEDULE I SERIES

State Attorney, Eighth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based upon current receipts.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

State Attorney, 8th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Much of the trust fund revenues received by this office are received through contractual agreements. The 5% reserve will not allow this agency to fulfill the contracts' obligations as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of the trust fund is recommended, as most or our Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Current Compensated Absences Liability = \$304 Prior Year (2006/07) Leave Liability Adjustment = (\$41)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check revenue is projected to decline each fiscal year due to the electronic conversion of paper checks to automatic debit transactions. Cost of Prosecution revenue is based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21500800 20 2 339015		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	655,190.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	16,097.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	671,287.00 (F)		
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)	(2,568.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	668,719.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA8-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339015	
BEGINNING TRIAL BALANCI	Ε:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	668,415.00 (A)
Add/Subtract:		
Current Compensate	d Absences Liability	304.00 (B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	668,719.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	668,719.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: Justice Administration Chief Internal Auditor: Carole E. Zegel

Budget Entity: State Attorney, Eighth Judicial Circuit Phone Number: 352-374-3675

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
2008-155	31-Mar-07	State Judicial Agency	See pages 1-14 of audit		

STATE ATTORNEY, NINTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, NINTH CIRCUIT SCHEDULE I SERIES

State Attorney, Ninth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues estimates are based on forfeiture cases pending in court.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

State Attorney, 9th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

Much of the trust fund revenues received by this office are received through contractual agreements. The 5% reserve will not allow this agency to fulfill the contracts' obligations as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

VOCA funded services to victims of crime are essential for this program to continue to provide services to such a high number of crime victims in both Orange and Osceola Counties and to do so with the expertise and excellence offered by the program.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Cost of Prosecution revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009-2010			
Department Title:			TIVE COMMISSION	
Trust Fund Title:	FORFEITURE AND INVESTIGATIVE SUPPORT 1 21500900			
Budget Entity: LAS/PBS Fund Number:		316009		
LAS/FDS Fund Number.		310009		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	122,716.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	122,716.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	122,716.00 (K)			

Department Title: Frust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21500900 20 2 339005		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,262,677.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	24,586.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	1,287,263.00 (F)		
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)		
Unreserved Fund Balance, 07/01/08	1,287,263.00 (K)		

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA9-FOREFEITURE & INVESTIGATIV	VE SUPPORT TF
LAS/PBS Fund Number:	316009	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	122,716.00 (A)
Add/Subtract:		
		(B)
Other Adjusti	ment(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	122,716.00 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	122,716.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA9-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339005	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	1,287,263.00 (A)
Add/Subtract:		
		(B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	1,287,263.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	1,287,263.00 (E)
DIFFERENCE:		0.00 (F)

Budget Period: 2009 - 2010 SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Department: Justice Administration** Chief Internal Auditor: Budget Entity: State Attorney, Ninth Judicial Circuit Phone Number: **(1) (2) (3) (5) (6)** SUMMARY OF REPORT PERIOD SUMMARY OF **ISSUE NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN **CODE** 03-020 7/1/2002 Based upon the survey responses and analysis of No findings CAC travel expenditures, the 90 agencies included in our audit generally demonstrated compliance with Section 15 of Chapter 2001-380, Laws of Florida, by reducing travel expenditures. 1/1/2000 Reporting and Use of Caseload Data provided to No findings 12/31/2001 the Legislature. The State Attorneys report caseload data as a part of the performance based budgeting initiative established by the Legislature. (Chapter 216, Florida Statutes) Last audit date.

STATE ATTORNEY, TENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, TENTH CIRCUIT SCHEDULE I SERIES

State Attorney, 10th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Worthless Check funds are currently assessed a 7% Service Charge to General Revenue. Any further reduction in Worthless Checks funds would reduce the dollars needed to operate this program. Cost of Prosecution funds are needed to offset operational expenditures. All other grant revenues are contractual in nature.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of the trust fund is recommended, as most or our Grants and Donations Trust Fund revenues are contractual in nature are needed to offset our operational expenditures.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check and Cost of Prosecution revenue are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative <u>Services:</u>

Budget Period: 2009- 2010				
JUSTICE ADMINISTRATIVE COMMISSION				
20 2 339006				
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance		
343,115.00 (A)]	
(B)]	
(C)]	
4,426.00 (D)]	
(E)]	
347,541.00 (F)]	
(G)]	
(12,855.00) (H)]	
(H)]	
(H)]	
(3,879.00) (I)]	
(J)]	
330,807.00 (K)			**	
	JUST GRA 21507 20 2 3 Balance as of 6/30/2008 343,115.00 (A) (B) (C) 4,426.00 (D) (E) (G) (12,855.00) (H) (H) (H) (J) (J)	JUSTICE ADMINISTRAT GRANTS AND DONATIC 21501000 20 2 339006 Balance as of 6/30/2008 Adjustments [SWFS* Adjustments] [GRANTS AND DONATIC 21501000 20 2 339006 SWFS* Adjustments [GRANTS AND DONATIC 21501000 [SWFS* Adjustments] [GRANTS AND DONATIC 21501000 [CO	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501000 20 2 339006 Balance as of 6/30/2008 Adjustments Balance 343,115.00 (A)	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA10-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339006	
BEGINNING TRIAL BALANCI	E :	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	330,807.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	330,807.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	330,807.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	LE IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010	
Department:	Justice Admin	istration	Chief Internal Auditor:			
Budget Entity:	State Attorney, T	enth Judicial Circuit	Phone Number:		_	
(1)	(2)	(3)	(4)	(5)	(6)	
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE	
			N/A			

STATE ATTORNEY, ELEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, ELEVENTH CIRCUIT SCHEDULE I SERIES

State Attorney, 11th Circuit

Schedule I Narrative - Child Support Trust Fund #2084

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Establishing a reserve will impact essential services provided to the citizens of Miami-Dade County and impair our ability to investigate, prosecute and enforce the collection of child support payments.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The Child Support Enforcement Trust Fund is federally funded by a contract with the Department of Revenue and does not permit a reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior year reserve for encumbrance adjustment = (\$688).

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Projected revenues are based on anticipated contract awards.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

State Attorney, Eleventh Circuit

Schedule I Narrative – Civil Racketeer Influenced and Corrupt Organizations Act (RICO) Trust Fund #2095 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Service Charge Accrual Adjustment = \$224

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on prior year Civil RICO collections.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

State Attorney, Eleventh Circuit

Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues estimates are based on anticipated share of the South Florida Money Laundering Task Force and other forfeiture awards.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

State Attorney, 11th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

A reserve will reduce the essential services provided to the citizens of Miami-Dade County in the investigation and prosecution of felony, misdemeanor, juvenile and civil crimes.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

In the Grants and Donations Trust Fund, all receipts with the exception of Worthless Checks and Cost of Prosecution are grant or contracts. The granting entities will not permit a reserve and revenues will subsequently be lost to the state.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Fiscal Year 06/07 Receivable Adjustment = (\$99)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on existing grants with the exception of Worthless Check, Local Ordinance Prosecution and Cost of Prosecution which are based on prior years earnings plus pending receivables.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Budget Period: 2009- 2010				
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION CHILD SUPPORT TRUST FUND 21501100 20 2 84001			
Trust Fund Title: Budget Entity:				
LAS/PBS Fund Number:				
-				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	75,068.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	527,759.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	602,827.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(392,287.00) (H)			
Approved "B" Certified Forwards	(12,761.00) (H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	197,779.00 (K)		r r	

	Budget Period: 2008-20009			
Department Title: 	JUSTICE ADMINISTRATIVE COMMISSION			
rust Fund 11tie: Budget Entity:	CIVIL RICO TRUST FUND 21501100			
LAS/PBS Fund Number:	20 2 0951001			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	426,306.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	426,306.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(24,739.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(224.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/078	401,343.00 (K)			

Department Title: Frust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION FORFEITURE AND INVESTIGATIVE SUPPOR 21501100 20 2 316011		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	314,960.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	182.00 (C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	315,142.00 (F)		
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)	(1,698.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	313,444.00 (K)		

	Budget Period: 2009-2010			
Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Budget Entity:	21501100			
LAS/PBS Fund Number:		339004		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	1,653,731.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	13,879.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	1,667,610.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(98,942.00) (H)			
Approved "B" Certified Forwards	(51,595.00) (H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(3,924.00) (I)			
LESS: Refund of State Revenues	(17,996.00) (J)			
Unreserved Fund Balance, 07/01/08	1,495,153.00 (K)		*	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA11-CHILD SUPPORT TF	
LAS/PBS Fund Number:	84001	
BEGINNING TRIAL BALANCI	ዸ :	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	197,779.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	197,779.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	197,779.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA11-CIVIL RICO TF	
AS/PBS Fund Number:	095001	
BEGINNING TRIAL BALANCI	Σ:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	401,343.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	401,343.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	401,343.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA11-FOREFEITURE & INVESTIGATI	IVE SUPPORT TF
LAS/PBS Fund Number:	316011	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	313,444.00 (A
Add/Subtract:		
		(B
Other Adjustr	nent(s):	
		(C
		(C
ADJUSTED BEGINNING TR	IAL BALANCE:	313,444.00 (D
UNRESERVED FUND BALA	NCE, SCHEDULE IC	313,444.00 (E
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA11-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339004	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	1,546,368.00 (A)
Add/Subtract:		
CF Encumbrance		(51,595.00) (B)
Other Adjustmo	ent(s):	
Adj To Fund Baland	e Reserve For Encumb	380.00 (C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	1,495,153.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	1,495,153.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Sharon Savoldy, Fiscal Director Budget Entity: State Attorney, Eleventh Judicial Circuit **Phone Number:** 305-547-0557 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE **NUMBER ENDING** UNIT/AREA

STATE ATTORNEY, TWELFTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, TWELFTH CIRCUIT SCHEDULE I SERIES

State Attorney, 12th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Fees for this trust fund are generated from Cost of Prosecution and Worthless Check Diversion Program. These funds are used primarily to cover salary shortfalls due to budget cuts and for the purchase of motor vehicles. Establishing a reserve in this fund may negatively impact us by inhibiting our ability to fully cover these shortages and replace motor vehicles.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The funds generated in this trust fund may vary from month to month and year to year. Requiring a reserve in this fund would place further restrictions on the use of the revenue necessary to cover budget shortages and for the purchase of motor vehicles.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check and Cost of Prosecution revenue is based on historical collections

$\underline{\textbf{D}})$ Computing Distribution of Cost for General Management and Administrative Services:

N/A

Budget Period: 2009-2010			
			_
20 2 339003			
			_
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
104,034.00 (A)			
(B)]
(C)]
- (D)]
(E)]
104,034.00 (F)]
(G)			
- (H)]
(H)]
(H)]
(309.00) (I)]
(J)			
103,725.00 (K)			**
	JUST GRAI 21501 20 2 3 Balance as of 6/30/2008 104,034.00 (A) (B) (C) (D) (E) 104,034.00 (F) (H) (H) (309.00) (I)	JUSTICE ADMINISTRA' GRANTS AND DONATI 21501200 20 2 339003 Balance as of 6/30/2008 Adjustments 104,034.00 (A)	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501200 20 2 339003 Balance as of 6/30/2008 Adjustments Balance 104,034.00 (A)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA12-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339003	
BEGINNING TRIAL BALANCI	Σ:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	103,725.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	103,725.00 (D)
JNRESERVED FUND BALANG	CE, SCHEDULE IC	103,725.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJO	OR AUDIT FINDIN	IGS AND RECOMMENDATIONS	Budget Period: 2009 - 2	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	State Attorney, T	welfth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			RE: Caseload Reporting Systems: Improvemen could be made to further ensure the reliability of performance measure data.	Procedures have been implemented to ensure reliability of data.	

STATE ATTORNEY, THIRTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, THIRTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, Thirteenth Circuit

Schedule I Narrative – Civil Racketeer Influenced and Corrupt Organizations Act (RICO) Trust Fund #2095 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Civil RICO Trust Fund estimates are not able to be forecast, since there is no way to know when our office will receive Civil RICO proceeds.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

State Attorney, 13th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

To require a 5% reserve of our trust fund will cause this agency to not be able to fulfill the contractual agreements between this office and the Grantors. All of these fund sources must be exempt from the 5% reserve. The holdback of trust funds will necessarily require the use of additional General Revenue funds in order to meet our current obligations.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of the trust fund is recommended, as most or our Grants and Donations Trust Fund revenues are contractual in nature are needed to offset our operational expenditures.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve on the Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Our Cost of Prosecution revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

	Budget Period: 2009- 2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Frust Fund Title: Budget Entity:	CIVIL RICO TRUST FUND 21501300			
LAS/PBS Fund Number:	21301300			
•				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	75,000.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	75,000.00 (F)			
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)	(5,250.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	69,750.00 (K)			

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS		
Budget Entity:	21501300 20 2 339016		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,965,889.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	24,500.00 (D)		
ADD: [(E)		
Total Cash plus Accounts Receivable	1,990,389.00 (F)		
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)	(3,308.00) (I)		
LESS: [(J)		
Unreserved Fund Balance, 07/01/08	1,987,081.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA13-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339016	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	1,987,081.00 (A)
Add/Subtract:		
		(B)
Other Adjustr	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	1,987,081.00 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	1,987,081.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA13-CIVIL RICO TF	
LAS/PBS Fund Number:	095001	
BEGINNING TRIAL BALANC	CE:	
Unreserved Fund E	Balance Per Trial Balance, 07-01-2008	69,750.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	69,750.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	69,750.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	State Attorney, T	hirteenth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

STATE ATTORNEY, FOURTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, FOURTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, Fourteenth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

There will be no revenues for this fund.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

State Attorney, 14th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

The Grants and Donations Trust Fund consist of six revenue sources: Worthless Check, VOCA, VAWA, Cost of Prosecution, Local Ordinance Prosecution, County Information Technology. The contractual agreements are for salaries to staff the contracted program elements. Establishing a 5% reserve would preclude our being able to pay the salaries of the personnel as required by contract, thereby placing the contract, funding and services in jeopardy.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The money for the VOCA and VAWA grants is originally generated from the federal budget and is passed through the Attorney General's Office and Department of Children and Families respectively. The contractual obligations of the grant precludes grant money being used to establish a trust fund reserve. The County Information Technology contract provides 100% salary reimbursement.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check revenue are based on historical collections. Cost of Prosecution revenues are based on case numbers. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

	Budget Period: 2009-2010			
Department Title:			TIVE COMMISSION	
Trust Fund Title:	FORFEITURE AND INVESTIGATIVE SUPPORT T			
Budget Entity: LAS/PBS Fund Number:	21501400 20 2 316014			
LAS/I DS Funu rumber.				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	8,284.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	8,284.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	8,284.00 (K)			

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501400 20 2 339017		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	135,600.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	19,017.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	154,617.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(1,993.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(370.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	152,254.00 (K)		

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA14-FOREFEITURE & INVESTIGATIVE SUPPORT TF	
LAS/PBS Fund Number:	316014	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	8,284.00
Add/Subtract:		
Other Adjustn	nent(s):	
ADJUSTED BEGINNING TRI	IAL BALANCE:	8,284.00
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	8,284.00
DIFFERENCE:		0.00

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA14-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339017	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	152,254.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	152,254.00 (D)
JNRESERVED FUND BALAN	CE, SCHEDULE IC	152,254.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Randy Berling Budget Entity: State Attorney, Fourteenth Judicial Circuit **Phone Number:** 850 872-4473 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE 13458 12/31/1998 No adverse criticism

STATE ATTORNEY, FIFTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, FIFTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, Fifteenth Circuit

Schedule I Narrative – Civil Racketeer Influenced and Corrupt Organizations Act (RICO) Trust Fund #2095 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues forecasts are difficult due to the length of time for investigations, prosecution and forfeiture receipt.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

State Attorney, Fifteenth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are based on pending forfeiture cases.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

State Attorney, 15th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As most of the revenues are received through contractual agreement, the 5% reserve will not allow this agency to fulfill the contract's obligations as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of the trust fund from the reserve is recommended as almost all Grants and Donations Trust Fund revenues are contractual in nature

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check, Cost of Prosecution, Workers Comp Fraud and Civil Rights revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Department Title: Frust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION FORFEITURE AND INVESTIGATIVE SUPPORT T 21501500 20 2 316015			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	42,428.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Cotal Cash plus Accounts Receivable	42,428.00 (F)			
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)			
Jnreserved Fund Balance, 07/01/08	42,428.00 (K)		*	

	Budget Period: 2009- 2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Trust Fund Title: Budget Entity:	GRA. 21501		INS	
LAS/PBS Fund Number:	20 2 339018			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	894,810.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	33,750.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	928,560.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(50,616.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(2,055.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	875,889.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA15-FOREFEITURE & INVESTIGATI	VE SUPPORT TF
LAS/PBS Fund Number:	316015	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	42,428.00 (A)
Add/Subtract:		
		(B)
Other Adjust	ment(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	42,428.00 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	42,428.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA15-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339018	
BEGINNING TRIAL BALANC	Е:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	875,889.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	875,889.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	875,889.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budg

Budget Period: 2009 - 2010

Department: <u>Justice Administration</u> Chief Internal Auditor: <u>Auditor General, State of Florida</u>

Budget Entity: State Attorney, Fifteenth Judicial Circuit Phone Number: (850) 488-5534

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
2008-141 2008-155	6/30/2007 3/31/2007		THIS OFFICE HAD NO MAJOR AUDIT FINDINGS		

STATE ATTORNEY, SIXTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, SIXTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, Sixteenth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

It is unknown how much, if any current investigations will result in Forfeiture and Investigative Support Trust Fund revenue.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

State Attorney, 16th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Establishing a reserve would result in a reduced funding of the employees hired to provide grant-related services and reduce the services provided to the citizens of the state of Florida.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

This fund should be excluded because services to the citizens of the state of Florida would be reduced.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: FY 06/07 Receivable Adjustment = (\$4,503)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Cost of Prosecution revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Department Title: Frust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION FORFEITURE AND INVESTIGATIVE SUPPORT T 21501600 20 2 316016			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	2,935.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Cotal Cash plus Accounts Receivable	2,935.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	2,935.00 (K)		*	

	Budget Period: 2009- 2010				
Department Title: Frust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS				
Sudget Entity:	21501600				
LAS/PBS Fund Number:	20 2 339019				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance		
Chief Financial Officer's (CFO) Cash Balance	1,702,770.00 (A)				
ADD: Other Cash (See Instructions)	(B)				
ADD: Investments	(C)				
ADD: Outstanding Accounts Receivable	4,502.00 (D)				
ADD:	(E)				
Total Cash plus Accounts Receivable	1,707,272.00 (F)				
LESS Allowances for Uncollectibles	(G)				
LESS Approved "A" Certified Forwards	(60,826.00) (H)				
Approved "B" Certified Forwards	(27.00) (H)				
Approved "FCO" Certified Forwards	(H)				
LESS: Other Accounts Payable (Nonoperating)	- (I)				
LESS:	(J)				
Unreserved Fund Balance, 07/01/08	1,646,419.00 (K)				

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA16-FOREFEITURE & INVESTIGATI	IVE SUPPORT TF
LAS/PBS Fund Number:	316016	
BEGINNING TRIAL BALANC	Œ:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	2,935.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRL	AL BALANCE:	2,935.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	2,935.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA16-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339019	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2007	1,646,446.00 (A)
Add/Subtract:		
Certified Forward	Encumbrance	(27.00) (B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	1,646,419.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	1,646,419.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDUL	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:	N/A	
Budget Entity:	State Attorney, S	ixteenth Judicial Circuit	Phone Number:		
(1) REPORT	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

STATE ATTORNEY, SEVENTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, SEVENTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, 17th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

Much of the trust fund revenues received by this office are received through contractual agreements. The 5% reserve will not allow this agency to fulfill the contracts' obligations as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Most of our revenues are contracts/grants and therefore the revenues are intended to be expended as per these agreements. Our Worthless Check and Cost of Prosecution revenues are to offset our operating expenditures.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check and Cost of Prosecution revenue are based on historical collections. Our other grants revenues were based on the actual grant award.

