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FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Rick Scott, Governor

Wansley Walters, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Juvenile Justice

Tallahassee

September 15, 2011

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

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

Terry Rhodes, Staff Director
Senate Budget Committee
201 The Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Juvenile Justice 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 2012-13 Fiscal Year.

A handwritten signature in black ink that reads "Wansley Walters".

Wansley Walters
Secretary

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850
<http://www.djj.state.fl.us>

The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.

DEPARTMENT OF JUVENILE JUSTICE

DEPARTMENT LEVEL EXHIBITS AND SCHEDULES



Wansley Walters, Secretary

Non- Strategic IT Service:		Network Service			
Dept/Agency: Department of Juvenile Justice		# of Assets & Resources Apportioned to this IT Service in FY 2012- 13			
Prepared by: Jan Wright					
Phone: 850- 921- 7288					
Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			5.00		\$283,265
A-1.1	State FTE	3	5.00		\$283,265
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$171,000
B-1	Servers	11	135	2	\$5,000
B-2	Server Maintenance & Support		135	1	\$1,000
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	11	492	10	\$25,000
B-4	Online Storage for file and print (indicate GB of storage)	9	23000		\$0
B-5	Archive Storage for file and print (indicate GB of storage)	10	1250		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	2, 3			\$140,000
C. Software		1			\$17,500
D. External Service Provider(s)					\$1,276,000
D-1	MyFloridaNet				\$1,250,000
D-2	Other (Please specify in Footnote Section below)	2			\$26,000
E. Other (Please describe in Footnotes Section below)		8			\$15,000
F. Total for IT Service					\$1,762,765
G. Please identify the number of users of the Network Service					11,000
H. How many locations currently host IT assets and resources used to provide LAN services?					133
I. How many locations currently use WAN services?					133
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Citrix software and support is purchased for remote access by DJJ Staff.				
2	Microsoft Premier Support used to resolve MS related issues.				
3	The 5 FTE consists of 37 staff located in 26 different locations throughout the state. Includes infrastructure and technical support staff.				
4	Includes computer parts, scanners, DVD devices, air cards and networked printers. The agency is trending toward "All-in-One" networked				
5	devices to replace networked printers. These devices have network print and scanning services, as well as, copy services. The non-IT budget				
6	entities pay for the multi-function devices from their recurring budget. A portion of these costs are associated with copying, which would need to				
7	be funded, even if devices were replaced with other network printing options.				
8	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
9	and physical security are included in the Data Center Facility service.				
10	This includes online storage available at 133 sites located across the state.				
11	There is no specified server or network equipment refresh plan; equipment is replaced when it fails using available funds.				
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E- Mail, Messaging, and Calendaring Service

Agency: **Department of Juvenile Justice**

Prepared by: **Jan Wright**

Phone: **850- 921- 7288**

of Assets & Resources
AppORTioned to this
IT Service in FY
2012- 13

Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					\$37,106
A-1	State FTE	1	0.50		\$37,106
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$153,100
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, I-phones, PDAs, etc.)	2, 3	375	375	\$153,100
B-4	Online Storage (indicate GB of storage)	4	688		\$0
B-5	Archive Storage (indicate GB of storage)		10283		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	2, 3			\$0
C. Software					\$0
D. External Service Provider(s)					\$350,000
D-1	Southwood Shared Resource Center	5			\$350,000
D-2	Northwood Shared Resource Center				\$0
D-3	Northwest Regional Data Center				\$0
D-4	Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Other (Please describe in Footnotes Section below)					\$2,000
F. Total for IT Service					\$542,206
G. Please provide the number of user mailboxes.					3,800
H. Please provide the number of resource mailboxes.					70
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 30 staff located in 23 locations across the state. Primary responsibility to assist in archiving issues, mail lists, and troubleshooting.				
2	Agency is evaluating replacing BB with ActiveSync devices. Cost includes monthly cost for device usage fees (not phone) at current BB rate. A portion				
3	of these costs are paid from non-IT budget entities as a part of cell phone services. Enterprise e-mail will not replace the device usage cost (\$153,100).				
4	Actual storage size as of July 2011; no significant increase is anticipated.				
5	Estimate based upon figures provided by AEIT. This figure will probably be reduced due to staffing reductions.				
6	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
7	and physical security are included in the Data Center Facility service.				
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Non- Strategic IT Service:		Desktop Computing Service			
Agency: Department of Juvenile Justice		# of Assets & Resources			
Prepared by: Jan Wright		AppORTioned to this IT Service in FY 2012- 13			
Phone: 850- 921- 7288					
Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			24.50		\$1,458,834
A-1	State FTE	1	24.50		\$1,458,834
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			5125	0	\$19,000
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3.1	Desktop Computers	4, 10, 11	3600	0	\$16,000
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)		700	0	\$3,000
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	5	825	0	\$0
C. Software		2, 3			\$30,000
D. External Service Provider(s)		7	0	0	\$13,500
E. Other (Please describe in Footnotes Section below)		8			\$78,400
F. Total for IT Service					\$1,599,734
G. Please identify the number of users of this service.					4,000
H. How many locations currently use this service?					133
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 32 staff located in 24 locations across the state. Primary responsibility to troubleshoot and respond to requests for assistance				
2	with the desktop, laptops, Ipads, BB, desktop printers, and desktop scanners. Includes standard configuration and update of desktop software.				
3	Also includes assistance in the acquisition of hardware and software to assure conformance with standards and provision of capabilities needed.				
4	Represents the number of desktops statewide in 133 statewide sites that are anticipated after staff reductions and inventory surplus.				
5	Represents the number of desktop printers and scanners used in 133 statewide sites.				
6	Represents anticipated software upgrades to keep the MS products within supported versions.				
7	Represents portion of MS Premier Support for desktop service and Dell Certification for equipment repair.				
8	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
9	and physical security are included in the Data Center Facility service.				
10	The department does not have a planned desktop refresh plan. Desktops are replaced upon failure or when non-IT funds are available for				
11	upgrades/replacements.				
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Non-Strategic IT Service:

Helpdesk Service

Agency: **Department of Juvenile Justice**
 Prepared by: **Jan Wright**
 Phone: **850-921-7288**

of Assets & Resources Apportioned to this IT Service in FY 2012-13

Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					\$19,337
A-1	State FTE	1, 2, 3, 4	0.50		\$19,337
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)					\$0
E. Other (Please describe in Footnotes Section below)					\$1,100
F. Total for IT Service					\$20,437
G. Please identify the number of users of this service.					15,000
H. How many locations currently host IT assets and resources used to provide this service?					24
I. What is the average monthly volume of calls/cases/tickets?					1,650
J. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	There is only one person manning the centralized help desk and they spend the primary amount of time resolving Strategic Services related calls. All other calls are routed directly				
2	to the desktop and network support staff supporting the location with the issue. Routing of the calls by the desktop support staff and Tier 1 issues are included (32 staff				
3	located at 24 sites) but resolution costs associated with such calls are included in the Desktop Support Service. An additional 1500 tickets each month can be attributed to strategic apps.				
4	Consists of portions of 32 staff located in 24 locations across the state.				
5	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization and physical security are included in the				
6	Data Center Facility service.				
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IT Security/Risk Mitigation Service

Agency: **Department of Juvenile Justice**

Prepared by: **Jan Wright**

Phone: **850- 921- 7288**

of Assets &
Resources
AppORTioned to this
IT Service in FY
2012- 13

Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.50		\$159,532
A-1	State FTE	1	2.50		\$159,532
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			15	7	\$7,500
B-1	Servers	6, 11	7	0	\$0
B-2	Server Maintenance & Support		7	7	\$7,500
B-3	Other Hardware Assets (Please specify in Footnote Section below)	6, 11	1	0	\$0
C. Software		2			\$0
D. External Service Provider(s)		3	3	3	\$64,500
E. Other (Please describe in Footnotes Section below)		4, 5			\$8,500
F. Total for IT Service					\$240,032
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 21 staff located in 18 locations across the state. This consists of technical support staff, ISM, and infrastructure staff.				
2	Software maintenance is included in External services: Consists of Trend Micro: \$31,000 and Websense \$31,000.				
3	Includes software maintenance and risk assessment and generator maintenance.				
4	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
5	and physical security are included in the Data Center Facility service.				
6	Number represents physical servers. There are 14 additional logical servers and storage unit supporting disaster recovery of strategic applications.				
7	There is no specified server or network equipment refresh plan; equipment is replaced when it fails using available funds.				
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Non- Strategic IT Service:

Agency Financial and Administrative Systems Support Service

Agency: **Department of Juvenile Justice**
 Prepared by: **Jan Wright**
 Phone: **850- 921- 7288**

of Assets & Resources
 Apportioned to this IT Service in FY 2012-13

Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.25		\$11,260
A-1	State FTE	1	0.25		\$11,260
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software		2			\$5,000
D. External Service Provider(s)		3	1	1	\$1,300
E. Other (Please describe in Footnotes Section below)		4			\$400
F. Total for IT Service					\$17,960
G. Please identify the number of users of this service.					50
H. How many locations currently host agency financial/administrative systems?					1
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of four staff located in Tallahassee. This consists of applications developers and infrastructure staff.				
2	Includes prorated portion of the cost of software development tools. These tools are required in their entirety to support strategic applications.				
3	Includes the renewal license for PGP software. \$3,686 for SSRC fees in support financial applications is included in Data Center service.				
4	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
5	and physical security are included in the Data Center Facility service.				
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Non- Strategic IT Service:

IT Administration and Management Service

Agency: **Department of Juvenile Justice**
 Prepared by: **Jan Wright**
 Phone: **850- 921- 7288**

of Assets & Resources
 Apportioned to this IT Service in FY 2012- 13

C

Service Provisioning - - Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2012- 13	Estimated FY 2012- 13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			6.25		\$424,104
A-1	State FTE	1, 2	6.25		\$424,104
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		3, 4			\$20,000
F. Total for IT Service					\$444,104
G. How many locations currently host assets and resources used to provide this service?					3
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 13 staff located in three locations across the state. This consists of CIO, IT budget/personnel/purchasing/admin and IT project				
2	management staff.				
3	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
4	and physical security are included in the Data Center Facility service.				
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Non-Strategic IT Service:

Web/Portal Service

Dept/Agency: **Department of Juvenile Justice**
 Prepared by: **Jan Wright**
 Phone: **850-921-7288**

of Assets & Resources Apportioned to this IT Service In FY 2012-13

Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs In FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			1.50		\$86,293
A-1.1	State FTE	1, 2	1.50		\$86,293
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers		0	0	\$0
B-2	Server Maintenance & Support		0	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0	0	\$0
C. Software					\$0
D. External Service Provider(s)			0	0	\$0
E. Other (Please describe in Footnotes Section below)		3, 4			\$4,500
F. Total for IT Service					\$90,793
G. Please identify the number of Internet users of this service.					25,000
H. Please identify the number of intranet users of this service.					4,000
I. How many locations currently host IT assets and resources used to provide this service?					1
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Consists of portions of 11 staff located in Tallahassee. Only one staff is dedicated to supporting the portal. The remaining 10 staff have primary				
2	responsibilities supporting strategic applications using web interfaces.				
3	This includes training, travel, phone, and office supplies. All costs associated with office space, utilities, equipment space, power utilization				
4	and physical security are included in the Data Center Facility service.				
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Non-Strategic IT Service: Data Center Service				
Dept/Agency: Department of Juvenile Justice		# of Assets & Resources Apportioned to this IT Service In FY 2012-13		
Prepared by: Jan Wright				
Phone: 850-921-7288				
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs In FY 2012-13	Estimated FY 2012-13 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel (performing data center functions defined in w. 282.201(2)(d)1.e., F.S.)		0.00		\$1,408
A-1.1 State FTE	1, 2	0.00		\$1,408
A-2.1 OPS FTE		0.00		\$0
A-3.1 Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware				\$0
B-1 Non-Mainframe Servers (including single-function logical servers not assigned to another service)		0	0	\$0
B-2 Servers - Mainframe		0	0	\$0
B-3 Server Maintenance & Support		0	0	\$0
B-4 Online or Archival Storage Systems (indicate GB of storage)		0		\$0
B-5 Data Center/ Computing Facility Internal Network				\$0
B-6 Other Hardware (Please specify in Footnotes Section below)	2, 3			\$0
C. Software				\$0
D. External Service Provider(s)				\$475,844
D-1 Southwood Shared Resource Center (indicate # of Board votes)	3, 15	0		\$9,779
D-2 Northwood Shared Resource Center (indicate # of Board votes)	4, 5, 15	0		\$466,065
D-3 Northwest Regional Data Center (indicate # of Board votes)	6, 15	0		\$0
D-4 Other Data Center External Service Provider (specify in Footnotes below)	8, 9, 10			\$0
E. Plant & Facility				\$553,656
E-1 Data Center/Computing Facilities Rent & Insurance	11,12,13,14			\$509,656
E-2 Utilities (e.g., electricity and water)	11,12,13,14			\$44,000
E-3 Environmentals (e.g., HVAC, fire control, and physical security)				\$0
E-4 Other (please specify in Footnotes Section below)				\$0
F. Other (Please describe in Footnotes Section below)	7			\$100
G. Total for IT Service				\$1,031,008
H. Please provide the number of agency data centers.				1
I. Please provide the number of agency computing facilities.				1
J. Please provide the number of single-server installations.				131
H. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Represents .02 FTE that consists of portions of two staff located in Tallahassee. These staff perform interface with the PDCs for issue management and support provision. One position is the supervisor of the Infrastructure group and the other is a network support staff.			
2	Estimated \$466,065 for FY 2011-12 and beyond. This is \$129,456 short and will have to be covered by the recast. FY 2011-12 appropriation is \$336,609.			
3	\$3,686 from F&A budget in FY 2011-12, but not in SSRC category. SSRC an additional \$6,093 for IT budget, but FY 2011-12 budget for SSRC is only \$3,068.			
4	The remainder will be covered by the recast.			
5	FY 2011-12 is the last year of the SLA between DJJ and NWRDC for Children and Youth Cabinet participation and last annual payment is \$50,116.			
6	This includes training, travel, phone, and office supplies.			
7	Remaining data center is located in Orlando as the backup site for DJJ strategic applications and houses one of the regional Exchange e-mail servers. All costs associated with disaster recovery are included in the Risk Service.			
8	All single server installations are in support of print/file services.			
9	A portion of the rent and utilities will need to be retained in the agency, if the multi-function devices are replaced. Copier capabilities will need to be retained.			
10	\$152,000 of the rent cost is associated with the multi-function devices. This cost includes rent and utilities for all IT office space, labs and training rooms regardless of which service the staff using these facilities supports. HVAC, fire control and physical security costs are included in the Rent and Insurance category.			
11	Unless all non-strategic services are replaced and no staff office space, labs or training room is needed, a portion of the \$357,656 allocated to these should remain.			
12	No unique agency board vote: Part of the "At-Large" vote.			

Agency: Department of Juvenile Justice

E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service
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Budget Entity Name	BE Code	Program Component Code	Program Component Name	Identified Funding as % of Total Cost of Service		E-Mail, Messaging, and Calendaring Service	Network Service	Desktop Computing Service	Helpdesk Service	IT Security/Risk Mitigation Service	Agency Financial and Administrative Systems Support Service	IT Administration and Management Service	Web/Portal Service	Data Center Service
				Costs within BE	Funding Identified for IT Service									
						100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
						\$542,206	\$1,762,765	\$1,599,734	\$20,437	\$240,032	\$17,960	\$444,104	\$90,793	\$1,031,008
1	Detention Centers	80400100	12.07.00.00.00	Juvenile Facilities/Services	\$304,818	\$19,600	\$37,200							\$248,018
2	Aftercare Services	80700100	12.07.00.00.00	Juvenile Facilities/Services	\$3,821									\$3,821
3	Juvenile Probation	80700200	12.07.00.00.00	Juvenile Facilities/Services	\$316,337	\$45,500	\$58,000							\$212,837
4	Non-Residential Delinquency	80700300	12.07.00.00.00	Juvenile Facilities/Services	\$0									
5	Executive Direction & Support	80750100	16.02.00.00.00	Executive Leadership/Support	\$74,163	\$22,400	\$11,800							\$39,963
6	Non-Sec. Resid. Commitment	80800100	12.07.00.00.00	Juvenile Facilities/Services	\$48,618	\$3,500	\$1,500							\$43,618
7	Secure Resid. Commitment	80800200	12.07.00.00.00	Juvenile Facilities/Services	\$140,699	\$31,500	\$7,000							\$102,199
8	Delinquency Prevention/Dive	80900100	12.07.00.00.00	Juvenile Facilities/Services	\$10,006	\$6,300	\$1,000							\$2,706
9	Information Technology	80750200	16.03.00.00.00	Information Technology	\$4,850,577	\$413,406	\$1,646,265	\$1,599,734	\$20,437	\$240,032	\$17,960	\$444,104	\$90,793	\$377,846
10					\$0									
11					\$0									
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Sum of IT Cost Elements Across IT Services

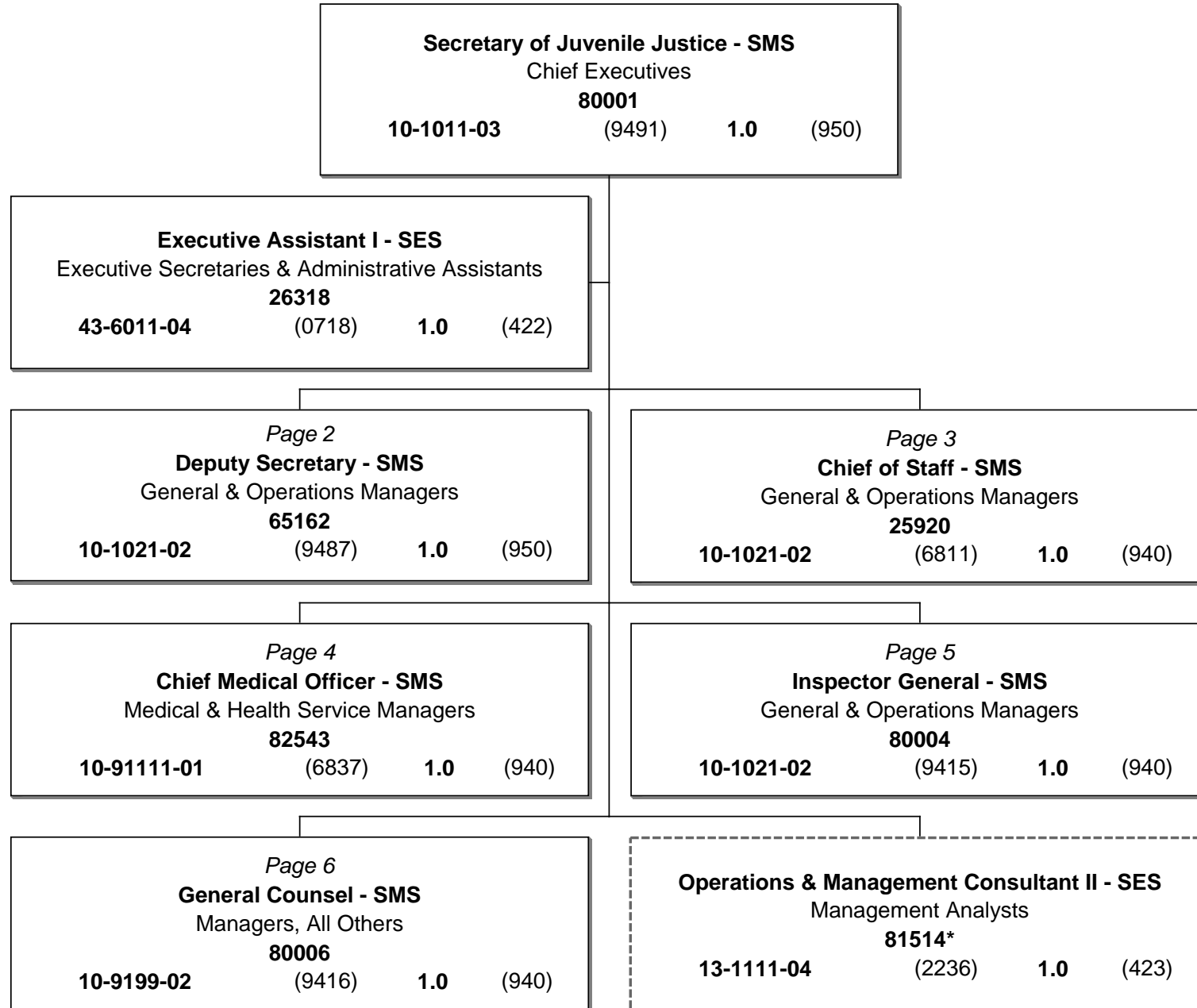
Personnel	State FTE (#)	41.00	0.50	5.00	24.50	0.50	2.50	0.25	6.25	1.50	0.00
	State FTE (Costs)	\$2,481,139	\$37,106	\$283,265	\$1,458,834	\$19,337	\$159,532	\$11,260	\$424,104	\$86,293	\$1,408
Personnel	OPS FTE (#)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OPS FTE (Cost)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel	Vendor/Staff Augmentation (# Positions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Vendor/Staff Augmentation (Costs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hardware		\$350,600	\$153,100	\$171,000	\$19,000	\$0	\$7,500	\$0	\$0	\$0	\$0
Software		\$52,500	\$0	\$17,500	\$30,000	\$0	\$0	\$5,000	\$0	\$0	\$0
External Services		\$2,181,144	\$350,000	\$1,276,000	\$13,500	\$0	\$64,500	\$1,300	\$0	\$0	\$475,844
Plant & Facility (Data Center Only)		\$553,656									\$553,656
Other		\$130,000	\$2,000	\$15,000	\$78,400	\$1,100	\$8,500	\$400	\$20,000	\$4,500	\$100
	Budget Total	\$5,749,039	\$542,206	\$1,762,765	\$1,599,734	\$20,437	\$240,032	\$17,960	\$444,104	\$90,793	\$1,031,008
	FTE Total	41.00	0.50	5.00	24.50	0.50	2.50	0.25	6.25	1.50	0.00
	Users		3,870	11,000	4,000	15,000		50		29,000	
	Cost Per User		140.1049096	\$160.25	\$399.93	\$1.36		\$359.20		\$3.13	