$\underline{\textbf{D}})$ Computing Distribution of Cost for General Management and Administrative Services:

N/A

Budget Period: 2009- 2010			
			_
		ONS	-
			-
			-
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
459,053.00 (A)]
(B)]
(C)]
12,299.00 (D)]
(E)]
471,352.00 (F)]
(G)]
- (H)]
(H)]
(H)]
(1,867.00) (I)]
(J)]
469,485.00 (K)			**
	JUST GRA 2150 20 2 3 Balance as of 6/30/2008 459,053.00 (A) (B) (C) 12,299.00 (D) (E) 471,352.00 (F) (G) (H) (H) (H) (J,867.00) (I)	JUSTICE ADMINISTRAT GRANTS AND DONATIC 21501700 20 2 339011 Balance as of 6/30/2008 Adjustments 459,053.00 (A) [B] [C] [C] [C] [C] [C] [C] [C] [C] [C] [C	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501700 20 2 339011 Balance as of 6/30/2008 Adjustments Balance 459,053.00 (A)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA17-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339011	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	469,485.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	469,485.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	469,485.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 201					2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	State Attorney, S	eventeenth Judicial Circu	Phone Number:		
(1) REPORT	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			No critical findings; no recommendations		

STATE ATTORNEY, EIGHTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, EIGHTEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, 18th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

This agency will maintain a 5% reserve in Worthless Checks, Cost of Prosecution, Local Ordinance Prosecution and the Workers Compensation Fraud revenues. By maintaining a reserve in any of our grant related funds, all of which are reimbursable revenues, could negatively impact the agency's ability to reimburse General Revenue the monies necessary to meet our Salaries and Benefits and State Attorney Operating Expenditures obligations.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Other than Worthless Checks, Cost of Prosecution, Local Ordinance Prosecution and the Workers Compensation Fraud revenues all other revenues are provided through grants and contracts. There is no authority in the contract to reserve 5%.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check, Cost of Prosecution. Local Ordinance Prosecution and Workers Compensation Fraud revenues are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Budget Period: 2009-2010							
JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501800 20 2 339009							
				Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
176,026.00 (A)]				
(B)]				
(C)]				
19,179.00 (D)]				
(E)]				
195,205.00 (F)]				
(G)]				
- (H)]				
(H)]				
(H)]				
(1,047.00) (I)]				
(J)]				
194,158.00 (K)			**				
	JUST GRA 2150 20 2 3 Balance as of 6/30/2008 176,026.00 (A) (B) (C) 19,179.00 (D) (E) 195,205.00 (F) (G) (H) (H) (H) (J) (J)	JUSTICE ADMINISTRAT GRANTS AND DONATIC 21501800 20 2 339009 Balance as of 6/30/2008 Adjustments 176,026.00 (A)	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501800 20 2 339009 Balance as of 6/30/2008 Adjustments Balance 176,026.00 (A)				

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA18-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339011	
BEGINNING TRIAL BALANCI	Σ:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	194,158.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	194,158.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	194,158.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Debbie Rehder Budget Entity: State Attorney, Eighteenth Judicial Circuit **Phone Number:** 321-617-7228 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN **NUMBER ENDING** UNIT/AREA CODE 02-307 NOT APPLICABLE 2/2/2001

STATE ATTORNEY, NINETEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, NINETEENTH CIRCUIT SCHEDULE I SERIES

State Attorney, Nineteenth Circuit

<u>Schedule I Narrative – Forfeiture and Investigative Support Trust Fund #2316</u> <u>LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical collections.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

State Attorney, 19th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Most of our revenues are contracts/grants and therefore the revenues are intended to be expended as per these agreements. A 5% reserve will not enable us to fulfill the contract obligations as specified. A 5% reserve in our Cost of Prosecution receipts will make it impossible to maximize trust fund dollars we receive to offset the costs of prosecution in this circuit.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of the VOCA, VAWA and Project Safe Neighborhoods grants is recommended as all are contractual in nature, and all monies received must be spent directly on these programs.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior Year (2006/07) Receivable Adjustment = (\$1,362)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Cost of Prosecution revenue is based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

rust Fund Title: rust Fund Title: udget Entity: AS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION FORFEITURE AND INVESTIGATIVE SUPPO: 21501900 20 2 316019		
, , , , , , , , , , , , , , , , , , ,	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	493.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	493.00 (F)		
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)	-	
Unreserved Fund Balance, 07/01/08	493.00 (K)		

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21501900 20 2 339020			
Trust Fund Title: Budget Entity:				
LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	1,818,342.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	40,411.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	1,858,753.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	1,858,753.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA19-FOREFEITURE & INVESTIGATI	IVE SUPPORT TF
LAS/PBS Fund Number:	316019	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund B	salance Per Trial Balance, 07-01-2008	493.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRL	AL BALANCE:	493.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	493.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	SA19-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339020	
BEGINNING TRIAL BALANCI	€:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	1,858,753.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	1,858,753.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	1,858,753.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Chief Internal Auditor: Not Applicable

Budget Entity: State Attorney, Nineteeth Judicial Circuit Phone Number: 772-462-1313

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
13449	12/31/1998	Operations Operations	None None	Not applicable	N/A

Office of Policy and Budget - July 2008

Department: <u>Justice Administration</u>

STATE ATTORNEY, TWENTIETH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

STATE ATTORNEY, TWENTIETH CIRCUIT SCHEDULE I SERIES

State Attorney, 20th Circuit

Schedule I Narrative – Civil Racketeer Influenced and Corrupt Organizations Act (RICO) Trust Fund #2095 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Federal funds are exempt from the 5% reserve.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Federal funds are exempt from the 5% reserve.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Civil RICO prosecution is not a recurring revenue source, rather one based off of one time case forfeitures. The amount and timing of funds vary based on court rulings, task force involvement and asset availability.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

State Attorney, 20th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve:

Our Federal, State and County grant agreements do not allow for the establishment of a reserve. By reserving funds, salary obligations will not be met and programs will not be executed. The result could potentially violate or breach a contract of our commitments made to the grantor.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Contractual agreements entered into by the State Attorney's Office on behalf of the citizens of the state of Florida do not allow for reserves to be established, thereby artificially reducing the amount of available cash.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: We calculated the 5% reserve for the Worthless Checks Program and Cost of Prosecution revenues. All other sources are contractual.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior Year Equity Adjustment = (\$171)

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Worthless Check and Cost of Prosecution revenue are based on historical collections. Our other grants revenues were based on the actual grant award.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

	Budget Period: 2009- 2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund Title: Budget Entity:	CIVIL RICO TRUST FUND 21502000			
LAS/PBS Fund Number:		0951001		
-				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	79,200.00 (A)		79,200.00	
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	79,200.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	79,200.00 (K)		_ *:	

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Budget Entity: LAS/PBS Fund Number:	21502000 20 2 339021			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	826,219.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	27,810.00 (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	854,029.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(2,846.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(1,190.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	849,993.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA20-CIVIL RICO TF	
LAS/PBS Fund Number:	095001	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	79,200.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	79,200.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	79,200.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	SA20-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339021	
BEGINNING TRIAL BALANCI	€:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	849,993.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	849,993.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	849,993.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJ(OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	ty: State Attorney, Twentieth Judicial Circuit		Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			All audit criticisms have been corrected during the course of the audit. Last audit period 4/1/97-12/31/98		

PUBLIC DEFENDER, FIRST CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, FIRST CIRCUIT SCHEDULE I SERIES

Public Defender, 1st Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve: As most all revenues are received through agreements with various counties, the 5% reserve will not allow this agency to implement the agreements as authorized.
- 3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is requested as almost all revenues are authorized by the individual counties for a specific purpose which is reimbursement for information technology personnel.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Offset to Deficit Fund Balance = \$1,103

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

We estimated 120 cases at \$50 per case for a total of \$6,000 in 2008-09 and 2009-10. Also, counties reimburse for information technology personnel at \$6,557.68 per month which is the expected amount for both fiscal years.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 1st Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of these funds will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Our goal for revenues in FY 2008-09 is to meet recurring authority. We are diligently working with the courts, clerks and probation offices to increase collections. The estimated revenue for FY 2009-10 was reduced due to a requested reduction in authority in FY 2009-10 in order to maintain a balanced Schedule I.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009- 2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund Title: Budget Entity:	GRANTS AND DONATIONS 21600100			
LAS/PBS Fund Number:		339023		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	302.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	302.00 (F)			
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)	(1,405.00) (I)			
ADD: Offset To Deficit Fund Balance	1,103.00 (J)			
Unreserved Fund Balance, 07/01/08	- (K)		_ *	

Department Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND			
Budget Entity: LAS/PBS Fund Number:	21600100 20 2 974001			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	69,133.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	69,133.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(3,084.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(7,874.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	58,175.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD1-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339023	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	(1,103.00) (A)
Add/Subtract:		
Offset To Deficit Fu	nd Balance	1,103.00 (B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	0.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	0.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD1-INDIGENT CRIMINAL DEFENSE	TRUST FUND
LAS/PBS Fund Number:	974001	
BEGINNING TRIAL BALANCE):	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	58,175.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	58,175.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	58,175.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	First Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
NUMBER	ENDING	UNIT/AREA	NOT APPLICABLE	CORRECTIVE ACTION TAKEN	CODE

PUBLIC DEFENDER, SECOND CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, SECOND CIRCUIT SCHEDULE I SERIES

Public Defender, 2nd Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

All revenues are received through an agreement with Legal Services of North Florida. The 5% reserve will not allow this agency to implement the agreement as authorized.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is requested as all revenues are authorized by the contractual agreement whose purpose is as per the contractual stipulations.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Current and request year revenues were estimated as per the contractual agreement.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 2nd Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.
- 3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: To Adjust Deficit Balance = \$1,163

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21600200 20 2 339022		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	_ (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	- (F)		
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)		
Unreserved Fund Balance, 07/01/08	- (K)		

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21600200 20 2 974002		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	18,219.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	18,219.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(7,404.00) (H)		
Approved "B" Certified Forwards	(9,057.00) (H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(2,921.00) (I)		
ADD: Offset To Deficit Fund Balance	1,163.00 (J)		
Unreserved Fund Balance, 07/01/08	- (K)		*

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Frust Fund Title:	PD2-GRANTS AND DONATIONS		
AS/PBS Fund Number:	339022		
BEGINNING TRIAL BALANCI	Ξ :		
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008		0.00 (A)
Add/Subtract:			
			(B)
Other Adjustme	nt(s):		
			(C)
			(C)
ADJUSTED BEGINNING TRIA	L BALANCE:		0.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC		0.00 (E)
DIFFERENCE:			0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD2-INDIGENT CRIMINAL DEFENSE TRUST FUND	
LAS/PBS Fund Number:	974002	
BEGINNING TRIAL BALANCI	E :	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	7,894.00 (A)
Add/Subtract:		
Certified Forward E	ncumbrance	(9,057.00) (B)
Other Adjustme	ent(s):	
Offset To Deficit Fu	nd Balance	1,163.00 (C)
		(C)
ADJUSTED BEGINNING TRIAL BALANCE:		0.00 (D)
UNRESERVED FUND BALANCE, SCHEDULE IC		0.00 (E)
DIFFERENCE:		0.00 (F) ³

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: John Tomasino Budget Entity: Public Defender, Second Judicial Circuit **Phone Number:** (850) 606-1015 **(2) (3) (1) (5) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE **NUMBER ENDING** N/A N/A N/A N/A N/A N/A

PUBLIC DEFENDER, THIRD CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, THIRD CIRCUIT SCHEDULE I SERIES

Public Defender, 3rd Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

N/A

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

N/A

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III:

N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

N/A

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 3rd Circuit

<u>Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21600300 20 2 339023			
Frust Fund Title: Budget Entity:				
LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	- (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	- (F)			
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)			
Unreserved Fund Balance, 07/01/08	- (K)		د	

Department Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21600300 20 2 974003			
Budget Entity: LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	35,986.00 (A)]
ADD: Other Cash (See Instructions)	(B)]
ADD: Investments	(C)]
ADD: Outstanding Accounts Receivable	(D)]
ADD:	(E)]
Total Cash plus Accounts Receivable	35,986.00 (F)]
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(2,621.00) (H)]
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)]
LESS: Other Accounts Payable (Nonoperating)	(1,482.00) (I)			
LESS:	(J)]
Unreserved Fund Balance, 07/01/08	31,883.00 (K)			*

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	_
Trust Fund Title:	PD3-GRANTS AND DONATIONS		_
LAS/PBS Fund Number:	339025		
BEGINNING TRIAL BALANG	CE:		
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	0.00	(A)
Add/Subtract:			
			(B)
Other Adjustn	nent(s):		_
			(C)
			(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	0.00	(D)
UNRESERVED FUND BALAN	0.00	(E)	
DIFFERENCE:		0.00	(F) [;]

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	PD3-INDIGENT CRIMINAL DEFENSE	TRUST FUND	
LAS/PBS Fund Number:	umber: 974003		
BEGINNING TRIAL BALANG	CE:		
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	31,883.00 (A	
Add/Subtract:			
		(B	
Other Adjustn	nent(s):		
		(C)	
		(C)	
ADJUSTED BEGINNING TRI	AL BALANCE:	31,883.00 (D	
UNRESERVED FUND BALAN	31,883.00 (E)		
DIFFERENCE:		0.00 (F)	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2				2010	
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	Third Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
N/A	N/A	N/A	N/A	N/A	N/A

PUBLIC DEFENDER, FOURTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, FOURTH CIRCUIT SCHEDULE I SERIES

Public Defender, 4th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

The reserve will not allow this agency to be fully reimbursed for the services provided.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The revenues for this trust fund are to reimburse the agency for services already provided. All revenues are needed to fully reimburse the agency for expended state funds.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Estimates are based on historical data projected for the budget period and actual known costs on approved budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 4th Circuit

<u>Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

The impact of the 5% reserve is significant since these revenues are needed to offset significantly reduced General Revenue operating funds.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended since it was originally used to supplement typically non-recurring operational costs and is now being utilized to replace recurring operations costs including salaries.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data projected for the budget period.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION CRANTE AND DONATIONS		
Trust Fund Title: Budget Entity:	GRANTS AND DONATIONS 21600400 20 2 339024		
LAS/PBS Fund Number:			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	47,013.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	47,013.00 (F)		
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)	(426.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	46,587.00 (K)		*

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21600400 20 2 974004		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	147,284.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	147,284.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(21,923.00) (H)		
Approved "B" Certified Forwards	(1,047.00) (H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(4,854.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	119,460.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD4-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339024	
BEGINNING TRIAL BALANCI	Ξ :	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	46,587.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	46,587.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	46,587.00 (E)
IFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD4-INDIGENT CRIMINAL DEFENSE	TRUST FUND
LAS/PBS Fund Number:	2974004	
BEGINNING TRIAL BALANCE	:	
Unreserved Fund Ba	ance Per Trial Balance, 07-01-2008	119,460.00 (A)
Add/Subtract:		
		(B)
Other Adjustmen	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	119,460.00 (D)
UNRESERVED FUND BALANC	E, SCHEDULE IC	119,460.00 (E)
DIFFERENCE:		0.00 (F)

Budget Period: 2009 - 2010 SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Chief Internal Auditor:** N/A **Department: Justice Administration** Budget Entity: Public Defender, Fourth Judicial Circuit **Phone Number: (1) (2) (3) (5) (6)** REPORT SUMMARY OF SUMMARY OF PERIOD ISSUE FINDINGS AND RECOMMENDATIONS **NUMBER ENDING** UNIT/AREA CORRECTIVE ACTION TAKEN **CODE** 13264 2/28/1998 Public Defender No findings audit. N/A Fourth Circuit 13497 2/28/1999 Public Defender No findings audit. N/A Fourth Circuit 02-037 2/28/2001 Statewide Audit of No findings in the audit pertained to the Public N/A Defender, Fourth Circuit. Public Defender & State Attorney Salary Rate Management 03-114 12/31/2001 Statewide Audit of Audit of the Uniform Caseload Reporting Systen An additional position (Staff Assistant I) Uniform Caseload used by Florida Supreme Court, State Attorneys had been requested for the circuit to act Reporting Systems and Public Defenders. "Consideration should als as an internal auditor and trainer in prior be given to implementing procedures which wou budget requests. Issue was never include verification of the data being submitted brunded and was therefore dropped. the Public Defenders to the Florida Public Defender's Association. This would provide a means of ensuring that the data submitted was reliable."

PUBLIC DEFENDER, FIFTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, FIFTH CIRCUIT SCHEDULE I SERIES

Public Defender, 5th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As these revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as most Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on contractual agreements with counties and municipalities within the Fifth Judicial Circuit.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 5th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

This agency's Indigent Criminal Defense Trust Fund authority was increased significantly by the legislature for FY 2008-09 in anticipation of increased revenue resulting from new law(s). Collection estimates are based on this outlook.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21600500 20 2 339043		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	115,782.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	115,782.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(667.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(17.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	115,098.00 (K)		

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND			
Budget Entity: LAS/PBS Fund Number:	21600500 20 2 974005			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	61,605.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	61,605.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(22,071.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(8,889.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	30,645.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD5-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339043	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	115,098.00 (A)
Add/Subtract:		
		(B)
Other Adjusti	ment(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	115,098.00 (D)
INRESERVED FUND BALA	NCE, SCHEDULE IC	115,098.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD5-INDIGENT CRIMINAL DEFENSE	TRUST FUND
LAS/PBS Fund Number:	2974005	
BEGINNING TRIAL BALANCE) :	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	30,645.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	30,645.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	30,645.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDUI	LE IX: MAJO	OR AUDIT FINDIN	NGS AND RECOMMENDATIONS	Budget Period: 2009 - 2	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	Fifth Judicial Circuit	al Circuit Phone Number:		
(1)	(2)	(3)	(4) SUMMARY OF	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			Audit of the Uniform Report Systems used by Florida Supreme Court, State Attorneys and Public Defenders. "Consideration should also be given to implement procedures which would include verification of the data being submitted the Florida Public Defender's Association. This would provide a means of ensuring that the data submitted was reliable."		

PUBLIC DEFENDER, SIXTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, SIXTH CIRCUIT SCHEDULE I SERIES

Public Defender, 6th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 6th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, establishing a 5% reserve imposes a significant impact that could cause a reduction in needed services.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Year 2008-09 and 2009-10 are determined based on historical data.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Department Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS		
Budget Entity: LAS/PBS Fund Number:	21600600 20 2 339027		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	212,095.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	212,095.00 (F)		
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)	(10,897.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	201,198.00 (K)		

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND		
Budget Entity: LAS/PBS Fund Number:	21600600 20 2 974006		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	228,330.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	228,330.00 (F)		
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)	(8,940.00) (I)		
LESS: Refund of State Revenues	(129,886.00) (J)		
Unreserved Fund Balance, 07/01/08	89,504.00 (K)		:

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD6-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339027	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	201,198.00 (A)
Add/Subtract:		
		(B)
Other Adjustr	ment(s):	
		(C)
		(C)
DJUSTED BEGINNING TR	IAL BALANCE:	201,198.00 (D)
NRESERVED FUND BALA	NCE, SCHEDULE IC	201,198.00 (E)
IFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	PD6-INDIGENT CRIMINAL DEFENSE TRUST FUND		
LAS/PBS Fund Number:	2974006		
BEGINNING TRIAL BALAN	CE:		
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	89,504.00 (A)	
Add/Subtract:			
		(B)	
Other Adjust	ment(s):		
		(C)	
		(C)	
ADJUSTED BEGINNING TR	IAL BALANCE:	89,504.00 (D)	
UNRESERVED FUND BALA	NCE, SCHEDULE IC	89,504.00 (E)	
DIFFERENCE:		0.00 (F)	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2					2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity: Public Defender, Sixth Judicial Circuit		Sixth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

PUBLIC DEFENDER, SEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, SEVENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 7th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreement, the 5% reserve will not allow this agency to implement the contract as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreement.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 7th Circuit

<u>Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21600700 20 2 339029		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD: [(E)		
Total Cash plus Accounts Receivable	1.00 (F)		
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)		
Unreserved Fund Balance, 07/01/08	1.00 (K)		

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21600700 20 2 974007			
Budget Entity: LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	152,794.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	152,794.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(5,482.00) (H)			
Approved "B" Certified Forwards	(113.00) (H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(2,602.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	144,597.00 (K)		:	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD7-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339029	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	1.00 (A)
Add/Subtract:		
		(B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	1.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	1.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION PD7-INDIGENT CRIMINAL DEFENSE TRUST FUND	
Trust Fund Title:		
LAS/PBS Fund Number:	2974007	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	144,710.00 (A)
Add/Subtract:		
Certified Forward E	Incumbrance	(113.00) (B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	144,597.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	144,597.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2				2010	
Department: Justice Administration			Chief Internal Auditor:		
Budget Entity:	Public Defender,	, Seventh Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13485	12/31/1998	Operational	None		

PUBLIC DEFENDER, EIGHTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, EIGHTH CIRCUIT SCHEDULE I SERIES

Public Defender, 8th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

The counties and municipalities for the Eighth Judicial Circuit's Public Defender will provide an annual fixed fee of \$5,000 paid quarterly to the State of Florida, Justice Administrative Commission for deposit into the Grants and Donations Trust Fund for Salary and Benefits for Fiscal Year 2009-10. The counties and municipalities have agreed to reimburse the Public Defender based on a rate of \$50 per hour, with an estimated three hours per case (\$150/case) and approximately 30-35 cases per fiscal year.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Public Defender, 8th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Estimated collections for FY 2008-09 and 2009-10 are based on historical collection rates of approximately \$150,000 per year with an expected increase in collections of approximately \$30,000 due to the legislatively mandated application fee increase from \$40 to \$50 for FY 2009-10. Based on historical collections and the fee increase, total collections for FY 2009-10 are projected to be around \$180,000.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

	Budget Period: 2009-2010			
Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund 11tte: Budget Entity:	GRANTS AND DONATIONS 21600800			
LAS/PBS Fund Number:	20 2 339030			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	1,363.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	1,363.00 (F)			
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)	(175.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	1,188.00 (K)			

Department Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND			
Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	INDIGENT CRIMINAL DEFENSE TRUST FUND 21600800 20 2 974008			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	14,183.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	14,183.00 (F)			
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)	(2,922.00) (I)			
LESS: [(J)			
Unreserved Fund Balance, 07/01/08	11,261.00 (K)		k	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD8-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339030	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	1,188.00
Add/Subtract:		
		(I
Other Adjustn	nent(s):	
ADJUSTED BEGINNING TRI	IAL BALANCE:	1,188.00 (1
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	1,188.00 (1
DIFFERENCE:		0.00

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD8-INDIGENT CRIMINAL DEFENSE	TRUST FUND
LAS/PBS Fund Number:	2974008	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	11,261.00 (A
Add/Subtract:		
		(B
Other Adjusti	ment(s):	
		(C
		(C
ADJUSTED BEGINNING TR	IAL BALANCE:	11,261.00 (D
UNRESERVED FUND BALA	NCE, SCHEDULE IC	11,261.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Budget Entity: Public Defender, Eighth Judicial Circuit **Phone Number:** (352) 338-7386 **(2) (3) (1) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE Operational compliance No adverse remarks 13501 3/31/1999 None required audit

PUBLIC DEFENDER, NINTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, NINTH CIRCUIT SCHEDULE I SERIES

Public Defender, 9th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

These funds were provided by Orange and Osceola Counties to fund employee positions to pay for salaries and benefits of these positions. The contracts with the counties specifically exclude withholding any funds in reserve. Reducing the funds would result in a pay cut for these positions.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

The contracts with the counties specifically exclude withholding any funds in reserve. Reducing the funds would result in a pay cut for these positions.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: $N\!/A$

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

Public Defender, 9th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit? No.
- 2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.
- 3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: Prior Year Reversion (FY 2006-07) = \$41,494 Offset to Deficit Fund Balance = \$39,605

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenues are projected to conservatively increase by 25% each year due to 2004-05 statutory language which expands the revenue source for this trust fund which could result in increased collections.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Frust Fund Title: Budget Entity:		ANTS AND DONATIO	NS	
LAS/PBS Fund Number:	21600900 20 2 339032			
_	•		_	
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	428,584.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	428,584.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	428,584.00 (K)		:	

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21600900 20 2 974009		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	1.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(22,465.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(17,141.00) (I)		
LESS: Offset To Deficit Fund Balance	39,605.00 (J)		
Unreserved Fund Balance, 07/01/08	- (K)		_ *

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD9-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339032	
BEGINNING TRIAL BALANC	Е:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	428,584.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	428,584.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	428,584.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD9-INDIGENT CRIMINAL DEFENSE	TRUST FUND
LAS/PBS Fund Number:	2974009	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	(39,605.00) (A)
Add/Subtract:		
Offset to Deficit Fu	nd Balance	39,605.00 (B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	0.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	0.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDUL	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	Ninth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

PUBLIC DEFENDER, TENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, TENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 10th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

FY 2008-09 is based on the past seven month collection average of \$45,600/month. Allowing for a 25% increase that took effect on July 1st, total collections for FY 2008-09 are expected to be \$684,000.

FY 2009-10 total revenue of \$697,680 is based on a 2% increase over the 2008-09 estimate.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

Budget Period: 2009- 2010	0		
JUSTICE ADMINISTRATIVE COMMISSION			
Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
- (A	.)		
(B)		
(C			
_ (D)		
[[[E			
(F			
(G			
(H			
(H			
[[[](H			
(I)			
(J)			
- (K	(1)		
	Balance as of 6/30/2008 - (A (C) (C) (C) (E) (G) (H) (H) (H) (H)	GRANTS AND DONATION 21601000 20 2 339 Balance as of 6/30/2008 Adjustments - (A) (B) (C) (C) (E) (E) (E)	

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601000 20 2 974010		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	153,287.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	153,287.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(31,585.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(7,483.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	114,219.00 (K)		*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD10-GRANTS AND DONATIONS	
AS/PBS Fund Number:	N/A	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	0.00 (A)
Add/Subtract:		
		(B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	IAL BALANCE:	0.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	0.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION	
Trust Fund Title:	PD10-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974010	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	114,196.00 (A)
Add/Subtract:		
Non Certified Payal	ole Adj	23.00 (B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	114,219.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	114,219.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Richard A. Weis Budget Entity: Public Defender, Tenth Judicial Circuit **Phone Number:** (863) 534-4200 **(2)** (3) **(1) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE 13023 2/28/1997 No major findings

PUBLIC DEFENDER, ELEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, ELEVENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 11th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

Trust fund revenues deposited in this fund are received through contractual agreements. The agreements are contingent upon all funding provided and not being subject to any administrative assessments. The 5% reserve will not allow fulfilling the contracts obligations as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and trends of previous receipts.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

Public Defender, 11th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on actual collections from the prior year and the increase in collection efforts of the Clerk of Courts.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Budget Entity:	2160 20 2 3	1100 339031		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	18,779.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	18,779.00 (F)			
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)	(3,174.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	15,605.00 (K)			

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601100 20 2 974011			
Budget Entity: LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	280,909.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	280,909.00 (F)			
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)	(11,140.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	269,769.00 (K)			

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMI	SSION
Frust Fund Title:	PD11-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339031	
BEGINNING TRIAL BALANCE	: :	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	15,605.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	15,605.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	15,605.00 (E)
DIFFERENCE:		0.00 (F):

	Budget Period: 2009- 2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:			
LAS/PBS Fund Number:			
BEGINNING TRIAL BALANO	CE:		
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	269,769.00 (A	
Add/Subtract:			
		(B	
Other Adjustn	nent(s):		
		(0	
		(0	
ADJUSTED BEGINNING TRI	AL BALANCE:	269,769.00 (D	
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	269,769.00 (E	
DIFFERENCE:		0.00 (F	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 3				2010	
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity: Public Defender, Eleventh Judicial Circuit		Eleventh Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13460	1/31/1999		None	N/A	N/A

PUBLIC DEFENDER, TWELFTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, TWELFTH CIRCUIT SCHEDULE I SERIES

Public Defender, 12th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 12th Circuit

<u>Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21601200 20 2 339035		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,581.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	4,750.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	15,331.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(4,688.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(476.00) (I)		
LESS: Refund State Revenue	(4,442.00) (J)		
Unreserved Fund Balance, 07/01/08	5,725.00 (K)		

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601200 20 2 974012			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	137,881.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	137,881.00 (F)			
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)	(5,093.00) (I)			
LESS: Refund of State Revenues	(14,043.00) (J)			
Unreserved Fund Balance, 07/01/08	118,745.00 (K)		*	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD12-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339035	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund B	alance Per Trial Balance, 07-01-2008	5,725.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	AL BALANCE:	5,725.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	5,725.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD12-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974012	
BEGINNING TRIAL BALANCI	Š:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	118,745.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	118,745.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	118,745.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDIN	EIV. MAI	OD A LIDIT FINIDIN	CC AND DECOMMENDATIONS	Perdad Pertada 2000	2010
SCHEDUL	ÆIX; MAJU	JR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 - 2	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	Twelfth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13505	3/31/1999		The Office of the Public Defender management I indicated that the annual review of compensation required by Section 27.5302, Fl. Statute had beer conducted, however, office records did not included ocumentation of the review process and the results thereof. Consequently, the Office could refully demonstrate compliance with Section 27.53 Fla. Statute.	documentation of the review process and the results thereof, in the future. de	

PUBLIC DEFENDER, THIRTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, THIRTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 13th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 13th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on the last three years receipts of \$487,073.

Collections for FY 2005-06 = \$533,519

Collections for FY 2006-07 = \$494,480

Collections for FY 2007-08 = \$433,220

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Budget Entity:	2160 20 2	1300 339038		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	682,389.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	682,389.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(5,020.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(11,620.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	665,749.00 (K)			

Department Title: Trust Fund Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601300 20 2 974013			
Budget Entity: LAS/PBS Fund Number:				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	789,220.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	789,220.00 (F)			
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)	(7,307.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	781,913.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD13-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339038	
BEGINNING TRIAL BALANC	€:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	665,749.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	665,749.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	665,749.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD13-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974013	
BEGINNING TRIAL BALANCI	Š:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	781,913.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	781,913.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	781,913.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDUI	E IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	ntity: Public Defender, Thirteenth Judicial Circu		Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS N/A	CORRECTIVE ACTION TAKEN	CODE

PUBLIC DEFENDER, FOURTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, FOURTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 14th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and trends of the previous receipts.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 14th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for FY 2008-09 and 2009-10 are based on trends of previous receipts and statutory authority increase in fees.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS			
Budget Entity:	21601400			
LAS/PBS Fund Number:	20 2 3	339039		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	14,420.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	14,420.00 (F)			
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)	(211.00) (I)			
LESS: [(J)			
Unreserved Fund Balance, 07/01/08	14,209.00 (K)			

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund Title:	INDIGENT CRIMINAL DEFENSE TRUST FUND 21601400			
Budget Entity: LAS/PBS Fund Number:		2 974014		
_	•		_	
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	107,499.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	14,043.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	121,542.00 (F)			
LESS Allowances for Uncollectibles	(G)			
LESS Approved "A" Certified Forwards	(4,690.00) (H)			
Approved "B" Certified Forwards	(H)			
Approved "FCO" Certified Forwards	(H)			
LESS: Other Accounts Payable (Nonoperating)	(2,529.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	114,323.00 (K)		*	

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD14-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339039	
BEGINNING TRIAL BALANG	CE:	
Unreserved Fund F	Balance Per Trial Balance, 07-01-2008	14,209.00 (A
Add/Subtract:		
		(B
Other Adjustn	nent(s):	
		(C
		(C
ADJUSTED BEGINNING TRI	AL BALANCE:	14,209.00 (D
UNRESERVED FUND BALAN	ICE, SCHEDULE IC	14,209.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION		
Trust Fund Title:	Fund Title: PD14-INDIGENT CRIMINAL DEFENSE TRUST FUND			
LAS/PBS Fund Number:	2974014			
BEGINNING TRIAL BALANG	CE:			
Unreserved Fund F	Balance Per Trial Balance, 07-01-2008	114,323.00 (A		
Add/Subtract:				
		(B		
Other Adjustn	nent(s):			
		(C		
		(C		
ADJUSTED BEGINNING TRI	AL BALANCE:	114,323.00 (D		
UNRESERVED FUND BALAN	ICE, SCHEDULE IC	114,323.00 (E		
DIFFERENCE:		0.00 (F		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: <u>Justice Administration</u> Chief Internal Auditor: <u>June Garcia, Finance and Accounting Dir.</u>

Budget Entity: Public Defender, Fourteenth Judicial Circu Phone Number: 850-482-9366

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
13473	12/31/1998		No adverse findings.		