IT Cost Element Data as entered on IT Service Worksheets

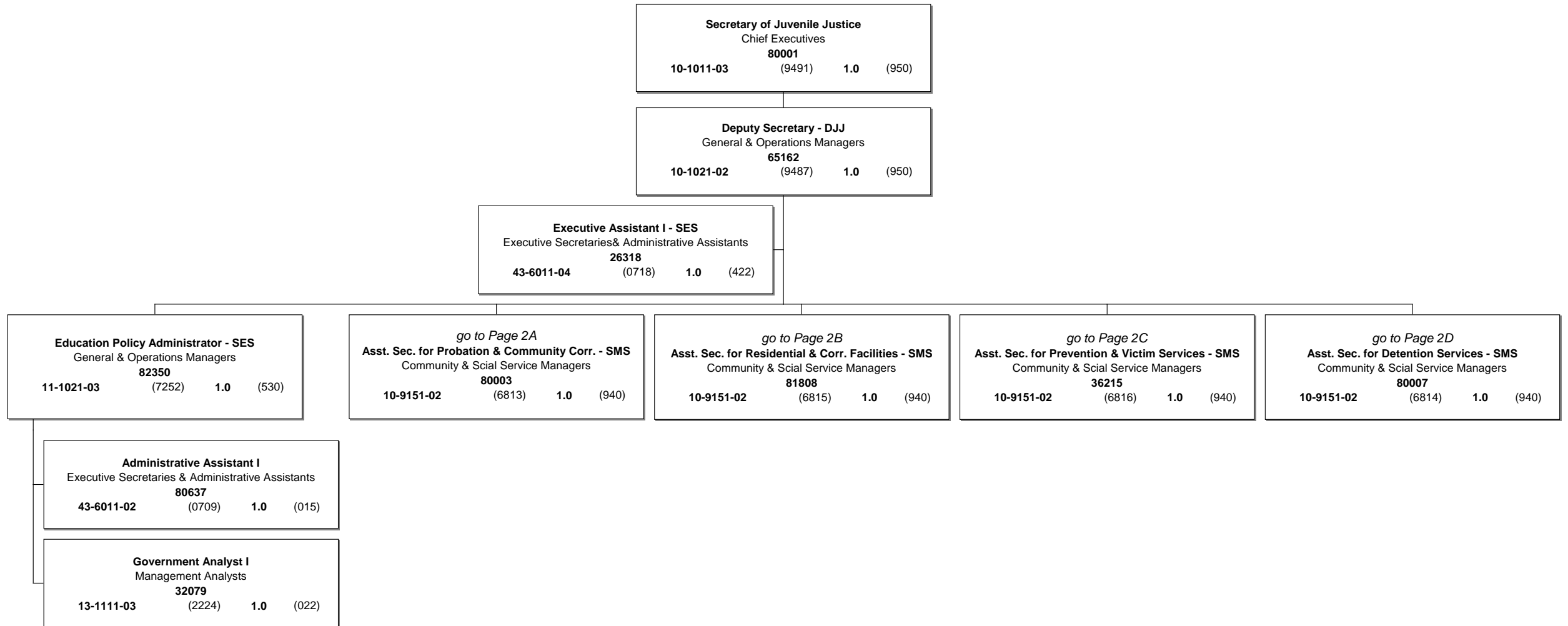
(cost/all mailboxes) Help Desk Tickets: 1,650 Cost/Ticket: \$12

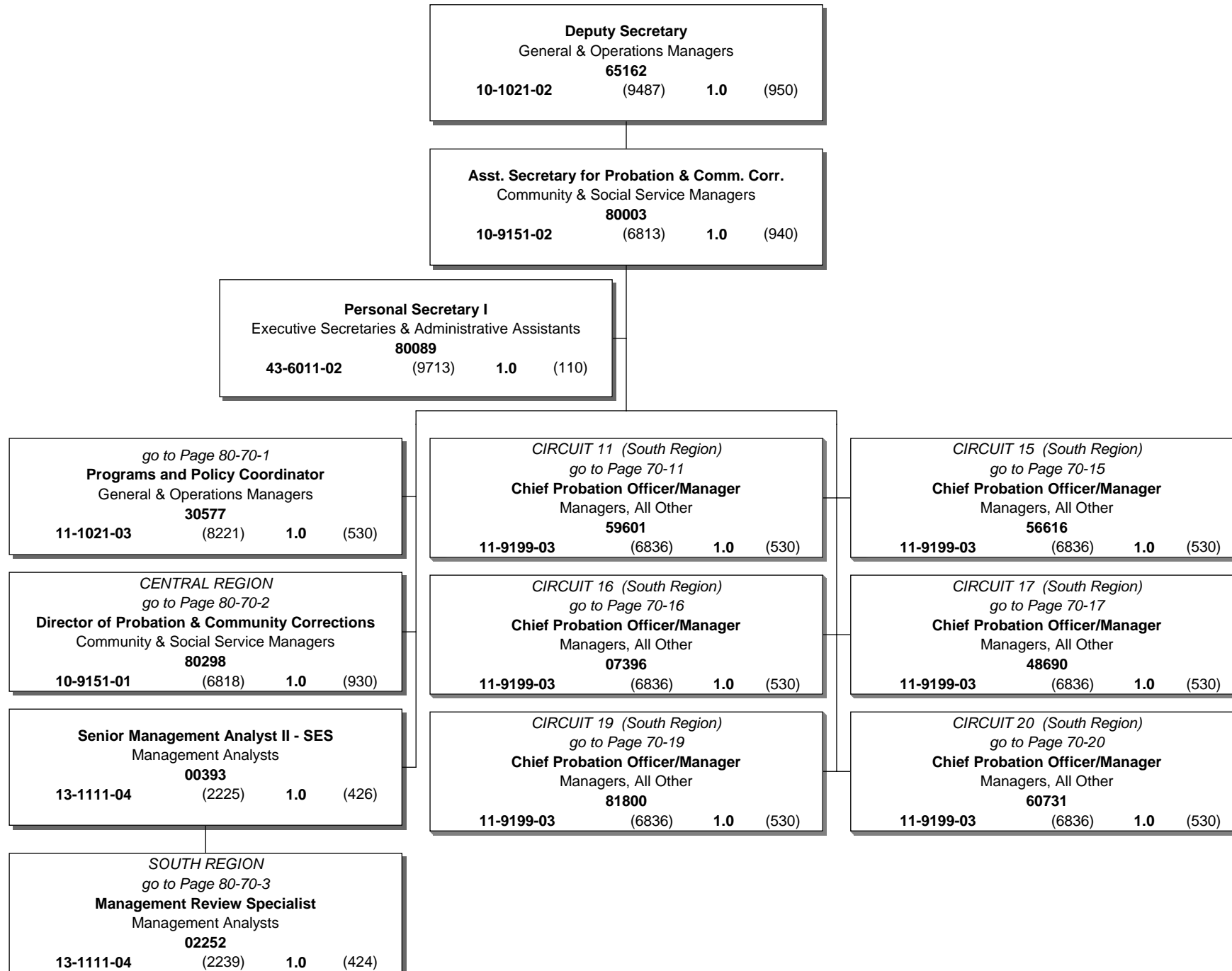
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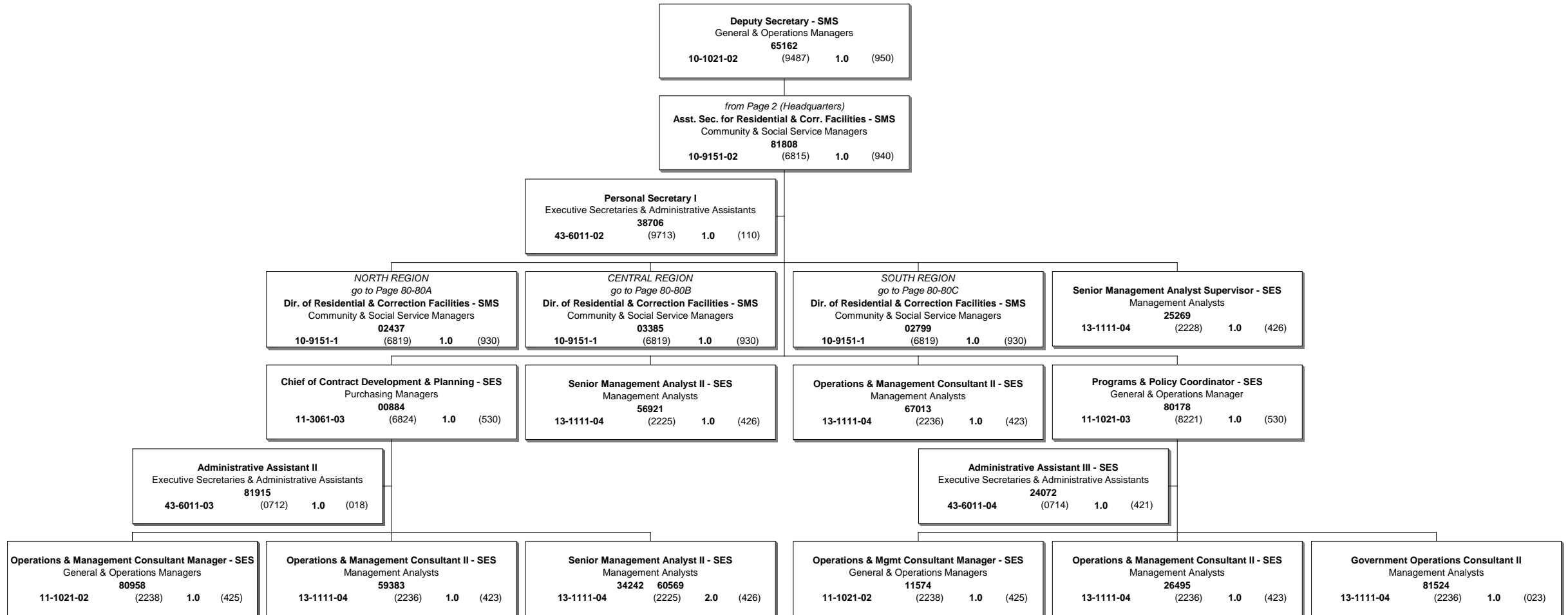
Office of the Secretary	Page 1
Office of the Deputy Secretary	Page 2
Assistant Secretary for Probation	Page 2A <i>(also Page 80-70 under Probation)</i>
Assistant Secretary for Residential	Page 2B <i>(also Page 80-80 under Residential)</i>
Assistant Secretary for Prevention	Page 2C <i>(also Page 80-90 under Prevention)</i>
Assistant Secretary for Detention	Page 2D <i>(also Page 80-40 under Detention)</i>
Chief of Staff	Page 3
Administration	Page 3A
Budget	Page 3A-1
Finance & Accounting	Page 3A-2
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Office of Program Accountability	Page 3B
Quality Assurance	Page 3B-1
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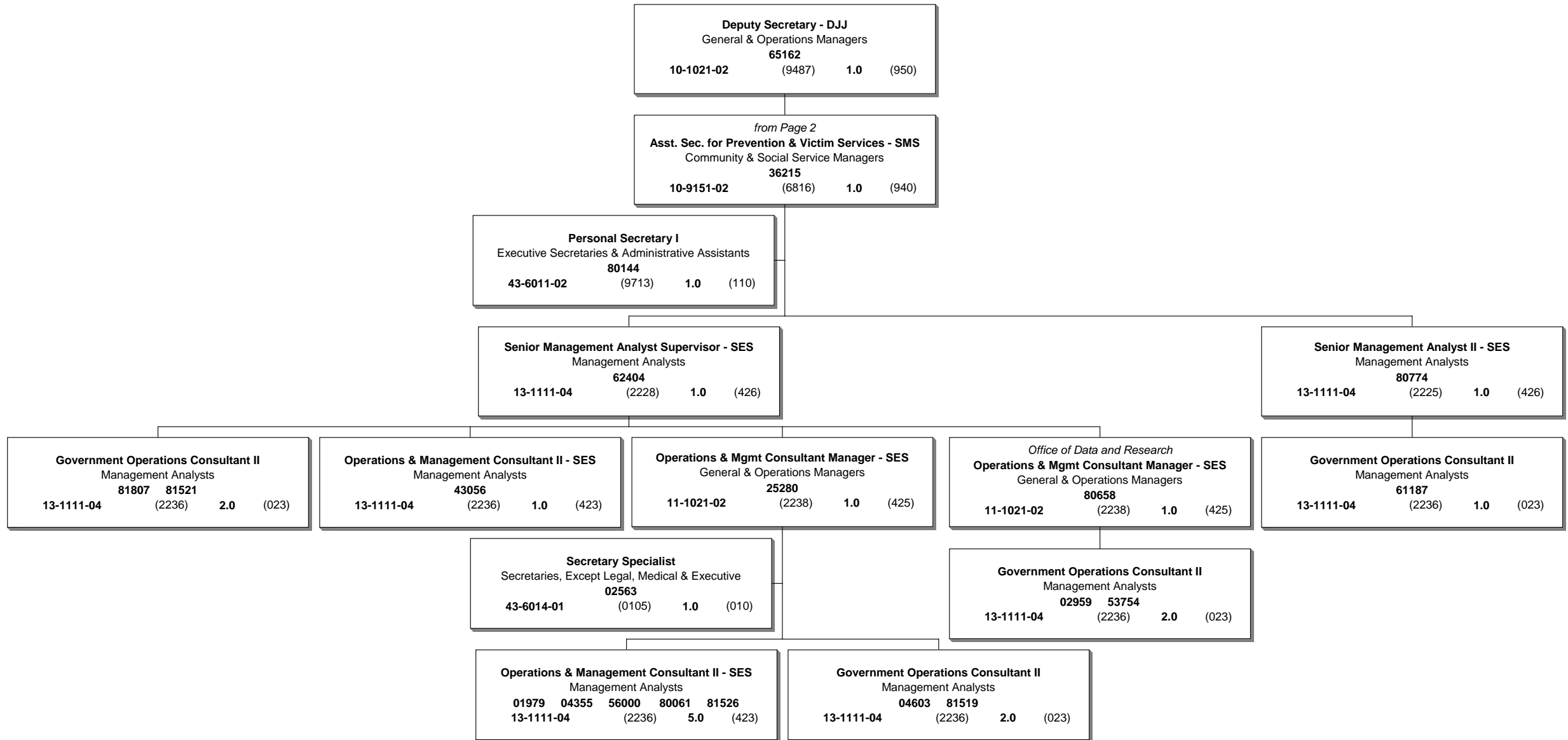


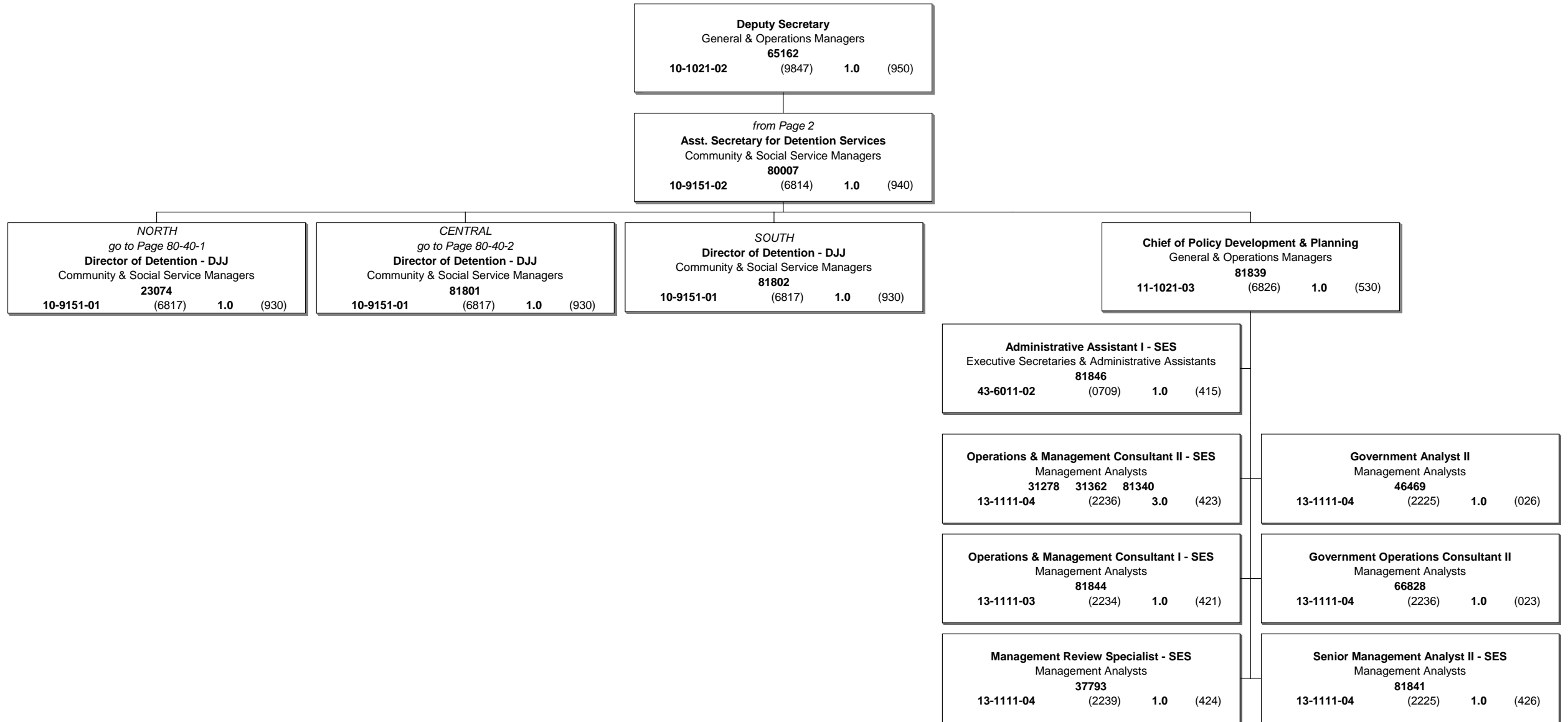
*Funded by Residential











Secretary of Juvenile Justice
 Chief of Executives
80001
 10-1011-03 (9491) 1.0 (950)

from Page 1
Chief of Staff - SMS
 General & Operations Managers
25920
 10-1021-02 (6811) 1.0 (940)

Administrative Assistant III - SES
 Executive Secretaries & Administrative Assistants
81457
 43-6011-04 (0714) 1.0 (421)

Operations & Management Consultant Manager - SES
 General & Operations Managers
80148
 11-1021-06 (2238) 1.0 (425)

go to Page 3A
Director of Administration - SMS
 General & Operations Managers
80008
 10-3011-02 (6812) 1.0 (940)

go to Page 3B
Director of Program Accountability - SMS
 Administrative Service Managers
80011
 10-9151-01 (6840) 1.0 (940)

Director of Staff Development & Training - SMS
 Managers, All Others
80047
 10-9199-01 (9044) 1.0 (940)

Legislative Affairs Director - SMS
 General & Operations Managers
64369
 10-1021-01 (9087) 1.0 (920)

Communications Administrator - DJJ - SES
 Public Relations Managers
80147
 11-2031-03 (9490) 1.0 (530)

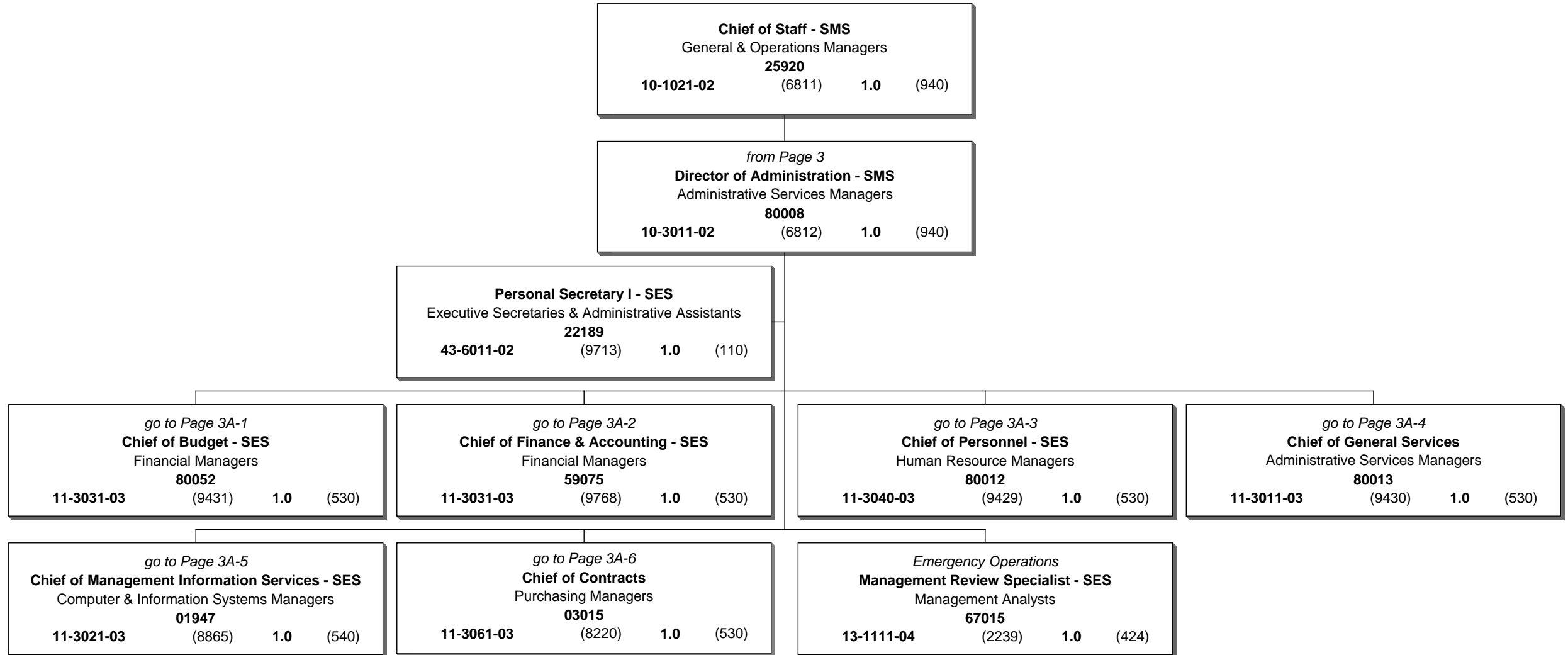
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 Executive Secretaries & Administrative Assistants
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 43-6011-02 (0709) 1.0 (015)