PUBLIC DEFENDER, FIFTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, FIFTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 15th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 15th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2009- 2010 JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21601500 20 2 339042		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	674.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD: [(E)		
Total Cash plus Accounts Receivable	674.00 (F)		
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)		
Unreserved Fund Balance, 07/01/08	674.00 (K)		

Department Title:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND			
Budget Entity: LAS/PBS Fund Number:	2160 20 2 9	1500 974015		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	662,116.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	(D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	662,116.00 (F)			
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)	(5,178.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	656,938.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD15-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339042	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	674.00 (A
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	674.00 (D
UNRESERVED FUND BALAN	CE, SCHEDULE IC	674.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010		
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION	
Trust Fund Title:	PD15-INDIGENT CRIMINAL DEFENSE TRUST FUND		
LAS/PBS Fund Number:	2974015		
BEGINNING TRIAL BALAN	CE:		
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	656,938.00 (A)	
Add/Subtract:			
		(B)	
Other Adjust	ment(s):		
		(C)	
		(C)	
ADJUSTED BEGINNING TR	IAL BALANCE:	656,938.00 (D)	
UNRESERVED FUND BALA	NCE, SCHEDULE IC	656,938.00 (E)	
DIFFERENCE:		0.00 (F)*	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: Justice Administration Chief Internal Auditor: Linda Smith

Budget Entity: Public Defender, Fifteenth Judicial Circuit Phone Number: 561-355-7610

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
03-020	6/30/2002	Travel	No Major Findings		N/A

PUBLIC DEFENDER, SIXTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, SIXTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 16th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Public Defender, 16th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

Department Title: Trust Fund Title: Budget Entity:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21601600			
LAS/PBS Fund Number:	20 2 339026			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	192.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	192.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	192.00 (K)			

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601600 20 2 974016		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	32,098.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	32,098.00 (F)		
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)	(858.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	31,240.00 (K)		

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD16-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339026	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	192.00 (A)
Add/Subtract:		
		(B)
Other Adjust	ment(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	192.00 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	192.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD16-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974016	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	31,240.00 (A
Add/Subtract:		
		(B
Other Adjustr	nent(s):	
		(C
		(C
ADJUSTED BEGINNING TR	IAL BALANCE:	31,240.00 (D
UNRESERVED FUND BALA	NCE, SCHEDULE IC	31,240.00 (E
DIFFERENCE:		0.00 (F)

SCHEDUL	LE IX: MAJO	OR AUDIT FINDING	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Danartmant	Justice Admin	ictration	Chief Internal Auditor:	N/A	
Department.	Justice Aumin	1511 at1011	Cinei Internai Auditor.	IVA	
Budget Entity:	Public Defender,	Sixteenth Judicial Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
NUMBER	ENDING	UNITAKEA	THOMAS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
N/A					
IV/A					

PUBLIC DEFENDER, SEVENTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, SEVENTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 17th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 17th Circuit

<u>Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10</u>

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Frust Fund Title: Budget Entity:	GRANTS AND DONATIONS 21601700			
LAS/PBS Fund Number:		2 339049		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	236,757.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Γotal Cash plus Accounts Receivable	236,757.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	236,757.00 (K)		:	

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION			
Trust Fund Title: Budget Entity:	INDIGENT CRIMINAL DEFENSE TRUST FUND 21601700			
LAS/PBS Fund Number:		974017		
-				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	999,206.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	100,479.00 (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	1,099,685.00 (F)			
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)	(4,720.00) (I)			
LESS:	(J)			
	1,094,965.00 (K)			

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD17-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339049	
BEGINNING TRIAL BALANC	Œ:	
Unreserved Fund B	Balance Per Trial Balance, 07-01-2008	236,757.00 (A)
Add/Subtract:		
		(B)
Other Adjustm	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	236,757.00 (D)
UNRESERVED FUND BALAN	ICE, SCHEDULE IC	236,757.00 (E)
DIFFERENCE:		0.00 (F)

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD17-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974017	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	1,094,965.00 (A)
Add/Subtract:		
		(B)
Other Adjustmo	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	1,094,965.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	1,094,965.00 (E)
DIFFERENCE:		0.00 (F)

SCHEDUL	LE IX: MAJO	OR AUDIT FINDIN	GS AND RECOMMENDATIONS	Budget Period: 2009 -	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Budget Entity: State Attorney, Seventeenth Judicial Circu		Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			No critical findings; no recommendations		

PUBLIC DEFENDER, EIGHTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, EIGHTEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 18th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 18th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21601800 20 2 339050		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	- (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	- (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	- (F)		
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)		
Unreserved Fund Balance, 07/01/08	- (K)	,	

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601800 20 2 974018		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	485,819.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	(D)		
ADD: [(E)		
Total Cash plus Accounts Receivable	485,819.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(33,505.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(11,505.00) (I)		
LESS: [(J)		
Unreserved Fund Balance, 07/01/07	440,809.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD18-GRANTS AND DONATIONS	
AS/PBS Fund Number:	N/A	
BEGINNING TRIAL BALANO	CE:	
Unreserved Fund I	Balance Per Trial Balance, 07-01-2008	0.00 (A)
Add/Subtract:		
		(B)
Other Adjustn	nent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRI	AL BALANCE:	0.00 (D)
UNRESERVED FUND BALAN	NCE, SCHEDULE IC	0.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD18-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974018	
BEGINNING TRIAL BALANCI	č:	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	440,809.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	440,809.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	440,809.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: <u>Justice Administration</u> Chief Internal Auditor: <u>Rebecca Charpentier</u>

Budget Entity: Public Defender, Eighteenth Judicial Circu

Phone Number: (321) 617-7373

	(1)	(2)	(3)	(4)	(5)	(6)
	REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
L	NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
	13240	12/31/1997		Salary Rate as of 6/30/97 exceeded minimum by \$34,971	Increased Salary Rate in FY 06/07	4A0010

PUBLIC DEFENDER, NINETEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, NINETEENTH CIRCUIT SCHEDULE I SERIES

Public Defender, 19th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements and approved county budgets.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

Public Defender, 19th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

	Budget Period: 2009-2010			
Department Title:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21601900			
Trust Fund Title: Budget Entity:				
LAS/PBS Fund Number:		339051		
_				
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	4,940.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	- (D)			
ADD:	(E)			
Total Cash plus Accounts Receivable	4,940.00 (F)			
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)	(2,870.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	2,070.00 (K)		j.	

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21601900 20 2 974019		
	Balance as of 6/30/2007	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	155,913.00 (A)		
ADD: Other Cash (See Instructions)	(B)		
ADD: Investments	(C)		
ADD: Outstanding Accounts Receivable	3,276.00 (D)		
ADD:	(E)		
Total Cash plus Accounts Receivable	159,189.00 (F)		
LESS Allowances for Uncollectibles	(G)		
LESS Approved "A" Certified Forwards	(6,735.00) (H)		
Approved "B" Certified Forwards	(H)		
Approved "FCO" Certified Forwards	(H)		
LESS: Other Accounts Payable (Nonoperating)	(4,785.00) (I)		
LESS:	(J)		
Unreserved Fund Balance, 07/01/08	147,669.00 (K)		

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD19-GRANTS AND DONATIONS	
AS/PBS Fund Number:	339051	
BEGINNING TRIAL BALANCI	Σ :	
Unreserved Fund Ba	llance Per Trial Balance, 07-01-2008	2,070.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	2,070.00 (D)
UNRESERVED FUND BALANG	CE, SCHEDULE IC	2,070.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009- 2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD19-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
AS/PBS Fund Number:	2974019	
BEGINNING TRIAL BALAN	CE:	
Unreserved Fund	Balance Per Trial Balance, 07-01-2008	147,669.00 (A)
Add/Subtract:		
		(B)
Other Adjusti	ment(s):	
		(C)
		(C)
ADJUSTED BEGINNING TR	IAL BALANCE:	147,669.00 (D)
UNRESERVED FUND BALA	NCE, SCHEDULE IC	147,669.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: Justice Administration Chief Internal Auditor: Patricia Armold

Budget Entity: Public Defender, Nineteenth Judicial Circu Phone Number: (772) 337-5665

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
13450	12/31/1998	Public Defender, 19th	No reportable findings	N/A	

PUBLIC DEFENDER, TWENTIETH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

PUBLIC DEFENDER, TWENTIETH CIRCUIT SCHEDULE I SERIES

Public Defender, 20th Circuit

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve:

As all revenues are received through contractual agreements, the 5% reserve will not allow this agency to implement the contracts as specified.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Public Defender, 20th Circuit

Schedule I Narrative – Indigent Criminal Defense Trust Fund #2974 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit? No.

2) Describe the impact of establishing the 5% reserve: As these revenues are intended to offset our General Revenue for Public Defender operating expenditures, the impact of the 5% reserve is significant.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Criminal Defense Trust Fund is used for agency needs in every category, supplementing General Revenue funding. By limiting the availability of funding it will negatively impact circuits that have no other funding source, other than General Revenue.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated on the indigent criminal defense application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates are based on historical data.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity:	JUSTICE ADMINISTRATIVE COMMISSION GRANTS AND DONATIONS 21602000			
LAS/PBS Fund Number:		339041		
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	384,793.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	4,442.00 (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	389,235.00 (F)			
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)			
Unreserved Fund Balance, 07/01/08	389,235.00 (K)			

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	JUSTICE ADMINISTRATIVE COMMISSION INDIGENT CRIMINAL DEFENSE TRUST FUND 21602000 20 2 974020			
	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance	
Chief Financial Officer's (CFO) Cash Balance	357,485.00 (A)			
ADD: Other Cash (See Instructions)	(B)			
ADD: Investments	(C)			
ADD: Outstanding Accounts Receivable	26,131.00 (D)			
ADD: [(E)			
Total Cash plus Accounts Receivable	383,616.00 (F)			
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)	(9,851.00) (I)			
LESS:	(J)			
Unreserved Fund Balance, 07/01/08	373,765.00 (K)		:	

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Trust Fund Title:	PD20-GRANTS AND DONATIONS	
LAS/PBS Fund Number:	339041	
BEGINNING TRIAL BALANC	E:	
Unreserved Fund Ba	alance Per Trial Balance, 07-01-2008	389,235.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	ent(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	389,235.00 (D)
UNRESERVED FUND BALAN	CE, SCHEDULE IC	389,235.00 (E)
DIFFERENCE:		0.00 (F)*

	Budget Period: 2009-2010	
Department Title:	JUSTICE ADMINISTRATIVE COMMIS	SSION
Frust Fund Title:	PD20-INDIGENT CRIMINAL DEFENSE	E TRUST FUND
LAS/PBS Fund Number:	2974020	
BEGINNING TRIAL BALANCI):	
Unreserved Fund Ba	lance Per Trial Balance, 07-01-2008	373,765.00 (A)
Add/Subtract:		
		(B)
Other Adjustme	nt(s):	
		(C)
		(C)
ADJUSTED BEGINNING TRIA	L BALANCE:	373,765.00 (D)
UNRESERVED FUND BALANC	CE, SCHEDULE IC	373,765.00 (E)
DIFFERENCE:		0.00 (F)*

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010					2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender,	Twentieth Judicial Circu	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

PUBLIC DEFENDER APPELLATE, SECOND CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: John Tomasino **Budget Entity:** Public Defender Appellate, 2nd Circuit **Phone Number:** (850) 606-1015 **(2)** (3) **(6) (1) (5)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE FINDINGS AND RECOMMENDATIONS CODE **NUMBER ENDING** UNIT/AREA CORRECTIVE ACTION TAKEN N/A N/A N/A N/A N/A N/A

PUBLIC DEFENDER APPELLATE, SEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010					2010
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Public Defender	Appellate, 7th Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13485	12/31/1998	OPERATIONAL	NONE		

PUBLIC DEFENDER APPELLATE, TENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Richard A. Weis Budget Entity: Public Defender Appellate, 10th Circuit **Phone Number:** (863) 534-4200 **(2) (3) (1) (6)** REPORT PERIOD SUMMARY OF SUMMARY OF ISSUE **NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN CODE 13023 2/28/1997 No major findings

PUBLIC DEFENDER APPELLATE, ELEVENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010					2010
SCHEDEL				Dauget Ferrou. 2007	2010
Department:	Justice Admin	istration	Chief Internal Auditor:		•
Budget Entity:	Public Defender	Appellate, 11th Circuit	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
13460	1/31/1999		None	N/A	N/A

PUBLIC DEFENDER APPELLATE, FIFTEENTH CIRCUIT BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010

Department: Justice Administration Chief Internal Auditor: Linda Smith

Budget Entity: Public Defender Appellate, 15th Circuit Phone Number: 561-355-7610

(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
03-020	6/30/2002	Travel	No Major Audit Findings		N/A

CAPITAL COLLATERAL REGIONAL COUNSEL, MIDDLE REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: Vicki H. Butts Budget Entity: Capital Collateral Regional Counsel, Midd **Phone Number:** 813-740-3544 Region **(1) (2) (3) (5) (6)** SUMMARY OF REPORT SUMMARY OF PERIOD **ISSUE NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN **CODE** 13589 9/30/1999 Implementation of Procedures for estimating and obtaining Federal Staff now has working knowledge of the CJA reimbursement process and is Criminal Justice Act reimbursements were not Statutes current on all applicable requests for adequate. reimbursement. All eligible cases are identified on time to ensure proper processing. The requisite case data is compiled by the attorney handling the case then filed for reimbursement.

CAPITAL COLLATERAL REGIONAL COUNSEL, SOUTHERN REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS **Budget Period: 2009 - 2010 Department: Justice Administration** Chief Internal Auditor: James Dwyer Budget Entity: Capital Collateral Regional Counsel, South **Phone Number:** 850-487-9175 Region **(2) (1) (3) (5) (6)** REPORT SUMMARY OF SUMMARY OF PERIOD **ISSUE NUMBER ENDING** UNIT/AREA FINDINGS AND RECOMMENDATIONS CORRECTIVE ACTION TAKEN **CODE** 13589 9/30/1999 All One Employee had the authority to approve Additional staff hired purchase orders, receiving goods and vendor invoices, authorizing and processing invoices for payment, preparing and approving Batch Sheets. The CCRC should separate these duties.

REGIONAL CONFLICT COUNSEL, FIRST REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

REGIONAL CONFLICT COUNSEL, FIRST REGION SCHEDULE I SERIES

Criminal Conflict and Civil Regional Counsel First Region

Schedule I Narrative – Indigent Civil Defense Trust Fund #2976

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

Monies appropriated to the Office of Criminal Conflict and Civil Regional Counsels were a form of anticipated revenues from the collection of indigency examination fees of \$50 per applicant. Fee collections of these have not materialized as previously estimated. The reserve would further hinder our office from fulfilling requirements by statute.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Civil Defense Trust Fund is used for supplementing General Revenue funding. Our office would be unable to operate efficiently and represent clients as required by statute.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated based upon the projected application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Based on the number of Civil Cases for July and August for FY 2008-09 X six months for an estimated annual number of cases times \$50 fee = estimated revenue.

10% of the estimated revenue for Fiscal Year 2008-09 and 30% for FY 2009-10.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010					
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Regional Conflic	et Counsel - First	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

REGIONAL CONFLICT COUNSEL, SECOND REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

REGIONAL CONFLICT COUNSEL, SECOND REGION SCHEDULE I SERIES

Criminal Conflict and Civil Regional Counsel Second Region

Schedule I Narrative – Grants & Donations Trust Fund #2339 LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

No.

2) Describe the impact of establishing the 5% reserve:

Trust funds revenues are to replace those funds expended from Contracted Services/Due Process appropriations expended to cover county expenses due under s. 29.008, Florida Statutes. As the funds provided are contractual in nature, the 5% reserve would preclude the full use of these funds for their intended purposes.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion of this trust fund is recommended as all Grants and Donations Trust Fund revenues are contractual in nature.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: N/A

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue estimates for Fiscal Years 2008-09 and 2009-10 are based on contractual agreements.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

Criminal Conflict and Civil Regional Counsel Second Region

Schedule I Narrative – Indigent Civil Defense Trust Fund #2976

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

Monies appropriated to the Office of Criminal Conflict and Civil Regional Counsels were a form of anticipated revenues from the collection of indigency examination fees of \$50 per applicant. Fee collections of these have not materialized as previously estimated. The reserve would further hinder our office from fulfilling requirements by statute.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Civil Defense Trust Fund is used for supplementing General Revenue funding. Our office would be unable to operate efficiently and represent clients as required by statute.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated based upon the projected application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

Revenue for FY 2008-09 is based upon 800 new dependency cases in the months of July and August 2008, multiplied by 50 X 6 multiplied by 10% = \$24,000; FY 2009-10 is the same formula multiplied by 30% expecting collection revenues to improve.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 201					
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Regional Conflic	et Counsel - Second Regio	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

REGIONAL CONFLICT COUNSEL, THIRD REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

REGIONAL CONFLICT COUNSEL, THIRD REGION SCHEDULE I SERIES

Criminal Conflict and Civil Regional Counsel Third Region

Schedule I Narrative – Indigent Civil Defense Trust Fund #2976

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

- 1) Operating Deficit?
- 2) Describe the impact of establishing the 5% reserve:

Monies appropriated to the Office of Criminal Conflict and Civil Regional Counsels were a form of anticipated revenues from the collection of indigency examination fees of \$50 per applicant. Fee collections of these have not materialized as previously estimated. The reserve would further hinder our office from fulfilling requirements by statute.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Civil Defense Trust Fund is used for supplementing General Revenue funding. Our office would be unable to operate efficiently and represent clients as required by statute.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated based upon the projected application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

During a two month time period this office received approximately 500 new cases. Using this average times 6 would equate to 3,000 new cases for FY 2009-10 (2 months average X 6 = 12 months). Calculating the 3,000 new cases, with a fee of \$50 each equates to \$150,000, less the 7% being charged by the county, equals \$139,500.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 201					
Department:	Justice Admin	istration	Chief Internal Auditor:		
Budget Entity:	Regional Conflic	et Counsel - Third Region	Phone Number:		
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			N/A		

REGIONAL CONFLICT COUNSEL, FOURTH REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

REGIONAL CONFLICT COUNSEL, FOURTH REGION SCHEDULE I SERIES

Criminal Conflict and Civil Regional Counsel Fourth Region

Schedule I Narrative – Indigent Civil Defense Trust Fund #2976

LBR 2009-10

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

Monies appropriated to the Office of Criminal Conflict and Civil Regional Counsels were a form of anticipated revenues from the collection of indigency examination fees of \$50 per applicant. Fee collections of these have not materialized as previously estimated. The reserve would further hinder our office from fulfilling requirements by statute.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Civil Defense Trust Fund is used for supplementing General Revenue funding. Our office would be unable to operate efficiently and represent clients as required by statute.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated based upon the projected application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

During a two month time period this office received approximately 500 new cases. Using this average times 6 would equate to 3,000 new cases for FY 2009-10 (2 months average X 6 = 12 months). Calculating the 3,000 new cases, with a fee of \$50 each equates to \$150,000, less the 7% being charged by the county, equals \$139,500.