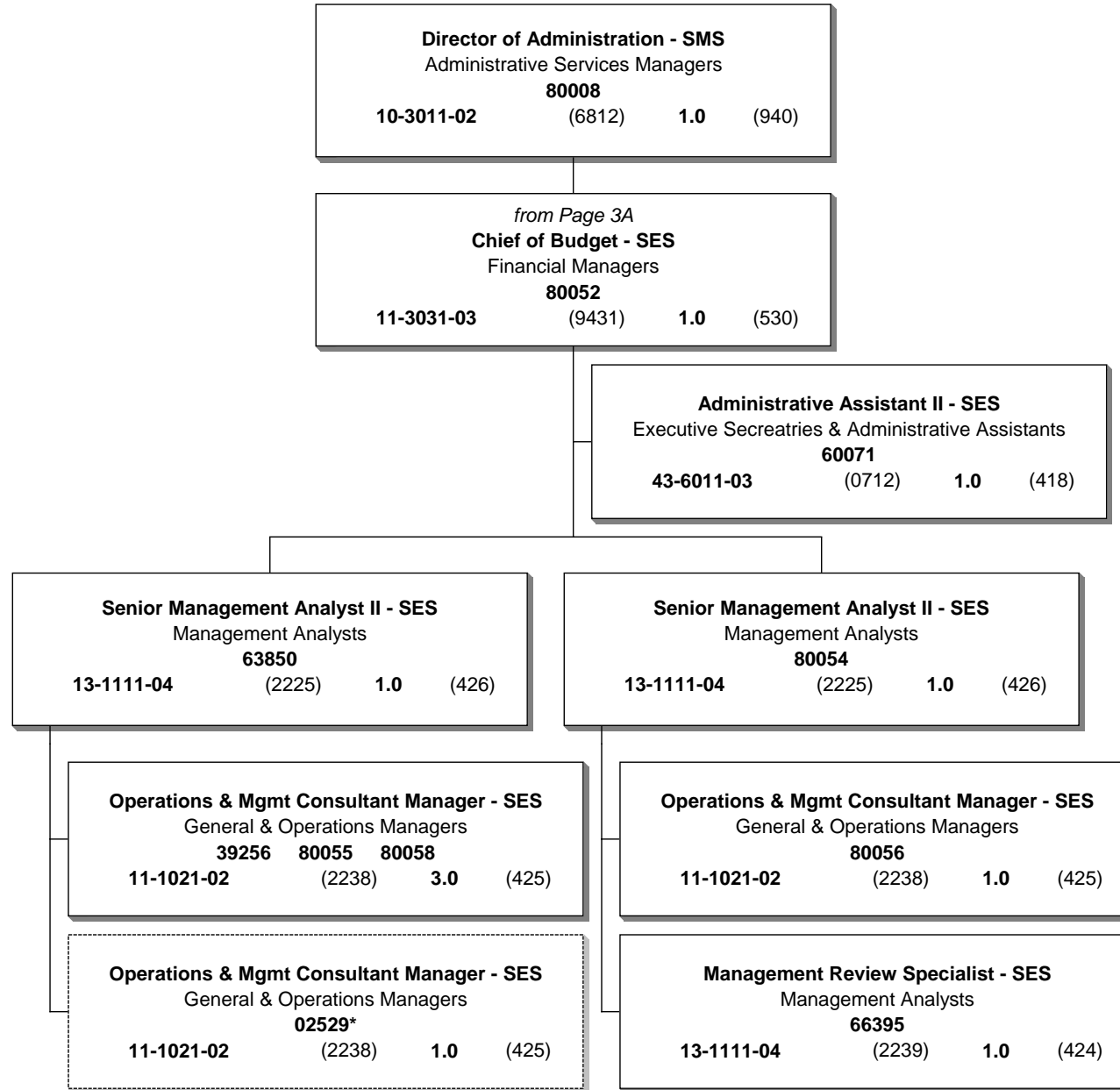
Legislation Specialist - SES
 Management Analysts
80889
 13-1111-04 (0717) 1.0 (424)

Community Relations Administrator - SES
 Public Relations Managers
17667
 11-2031-02 (8715) 1.0 (160)

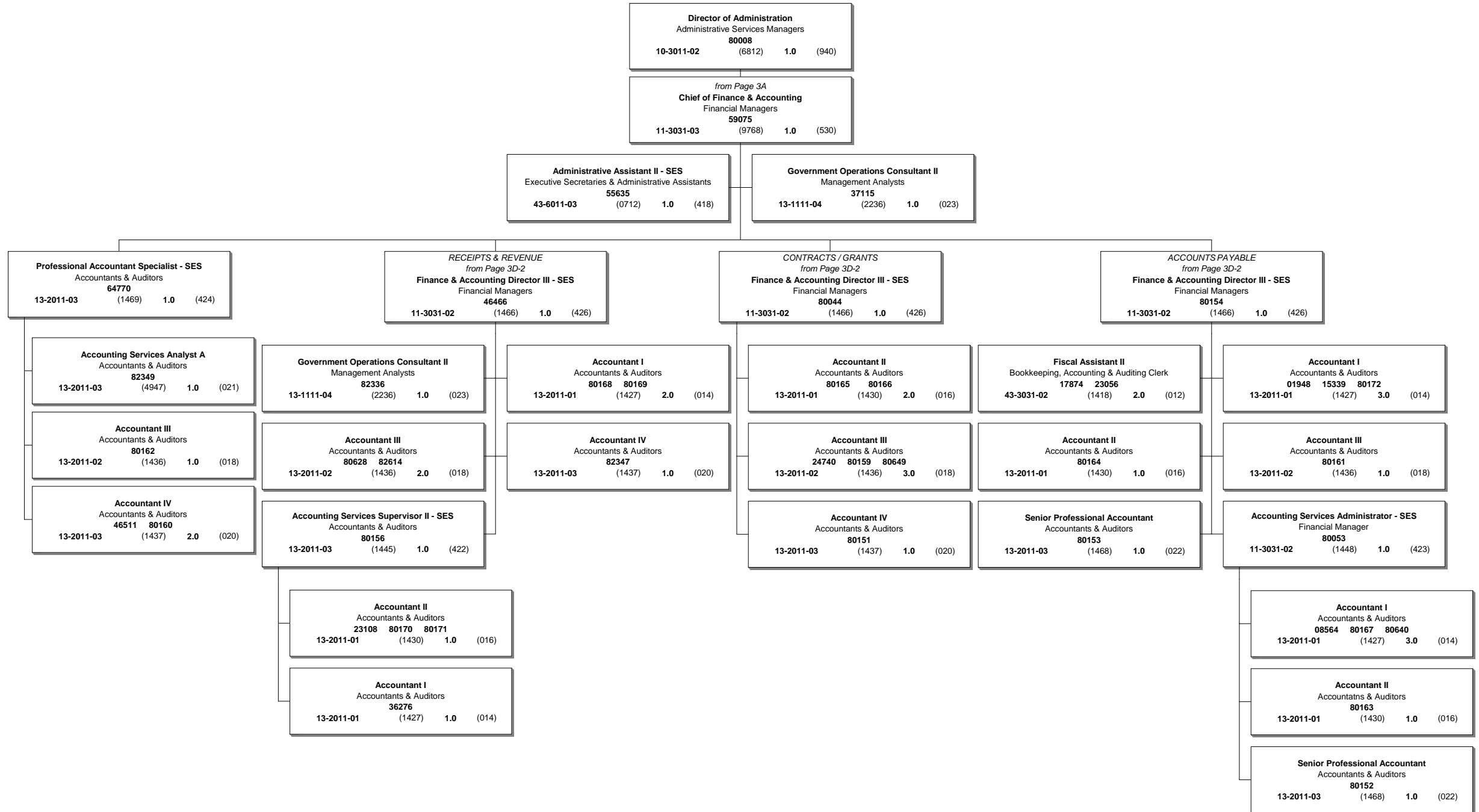
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 Management Analysts
01013
 13-1111-04 (2225) 1.0 (426)

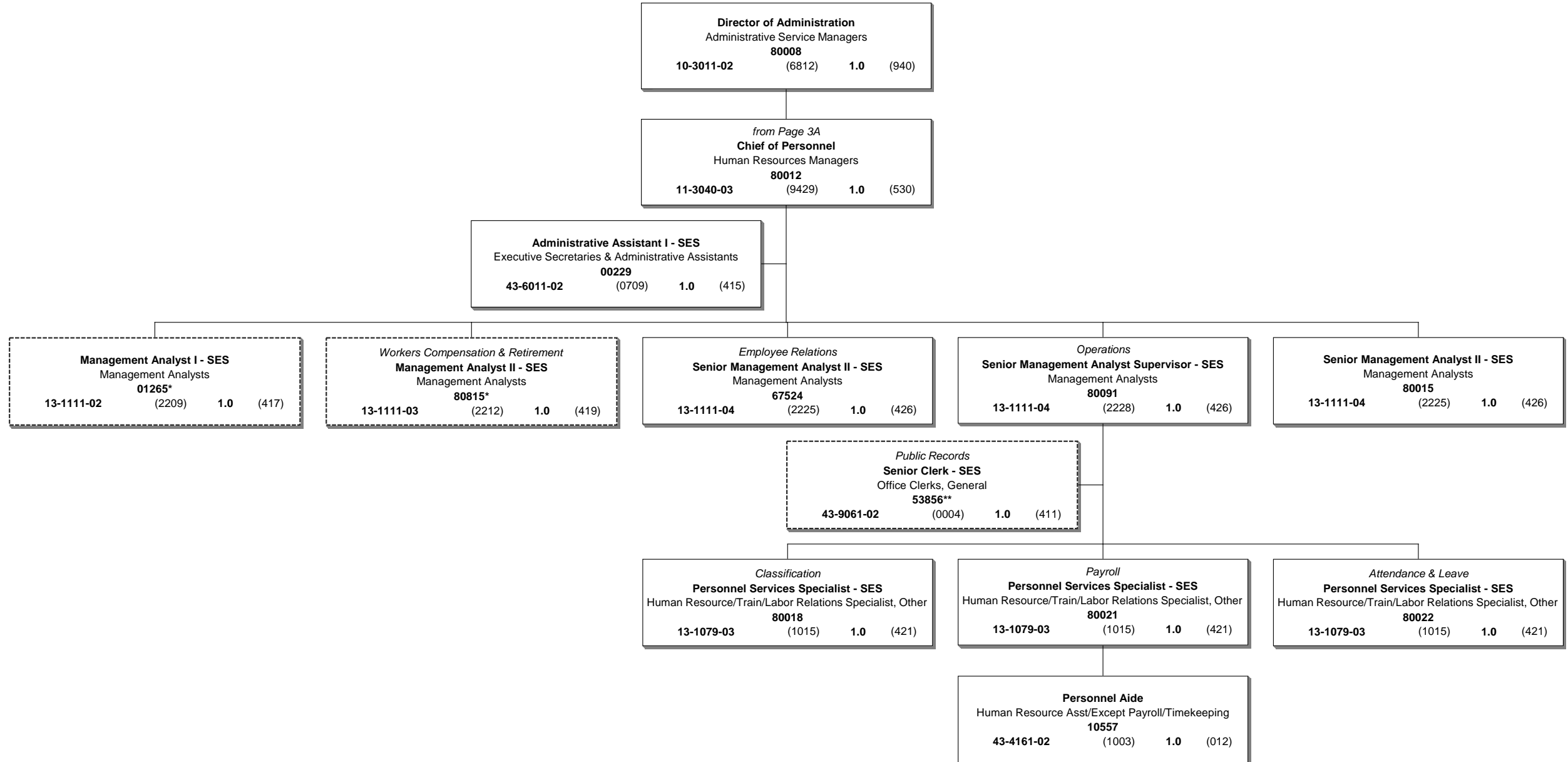
Government Analyst II
 Management Analysts
80005
 13-1111-04 (2225) 1.0 (026)



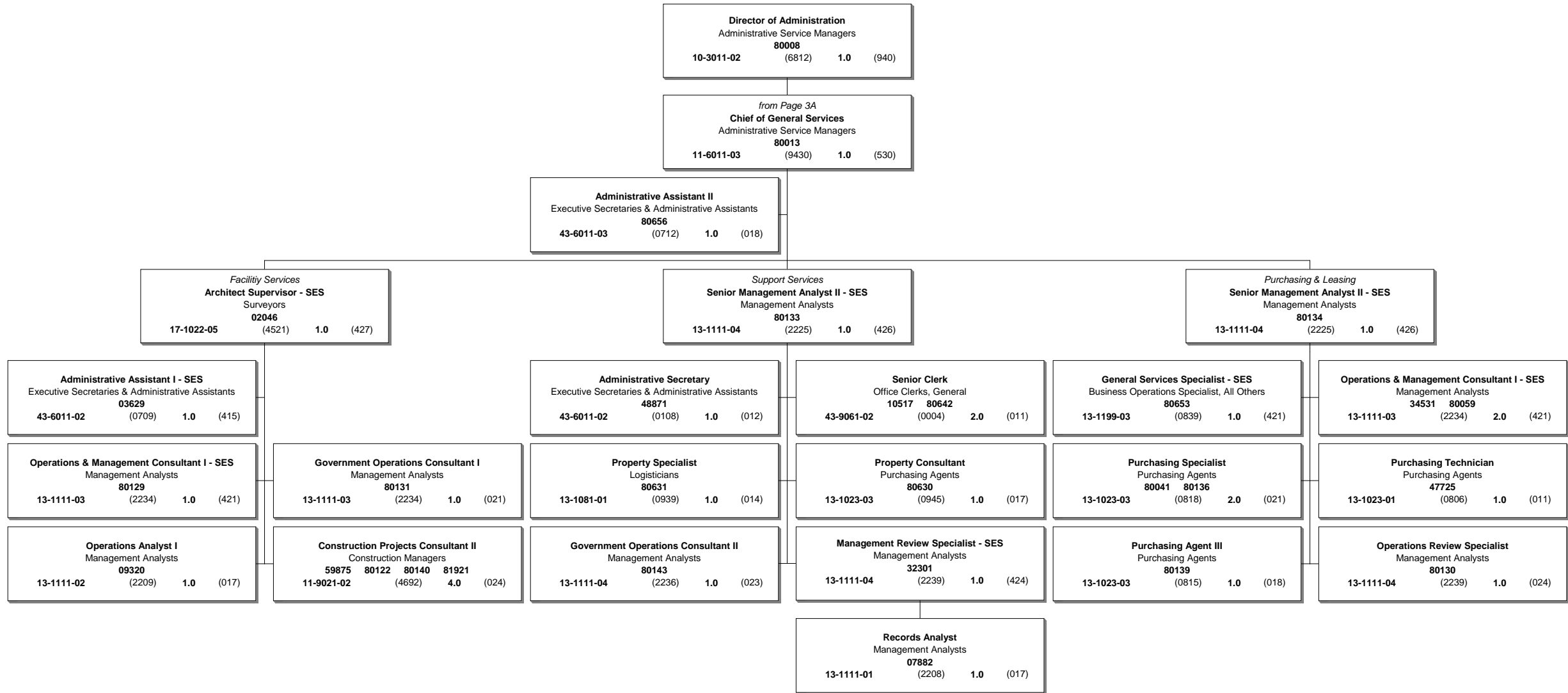


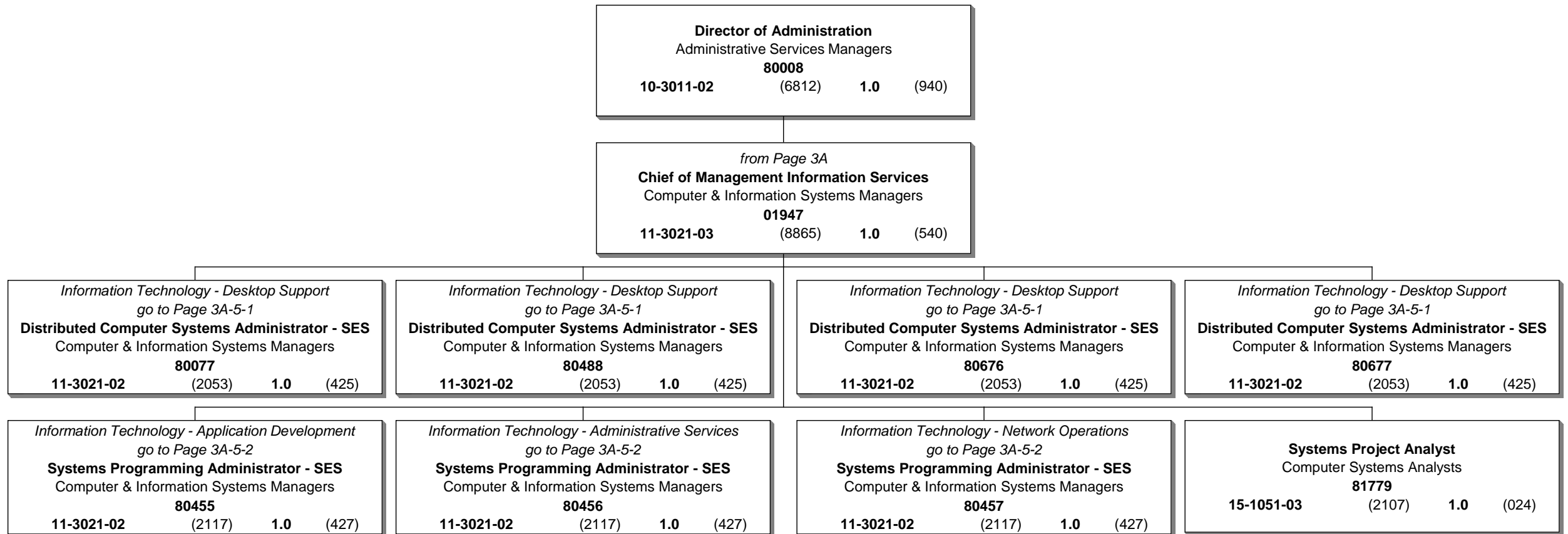
* Funded by Administration





* Funded by Residential
 ** Funded by General Services





from Page 3A-5
Chief of Management Information Services
 Computer & Information Systems Managers
01947
11-3021-03 (8865) **1.0** (540)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80077
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80488
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80676
11-3021-02 (2053) **1.0** (425)

Information Technology - Desktop Support
Distributed Computer Systems Administrator - SES
 Computer & Information Systems Managers
80677
11-3021-02 (2053) **1.0** (425)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80088 80454
15-1071-02 (2052) **2.0** (022)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80466 80669 80793
15-1071-02 (2052) **3.0** (022)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80085 80472 80629 80794
15-1071-02 (2052) **4.0** (022)

Distributed Computer Systems Analyst
 Network & Computer Systems Administration
80670 80790
15-1071-02 (2052) **2.0** (022)

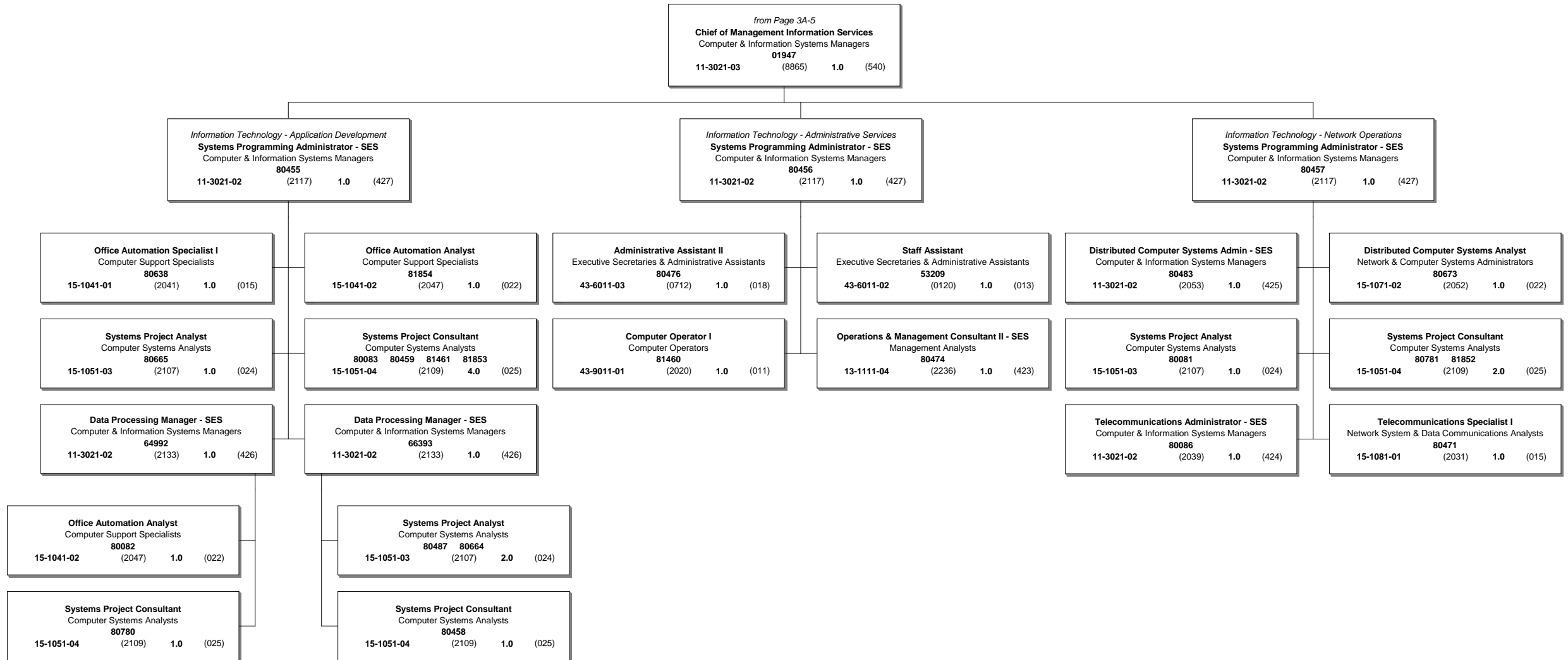
Systems Project Analyst
 Computer Systems Analysts
80485 80668 81851
15-1051-03 (2107) **3.0** (024)

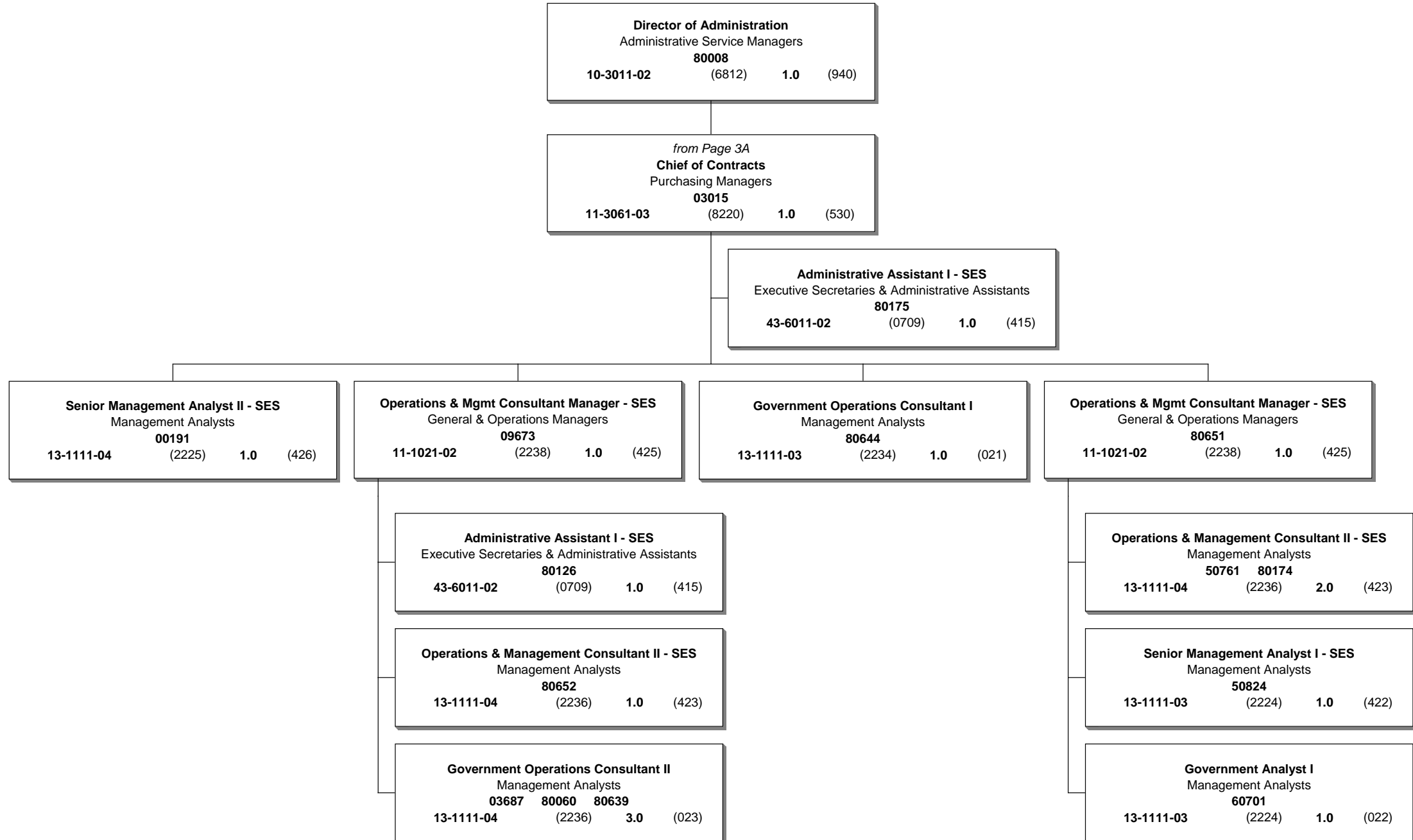
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 Computer Systems Analysts
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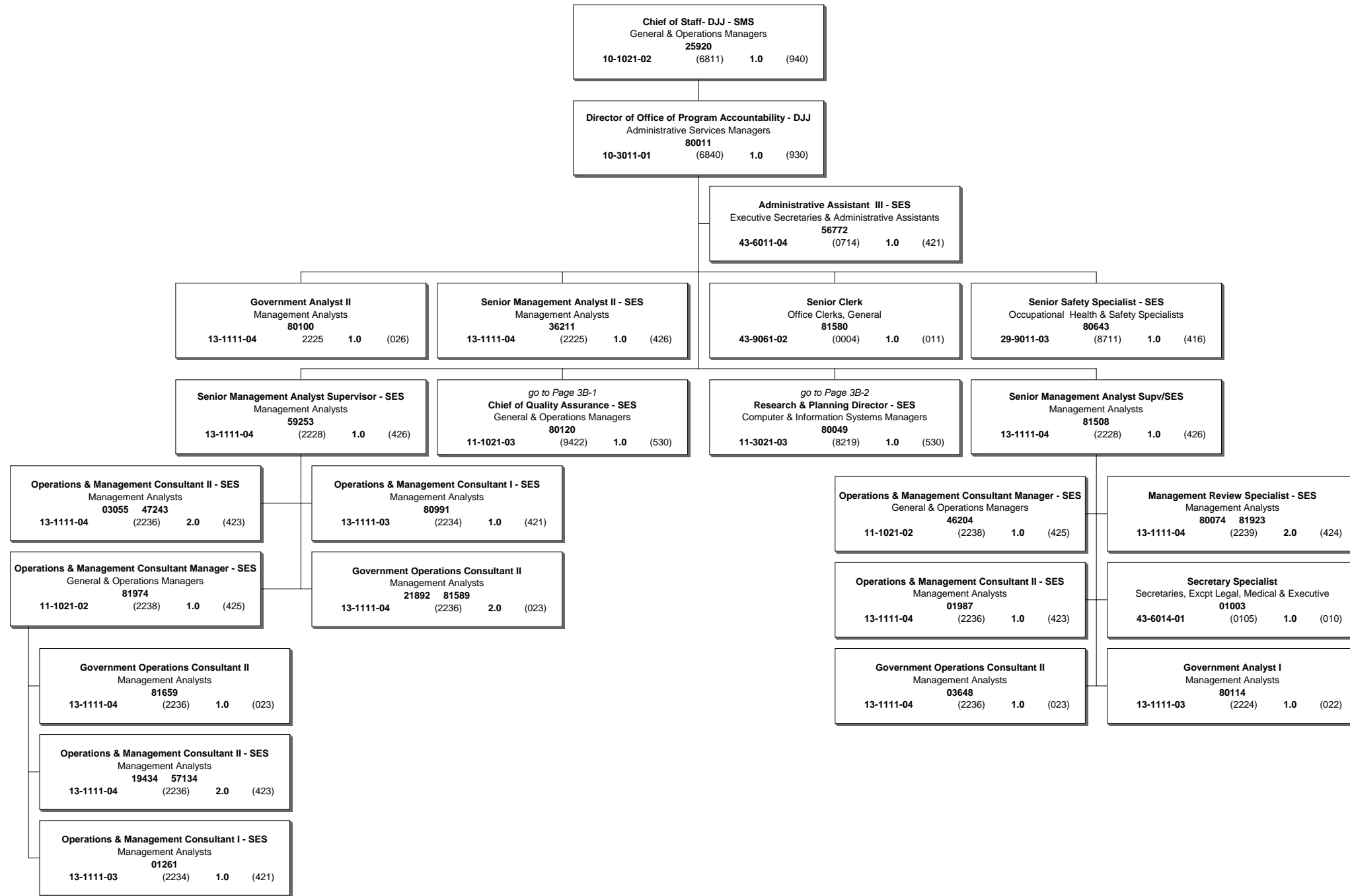
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 Computer Systems Analysts
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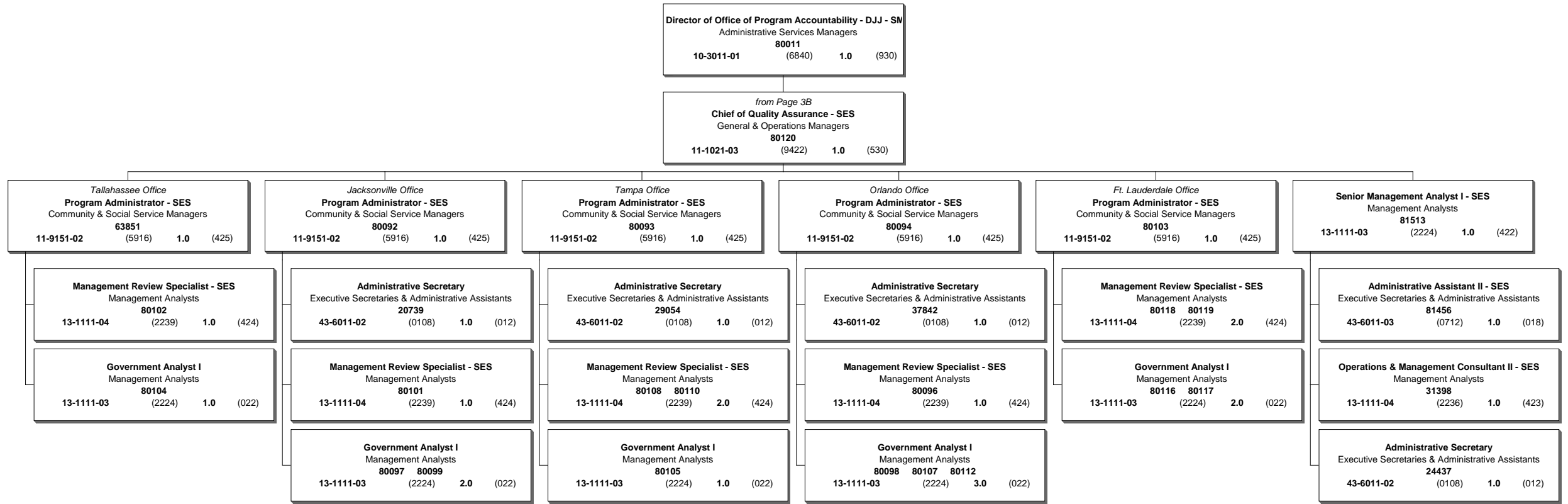
Office Automation Analyst
 Computer Support Specialists
80671
15-1041-02 (2047) **1.0** (022)

Systems Project Analyst
 Computer Systems Analysts
80479 80480 80481 80484
15-1051-03 (2107) **4.0** (024)









Director of Office of Program Accountability
 Administrative Services Managers
80011
10-3011-01 (6840) **1.0** (930)

from Page 3B
Research & Planning Director - SES
 Computer & Information Systems Managers
80049
11-3021-03 (8219) **1.0** (530)

Government Analyst II
 Management Analysts
07276
13-1111-04 (2225) **1.0** (026)

Operations & Management Consultant Manager - SES
 General & Operations Managers
63849
11-1021-02 (2238) **1.0** (425)

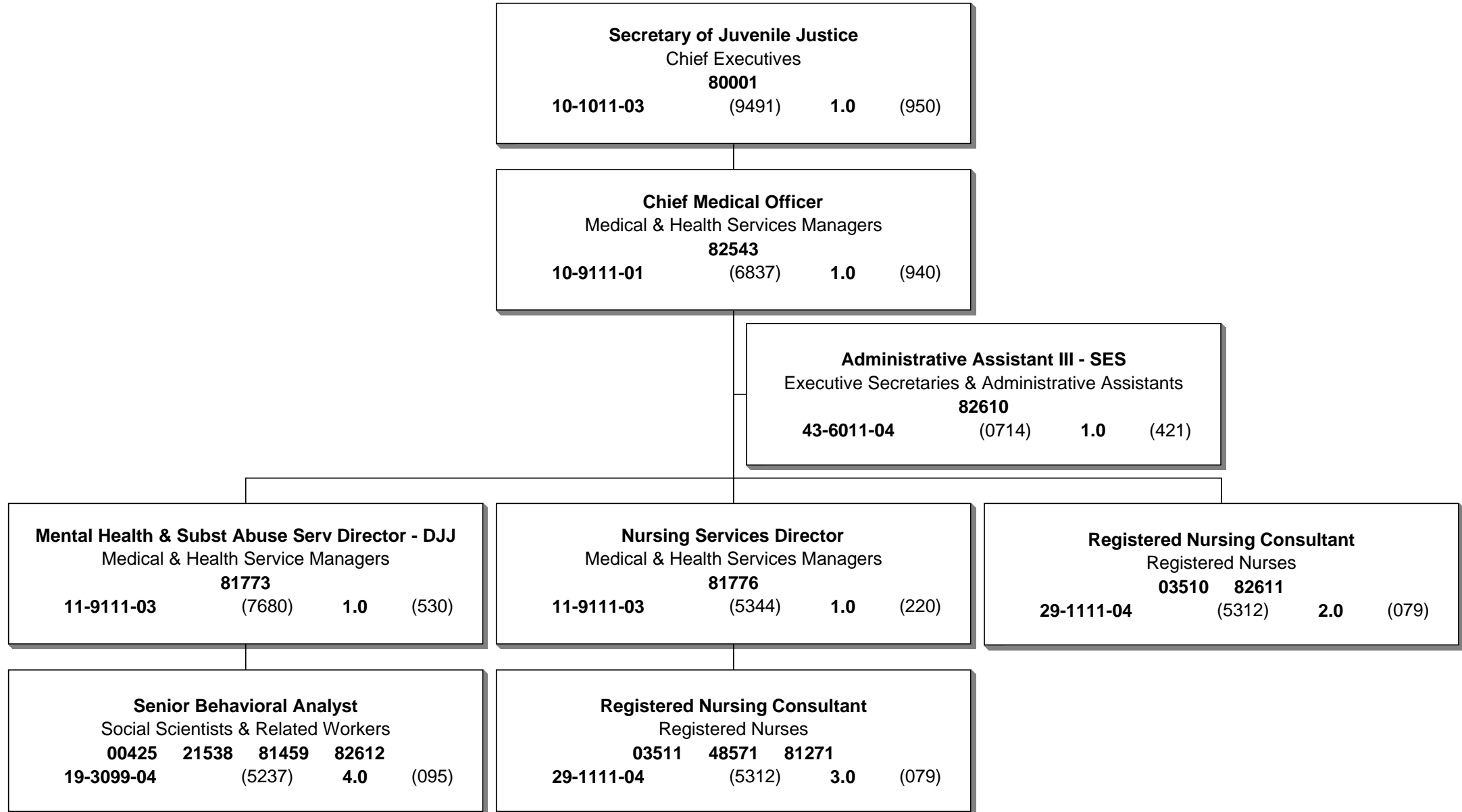
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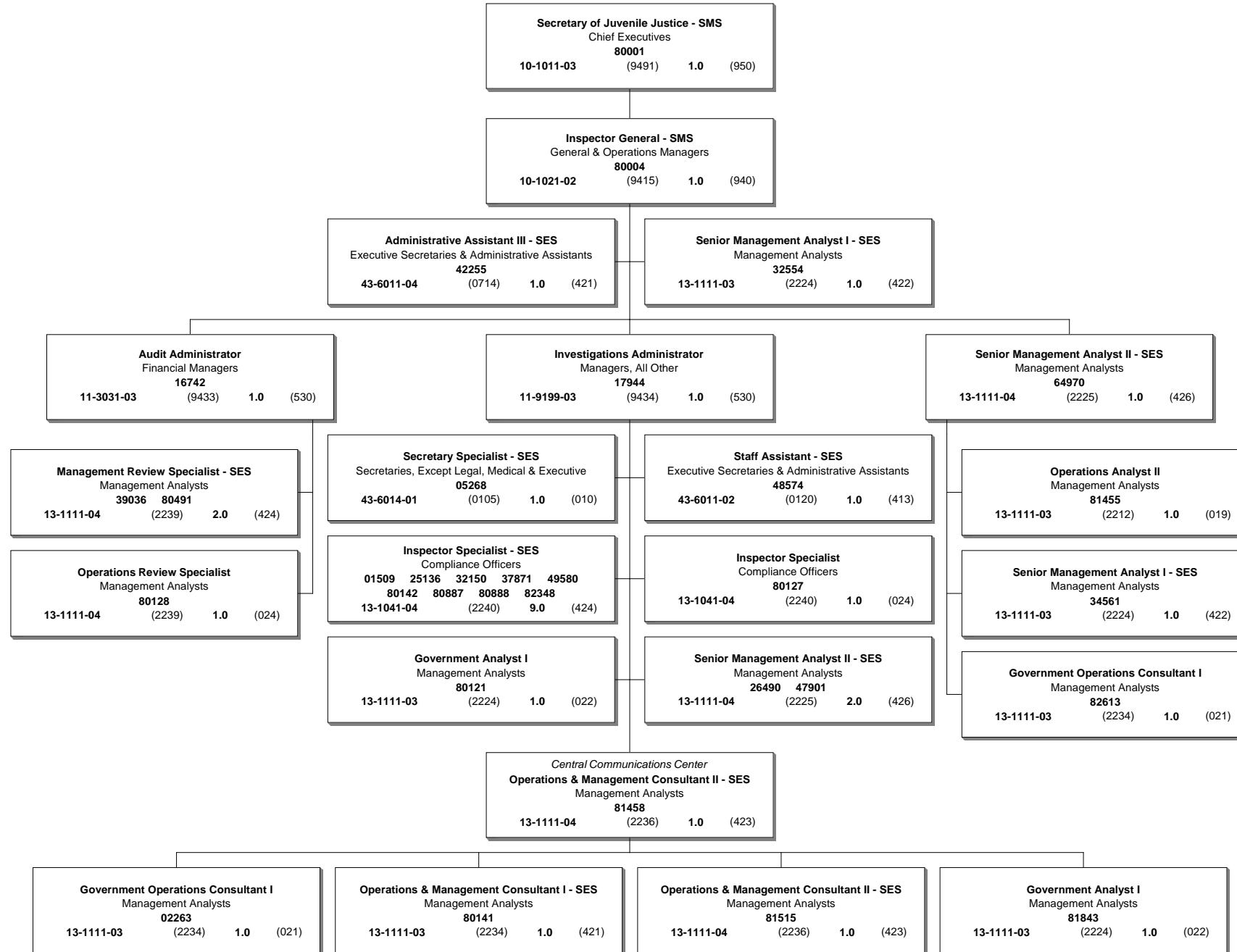
Planner II - SES
 Management Analysts
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13-1111-03 (2315) **1.0** (420)

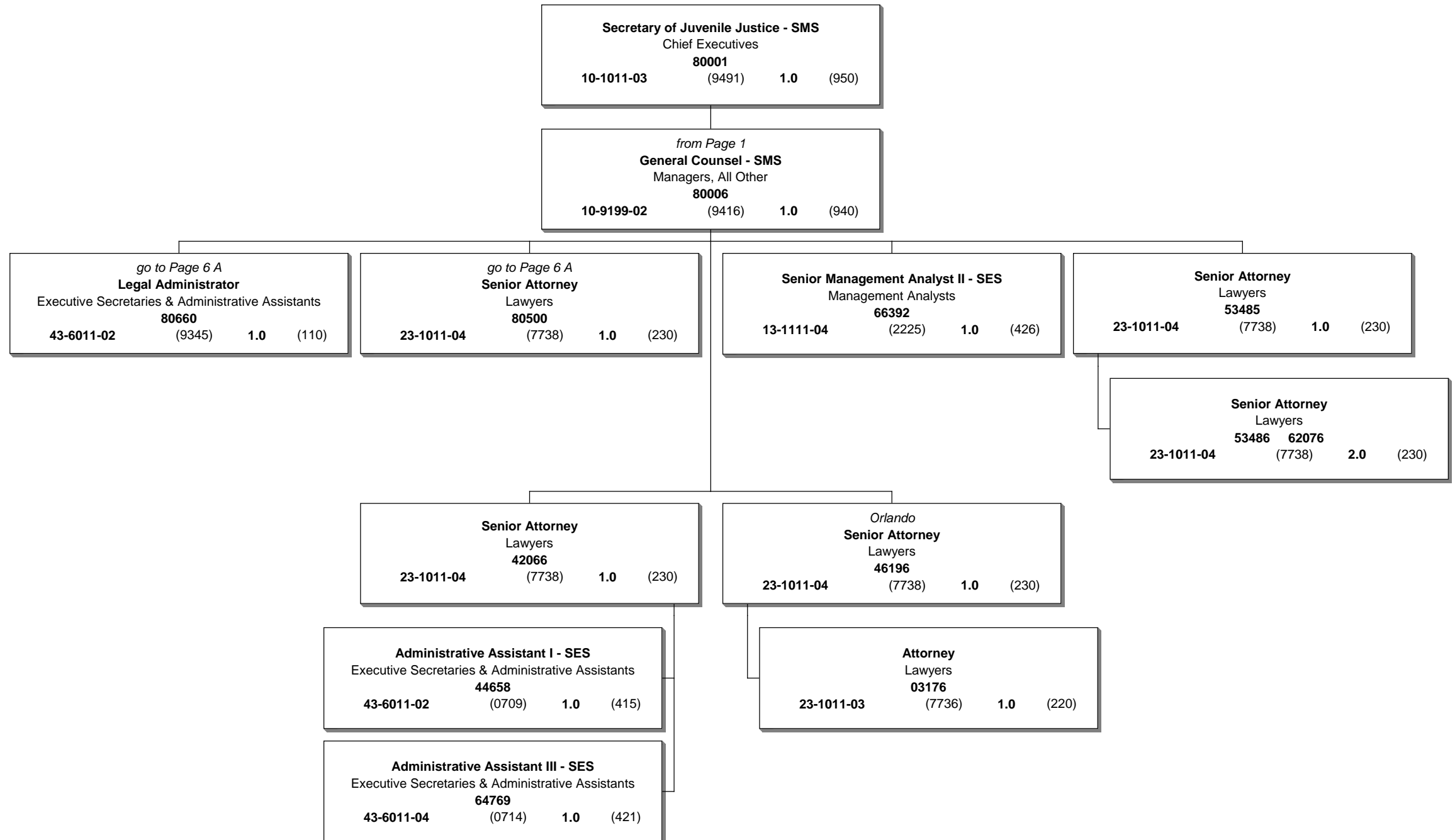
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 Management Analysts
61461
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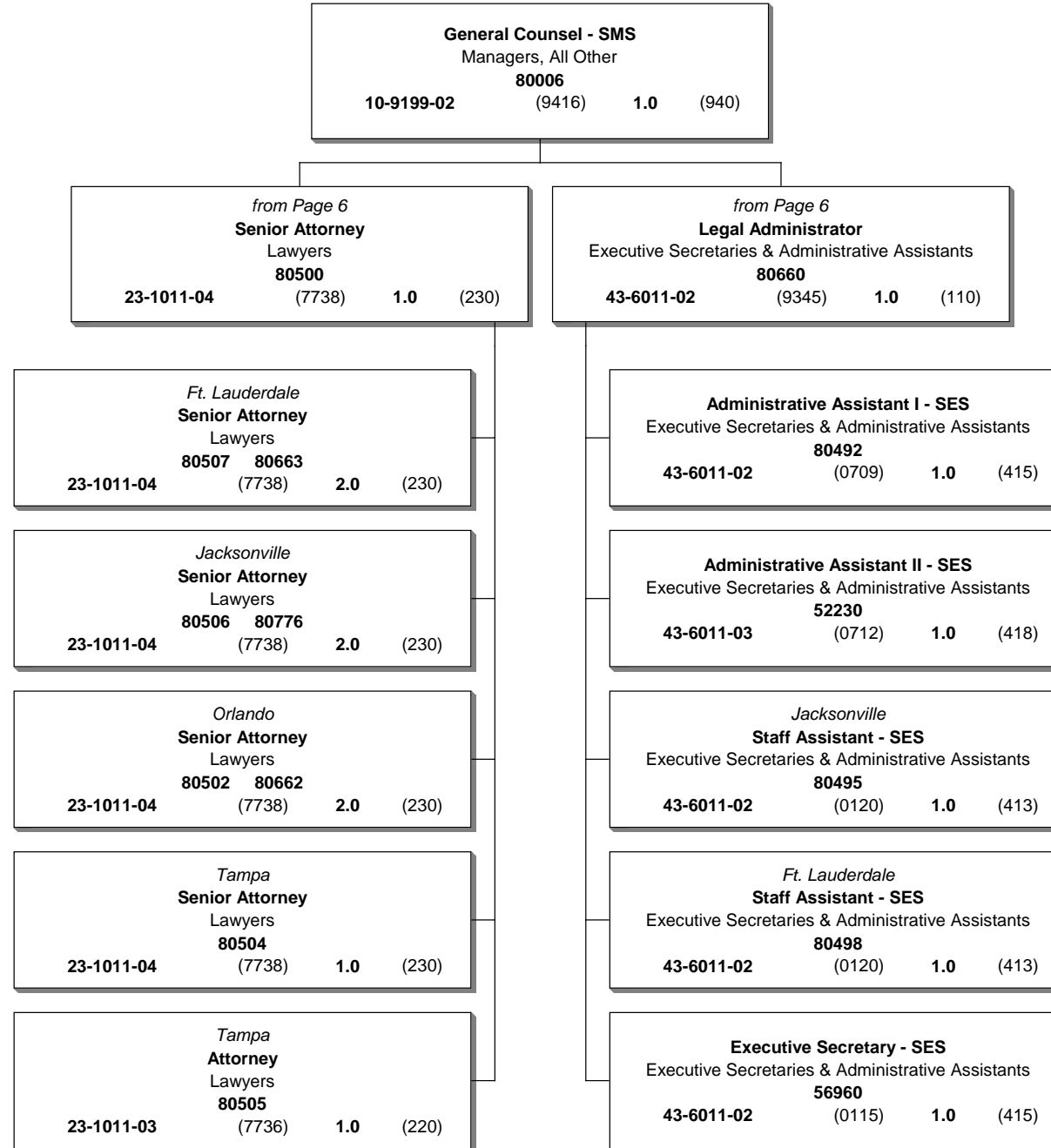
Senior Management Analyst Supervisor - SES
 Management Analysts
59757
13-1111-04 (2228) **1.0** (426)