<u>D) Computing Distribution of Cost for General Management and Administrative Services:</u>

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010										
Department:	Justice Admin	istration	Chief Internal Auditor:							
Budget Entity:	Regional Conflic	t Counsel - Fourth Region	Phone Number:							
(1)	(2)	(3)	(4)	(5)	(6)					
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE					
			N/A							

Office of Policy and Budget - July 2008

REGIONAL CONFLICT COUNSEL, FIFTH REGION BUDGET ENTITY LEVEL EXHIBITS OR SCHEDULES

REGIONAL CONFLICT COUNSEL, FIFTH REGION SCHEDULE I SERIES

Criminal Conflict and Civil Regional Counsel Fifth Region

LBR 2009-10

Schedule I Narrative – Indigent Civil Defense Trust Fund #2976

A) 5 Percent Trust Fund Reserve:

1) Operating Deficit?

2) Describe the impact of establishing the 5% reserve:

Monies appropriated to the Office of Criminal Conflict and Civil Regional Counsels were a form of anticipated revenues from the collection of indigency examination fees of \$50 per applicant. Fee collections of these have not materialized as previously estimated. The reserve would further hinder our office from fulfilling requirements by statute.

3) Provide recommendations for why it may be appropriate to exclude the trust fund from the reserve requirement:

Exclusion is recommended as the Indigent Civil Defense Trust Fund is used for supplementing General Revenue funding. Our office would be unable to operate efficiently and represent clients as required by statute.

- 4) For any trust fund with a year-end balance exceeding 50 percent of appropriations, justify the balance or the need to maintain the level of the revenue stream: N/A
- 5) Show a detailed calculation of the 5 percent trust fund reserve: The 5% reserve was calculated based upon the projected application fees.

B) Adjustments:

1) Provide a detailed explanation for each item in Section III: N/A

C) Revenue Estimating Methodology

1) Provide a detailed explanation of the methodology used to determine the revenue estimates for FY 2008-09 and FY 2009-10:

During a two month time period this office received approximately 343 new cases opened during a 2 month period X 6 X \$50 = \$102,900. The Indigent Civil Defense Trust Fund has been in effect since July 1, 2008, so there is no historical data on which to base collections.

<u>D)</u> Computing Distribution of Cost for General Management and Administrative Services:

N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS Budget Period: 2009 - 2010										
Department:	Justice Admin	istration	Chief Internal Auditor:							
Budget Entity:	dget Entity: Regional Conflict Counsel - Fifth Region Phone Number:									
(1)	(2) (3)		(4)	(5)	(6)					
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE					
			N/A							

Office of Policy and Budget - July 2008

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

		Program or Service (Budget Entity Co				Codes)
	Action	21300800	21310000	21702001	21703001	
1 (JEN)	TODAY.					
1. GEN			1	1	1	ı
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set					
	to TRANSFER CONTROL for DISPLAY status and MANAGEMENT					
	CONTROL for UPDATE status for both the Budget and Trust Fund columns?					
	Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to					
	TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y	Y	
1.0	A C 1 A A 2 A A TEN ANGERED CONTENDA C DIGINARY AND ATTE	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE	X 7	***	***	X 7	
	status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	
AUDIT		<u> </u>	<u> </u>			1
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit					
	Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	
TIP	The agency should prepare the budget request for submission in this order: 1)					
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3)					
	set Column A12 column security to ALL for DISPLAY status and					
	MANAGEMENT CONTROL for UPDATE status.					
2. EXH	TIBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP					
	and does it conform to the directives provided on page 53 of the LBR					
	Instructions?	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures,					
	nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions					
	(pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 15					
ĺ	through 25) been followed?	Y	Y	Y	Y	
3. EXH	IBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS					
0.1	correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and					
	unique add back issue should be used to ensure fund shifts display correctly on					
	the LBR exhibits.	Y	Y	Y	Y	
1	the LDR Camping.		_			l .

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal	1	1	1	1	
3.3	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net					
	To Zero")	Y	Y	Y	Y	
TIP	Generally look for and be able to fully explain significant differences between		ı			
	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use					
	the sub-title "Grants and Aids". For advance payment authority to local units of					
	government, the Aid to Local Government appropriation category (05XXXX)					
	should be used. For advance payment authority to non-profit organizations or					
	other units of state government, the Special Categories appropriation category					
	(10XXXX) should be used.					
	IBIT D (EADR, EXD)		I	1	1	ı
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR	Y	Y	Y	Y	
4.2	Instructions?	Y	Y	Y	Y	
4.2 TIP	Is the program component code and title used correct? Fund shifts or transfers of services or activities between program components will	1	1	1	1	
111	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5 EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	
AUDITS						ı
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Y	Y	Y	Y	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	37	37	37	37	
TEVE	be corrected in Column A01.)	Y	Y	Y	Y	
TIP	If objects are negative amounts, the agency must make adjustments to Column					
	A01 to correct the object amounts. In addition, the fund totals must be adjusted					
	to reflect the adjustment made to the object data.					

TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
TEVE	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
TID	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disbursements did not change after Column G08 was					
C EVIII	created.	-)				
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	Y Y	Y	Y	Y	I
6.1	Are issues appropriately aligned with appropriation categories?	1	1	1	1	
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7 FYH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15			l		
7.1	through 29 of the LBR Instructions).	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the		•	•	-	
1.2	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
	explanation consistent with the ERTT. (See page 02 of the EBR Instructions.)	Y	Y	Y	Y	
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?					
		Y	Y	Y	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	Y	Y	Y	
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instructions).	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	Y	Y	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.	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A	N/A	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	**			**	
		Y	Y	Y	Y	Ī

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including					
	Lump Sums)? Have the approved budget amendments been entered in Column					
	A18 as instructed in Memo #09-002?	Y	Y	Y	Y	
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
''	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR ,					
	PLMO)	Y	Y	Y	Y	
7.12	Does the issue narrative include plans to satisfy additional space requirements					
	when requesting additional positions?	Y	N/A	Y	Y	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
	as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)					
	1.0	Y	Y	Y	Y	
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
		Y	Y	Y	Y	
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-					
	3A issue. Agencies must ensure it provides the information necessary for the					
	OPB and legislative analysts to have a complete understanding of the issue					
	submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not					
	picked up in the General Appropriations Act. Verify that Lump Sum					
	appropriations in Column A02 do not appear in Column A03. Review budget					
	amendments to verify that 160XXX0 issue amounts correspond accurately and					
	net to zero for General Revenue funds.					

_						_
TIP	If an agency is receiving federal funds from another agency the FSI should = 9					
	(Transfer - Recipient of Federal Funds). The agency that originally receives the					
	funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act					
	duplicates an appropriation made in substantive legislation, the agency must					
	create a unique deduct nonrecurring issue to eliminate the duplicated					
	appropriation. Normally this is taken care of through line item veto.					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	Departn	nent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	Y	Y	Y	Y	
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					
		Y	Y	Y	Y	
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	
8.5	Have the required detailed narratives been provided (5% trust fund reserve					
	narrative; method for computing the distribution of cost for general management					
	and administrative services narrative; adjustments narrative; revenue estimating					
	methodology narrative)?	Y	Y	Y	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	Y	Y	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	Y	Y	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	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue	_		_	_	
	service charge percentage rates.)	Y	Y	Y	Y	
8.12	Is this an accurate representation of revenues based on the most recent Consensus					
	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	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	Y	Y	Y	
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	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	Y	Y	Y	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	X 7	37	37	**	
0.50	in sufficient detail for analysis?	Y	Y	Y	Y	
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	
AUDITS						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -	V	W	W	3 7	
0.21	Report should print "No Discrepancies Exist For This Report") Has a Department Level Reconciliation been provided for each trust fund and	Y	Y	Y	Y	
8.31	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	1	Y	Y	Y	Y	
TILD	correct Line A. (SC1R, DEPT)	I	I	1	1	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
TILD	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
TEXTS	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
myp	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.					
	EDULE II (PSCR, SC2)					
AUDIT:			ı			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue narrative. (See Base Rate Audit on page 150 of the					
	LBR Instructions.)	Y	Y	Y	Y	
10. SCH	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y	Y	
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.					
	, , , , , , , , , , , , , , , , , , , ,	Y	Y	Y	Y	
11. SCH	IEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
	in the Schedule IV.					
12. SCH	IEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	
13. SCH	IEDULE VIIIB-1		-			
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

14. SCE	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	
15. SCH	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruct	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency that does not provide this information.)					
		Y	Y	Y	Y	
	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	* 7	***	**	***	
		Y	Y	Y	Y	
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	37/4	27/4	NT/A	27/4	
	Operating Categories Found")	N/A	N/A	N/A	N/A	
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activity. These activities will be displayed in Section III with the					
	'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify					
	if these activities should be displayed in Section III. If not, an output standard					
	would need to be added for that activity and the Schedule XI submitted again.)					
		Y	Y	Y	Y	
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	
16.3	Are agency organization charts (Schedule X) provided and at the appropriate					
	level of detail?	Y	Y	Y	Y	

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	N/A	Y	Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	N/A	Y	Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	N/A	Y	Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	N/A	Y	Y	
17.5	Are the appropriate counties identified in the narrative?	Y	N/A	Y	Y	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
	NOTE: We have provided the Governor, Senate and House appropriations staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference LBR Technical Review Checklist # 7.50					

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

		Program or Service (Budget Entity Codes)					
	Action	21500100	21500200	21500300	21500400	21500500	
1 CEN	TERAL						
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla						
		Y	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	
AUDITS				•	•		
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
	IBIT A (EADR, EXA)		_				
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y	
	IBIT B (EADR, EXB)	-					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y	

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No					
		Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal					
	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net	3.7	3.7	3.7	37	3.7
TIVE	To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between					
TEXTS	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
(EXT)	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 ad					
	IBIT D (EADR, EXD)			1	1	
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR					
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	S:				•	
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to					
5.4		Y	Y	Y	Y	Y
5.4 TIP	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	Y	Y	Y	Y	Y
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y

TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	·.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for		•	•		
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
	11 11 mm - 11 11 11 11 mm - 11 11 11 11 11 11 11 11 11 11 11 11 1					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
	(1.0	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?					
		Y	Y	Y	Y	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	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,		1			
	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?		<u> </u>			
	application application	Y	Y	Y	Y	Y
4						

7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including					
Lump Sums)? Have the approved budget amendments been entered in Column					
A18 as instructed in Memo #09	Y	Y	Y	Y	Y
7.11 When appropriate are there any 160XXX0 issues included to delete positions					
placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,					
PLMO)	Y	Y	Y	Y	Y
7.12 Does the issue narrative include plans to satisfy additional space requirements					
when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14 Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15 Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of					
the issue code (XXXXAXX) and are they self-contained (not combined with					
other issues)? (See page 24 and 80 of the LBR Instructions.)					
	Y	Y	Y	Y	Y
7.16 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
position of the issue code (36XXXCX) and are the correct issue codes used					
(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17 Are the issues relating to <i>major audit findings and recommendations</i> properly					
coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:					
7.18 Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
(EADR, FSIA - Report should print "No Records Selected For Reporting")					
	Y	Y	Y	Y	Y
TIP Salaries and Benefits amounts entered using the OADA/C transactions must be					
thoroughly justified in the D-3A issue narrative. Agencies can run					
OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
these entries have been thoroughly expl					
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 r					
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 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9					
	(Transfer - Recipient of Federal Funds). The agency that originally receives the					
	funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act					
	duplicates an appropriation made in substantive legislation, the agency must					
	create a unique deduct nonrecurring issue to eliminate the duplicated					
	appropriation. Normally this is taken					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	Departn	ent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package	* 7	***	* 7	* 7	***
0.0	been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial	**		**		**
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included	NT/A	NT/A	NT/A	NT/A	NT/A
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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	Y	Y	Y	Y	Y
8.6	methodology narrati	<u>I</u>	1	1	I	1
8.0	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?					
	applicable for transfers totaling \$100,000 of more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the	1	1	1	1	1
0.7	Schedule ID and applicable draft legislation been included for recreation,					
	modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the		-	-	-	-
3.0	necessary trust funds been requested for creation pursuant to <i>section</i>					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable					
	legislation?	Y	Y	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y

Are the General Revenue Service Charge percentage rates used for each revenue

Is this an accurate representation of revenues based on the most recent Consensus

source correct? (Refer to Section 215.20, F.S. for appropriate general revenue

Y

N/A

Y

N/A

Y

N/A

Y

N/A

Y

N/A

service charge percentage rates.)

Estimating Conference forecasts?

8.11

8.12

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	X 7	**	77	**	77
0	in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			ı			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -									
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y				
8.31	Has a Department Level Reconciliation been provided for each trust fund and				_					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must									
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is		•							
	very important that this schedule is as accurate as possible!									
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the									
	LBR Instructions.)									
TIP	Review the unreserved fund balances and compare revenue totals to expenditure									
	totals to determine and understand the trust fund status.									
TIP	Typically nonoperating expenditures and revenues should not be a negative									
	number. Any negative numbers must be fully justified.									
9. SCHEDULE II (PSCR, SC2)										
AUDIT:										
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and									
	3? (BRAR, BRAA - Report should print "No Records Selected For This									
	Request") Note: Amounts other than the pay grade minimum should be fully									
	justified in the D-3A issue na	Y	Y	Y	Y	Y				
	EDULE III (PSCR, SC3)									
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR									
	Instructions.)	Y	Y	Y	Y	Y				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page									
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use									
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y				
11 000	HEDLILE IV. (EADD. CCA)	1	1	1	1	1				
	EDULE IV (EADR, SC4)	Y	Y	Y	Y	Y				
11.1 TIP	Are the correct Information Technology (IT) issue codes used? If IT issues are not coded correctly (with "C" in 6th position), they will not appear	1	1	1	1	1				
HP	in the Schedule IV.									
12 CCI										
12. SCH 12.1	IEDULE VIIIA (EADR, SC8A) Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the		1							
12.1	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y				
12 COT	* * * * * * * * * * * * * * * * * * *	1	_ <u> </u>	1	1	1				
13. SCH	IEDULE VIIIB-1 This school lie not required in the October 15, 2008 LPB submitted									
13.1	This schedule is not required in the October 15, 2008 LBR submittal.									

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	Y
15 SCF	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed			-	-	_
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are	mstruct				
10.1	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency					
	10 / 01 101 mily agoney	Y	Y	Y	Y	Y
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	3.7	37	37	37	37
1	D 1 7 10 10 1 (700)	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	NT/A	NT/A	NT/A	NT/A	NT/A
4.7.7	Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass	3.7	37	37	37	37
	Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for	37	37	37	37	37
TIVE	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES				1	
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147	**	**	37	**	***
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	Y	Y	Y	Y	Y
	level of detail?	l ĭ	ľ	ľ	l ^Y	ľ

AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids					
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff					
	with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference					
	LBR Technical Review Checklist # 7.50					

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

		Progr	et Entity (y Codes)		
	Action	21500600	21500700	21500800	21500900	21501000
1 CEN	TERAL					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS		1	1	1	1	
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y
3. EXH	TIBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No					
		Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal					
	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net	3.7	3.7	37	37	3.7
TIVE.	To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between					
TITE	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
TEXTS	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 ad					
	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR					
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	S:					
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to					
		* 7	Y	Y	Y	Y
	be corrected in Column A01.)	Y	Y	1	1	
TIP	be corrected in Column A01.) If objects are negative amounts, the agency must make adjustments to Column	Y	Y	1	I	
TIP		Y	<u> </u>	I	I	1

						i
TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	·.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
	emplantation consistent with the 22th 11 (See page 62 of the 222t institutions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?					
		Y	Y	Y	Y	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	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
,.6	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	- 1/1	2.771	1,711	2.771	1,/11
,.,	Does the issue narrative reference the specific country(tes) where applicable:	Y	Y	Y	Y	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 #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,					
	PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements					
	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to salary and benefits have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)					
		Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
		Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
	.					
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 r					
	submitted. Thoroughly I					
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 issu					
	amendments to verify that 100/2/2/20 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9					
	(Transfer - Recipient of Federal Funds). The agency that originally receives the					
	funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act					
	duplicates an appropriation made in substantive legislation, the agency must					
	create a unique deduct nonrecurring issue to eliminate the duplicated					
	appropriation. Normally this is taken					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	Departn	ent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 <i>section</i>					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable	37	37	Y	Y	37
0.0	legislation?	Y	Y	Y	Y	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,	Y	Y	Y	Y	Y
8.10	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
6.10	Are the statutory authority references correct?	1	1	1	1	1

Are the General Revenue Service Charge percentage rates used for each revenue

Is this an accurate representation of revenues based on the most recent Consensus

source correct? (Refer to Section 215.20, F.S. for appropriate general revenue

Y

N/A

Y

N/A

Y

N/A

Y

N/A

Y

N/A

service charge percentage rates.)

Estimating Conference forecasts?

8.11

8.12

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	***	**	**	**	
0	in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			ı		ı	
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and	1	1	1	1	1
0.51	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is	1	1 1	1	1	1
111	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
9. SCH	EDULE II (PSCR, SC2)					
AUDIT	:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue na	Y	Y	Y	Y	Y
10. SCF	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11 001	IEDIH E IV. (EADD. CCA)	1	1	1	1	1
	HEDULE IV (EADR, SC4)	Y	Y	Y	Y	Y
11.1	Are the correct Information Technology (IT) issue codes used?	1	1	1	1	1
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
12 CCT	in the Schedule IV.					
12. SCF	HEDULE VIIIA (EADR, SC8A) Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the		1			
12.1		Y	Y	Y	Y	Y
12 SCT	Schedule VIII-A? Are the priority narrative explanations adequate? HEDULE VIIIB-1	1	1	1	1	1
13. SCE	· · · · · · · · · · · · · · · · · · ·		1			
15.1	This schedule is not required in the October 15, 2008 LBR submittal.					
1						

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	Y
15. SCF	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruct	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency					
		Y	Y	Y	Y	Y
	S INCLUDED IN THE SCHEDULE XI REPORT:				•	•
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	3.7	37	37	37	3.7
17.4	D 1 7 10 10 1 (FGO)	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	NT/A	NT/A	NT/A	NT/A	NT/A
	Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?					
		Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate					
	level of detail?	Y	Y	Y	Y	Y

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A	N/A	N/A	N/A	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	N/A	N/A	N/A	N/A	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	N/A	N/A	N/A	N/A	Y
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids					
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category					
	NOTE WILLIAM CONTRACTOR OF THE					
	NOTE: We have provided the Governor, Senate and House appropriations staff					
	with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference					
	LBR Technical Review Checklist # 7.50					

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

		Program or Service (Budget Entity Cod					
	Action	21501100	21501200	21501300	21501400	21501500	
1. GEN	IED A I					· I	
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla						
		Y	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	
AUDITS	S:						
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXH	IBIT A (EADR, EXA)						
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y	
	IBIT B (EADR, EXB)						
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y	

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No					
		Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal					
	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net	**	**			
	To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between					
	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use					
	the sub-title "Grants and Aids". For advance payment authority to local units of					
	government, the Aid to Local Government appropriation category (05XXXX)					
	should be used. For ad					
	(BIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR					
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	d:					
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to					
	be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column					
	A01 to correct the object amounts. In addition, the fund totals must be adjusted					
	to reflect the adjustment made to the object data.	1				

		1				ı
TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	·.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
	(,1.20	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?					
		Y	Y	Y	Y	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	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
		Y	Y	Y	Y	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	Y	Y	Y	Y	Y
7.11	A18 as instructed in Memo #09	I	1	I	1	1
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR ,	Y	Y	Y	Y	Y
7.12	PLMO) Does the issue narrative include plans to satisfy additional space requirements	1	1	1	1	1
7.12	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	11/11	14/71	14/71	14/71	14/74
7.13	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14		Y	Y	Y	Y	Y
	Do the amounts reflect appropriate FSI assignments?	1	1	1	1	1
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth	-			_	-
7.10	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly	-			_	-
7.17	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:		_				
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
7.10	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
	(Libra, 1911 Report should print 140 Records beleeted 101 Reporting)	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
TIP	The issue narrative must completely and thoroughly explain and justify each D-					
111	3A issue. Agencies must ensure it provides the information necessary for the					
	OPB and legislative analysts to have a complete understanding of the issue					
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	submitted. Thoroughly I					
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 issu					

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	(Transfer - Recipient of Federal Funds). The agency that originally receives the					
	funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act					
	duplicates an appropriation made in substantive legislation, the agency must					
	create a unique deduct nonrecurring issue to eliminate the duplicated					
	appropriation. Normally this is taken					
8. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	Departn	ient Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
0 1 1						

Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue

Is this an accurate representation of revenues based on the most recent Consensus

Y

N/A

N/A

N/A

N/A

Y

N/A

service charge percentage rates.)

Estimating Conference forecasts?

8.11

8.12

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	X 7	**	77	**	37
0	in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			1			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and	1	1	1	1	1
0.51	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is		1			
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
9. SCHI	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request'') Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue na	Y	Y	Y	Y	Y
	IEDULE III (PSCR, SC3)			1		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11 COT	HEDLILE IV (EADD CCA)	1	1	1	1	1
11. SCE	IEDULE IV (EADR, SC4) Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear	1	1	1	1	1
H	in the Schedule IV.					
12. SCE	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
13. SCF	HEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	V	V	V	V	V
0.20	in sufficient detail for analysis?	Y	Y Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	ĭ	<u> </u>	Y	Y	<u> </u>
AUDITS			ı			
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") 8.31 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must	Y	Y	Y
8.31 Has a Department Level Reconciliation been provided for each trust fund and		1	1
	v		
does Line A of the Schedule I equal the CPO amount? If not, the agency must	v		
correct Line A. (SC1R, DEPT)		Y	Y
TIP The Schedule I is the most reliable source of data concerning the trust funds. It is	1	1	1
very important that this schedule is as accurate as possible!			
TIP Determine if the agency is scheduled for trust fund review. (See page 119 of the			
LBR Instructions.)			
TIP Review the unreserved fund balances and compare revenue totals to expenditure			
totals to determine and understand the trust fund status.			
TIP Typically nonoperating expenditures and revenues should not be a negative			
number. Any negative numbers must be fully justified.			
9. SCHEDULE II (PSCR, SC2)			
AUDIT:			
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and			
3? (BRAR, BRAA - Report should print "No Records Selected For This			
Request") Note: Amounts other than the pay grade minimum should be fully			
justified in the D-3A issue na Y Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)			
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR			
Instructions.) Y Y	Y	Y	Y
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page			
89 of the LBR Instructions for appropriate use of the OAD transaction.) Use			
OADI or OADR to identify agency other salary amounts requested. Y Y	Y	V	Y
	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)	V	l v	Y
11.1 Are the correct Information Technology (IT) issue codes used? Y Y	Y	Y	Y
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear			
in the Schedule IV.			
12. SCHEDULE VIIIA (EADR, SC8A) 12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the		T	
Schedule VIII-A? Are the priority narrative explanations adequate? Y Y	Y	Y	Y
13. SCHEDULE VIIIB-1	1	1	1
13.1 This schedule is not required in the October 15, 2008 LBR submittal.			
13.1 This schedule is not required in the October 13, 2008 LBK subilitial.			

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	Y
15. SCF	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruct	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency					
		Y	Y	Y	Y	Y
	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	* 7	***	**	* 7	* 7
		Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No	37/4	37/4		37/4	37/4
	Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?					
		Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate					
	level of detail?	Y	Y	Y	Y	Y

AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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)

		Prog	ram or Ser	vice (Budg	et Entity C	odes)
	Action	21600100	21600200	21600300	21600400	21600500
1. GEN	ERAL.					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS	S:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y
3. EXH	IBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y

AUDITS	:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No					
	• •	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For ad					
4. EXH	(BIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	(BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
111	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
1	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 disburs					
6. EXHI	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	y .)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for				-	
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15				1 '	
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the				1 '	
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Described for Information Technology (IT) issue follow the additional	I	I	I		I
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?				1 '	
	narrative requirements described on pages 05 and 04 of the LBK histractions?	Y	Y	Y	Y	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				1 '	
	component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments				1 '	
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-				1 '	
	4 and E-5 of the LBR Instruct	*	*	*	*	*
7.6	Does the salary rate request amount accurately reflect any new requests and are				<u>Γ</u> '	
	the amounts proportionate to the Salaries and Benefits request? Note: Salary rate				1 '	
	should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits				1 '	
	amounts entered into the Other Salary Amounts transactions (OADA/C)?				1 '	
	Amounts entered into OAD are reflected in the Position Detail of Salaries and				'	
	Benefits section of the Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,	27/4	NT/A) NI/A	,,,	NT/A
7.0	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y
		1	1	1	1	1

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions				-	
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,					
	PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements	NT/A	NT/A	NT/A	NT/A	NT/A
7.10	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues	Y	Y	Y	Y	Y
7 1 4	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments? Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of	1	1	1	1	1
7.13	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)					
	other issues): (See page 24 and 60 of the LBR instructions.)	Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
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 r					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not					
111	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 issu					
	amendments to verify that 100/X/X/0 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken

8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D	- Departn	nent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package	Y	Y	Y	Y	Y
0.2	been submitted by the agency?	I	1	1	1	1
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue					
	service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus					
	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:					<u> </u>	1
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request'') Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue na	Y	Y	Y	Y	Y
	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	X 7	37	3.7	37	37
11 000		Y	Y	Y	Y	Y
	IEDULE IV (EADR, SC4)	X 7	37	37	37	37
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
	in the Schedule IV.					
	IEDULE VIIIA (EADR, SC8A)		T	T	T	
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?	Y	Y	Y	Y	Y
	IEDULE VIIIB-1		•	•	•	
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	Y
15. SCF	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruc	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency	Y	Y	Y	Y	Y
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES	-				
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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.

		Prog	ram or Ser	vice (Budg	et Entity C	lodes)
	Action	21600600	21600700	21600800	21600900	21601000
1. GEN	TEDAT					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS	S:	•	•			
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXH	TBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y
3. EXH	TBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal	1	1	1	1	1
3.3	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net					
	To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between					
	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use					
	the sub-title "Grants and Aids". For advance payment authority to local units of					
	government, the Aid to Local Government appropriation category (05XXXX)					
	should be used. For ad					
	IBIT D (EADR, EXD)	1			•	
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR					
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	S:					
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report'')	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	V	v	V	W	37
TID	be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column					
	A01 to correct the object amounts. In addition, the fund totals must be adjusted					
	to reflect the adjustment made to the object data.					

		ı				
TI						
	agency must adjust Column A01.					
TI						
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TI	1 ,					
	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 disburs					
6. EX	KHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TI	P Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7. EX	KHIBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
		Y	Y	Y	Y	Y
7.3						
	narrative requirements described on pages 63 and 64 of the LBR Instructions?	* 7	***	***	***	***
<u> </u>		Y	Y	Y	Y	Y
7.4	1					
	COMPONENT?" field? If the issue contains an IT component, has that	**				**
	component been identified and documented?	Y	Y	Y	Y	Y
7.5	1 ,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-				_	
	4 and E-5 of the LBR Instruct	*	*	*	*	*
7.6						
	the amounts proportionate to the Salaries and Benefits request? Note: Salary rate					
	should always be annualized.	Y	Y	Y	Y	Y
7.7						
	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
		Y	Y	Y	Y	Y

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TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken

	appropriation. Normany this is taken					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	- Departn	nent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					
		Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue					
	service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus					
	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
	EDULE II (PSCR, SC2)					
AUDIT			_		1	
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully	**		**	**	**
	justified in the D-3A issue na	Y	Y	Y	Y	Y
	IEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	**		**	**	**
	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11 SCE	IEDULE IV (EADR, SC4)		1	-		-
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear	1	1	1	1	-
111	in the Schedule IV.					
12 SCE	IEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the		1			
12.1	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
13 SCE	IEDULE VIIIB-1	•		•	*	-
13. SCI	This schedule is not required in the October 15, 2008 LBR submittal.					
13.1	This schedule is not required in the October 13, 2000 LBK submittal.					

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	Y	Y	Y	Y	Y
15. SCH	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruc	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency	Y	Y	Y	Y	Y
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities which should appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAF	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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 Er								
	Action	21601100	21601200	21601300	21601400	21601500			
1 CEN	IERAL								
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla								
		Y	Y	Y	Y	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y			
AUDITS				•					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y			
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.								
2. EXH	IBIT A (EADR, EXA)								
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y			
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y			
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y			
	IIBIT B (EADR, EXB)			_					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y			

AUDITS	S:					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
	A04): Are all appropriation categories positive by budget entity at the FSI level?					
	Are all nonrecurring amounts less than requested amounts? (NACR, NAC -					
	Report should print "No	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal	1	1	1	1	1
3.3	to Column B02? (EXBR, EXBC - Report should print "Records Selected Net					
	To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between					
	A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a					
	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use					
	the sub-title "Grants and Aids". For advance payment authority to local units of					
	government, the Aid to Local Government appropriation category (05XXXX)					
	should be used. For ad					
	IBIT D (EADR, EXD)	1			•	
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 56 of the LBR					
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	S:					
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column G07? (EXBR, EXBB - Negative differences need to be					
	corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report:					
	Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	v	v	v	v	v
TID	be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column					
	A01 to correct the object amounts. In addition, the fund totals must be adjusted					
	to reflect the adjustment made to the object data.					

TID						
TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
TELD	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
TTT	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only				1	I
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
		Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?	37	3.7	37	3.7	37
	4 11 YES	Y	Y	Y	Y	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	***	***	* 7	**	**
	component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
		Y	Y	Y	Y	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 #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,					
	PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements					
	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)					
		Y	Y	Y	Y	Y
7.16	Do the issues relating to Information Technology (IT) have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
		Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
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 r					
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 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken

	appropriation. Normany this is taken					
8. SCH	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	- Departn	nent Leve	el)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					
		Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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,					
	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue					
	service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus					
	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual					
	grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided					
	in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS:			1	1	1	
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and	1	1	1	1	1
0.51	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully				**	**
	justified in the D-3A issue na	Y	Y	Y	Y	Y
	HEDULE III (PSCR, SC3)			Т		
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	* 7	***	***	* 7	*7
	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCH	HEDULE IV (EADR, SC4)			I		
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear			•		
	in the Schedule IV.					
12. SCH	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
13. SCH	HEDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

14.1 Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds? 15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions) 15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency AUDITS INCLUDED IN THE SCHEDULE XI REPORT: 15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
and Trust Funds? 15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions) 15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency AUDITS INCLUDED IN THE SCHEDULE XI REPORT: 15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y
15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions) 15.1 Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency AUDITS INCLUDED IN THE SCHEDULE XI REPORT: 15.2 Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) 15.3 None of the executive direction, administrative support and information
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technology statewide activities (ACT0010 thru ACT0490) have output standards 1
(Record Type 5)? (Audit #1 should print "No Activities Found") Y Y Y Y Y
15.4 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain
08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No
Operating Categories Found'') N/A
15.5 Has the agency provided the necessary demand (Record Type 5) for all activities
which should appear in Section II? (Note: Audit #3 will identify those activities
that do NOT have a Record Type '5' and have not been identified as a 'Pass
Through' activit Y Y Y Y Y
15.6 Does Section I (Final Budget for Agency) and Section III (Total Budget for
Agency) equal? (Audit #4 should print "No Discrepancies Found") Y Y Y Y Y
TIP If Section I and Section III have a small difference, it may be due to rounding and
therefore will be acceptable.
16. MANUALLY PREPARED EXHIBITS & SCHEDULES
16.1 Do exhibits and schedules comply with LBR Instructions (pages 103 through 147
of the LBR Instructions), and are they accurate and complete?
16.2 Are appropriation category totals comparable to Exhibit B, where applicable? Y Y Y Y Y
16.3 Are agency organization charts (Schedule X) provided and at the appropriate
level of detail?

AUDITS	S - GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					_
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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	21601600	21601700	21601800	21601900	21602000	
1. GEN	ED A I						
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla						
		Y	Y	Y	Y	Y	
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y	
AUDITS	S:			-			
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y	
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y	
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.						
2. EXH	IBIT A (EADR, EXA)						
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y	
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y	
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y	
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y	
3. EXH	IBIT B (EADR, EXB)			_			
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y	

AUDITS	: :					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For ad					
4. EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR	*7	X7	V		
	Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHI	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	:				-	-
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.		•			

		•				
TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
	agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
	carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
	Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01; 2)					
	the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	·.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for		•	•	•	
	this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15)					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
	emplantation consistent with the 22th 1 (600 page 62 of the 22th institutions)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?					
		Y	Y	Y	Y	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	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
	4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,		-			_
7.0	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	11/11	11/11	11/11	11/11	11/11
1.9	Does the issue narrative reference the specific county(les) where applicable?	Y	Y	Y	Y	Y
		1	1 1	1 1	1 1	

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR,	**			**	**
	PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to salary and benefits have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)	**			**	**
		Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:			1	ı		
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
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 r					
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 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should $= 9$ (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI $= 3$ (Federal Funds).
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated

	create a unique deduct nonrecurring issue to eminiate the duplicated					
	appropriation. Normally this is taken					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	Departn	nent Leve	<u>l)</u>	
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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?	*7	***	* 7	***	***
		Y	Y	Y	Y	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,	*7	***	***	***	***
	modification or termination of existing trust funds?	Y	Y	Y	Y	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	*7	37	37	3.7	3.7
	legislation?	Y	Y	Y	Y	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,	Y	Y	Y	Y	Y
0.10	000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the Statutory authority references correct?	1	I	I	1	1
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue	Y	Y	Y	Y	Y
8.12	service charge percentage rates.) Is this an accurate representation of revenues based on the most recent Consensus	1	1	1	1	1
0.12	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A
	Estimating Conference forecasts:	14/71	11/11	1 1/ /1	14/71	1 1/ 🕰

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided	37	V	V	V	V
0.20	in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			1		ī	ı
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
0.21		1	I	I	I	1
8.31	Has a Department Level Reconciliation been provided for each trust fund and					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must	*7	**	***	X 7	***
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
9. SCHI	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
,	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue na	Y	Y	Y	Y	Y
10 SCH	EDULE III (PSCR, SC3)		-	-	-	_
10. SCH						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR	Y	Y	Y	Y	Y
10.0	Instructions.)	ĭ	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page					
	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
		1	I	I	1	I
	EDULE IV (EADR, SC4)	**		**		**
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear					
	in the Schedule IV.					
12. SCH	EDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
13. SCH	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					
	2000 2000					

14. SCF	HEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	Y
15. SCH	HEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruc	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency	Y	Y	Y	Y	Y
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain					
	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No					
	Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate	Y	Y	Y	Y	Y
	level of detail?	1	1	1	1	1

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAP	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids					
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff					
	with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference					
	LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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.

		Prog	gram or Se	rvice (Budg	Codes)	
	Action	21650200	21650700	21651000	21651100	21651500
1 CEN	ERAL					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS	S:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y
3. EXH	IBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y

AUDITS	•					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print ''No	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.		_	_	_	
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For ad					
4. EXHI	BIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHI	BIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS	:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

			Ī				
	TIP	If fund totals and object totals do not agree or negative object amounts exist, the					
		agency must adjust Column A01.					
	TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements and					
		carry/certifications forward in A01 are less than FY 2007-08 approved budget.					
L		Amounts should be positive.					
	TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
		disbursements or carry forward data load was corrected appropriately in A01; 2)					
		the disbursement data from departmental FLAIR was reconciled to State					
L		Accounts; and 3) the FLAIR disburs					
6		IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only		T	r		
L	6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
	TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for					
		this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
		report when identifying negative appropriation category problems.					
L							
7		IBIT D-3A (EADR, ED3A)		1			
	7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
L		through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
	7.2	Does the issue narrative adequately explain the agency's request and is the					
		explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	Y	Y	Y	Y	Y
H	7.2	D d	I	I	I	1	1
	7.3	Does the narrative for Information Technology (IT) issue follow the additional					
		narrative requirements described on pages 63 and 64 of the LBR Instructions?	Y	Y	Y	Y	Y
H	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	Y	Y	Y	Y
H	7.5	Does the issue narrative explain any variances from the Standard Expense,					
	7.5	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
		package? Is the nonrecurring portion in the nonrecurring column? (See pages E-					
		4 and E-5 of the LBR Instruct	*	*	*	*	*
H	7.6	Does the salary rate request amount accurately reflect any new requests and are					
Ĭ	7.0	the amounts proportionate to the Salaries and Benefits request? Note: Salary rate					
		should always be annualized.	Y	Y	Y	Y	Y
H	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 Exhib	Y	Y	Y	Y	Y
F	7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
1	7.0	where appropriate?	N/A	N/A	N/A	N/A	N/A
H	7.9	Does the issue narrative reference the specific county(ies) where applicable?	11/11	11/11	11//11	11/11	1 1/ 1 1
	1.7	2003 the listue martaine reference the specific country (103) where applicable:	Y	Y	Y	Y	Y
L							

7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions	-	-	-	-	-
7.11	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR ,					
	PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements					
7.12	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues					
7.13	as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of					
,,,,	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)					
	other issues). (See page 21 and 65 of the BBR instructions.)	Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used					
	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly					
	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For Reporting")					
		Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be					
	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and ensure					
	these entries have been thoroughly expl					
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 r					
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 issu					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9
	in an agency is receiving reactar rands from another agency are 1 21 should
	(Transfer - Recipient of Federal Funds). The agency that originally receives the
	funds directly from the federal agency should use FSI = 3 (Federal Funds).