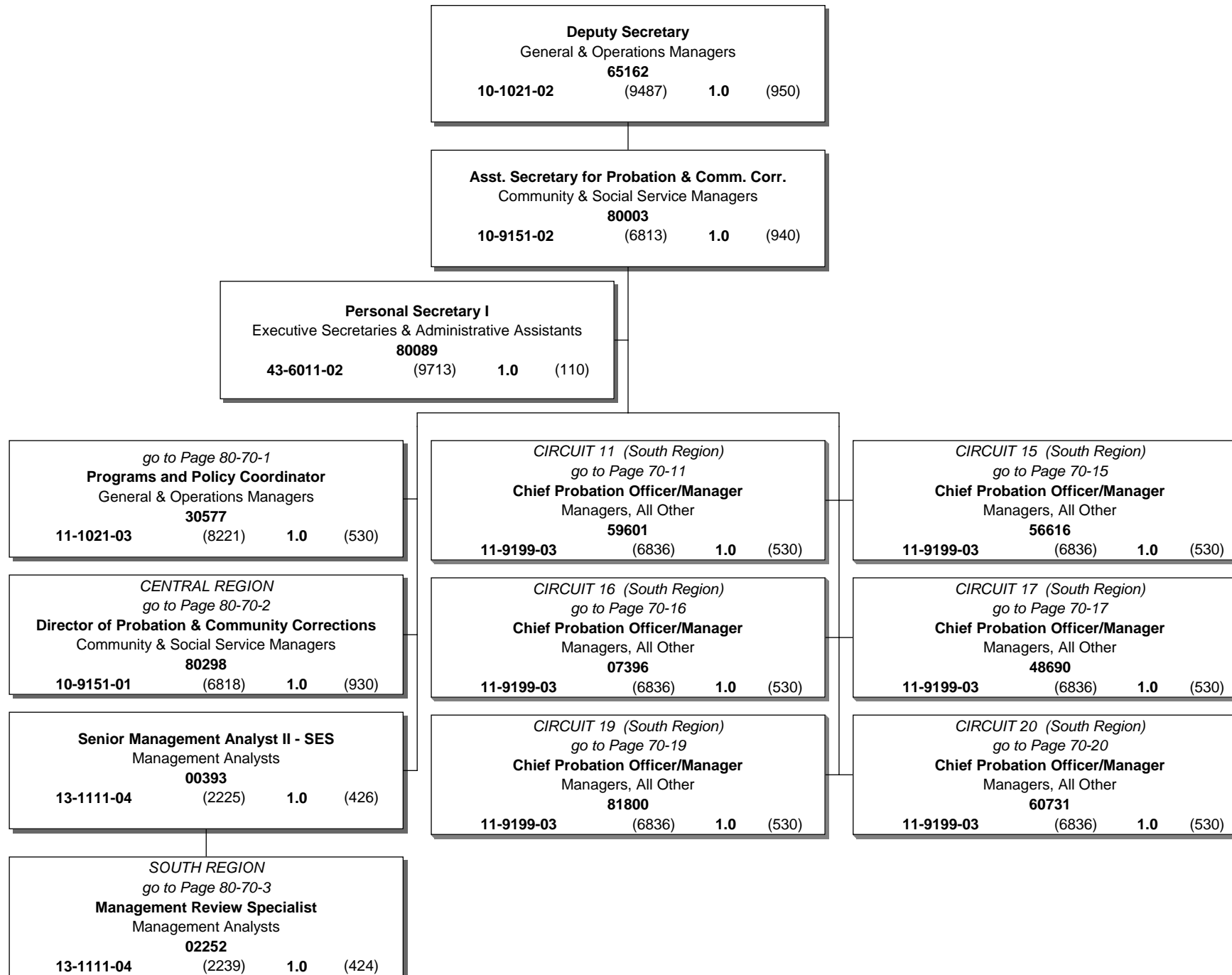
Government Analyst I
 Management Analysts
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81071 81348 81483 81444 81449
81477 81502 82615 82616
13-1111-03 (2224) **15.0** (022)