TIP If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken

	appropriation. Normany this is taken					
8. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R	R, SC1D -	- Departn	nent Leve	l)	
8.1	Has a separate department level Schedule I and supporting documents package					
	been submitted by the agency?	N/A	N/A	N/A	N/A	N/A
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?					
		N/A	N/A	N/A	N/A	N/A
8.3	Have the appropriate Schedule I supporting documents been included for the trust					
	funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial					
	Balance)?	N/A	N/A	N/A	N/A	N/A
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included					
	for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	N/A	N/A	N/A	N/A	N/A
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as					
	applicable for transfers totaling \$100,000 or more for the fiscal year?					
		N/A	N/A	N/A	N/A	N/A
8.7	If the agency is scheduled for the annual trust fund review this year, have the					
	Schedule ID and applicable draft legislation been included for recreation,					
	modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the					
	necessary trust funds been requested for creation pursuant to section					
	215.32(2)(b), Florida Statutes - including the Schedule ID and applicable					
	legislation?	N/A	N/A	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency					
	appropriately identified direct versus indirect receipts (object codes 000700,					
	000799, 001510 and 001599)?	N/A	N/A	N/A	N/A	N/A
8.10	Are the statutory authority references correct?	N/A	N/A	N/A	N/A	N/A
8.11	Are the General Revenue Service Charge percentage rates used for each revenue					
	source correct? (Refer to Section 215.20, F.S. for appropriate general revenue					
	service charge percentage rates.)	N/A	N/A	N/A	N/A	N/A
8.12	Is this an accurate representation of revenues based on the most recent Consensus					
	Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	N/A	N/A	N/A	N/A
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	N/A	N/A	N/A	N/A
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	N/A	N/A	N/A	N/A
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A	N/A	N/A	N/A
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	N/A	N/A	N/A	N/A	N/A
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?	N/A	N/A	N/A	N/A	N/A
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	N/A	N/A	N/A	N/A
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A	N/A	N/A
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	N/A	N/A	N/A
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	N/A	N/A	N/A	N/A
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	N/A	N/A	N/A	N/A
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	N/A	N/A	N/A	N/A
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?	N/A	N/A	N/A	N/A	N/A
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A	N/A	N/A	N/A	N/A
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	N/A	N/A	N/A	N/A N/A
8.28 AUDITS:		11/1	11/1	11/1	11/1	11/1
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to					
0.29	eliminate the deficit).	N/A	N/A	N/A	N/A	N/A

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1					
	Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -	27/4	27/4	NT/A	NT/ A	NT/A
	Report should print "No Discrepancies Exist For This Report")	N/A	N/A	N/A	N/A	N/A
8.31	Has a Department Level Reconciliation been provided for each trust fund and					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	N/A	N/A	N/A	N/A	N/A
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is					
	very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of the					
	LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure					
	totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
9. SCHI	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and					
	3? (BRAR, BRAA - Report should print "No Records Selected For This					
	Request") Note: Amounts other than the pay grade minimum should be fully					
	justified in the D-3A issue na	Y	Y	Y	Y	Y
10. SCH	EDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR					
10.1	Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page	-	-	-	-	-
10.2	89 of the LBR Instructions for appropriate use of the OAD transaction.) Use					
	** *					
	OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCH	IEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear		<u> </u>	<u>I</u>	<u>I</u>	<u>I</u>
	in the Schedule IV.					
12. SCH	IEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
12.1	Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
12 CCT	IEDULE VIIIB-1	*		•	•	•
13. SCH 13.1						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

14. SCH	IEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	Y
15. SCH	IEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed	instruc	tions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to					
	section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding					
	level for any agency	**	*7	***	**	*7
		Y	Y	Y	Y	Y
	INCLUDED IN THE SCHEDULE XI REPORT:	ı	ı	ı	ı	
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile					~ ~
	to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output standards					
	(Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain	-	-	-	-	-
1011	08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No					
	Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all activities					
	which should appear in Section II? (Note: Audit #3 will identify those activities					
	that do NOT have a Record Type '5' and have not been identified as a 'Pass					
	Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for					
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and					
	therefore will be acceptable.					
16. MA	NUALLY PREPARED EXHIBITS & SCHEDULES					
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147					
	of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?					
		Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate					**
	level of detail?	Y	Y	Y	Y	Y

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors					
	are due to an agency reorganization to justify the audit error.					
17. CAP	TTAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A	N/A	N/A	N/A
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?					
		N/A	N/A	N/A	N/A	N/A
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	N/A	N/A	N/A	N/A	N/A
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	N/A	N/A	N/A	N/A	N/A
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids					
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major					
	appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations staff					
	with the Standard #3 modified for GAL, CCRC, SA, PD and RC's. Reference					
	LBR Technical Review Checklist # 7.50					

LBR Technical Review Checklist

Department/Budget Entity (Service): Justice Administration

Agency Budget Officer/OPB Analyst Name: DeLana Williams, JAC / Melonie Davila, OPB

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)

		Prog	ram or Ser	vice (Buag	get Entity C	odes)
	Action	21800100	21800200	21800300	21800400	21800500
1. GEN	ERAL					
1.1	Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outla					
		Y	Y	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y
AUDITS	S:					
1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4	Has security been set correctly? (CSDR, CSA)	Y	Y	Y	Y	Y
	Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					
2. EXH	IBIT A (EADR, EXA)					
2.1	Is the budget entity authority and description consistent with the agency's LRPP					
	and does it conform to the directives provided on page 53 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4	Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	Y	Y	Y	Y	Y
3. EXH	IBIT B (EADR, EXB)					
3.1	Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	Y	Y	Y	Y	Y

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	A04): level? NAC - 3.3 Current to Column to C	: Are all appropriation categories positive by budget entity at the FSI? Are all nonrecurring amounts less than requested amounts? (NACR, C-Report should print "No ent Year Estimated Verification Comparison Report: Is Column A02 equal plumn B02? (EXBR, EXBC - Report should print "Records Selected To Zero") erally look for and be able to fully explain significant differences between and A03. eit B - A02 equal to B02: Compares Current Year Estimated column to a up of A02. This audit is necessary to ensure that the historical detail ds have not been adjusted. Records selected should net to zero. ests for appropriations which require advance payment authority must use ab-title "Grants and Aids". For advance payment authority to local units vernment, the Aid to Local Government appropriation category	Y			-	
level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No 3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? (EXBR, EXBC - Report should print "Records Selected Net To Zero") TIP Generally look for and be able to fully explain significant differences between A02 and A03. TIP Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero. TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For ad 4. EXHIBIT D (EADR, EXD) 4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions? 4.2. Is the program component code and title used correct? TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A. 5. EXHIBIT D-1 (EDIR, EXDI) 5.1 Are all object of expenditures positive amounts? (This is a manual check.) Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	Ievel? NAC - 3.3 Current to Colon Net To Colon Net To TIP General A02 ar TIP Exhibit backup record. TIP Request the substitution of gove (05XX) 4. EXHIBIT D 4.1 Is the part of LRPP, Instruction of the substitution of the s	? Are all nonrecurring amounts less than requested amounts? (NACR, P-Report should print "No ent Year Estimated Verification Comparison Report: Is Column A02 equal plumn B02? (EXBR, EXBC - Report should print "Records Selected To Zero") erally look for and be able to fully explain significant differences between and A03. eit B - A02 equal to B02: Compares Current Year Estimated column to a up of A02. This audit is necessary to ensure that the historical detail ds have not been adjusted. Records selected should net to zero. ests for appropriations which require advance payment authority must use ub-title "Grants and Aids". For advance payment authority to local units vernment, the Aid to Local Government appropriation category				-	
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appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report") 5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) Y Y Y Y Y	approp Difference 5.3 FLAIR A01 le						
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5.3 FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) Y Y Y Y Y Y	5.3 FLAIR A01 le	opriation category? (ED1R, XD1A - Report should print "No					
A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) Y Y Y Y Y	A01 le	r bory . (22 22) 122 212 Report brown print 110	Y	Y	Y	Y	Y
A01 less than Column G07? (EXBR, EXBB - Negative differences need to be corrected in Column A01.) Y Y Y Y Y	A01 le	rences Found For This Report")					
be corrected in Column 1101.)	be cor	rences Found For This Report")					
5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report	De Coi	rences Found For This Report") (R Expenditure/Appropriation Ledger Comparison Report: Is Column	Y	Y	Y	Y	Y
5.1 1301/5 the 1300 the official and Carry 1 of ward Comparison Report.	5.4 A01/S	Rences Found For This Report") IR Expenditure/Appropriation Ledger Comparison Report: Is Column less than Column G07? (EXBR, EXBB - Negative differences need to					
Does Column A01 equal Column G08? (EXBR, EXBD - Differences need to	Does (Rences Found For This Report") IR Expenditure/Appropriation Ledger Comparison Report: Is Column less than Column G07? (EXBR, EXBB - Negative differences need to					
be corrected in Column A01.) Y Y Y Y	be cor	R Expenditure/Appropriation Ledger Comparison Report: Is Column less than Column G07? (EXBR, EXBB - Negative differences need to breeted in Column A01.) State Accounts Disbursements and Carry Forward Comparison Report:			Y	Y	Y
TIP If objects are negative amounts, the agency must make adjustments to Column	TIP If obje	Report This Report Repo	Y	Y			
A01 to correct the object amounts. In addition, the fund totals must be adjusted	A01 to	Report This Report Repo	Y	Y			ļ
to reflect the adjustment made to the object data.	to refle	REXPERIENCES Found For This Report") IR Expenditure/Appropriation Ledger Comparison Report: Is Column less than Column G07? (EXBR, EXBB - Negative differences need to breed in Column A01.) State Accounts Disbursements and Carry Forward Comparison Report: Column A01 equal Column G08? (EXBR, EXBD - Differences need to breed in Column A01.) Justice are negative amounts, the agency must make adjustments to Column	Y	Y			ŀ

		-				
TIP	If fund totals and object totals do not agree or negative object amounts exist,					
	the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than G07: This audit is to ensure that the disbursements					
	and carry/certifications forward in A01 are less than FY 2007-08 approved					
	budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR					
	disbursements or carry forward data load was corrected appropriately in A01;					
	2) the disbursement data from departmental FLAIR was reconciled to State					
	Accounts; and 3) the FLAIR disburs					
6. EXH	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes or					
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed					
	for this particular appropriation category/issue sort. Exhibit D-3 is also a useful					
	report when identifying negative appropriation category problems.					
7. EXH	IBIT D-3A (EADR, ED3A)					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15					
	through 29 of the LBR Instructions).	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the					
	explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)					
		Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional					
	narrative requirements described on pages 63 and 64 of the LBR Instructions?	37	Y	V	Y	Y
7.4	A 11' '.1 TO '.1 UX7'! '.1 UX7'! '.1 UX7'	Y	Y	Y	Y	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	***	3.7	37	*7	37
	component been identified and documented?	Y	Y	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense,					
	Operating Capital Outlay (OCO), and Human Resource Services Assessments					
	package? Is the nonrecurring portion in the nonrecurring column? (See pages					,t.
	E-4 and E-5 of the LBR Instruct	*	*	*	*	*
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	Y	Y	Y	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 Exhib	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast,					
	where appropriate?	N/A	N/A	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
		Y	Y	Y	Y	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 #09	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions					
	placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)?					
	Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted.					
	(PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements					
	when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0					
	issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to salary and benefits have an "A" in the fifth position of					
	the issue code (XXXXAXX) and are they self-contained (not combined with					
	other issues)? (See page 24 and 80 of the LBR Instructions.)	37	37	W	Y	Y
7.16		Y	Y	Y	Y	Y
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth					
	position of the issue code (36XXXCX) and are the correct issue codes used	37	37	W	37	V
7.17	(361XXC0, 362XXC0 or 363XXC0)?	Y	Y	Y	Y	Y
7.17	Are the issues relating to major audit findings and recommendations properly	Y	Y	Y	v	Y
ALIDIT	coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDIT:						Ī
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'.					
	(EADR, FSIA - Report should print "No Records Selected For	Y	Y	Y	Y	Y
TIP	Reporting") Salaries and Benefits amounts entered using the OADA/C transactions must be	1	1	1	1	1
111	thoroughly justified in the D-3A issue narrative. Agencies can run					
	OADA/OADR from STAM to identify the amounts entered into OAD and					
	· · · · · · · · · · · · · · · · · · ·					
	ensure these entries have been thoroughly expl					
TIP	The investment of the last of the second in					
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 r					
	submitted. Thoroughly f					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not					
111	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 issu					
	and the state of t					

TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).
TIP	If an appropriation made in the FY 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken

	appropriation. Normally this is taken					
8. SCHI	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC	1R, SC1	D - Depar	tment Le	evel)	
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	N/A	N/A	N/A
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 narrati	Y	Y	Y	Y	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	Y	Y	Y	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	Y	Y	Y	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 <i>section</i> 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	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, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A	N/A	N/A

8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	Y	Y	Y	Y	Y
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.20	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	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	Y	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided		17	17	17	V
0.20	in sufficient detail for analysis?	Y	Y Y	Y Y	Y Y	Y
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
AUDITS			ı	ı	1	ı
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A -					
	Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
8.31	Has a Department Level Reconciliation been provided for each trust fund and					
	does Line A of the Schedule I equal the CFO amount? If not, the agency must					
	correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It					
	is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 119 of					
	the LBR Instructions.)					
TIP	Review the unreserved fund balances and compare revenue totals to					
	expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative					
	number. Any negative numbers must be fully justified.					
9. SCHI	EDULE II (PSCR, SC2)					
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2					
	and 3? (BRAR, BRAA - Report should print "No Records Selected For					
	This Request") Note: Amounts other than the pay grade minimum should be					
	fully justified in the D-3A issue na	Y	Y	Y	Y	Y
10. SCH	EDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the					
	LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See					
	page 89 of the LBR Instructions for appropriate use of the OAD transaction.)					
	Use OADI or OADR to identify agency other salary amounts requested.					
		Y	Y	Y	Y	Y
	EDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not					
	appear in the Schedule IV.					
12. SCH	EDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on					
	the Schedule VIII-A? Are the priority narrative explanations adequate?	Y	Y	Y	Y	Y
13. SCH	EDULE VIIIB-1					
13.1	This schedule is not required in the October 15, 2008 LBR submittal.					

14. SCH	IEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of					
	the LBR Instructions regarding a 10% reduction in recurring General Revenue					
	and Trust Funds?	Y	Y	Y	Y	Y
15. SCH	EDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detail	ed instr	uctions)			
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are					
	required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant					
	to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the					
	funding level for any agency	Y	Y	Y	Y	Y
AUDITS	INCLUDED IN THE SCHEDULE XI REPORT:					
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36					
	reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
15.3	None of the executive direction, administrative support and information					
	technology statewide activities (ACT0010 thru ACT0490) have output					
	standards (Record Type 5)? (Audit #1 should print "No Activities Found")	37	Y	37	Y	3.7
15.4	D. d. F. 10 3 10 d. (FCO) (ACTOMO)	Y	Y	Y	Y	Y
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only					
	contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should	NT/A	NT/A	NI/A	NI/A	NT/A
15.5	print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
15.5	Has the agency provided the necessary demand (Record Type 5) for all					
	activities which should appear in Section II? (Note: Audit #3 will identify					
	those activities that do NOT have a Record Type '5' and have not been	37	3.7	3.7	3.7	3.7
	identified as a 'Pass Through' activit	Y	Y	Y	Y	Y
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for	* 7	***	***	***	***
	Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding					
	and therefore will be acceptable.					
	NUALLY PREPARED EXHIBITS & SCHEDULES		1		1	r
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through					
	147 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y

AUDITS	- GENERAL INFORMATION					
TIP	Review Section 6: Audits of the LBR Instructions for a list of audits and their					
	descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these					
	errors are due to an agency reorganization to justify the audit error.					
17. CAI	PITAL IMPROVEMENTS PROGRAM (CIP)					
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	N	Y	Y
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP					
	Instructions)?	Y	Y	N	Y	Y
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP					
	Instructions)?	Y	Y	N	Y	Y
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07,					
	A08 and A09)?	Y	Y	N	Y	Y
17.5	Are the appropriate counties identified in the narrative?	Y	Y	N	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to					
	Local Governments and Non-Profit Organizations must use the Grants and Aids					
	to Local Governments and Non-Profit Organizations - Fixed Capital Outlay					
	major appropriation category					
	NOTE: We have provided the Governor, Senate and House appropriations					
	staff with the Standard #3 modified for GAL, CCRC, SA, PD and RC's.					
	Reference LBR Technical Review Checklist # 7.50					

Public Defender – Trial and Appellate: Legislative Budget Issue Priorities for Fiscal Year 2009-10 (First through Twentieth Judicial Circuits)

Issue Code: 4205100

Issue Title: Restore Fiscal Year 2007-08 and Fiscal Year 2008-09 Budget and Position

Reductions

Priority #1

Positions: 256.25 Salary Rate: 12,728,874

Salaries and Benefits – General Revenue Fund

Other Personal Services – General Revenue Fund

Acquisition / Motor Vehicles – General Revenue Fund

Public Defender Operations – General Revenue Fund

Total Issue:

19,096,866

334,203

4,994,914

24,429,819

Total Positions: 256.25 Total Salary Rate: 12,728,874

The Florida Public Defender Association has voted on funding priorities for the Public Defenders. The number one funding priority for all twenty Public Defender Offices is the restoration of Fiscal Years' 2007-2008 and 2008-09 position and budget reductions. Reference issue code 4205100 in the Justice Administrative Commission's Legislative Budget Request.

Issue Code: 4205200

Issue Title: No additional Budget or Position Reductions For Fiscal Year 2008-09

Priority #2

The Public Defenders are requesting, as their second funding priority, that they be exempted from any additional position or budget reductions for the 2008-09 Fiscal Year. Reference issue code 4205200 in the Justice Administrative Commission's Legislative Budget Request. Note: A \$2 'place holder' was entered in order for the issue narrative to display.

Issue Code: 3001300

Issue Title: Public Defender Trial Workload

Issue Code: 3001310

Issue Title: Public Defender Appellate Workload

Priority #3

Public Defender – Trial and Appellate: Legislative Budget Issue Priorities for Fiscal Year 2009-10 (First through Twentieth Judicial Circuits)

Issue Code: 3001300

Issue Title: Public Defender Trial Workload

Issue Code: 3001310

Issue Title: Public Defender Appellate Workload

Issue Code: 3001300

Positions: 737.00 Salary Rate: 31,685,104

Salaries and Benefits – General Revenue Fund 48,713,968

Issue Code: 3001310

Positions: 101.00 Salary Rate: 3,822,177

Salaries and Benefits – General Revenue Fund 4,589,258

The Public Defenders are requesting, as their third funding priority, the Public Defender Trial and Appellate Workload issues. The positions and funding requested are as per the Florida Public Defender Association's workload formula. Reference issue code 3001300 and 3001310 in each Public Defender's, Trial and Appellate, Legislative Budget Requests.

Issue Code: 4201A60

Issue Title: Assistant Public Defender Pay Equity – Phase II

Priority #4

Salary Rate: 9,131,709

Salaries and Benefits – General Revenue Fund 9,131,709

The Public Defenders are requesting, as their fourth funding priority, the Assistant Public Defender Pay Equity - Phase II issue. Funding is requested to address the disparity in the salaries offered the Public Defenders' attorneys and the state's Executive Branch attorneys, with three or more years of service, in an effort to reduce attorney turnover. Reference issue code 4201A60 in the Justice Administrative Commission's Legislative Budget Request.

Public Defender – Trial and Appellate: Legislative Budget Issue Priorities for Fiscal Year 2009-10 (First through Twentieth Judicial Circuits)

Issue Code: 4209A00

Issue Title: Increase Assistant Public Defender Starting Salary

Priority #5

Salary Rate: 14,592,281

Salaries and Benefits – General Revenue Fund 14,592,281

The Public Defenders are requesting, as their fifth funding priority, an increase in the starting salary for Assistant Public Defenders from the current 39,085 to 50,000. The funding is requested in an effort to reduce attorney turnover. Reference issue code 4209A00 in the Justice Administrative Commission's Legislative Budget Request.

Issue Code: 4203200

Issue Title: Retention Incentive Program

Priority #6

Public Defender Operations – General Revenue Fund 4,000,000

The Public Defenders are requesting, as their sixth funding priority, funding for a Retention Incentive Program. This issue is requested to give every lawyer with three or more years in an office a \$5,000, non-recurring award on June 1, 2010 in an effort to reduce an astounding statewide attorney turnover rate of 24%. Some offices have had a turnover rate as high as 54%. The loss of trained and experienced lawyers leads to cases being delayed, awaiting new lawyers to catch up, to burdensome caseloads for the remaining attorneys. Reference issue 4203200 in the Justice Administrative Commission's Legislative Budget Request.

Individual Public Defender Circuit Responses

Public Defender, First Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Second Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

PRIORITY LISTING OF AGENCY BUDGET ISSUES REQUESTED EXPENDITURES OVER BASE OPERATING BUDGET FISCAL YEAR 2009-2010

Individual Public Defender Circuit Responses

Public Defender, Third Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Fourth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities one through six (1-6) as per the Florida Public Defender Association.

Issue: 3000590 Early Case Resolution Division Priority #7

Positions: 4.00 Salary Rate: 175,000

General Revenue Fund - Total Issue: 264,468 Funding requested for a cost reduction initiative.

Issue: 2302710 Increased Funding for Fuel Costs for Vehicles Priority #8

General Revenue Fund – Total Issue: 4,145

Additional funds requested to cover rising fuel costs for investigative motor pool vehicles.

Issue: 3000960 Capital Cases Qualifying Training Priority #9

General Revenue Fund – Total Issue: 4,015

Funding requested for the minimum qualification training requirement of the Florida Supreme Court for handling of capital cases.

Issue: 3005150 Drug Court Representation Priority #10

Positions: 2:00 Salary rate: 78,000

General Revenue Fund – Total Issue: 118,846

Funding request for Assistant Public Defender positions for the Drug Court program. This is a cost

reduction initiative.

Issue: 3800280 Florida Bar Training Requirements for New Assistant Public Priority #11

Defenders

General Revenue Fund – Total Issue: 1,113

Funding request for the training cost of the Practicing with Professionalism seminar. It is a Florida Bar mandatory, in person, training for all new attorneys including Assistant Public Defenders.

Issue: 4300200 Maximize Use of Indigent Criminal Defense Trust Fund Priority #12

(ICDTF) For Operating Expenditures

ICDTF – Total Issue: 32,000

Replacement of two investigative motor pool vehicles.

PRIORITY LISTING OF AGENCY BUDGET ISSUES REQUESTED EXPENDITURES OVER BASE OPERATING BUDGET **FISCAL YEAR 2009-2010**

Individual Public Defender Circuit Responses

Public Defender, Fifth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Sixth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Seventh Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Eighth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities one through six (1-6) as per the Florida Public Defender Association.

Issue: 4204040 Florida Bar First Appearance Rule Compliance Priority #7

Positions: 2.00 Salary Rate: 78,170

General Revenue Fund - Total Issue: 122,699

Funding requested for two Assistant Public Defender positions to provide First Appearance

representation in rural counties as per Florida Bar F.A. Rule Compliance.

Issue: 3000590 Early Case Resolution Division Priority #8

Positions: 4.00

Salary Rate: 139,156

General Revenue Fund – Total Issue: 218,111

Implementation of Early Case Resolution Division is requested to alleviate jail overcrowding by

identifying cases that can be resolved expeditiously.

Issue: 3800280 Florida Bar Training Requirements for New Assistant Public Priority #9

Defenders

General Revenue Fund – Total Issue: 3,500

Funding requested to cover expenses for Florida Bar mandated training course for Assistant Public

Defenders with three years or less experience.

Issue: 3800260 Life Over Death Attorney Seminar Requirements Priority #10

General Revenue Fund – Total Issue: 4,000

Funding requested for attendance by Assistant Public Defenders to the Life Over Death training

seminars to obtain capital case certification

Issue: 2401000 Replacement Equipment Priority #11

PRIORITY LISTING OF AGENCY BUDGET ISSUES REQUESTED EXPENDITURES OVER BASE OPERATING BUDGET FISCAL YEAR 2009-2010

Individual Public Defender Circuit Responses

Public Defender, Eighth Judicial Circuit:

General Revenue Fund – Total Issue: 9,000

Funding needed to replace copier. Equipment and furniture are replaced when worn out and are no longer cost effective to the state.

Issue: 2401800 Replacement Equipment/Books

General Revenue Fund – Total Issue: 800

Funding is requested for the replacement of books which are worn out or obsolete an of no value to the

Priority #12

state.

Public Defender, Ninth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Tenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Eleventh Judicial Circuit:

Issue: 3001090 Workload Certification Priority #1

Positions: 124.00 Salary Rate: 4,793,000

General Revenue Fund - Total Issue: 7,294,874

Funding requested to enable us to reasonably comply with our constitutional, ethical and professional obligations and, therefore, be in a position to continue to accept case appointments.

Issue: 3800280 Florida Bar Training Requirements for New Assistant Public Priority #2

Defenders

General Revenue Fund – Total Issue: 14,805

Funding is requested for the Practicing with Professionalism training program, which is required by Rule 6-12.3 of The Florida Bar and must be completed within 12 months of admission to The Florida Bar.

Issue: 3000960 Capital Cases Qualifying Training Priority #3

General Revenue Fund – Total Issue: 12,040

Funding is requested for continuing legal education programs specifically devoted to the defense of capital cases required under Florida Bar Rule of Criminal Procedure 3.112, Minimum Standards for Attorneys in Capital Cases.

Individual Public Defender Circuit Responses

Public Defender, Twefth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Thirteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Fourteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Fifteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Sixteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Seventeenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Eighteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Nineteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender, Twentieth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender Appellate, Second Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender Appellate, Seventh Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender Appellate, Tenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities one through five (1-5) as per the Florida Public Defender Association.

Issue: 3800280 Florida Bar Training Requirements for New Assistant Public Priority #6

Defenders

Individual Public Defender Circuit Responses

Public Defender Appellate, Tenth Judicial Circuit:

General Revenue Fund – Total Issue: 756

Funding is requested for the Practicing with Professionalism training program, which is required by Rule 6-12.3 of The Florida Bar and must be completed within 12 months of admission to The Florida Bar.

Issue: 3000960 Capital Cases Qualifying Training

Priority #7

General Revenue Fund – Total Issue: 1,525

Funding is requested for continuing legal education programs specifically devoted to the defense of capital cases required under Florida Bar Rule of Criminal Procedure 3.112, Minimum Standards for Attorneys in Capital Cases.

Public Defender Appellate, Eleventh Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

Public Defender Appellate, Fifteenth Judicial Circuit:

Agency Fiscal Year 2009-10 budget issue priorities as per the Florida Public Defender Association.

State Attorney: Legislative Budget Issue Priorities for Fiscal Year 2009-10 (First through Twentieth Judicial Circuits)

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. Amended Legislative Budget Requests will be submitted with a revised Schedule VIIIA.

Individual State Attorney Circuit Responses:

State Attorney, First Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

Issue Code: 3009630 Domestic Violence Court Division Priority #2

Positions: 5.00 Salary Rate: 174,089

General Revenue Fund – Total Issue: 274,603

Request additional positions and funding to support a local initiative to combat escalating domestic violence cases in Escambia County.

Issue Code: 3000660 Jessica Lunsford Sex Crimes Prosecution Unit Priority #3

Positions: 8:00 Salary Rate: 249,228

General Revenue Fund – Total Issue: 399,977

Request additional positions and funding to support enacted legislation and increased emphasis on sexual offenses against children.

State Attorney, Second Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Third Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

Individual State Attorney Circuit Responses:

State Attorney, Fourth Judicial Circuit

Issue Code: 1600900 Reapproval of county and/or municipality contracts for Priority #1

Special Laws and Ordinance Defense or Prosecution

Positions: 1.00 Salary Rate: 39,085

Grants and Donations Trust Fund – Total Issue: 57,125

Issue Code: 1605500 Reapproval of Position Transfer

Positions: 4.00

On-going approval for our most recent grant and position transfer is requested as both budget and positions are needed.

Issue Code: 2401000 Replacement Equipment Priority #2

General Revenue Fund – Total Issue: 97,463

We have a good deal of worn out furniture and equipment in need of replacement as we move into new offices in both Clay and Nassau Counties in the next fiscal year.

Issue Code: 4204020 Florida Bar Dues Priority #3

General Revenue Fund – Total Issue: 37,960

The Legislature gave us the authority to pay the dues required to become a Member of the Florida Bar, however, this was never funded. The base rate is \$365 per attorney. We are requesting funding to pay this necessary expense for each of our 104 attorneys.

State Attorney, Fifth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Sixth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Seventh Judicial Circuit

Priority #1

Individual State Attorney Circuit Responses:

State Attorney, Seventh Judicial Circuit

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Eighth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Ninth Judicial Circuit

Issue Code: 3005A20 Base Funding Inequities Priority #1

Positions: 162.25 Salary Rate: 5,121,895

General Revenue Fund – Total Issue: 8,185,092

See issue for complete narrative regarding this funding inequity.

State Attorney, Tenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Eleventh Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Twelfth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

Issue Code: 3005300 Street Gang Violence Unit Priority #2

Positions: 4.00 Salary Rate: 124,614

General Revenue Fund – Total Issue: 199,990

The Manatee County Sheriff's Department has created a Gang Suppression Unit to combat gang activity in Manatee County. The goal of this special investigative unit is to eliminate gang-related violence (including murders, robberies, aggravated assaults and illegal drug sales). This objective will be accomplished partly through utilization of the Racketeer Influenced and Corrupt Organizations (RICO) Act. The Sarasota County Sheriff's Office also combats gang activity through their Intelligence Unit,

Individual State Attorney Circuit Responses:

State Attorney, Twelfth Judicial Circuit

targeting gang members so that enhanced sentences can be obtained. We are requesting four (4) positions, split between counties, to aggressively and proficiently prosecute the defendants arrested by these units and to work in conjunction with them and other local law enforcement agencies to develop solid criminal cases. These positions will be dedicated to ensuring the effective prosecution of these crimes. The benefit to the community will be the reduction of crime and the removal of this gang element from the streets resulting in our citizens being better served and protected.

Issue Code: 3000590 Early Case Resolution Division Priority #3

Positions: 4.00 Salary Rate: 124,614

General Revenue Fund – Total Issue: 199,990

Due to increased workload in the Felony Division, the goal of the 12th Judicial Circuit is to expedite those cases that do not require comprehensive investigation by the State. The goal is a joint effort between the State Attorney's Office, the Public Defender's Office and the Judiciary. These cases could be resolved earlier in the judicial process and allow Assistant State Attorneys the additional time to prepare cases for trial under the mandates of F.S. 775.087(2), 10-20 Life; F.S. 775.084 Habitual Offenders and Prison Release Re-offenders. The benefits to the State would be more efficient use of State Attorney manpower to review cases, do pre-filing interviews with law enforcement, victims, and witnesses and determine the eligibility of cases for early resolution. Additionally, there would be a cost savings by eliminating the need for depositions, witness fees, requests for document production and other related costs associated with the preparation and trial of a case. The Early Case Resolution Divisions would require two (2) Assistant State Attorneys and two (2) Legal Secretaries. These positions will be allocated to Sarasota and Manatee Counties in the Twelfth Judicial Circuit. Operating expenditures are requested to establish these positions as per the Office of Policy and Budget's Standard # 3, modified for the State Attorneys.

Issue Code: 3000500 Increased Operational Spending Priority #4

General Revenue Fund – Total Issue: 4,967 Grants and Donations – Total Issue: 7,589

This issue affects Felony, Misdemeanor, Juvenile Prosecution and all civil activities. These funds are used for operating expenditures for this office. These expenditures include expenses and Operating Capital Outlay. Funds are requested to provide an efficient handling of duties and responsibilities mandated to the Office of the State Attorney. Trust funds are requested to provide for the printing of file folders, victim witness brochures, other bulk printing of materials and other operations including gas for state vehicles.

Issue Code: 3000640 Enhanced Other Personal Services Priority #5

Grants and Donations – Total Issue: 10.000

PRIORITY LISTING OF AGENCY BUDGET ISSUES REQUESTED EXPENDITURES OVER BASE OPERATING BUDGET FISCAL YEAR 2009-2010

Individual State Attorney Circuit Responses:

State Attorney, Twelfth Judicial Circuit

Number of OPS: 2 Number of Hours: 1000 Cost Per Hour: \$10 Total Cost: \$10,000 Other Personal Services (OPS) is used to fill staff vacancies created by full-time employees that are absent for extended periods of time due to Parental/Family Medical Leave. This office also employs students on a part-time basis in conjunction with local high school and junior college work programs. These students are learning office skills that will help in future employment while continuing their education. This request for enhanced Other Personal Services trust fund authority is based upon employing two employees at \$10 per hour. The operations of the State Attorney would be impaired without the use of OPS. Trust fund authority is requested in the amount of \$10,000.

Issue Code: 2300600 Price Level Increase/Law Library Priority #6

General Revenue Fund – Total Issue: 5,262

Request based upon a 13.39% increase over actual prior year Law Library expenditures.

Actual Expenditures: $$39,296 \times 13.39\% = $5,262$

Issue Code: 2401800 Replacement Equipment/Law Library Priority #7

General Revenue Fund – Total Issue: 3,929

Request based upon a 10% increase over actual prior year Law Library expenditures.

2007-08 Law Library Expenditures = \$39,296 x 10% = \$3,926

Replacement Policy: Books and periodicals are replaced when worn out or obsolete and of no value to the state.

State Attorney, Thirteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Fourteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Fifteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Sixteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

Individual State Attorney Circuit Responses:

State Attorney, Seventeenth Judicial Circuit

Priority #1

Issue: Prosecution

General Revenue: \$30,405,958

The State Attorney's are Constitutional offices with one program: to pursue justice through prosecution effectively, efficiently, and in a timely manner for all criminal cases presented to the State Attorney.

State Attorney, Eighteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Nineteenth Judicial Circuit

Priority #1

The Florida Prosecuting Attorneys Association's budget priorities will be determined in November, 2008. An amended Legislative Budget Request will be submitted with a revised Schedule VIIIA.

State Attorney, Twentieth Judicial Circuit

Priority #1

Issue Code: 3005A20 Base Funding Disparity

Positions: 58.00 Salary Rate: 1,851,013

General Revenue Fund – Issue Total: 2,977,380

As the Twentieth Judicial Circuit continues to grow in both population and workload, it is increasingly important that the citizens of Southwest Florida receive the same funding for prosecution as other circuits of equal size. Therefore, we strongly encourage the Legislative staff to review the base disparity that exists when funding State Attorney offices.