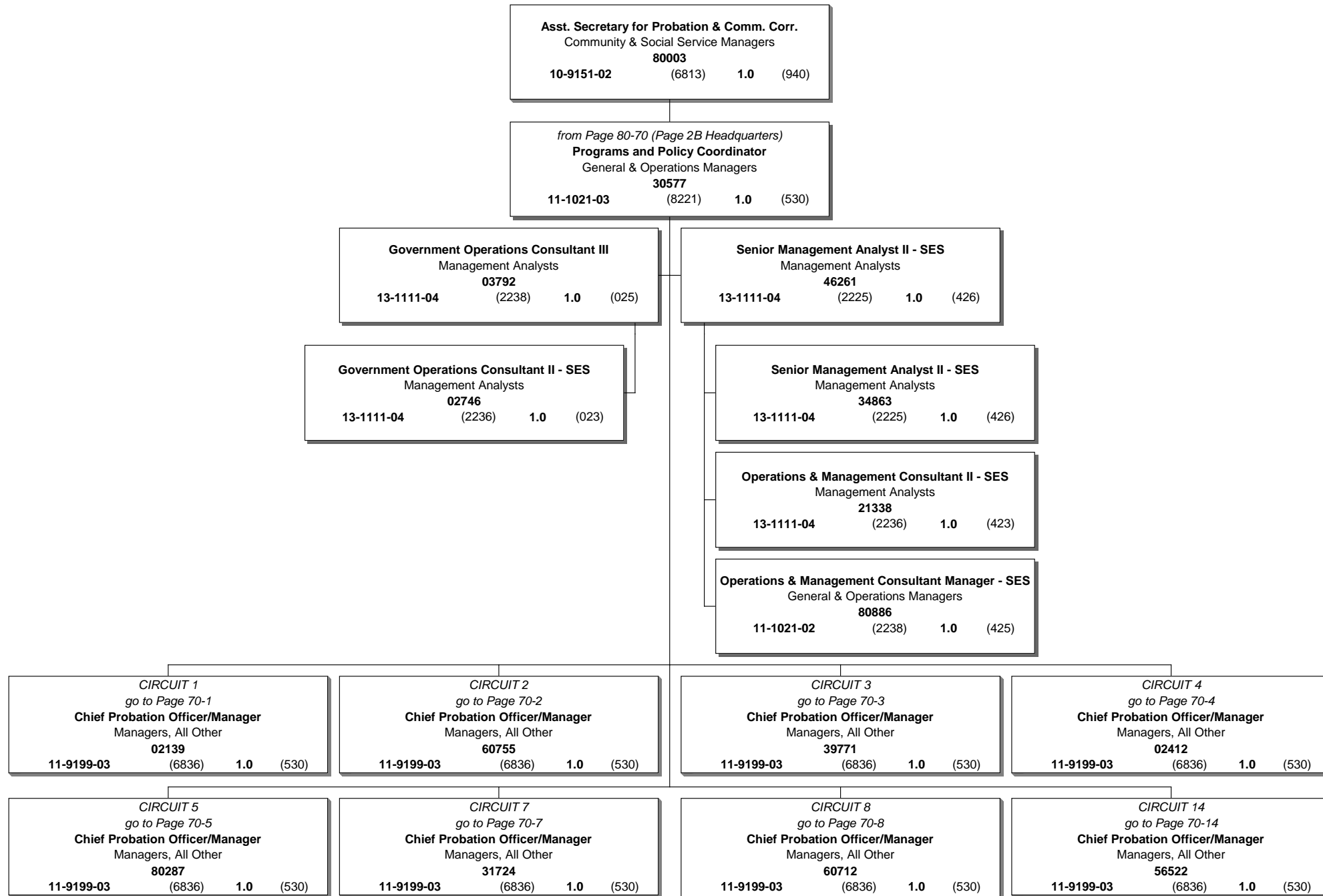


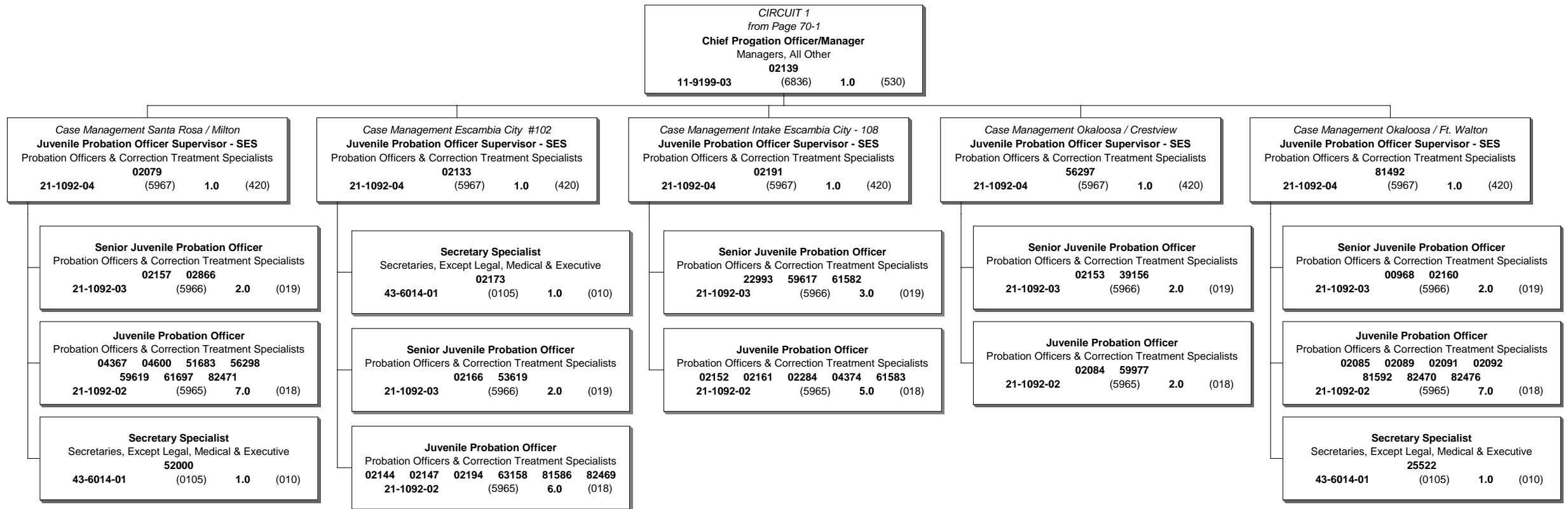


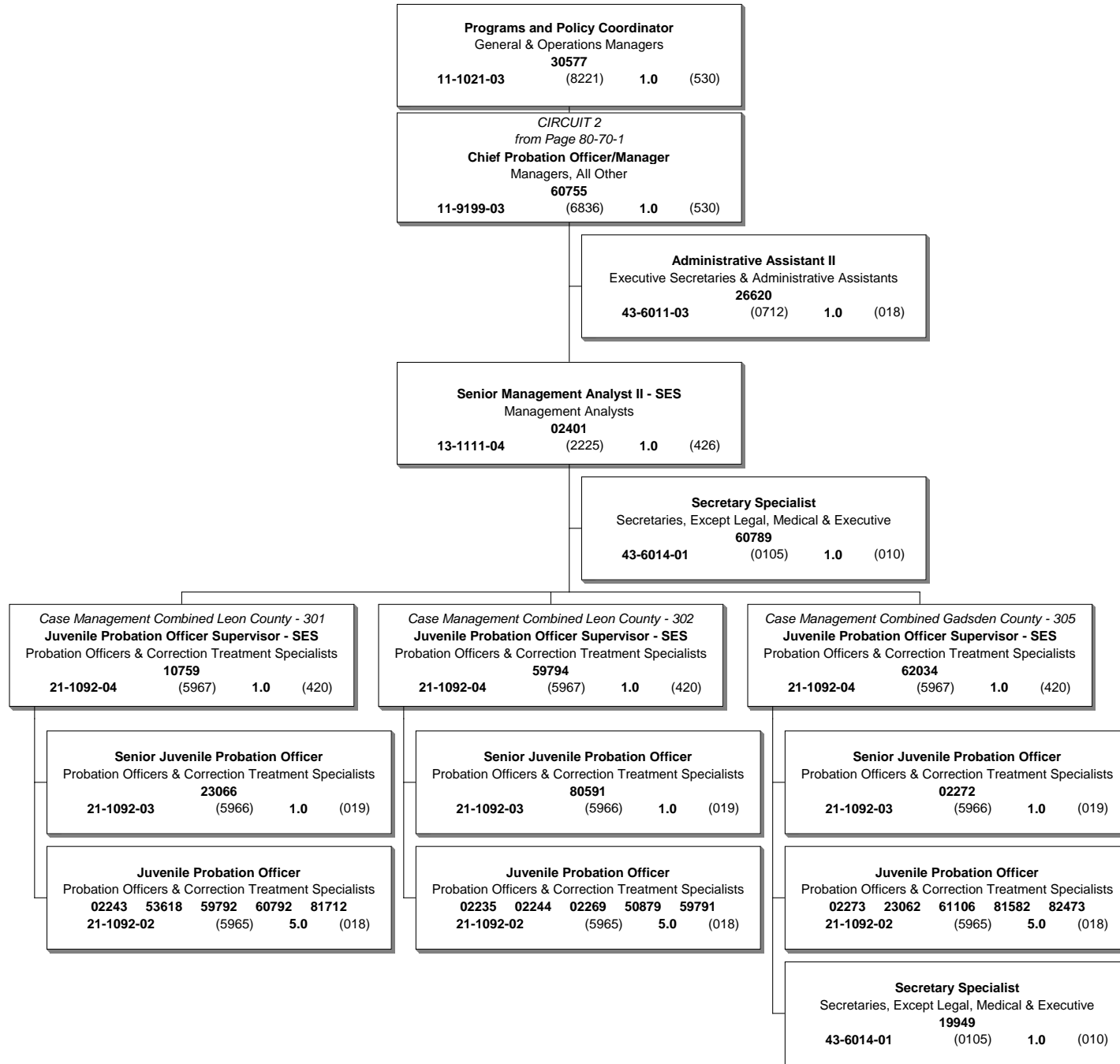


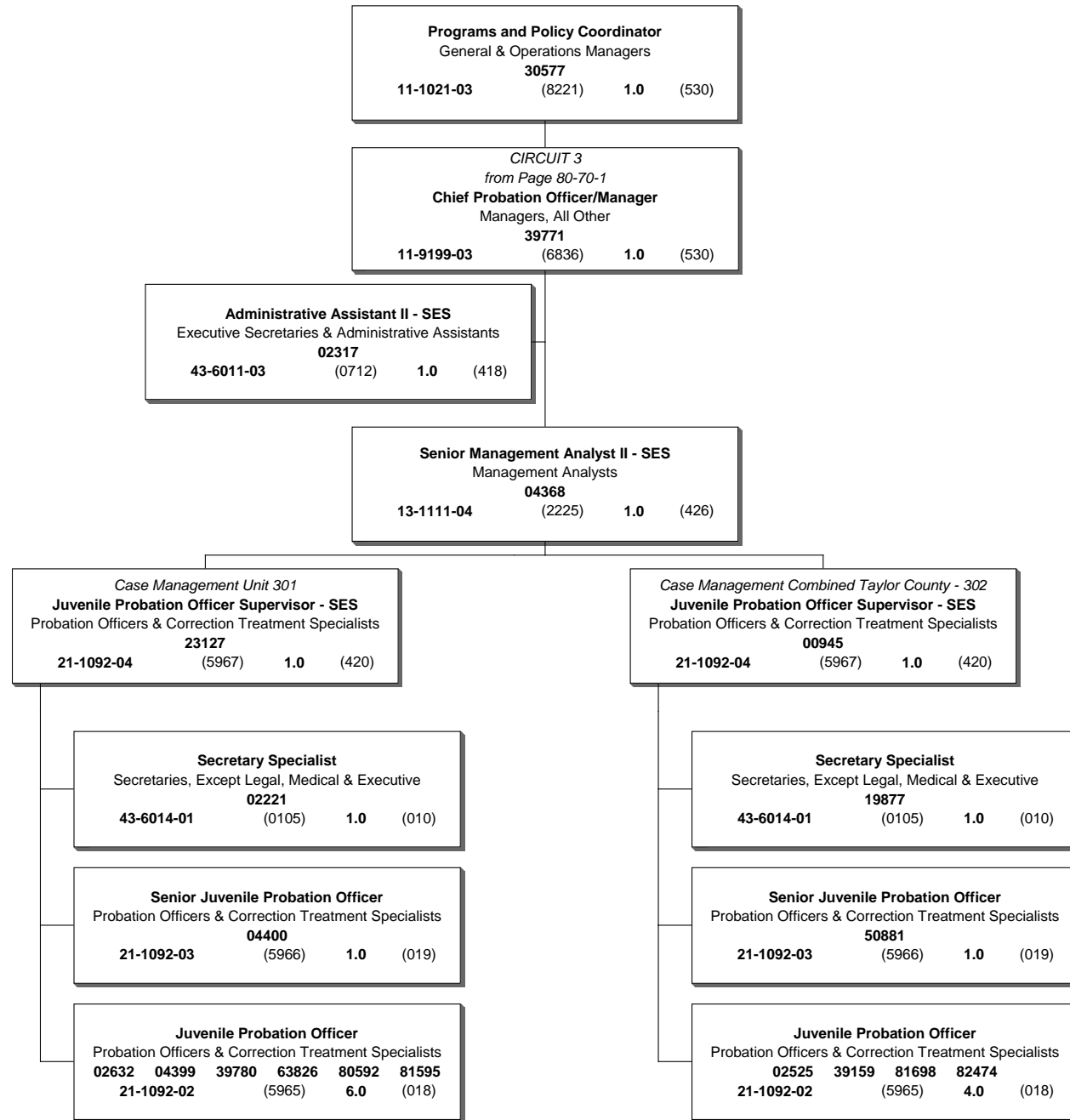




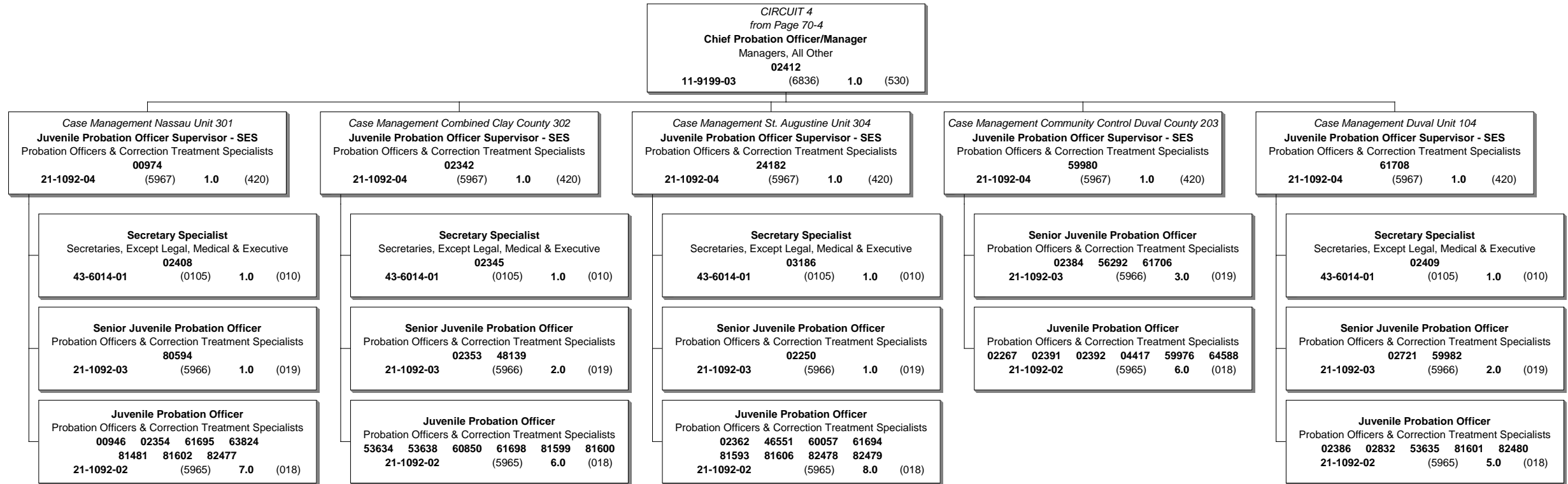


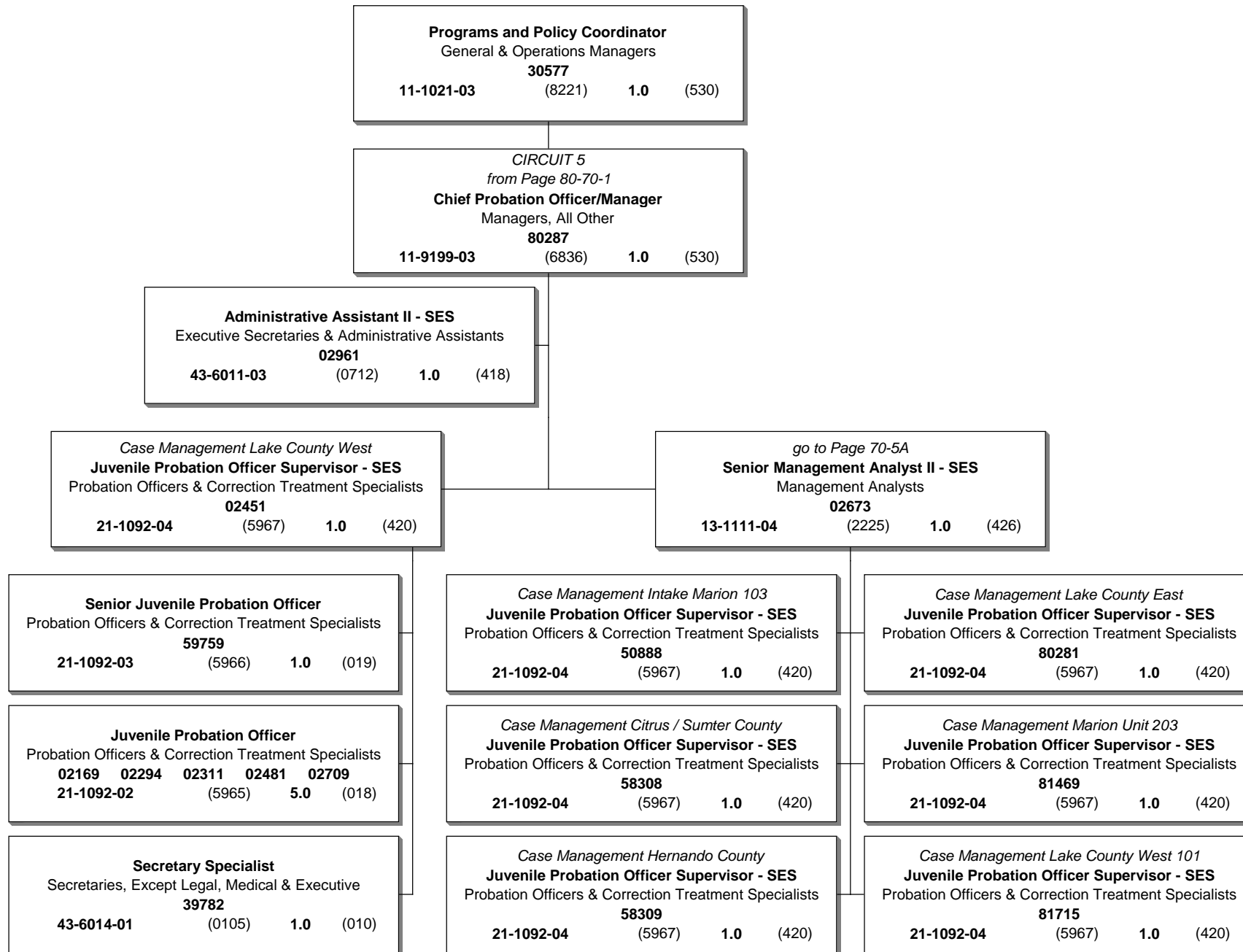


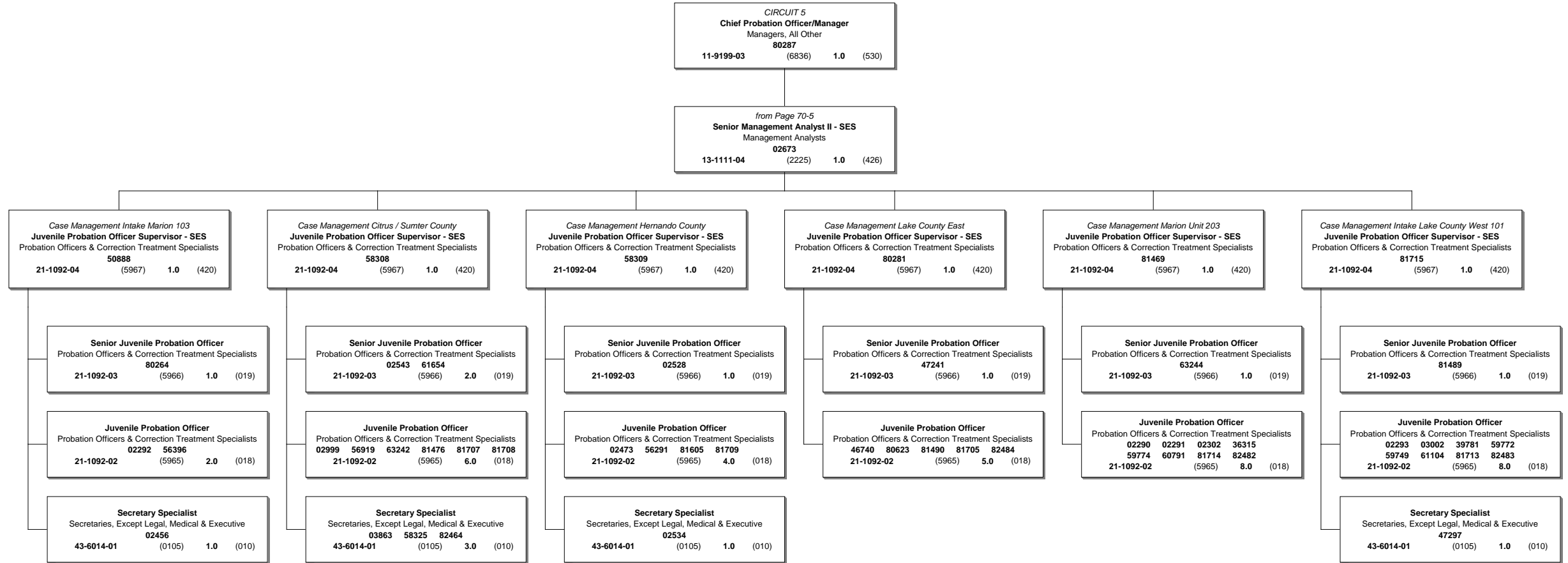


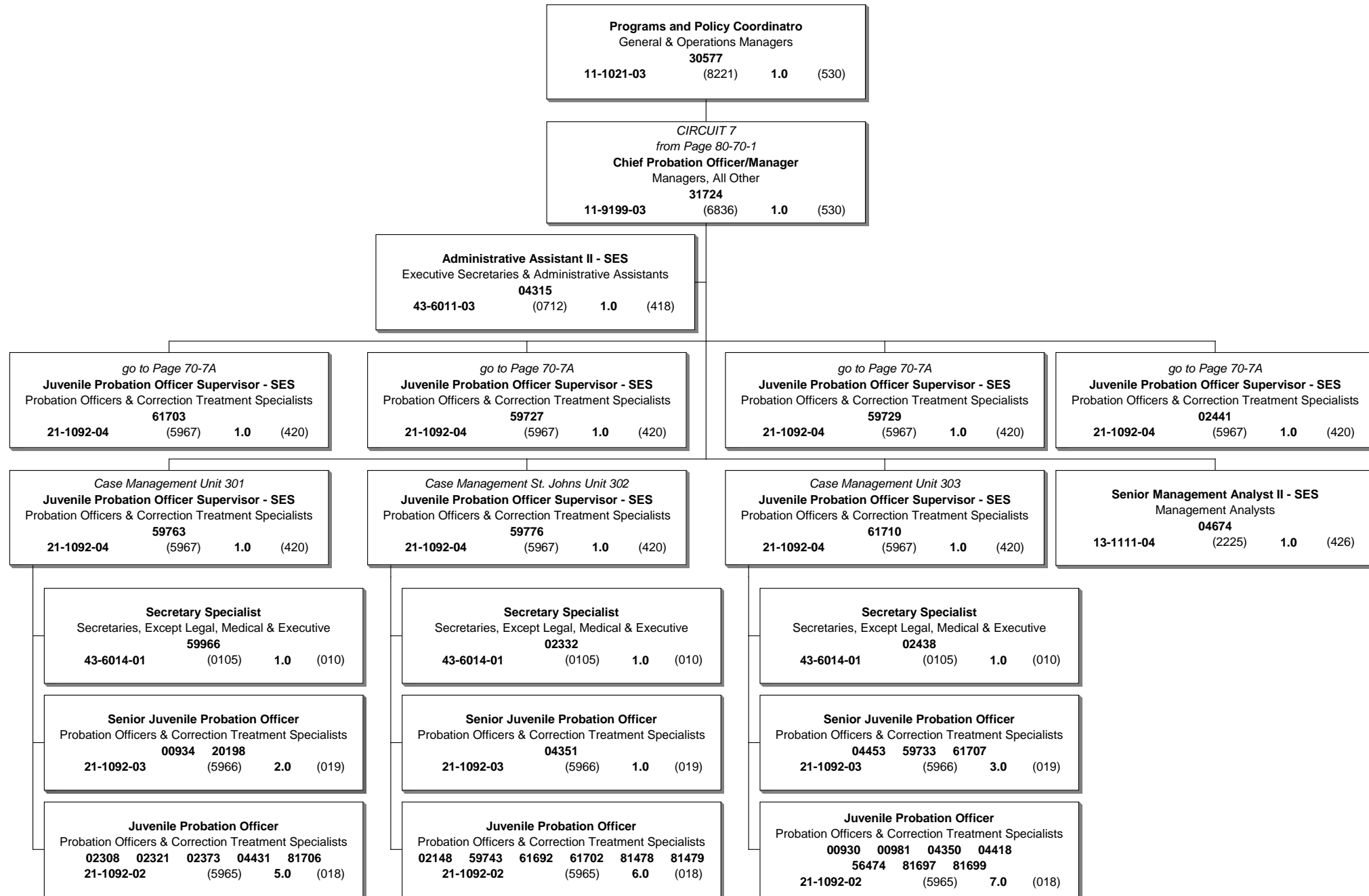




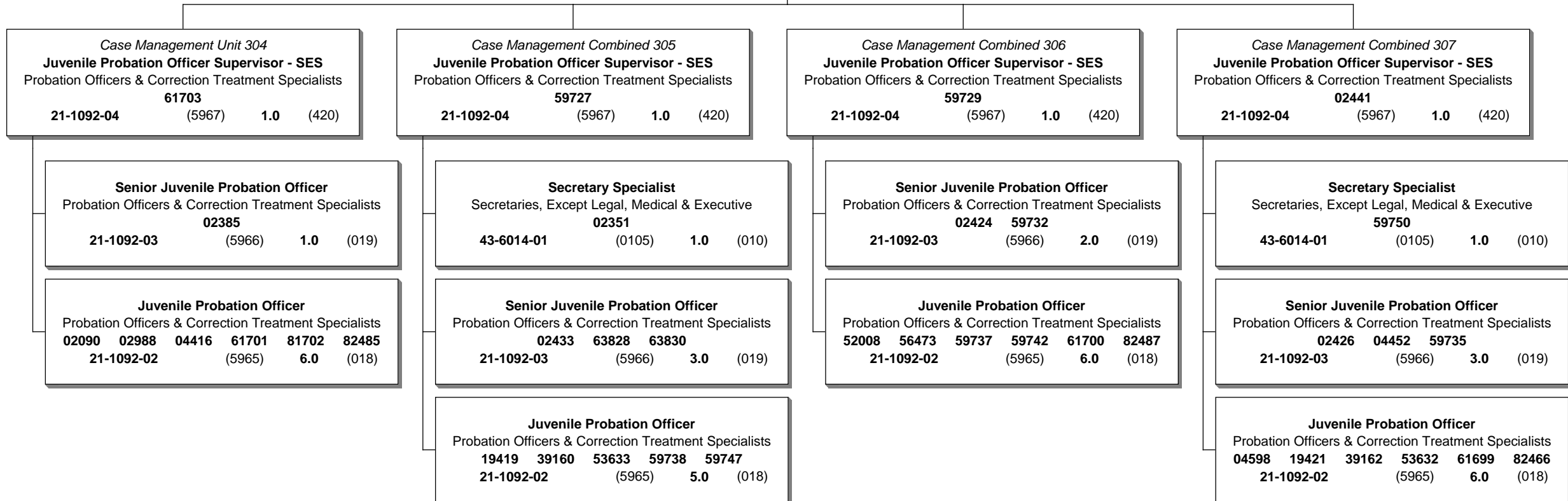


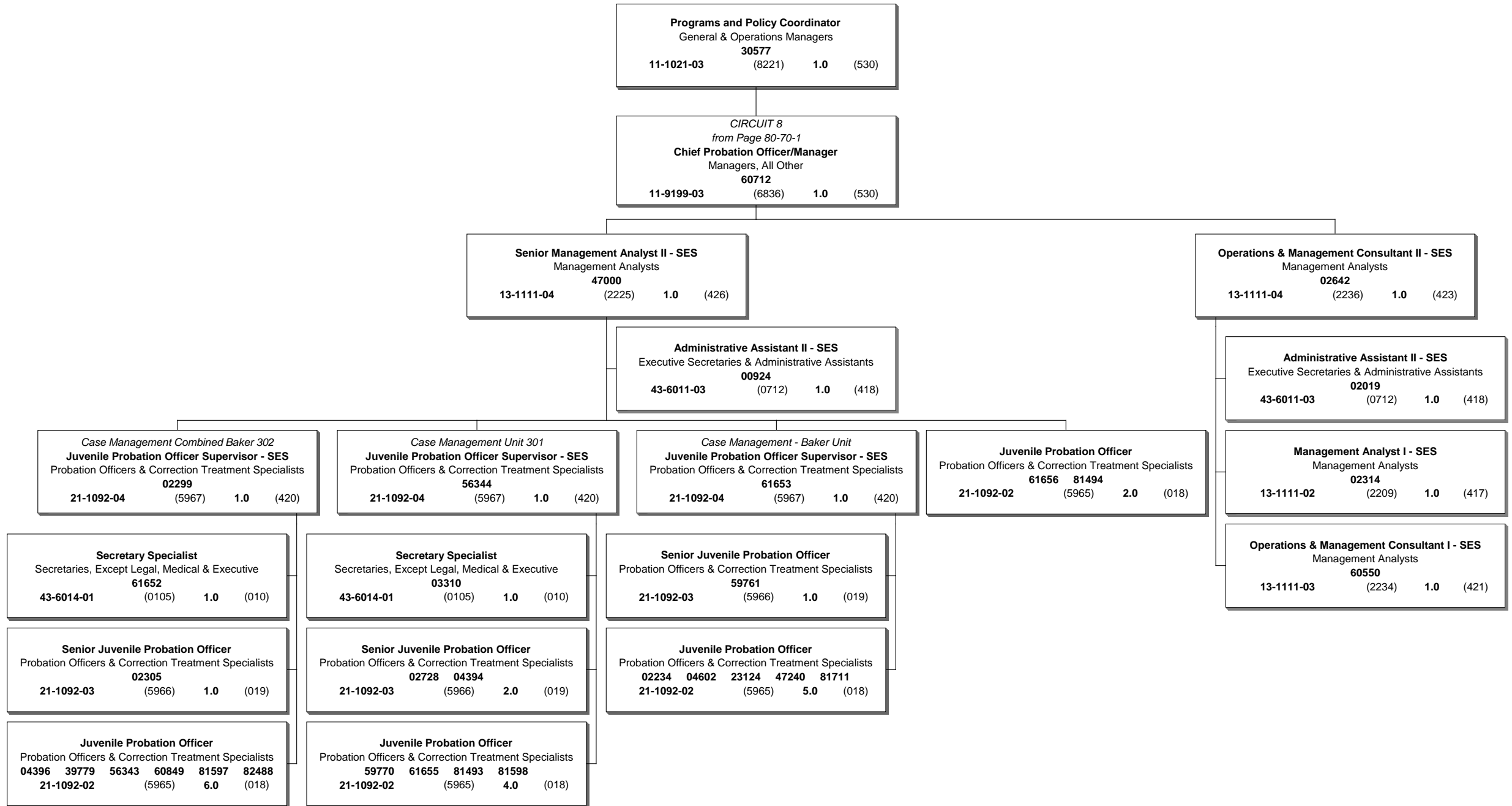






CIRCUIT 7
from Page 70-7
Chief Probation Officer/Manager
 Managers, All Other
31724
11-9199-03 (6836) **1.0** (530)





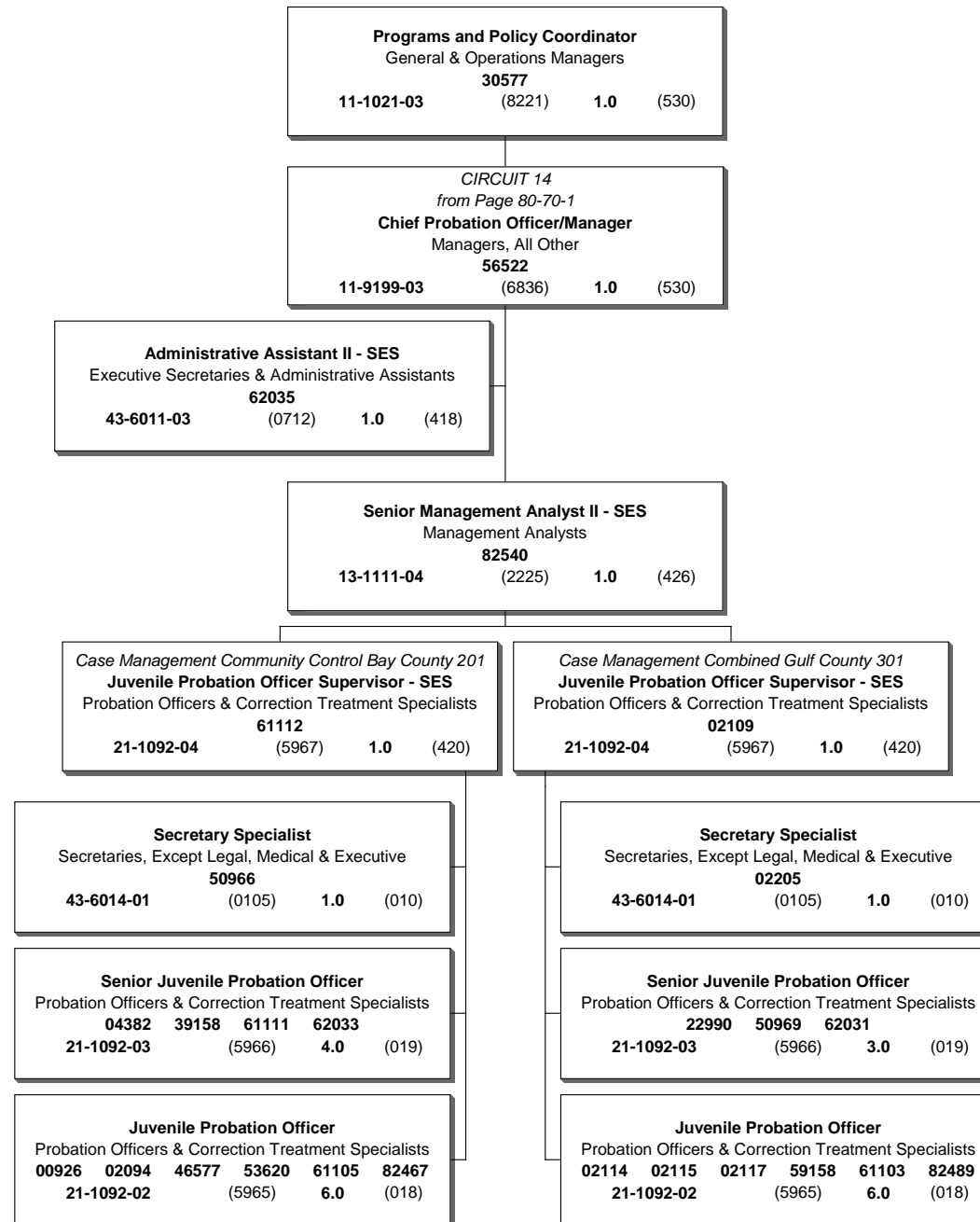


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 Case Management Unit 101
 Case Management - Dade City Unit 113
 Case Management - New Port Richey Unit 114
 Pinellas County Detention Screening

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 Aftercare Supervision

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Case Management Combined Units 301, 302
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CIRCUIT 12

Case Management Intake – Manatee 101
 Case Management Units 301, 302, 303
 Case Management - Venice

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CIRCUIT 13

Case Management Unit 105
 Case Management Intake Unit 108
 Case Management Combined Units 303, 304
 Aftercare Supervision
 Case Management Unit 101
 Case Management Intake 103
 Case Management Unit 106
 Case Management Unit 301
 Case Management Combined Unit 302

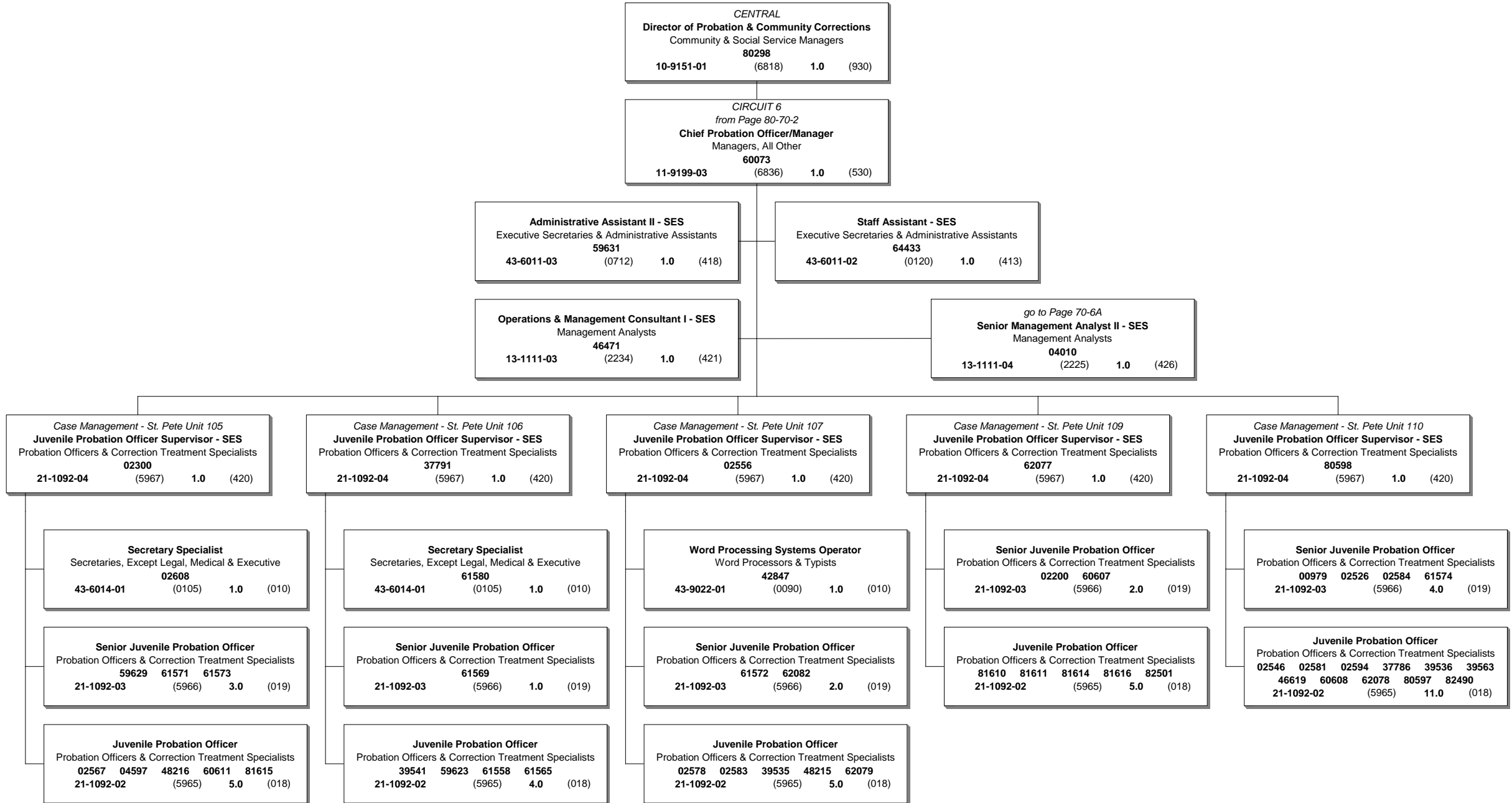
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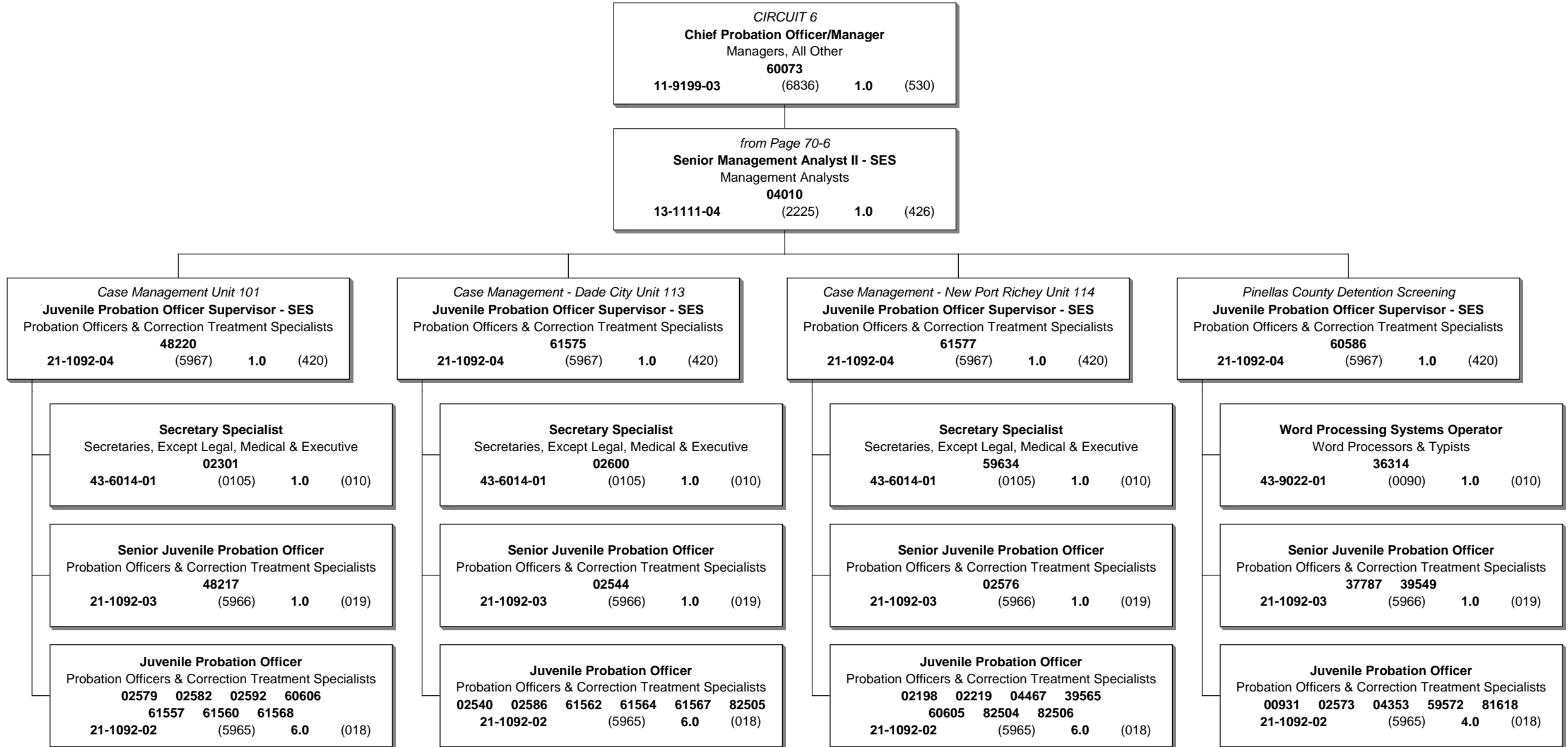
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 Page 70-13
 Page 70-13A
 Page 70-13A
 Page 70-13A
 Page 70-13A

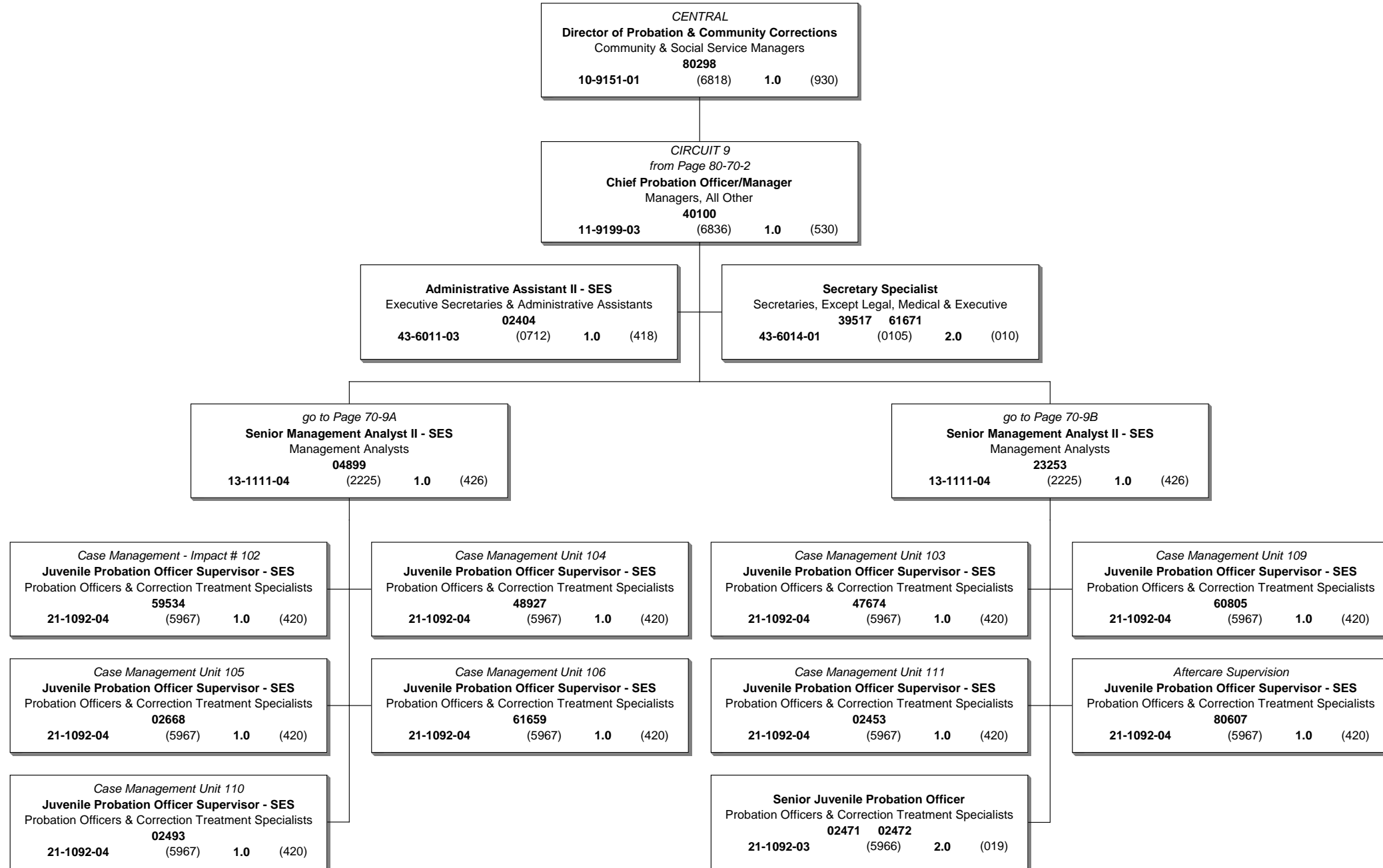
CIRCUIT 18

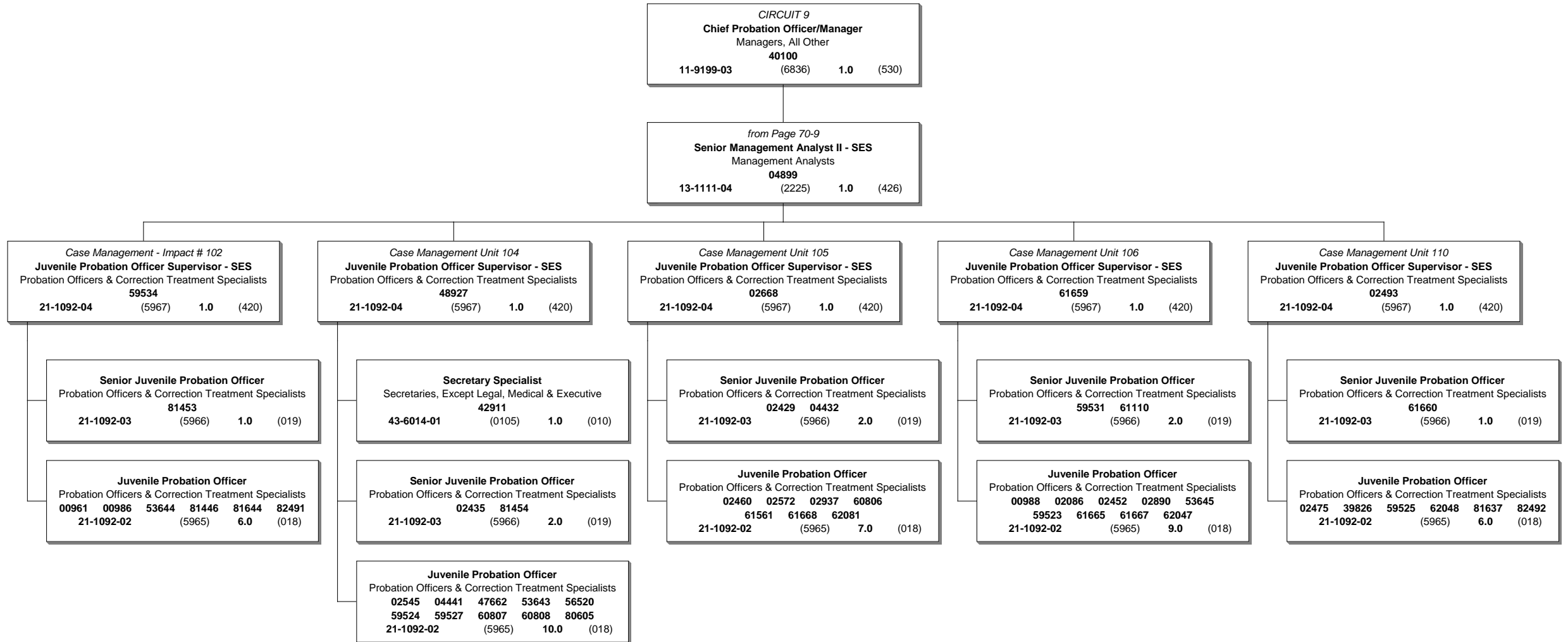
Case Management Unit 101, 102
 Case Management Unit 105, 106, 107, 108
 Seminole County Detention Screening

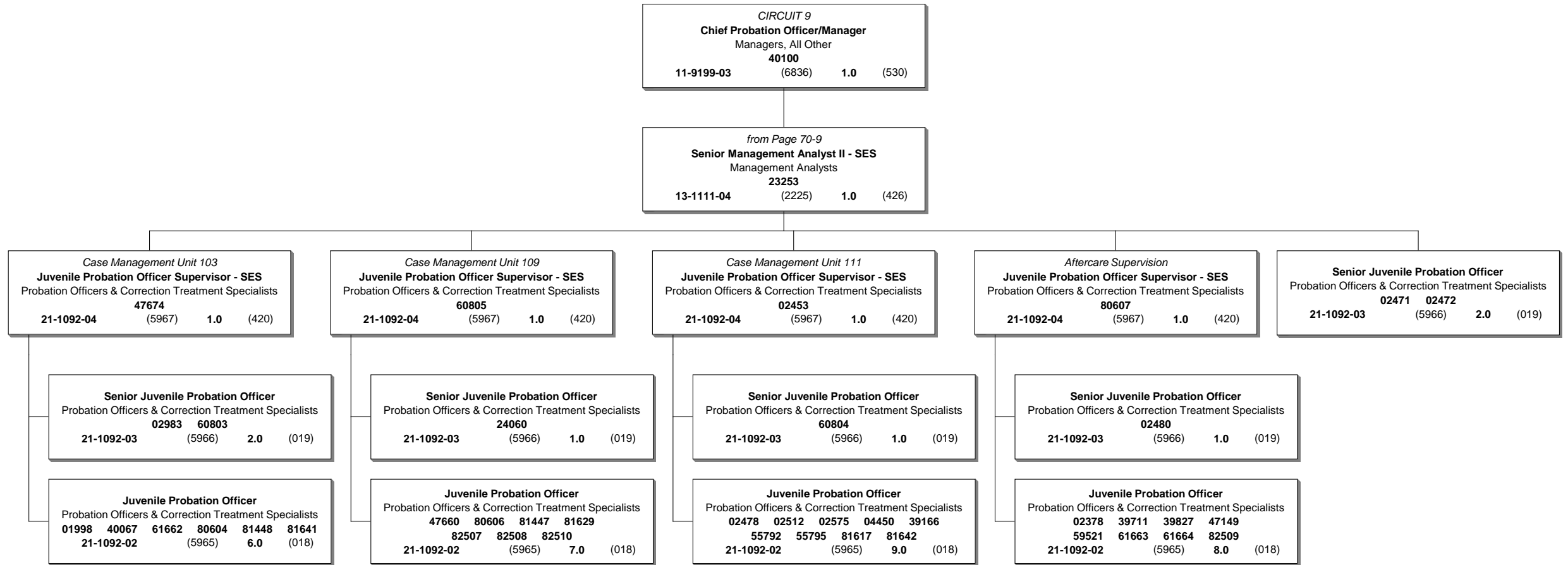
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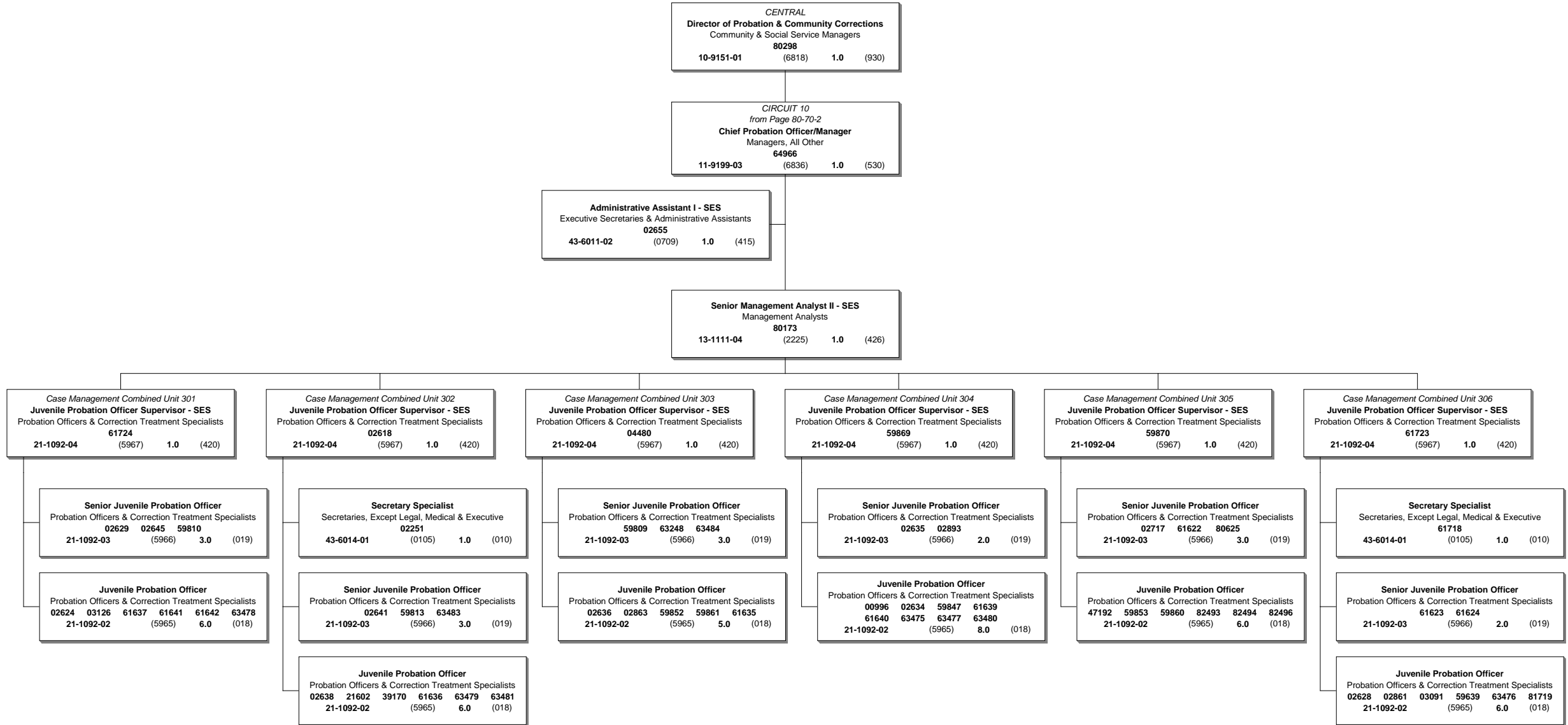










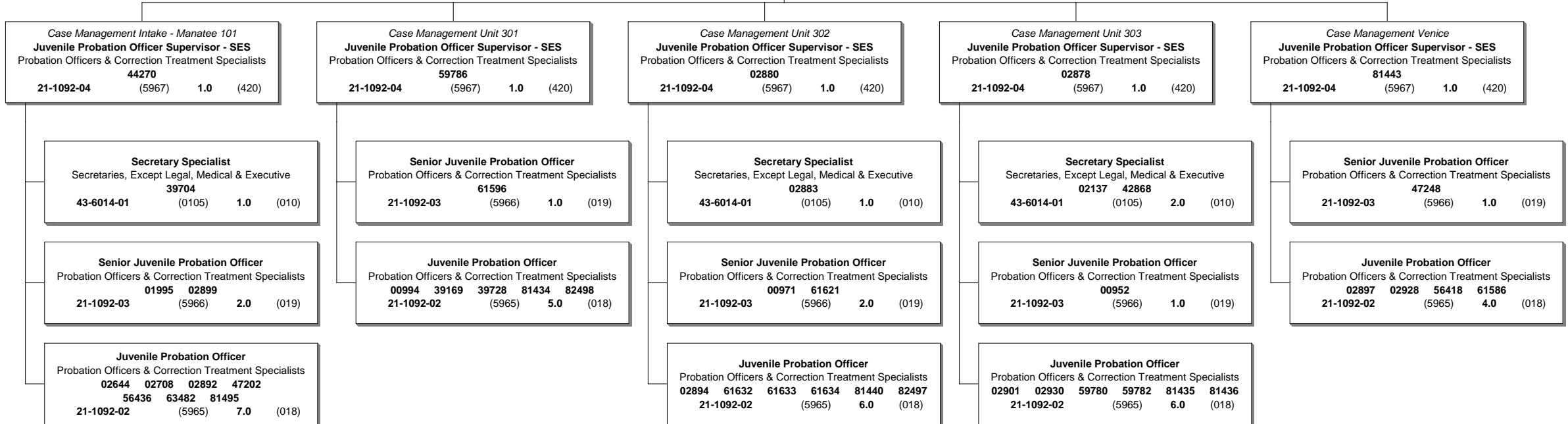


CENTRAL
Director of Probation & Community Corrections
 Community & Social Service Managers
80298
10-9151-01 (6818) 1.0 (930)

CIRCUIT 12
 from Page 80-70-2
Chief Probation Officer/Manager
 Managers, All Other
19671
11-9199-03 (6836) 1.0 (530)

Administrative Assistant I - SES
 Executive Secretaries & Administrative Assistants
47207
43-6011-02 (0709) 1.0 (415)

Senior Management Analyst II - SES
 Management Analysts
39279
13-1111-04 (2225) 1.0 (426)



CENTRAL
Director of Probation & Community Corrections
 Community & Social Service Managers
80298
10-9151-01 (6818) 1.0 (930)

CIRCUIT 13
from Page 80-70-2
Chief Probation Officer/Manager
 Managers, All Other
39723
11-9199-03 (6836) 1.0 (530)

Administrative Assistant II - SES
 Executive Secretaries & Administrative Assistants
04345
43-6011-03 (0712) 1.0 (418)

Secretary Specialist - SES
 Secretaries, except Legal, Medical & Executive
02769
43-6014-01 (0104) 1.0 (410)

Operations & Management Consultant I - SES
 Management Analysts
61228
13-1111-03 (2234) 1.0 (421)

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Senior Management Analyst II - SES
 Management Analysts
04359
13-1111-04 (2225) 1.0 (426)

Case Management Unit 105
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02671
21-1092-04 (5967) 1.0 (420)

Case Management Unit 108
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
59863
21-1092-04 (5967) 1.0 (420)

Case Management Combined 303
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
59866
21-1092-04 (5967) 1.0 (420)

Case Management Combined 304
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
39729
21-1092-04 (5967) 1.0 (420)

Aftercare Supervision
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
53652
21-1092-04 (5967) 1.0 (420)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
59889
43-6014-01 (0105) 1.0 (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
03966
43-6014-01 (0105) 1.0 (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
59887
43-6014-01 (0105) 1.0 (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02719 59817
21-1092-03 (5966) 2.0 (019)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
02770
43-6014-01 (0105) 1.0 (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02705 23384
21-1092-03 (5966) 2.0 (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39709 59820
21-1092-03 (5966) 2.0 (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
21316 39189
21-1092-03 (5966) 2.0 (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02706 02735 04348 61631 81498 82511
21-1092-02 (5965) 6.0 (018)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
53653 81500
21-1092-03 (5966) 2.0 (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
00970 02707 02714 02716 81689 81717
21-1092-02 (5965) 6.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02964 59827 59831 59834 82499
21-1092-02 (5965) 5.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02711 02732 21491 39726
59829 80601 81630
21-1092-02 (5965) 7.0 (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
53654 53655 53656 56433 59832
21-1092-02 (5965) 5.0 (018)

CIRCUIT 13
Chief Probation Officer/Manager
 Managers, All Other
39723
11-9199-03 (6836) **1.0** (530)

from Page 70-13
Senior Management Analyst II - SES
 Management Analysts
04359
13-1111-04 (2225) **1.0** (426)

Case Management Unit 101
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
39720
21-1092-04 (5967) **1.0** (420)

Case Management Intake 103
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61722
21-1092-04 (5967) **1.0** (420)

Case Management Unit 106
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
026710
21-1092-04 (5967) **1.0** (420)

Case Management Unit 301
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02734
21-1092-04 (5967) **1.0** (420)

Case Management Combined 302
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
81501
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
39703
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
61717
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
02678
43-6014-01 (0105) **1.0** (010)

Secretary Specialiss
 Secretaries, except Legal, Medical & Executive
00987
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, except Legal, Medical & Executive
02675
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
00989 02691
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02738 61619 61620
21-1092-03 (5966) **3.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02725 04484
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03096 81496
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
59818 59819
21-1092-03 (5966) **2.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
00956 02630 02688 02689
02741 39708 80600 81499
21-1092-02 (5965) **8.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02695 02702 23372 61625 61626 61628
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02631 02718 02739 59833 81632
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02710 02713 22171 46704 59824 59828
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02736 59826 59830 59835
61627 81497 82500
21-1092-02 (5965) **7.0** (018)

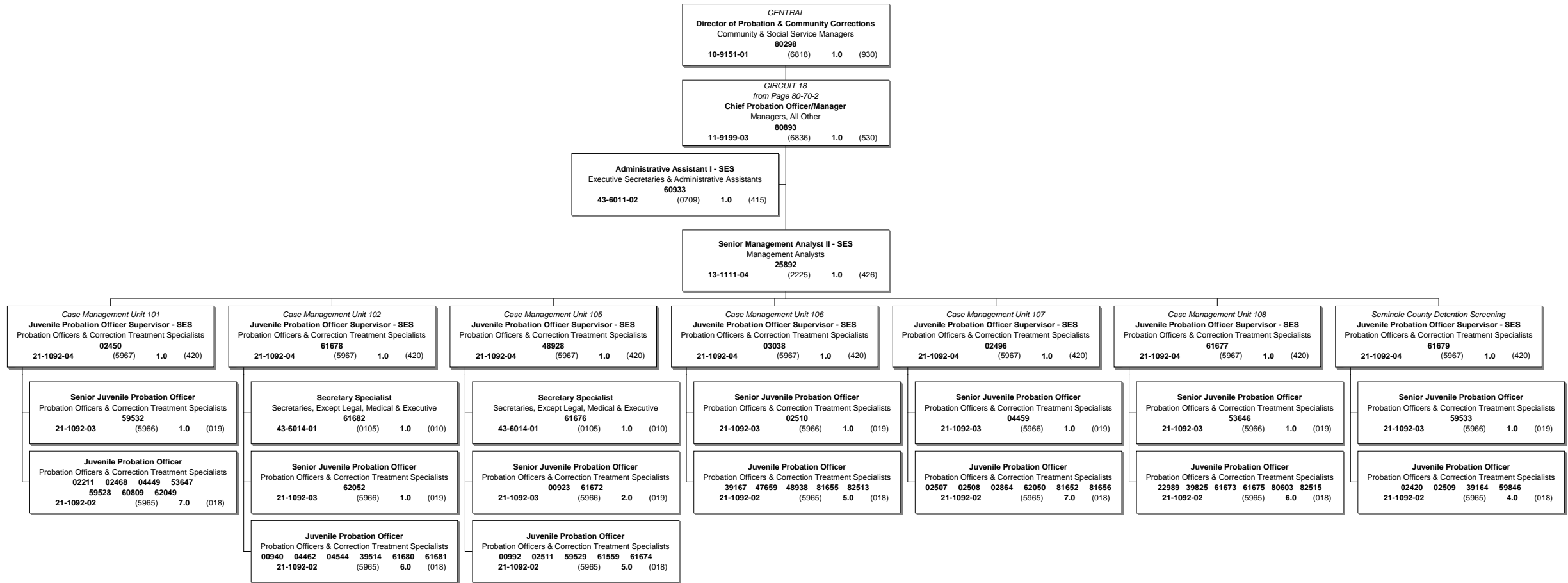


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Asst. Secretary for Probation & Community Corr.
 Community & Social Service Managers
80003
10-9151-02 (6813) **1.0** (940)

Senior Management Analyst II - SES
 Management Analysts
00393
13-111-04 (2225) **1.0** (426)

CIRCUIT 11
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Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

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Chief Probation Officer/Manager
 Managers, All Other
56616
11-9199-03 (6836) **1.0** (530)

SOUTH
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Management Review Specialist
 Management Analysts
02252
13-1111-04 (2239) **1.0** (424)

CIRCUIT 16
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Chief Probation Officer/Manager
 Managers, All Other
07396
11-9199-03 (6836) **1.0** (530)

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Chief Probation Officer/Manager
 Managers, All Other
48690
11-9199-03 (6836) **1.0** (530)

Administrative Assistant II - SES
 Executive Secretaries & Administrative Assistants
40152
43-6011-03 (0712) **1.0** (418)

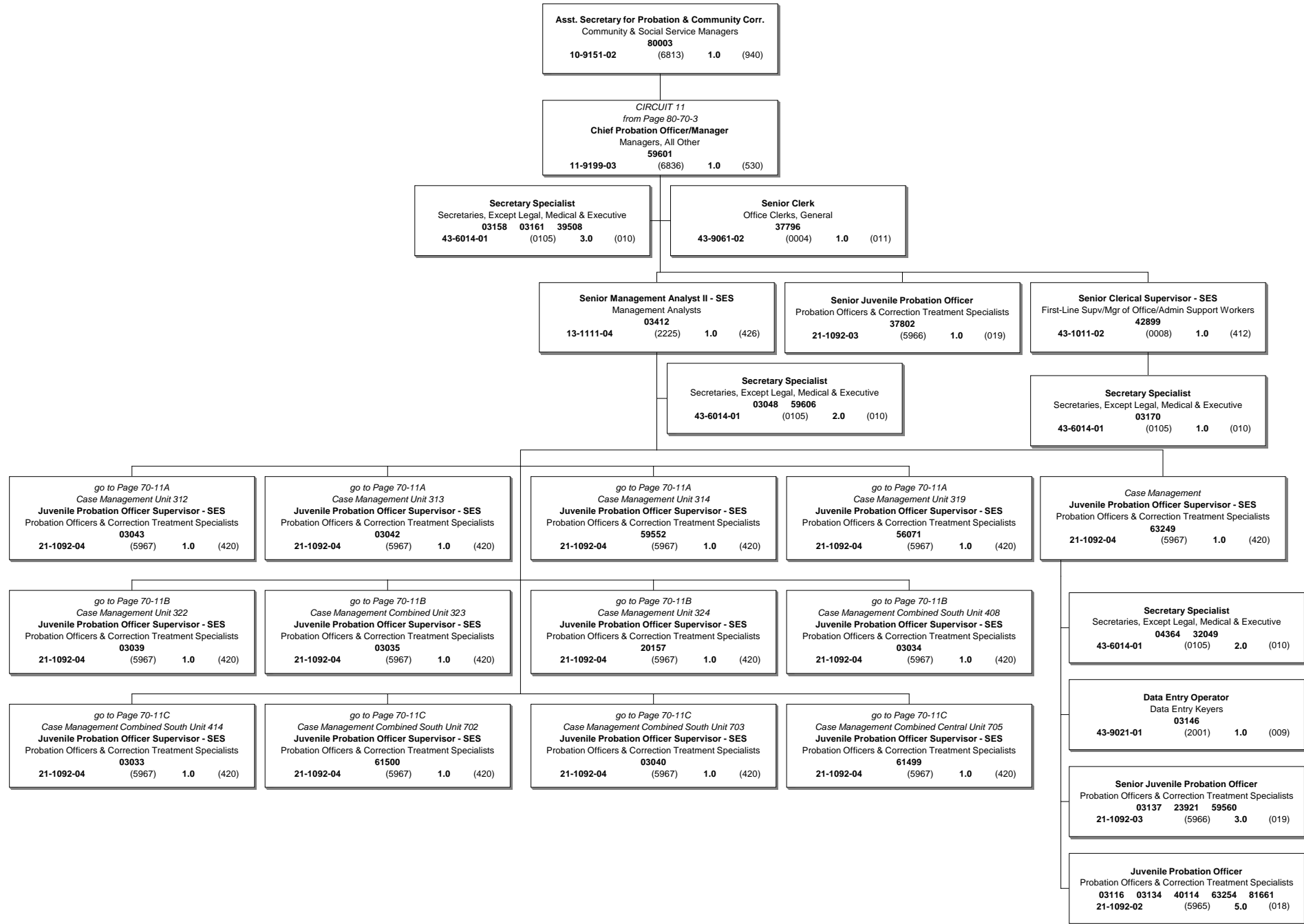
Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
02684
43-6014-01 (0105) **1.0** (010)

CIRCUIT 19
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Chief Probation Officer/Manager
 Managers, All Other
81800
11-9199-03 (6836) **1.0** (530)

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Chief Probation Officer/Manager
 Managers, All Other
60731
11-9199-03 (6836) **1.0** (530)

Operations & Management Consultant II
 Management Analysts
03527 42906
13-1111-04 (2236) **2.0** (423)

Government Operations Consultant II
 Management Analysts
61545
13-1111-04 (2236) **1.0** (023)



CIRCUIT 11
Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

Senior Management Analyst II - SES
 Management Analysts
03412
13-1111-04 (2225) **1.0** (426)

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Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03043
21-1092-04 (5967) **1.0** (420)

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 Probation Officers & Correction Treatment Specialists
03042
21-1092-04 (5967) **1.0** (420)

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Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
59552
21-1092-04 (5967) **1.0** (420)

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Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
56071
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
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Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03169
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03164
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
59605
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03069 03138
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
56073 59557
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
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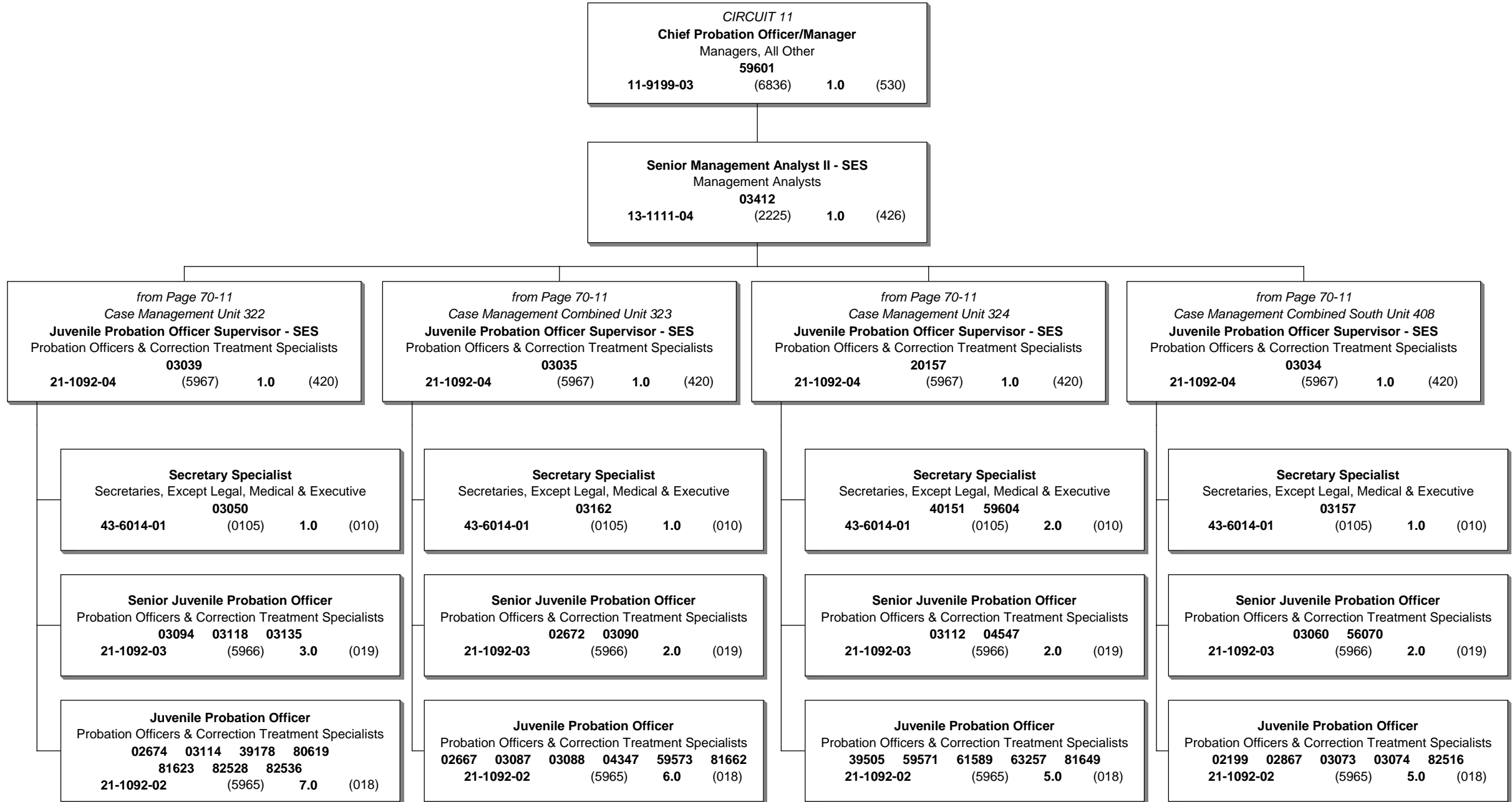
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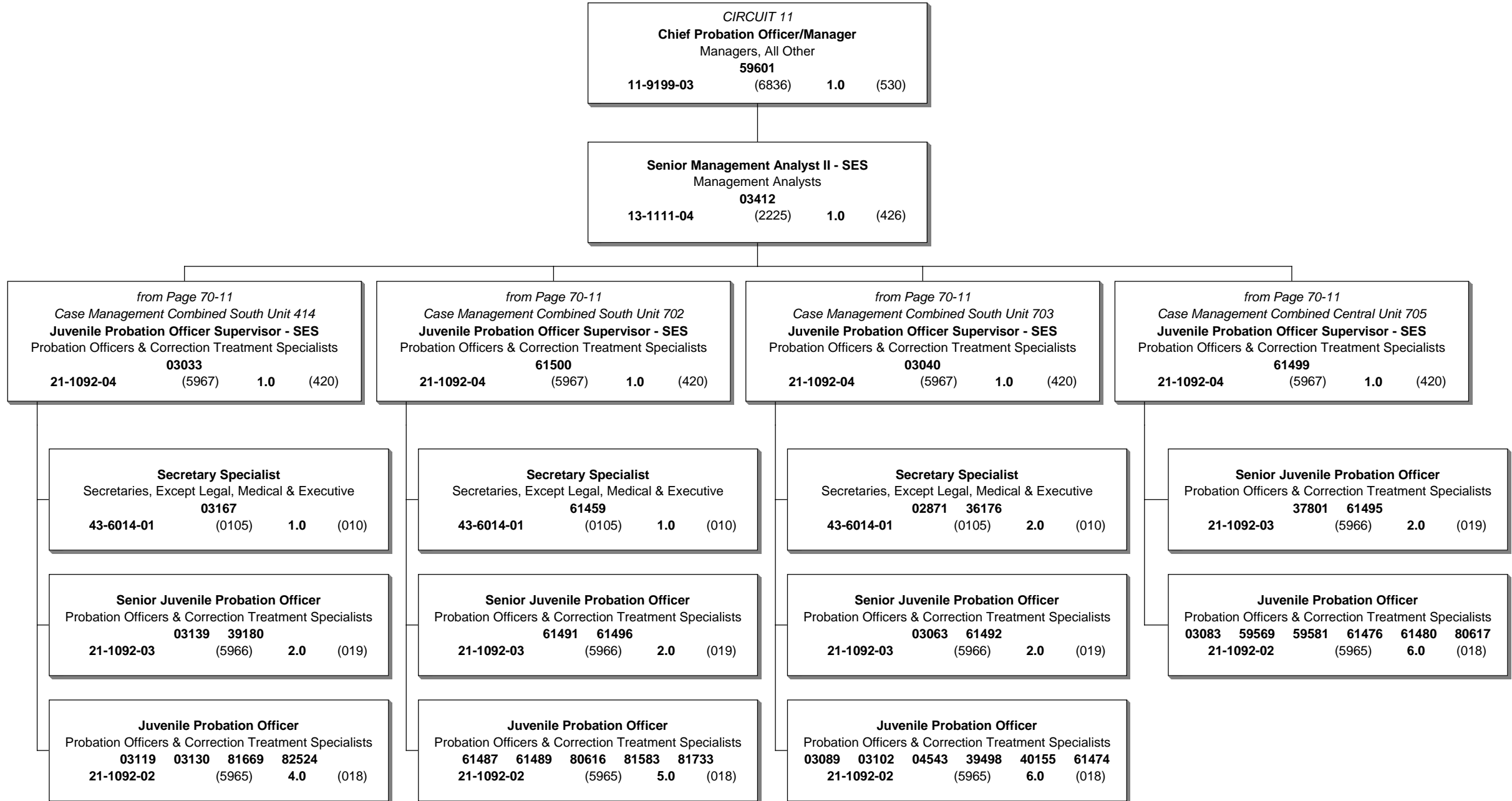
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 Probation Officers & Correction Treatment Specialists
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03127 39500 61488 81724
21-1092-02 (5965) **8.0** (018)

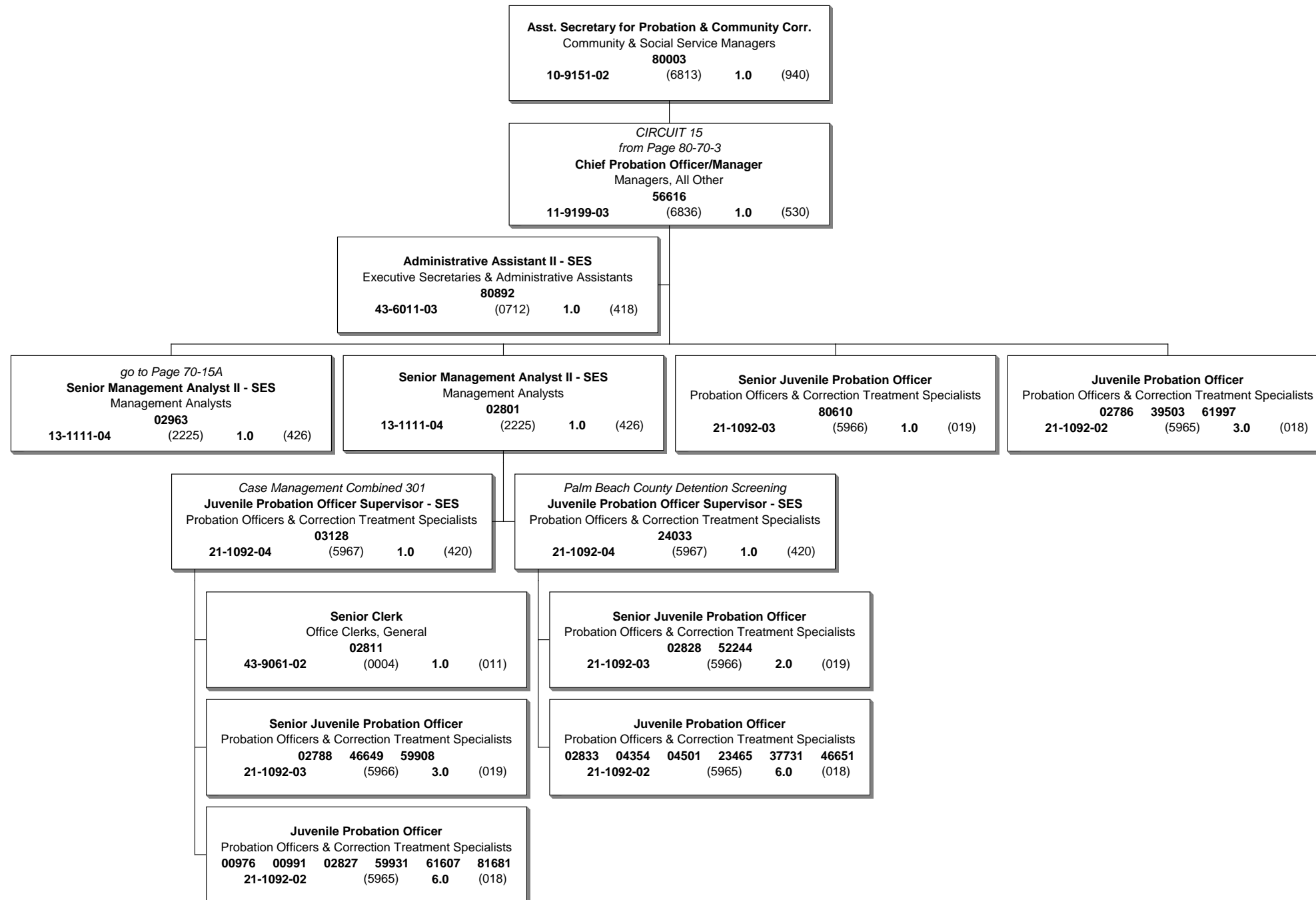
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
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21-1092-02 (5965) **6.0** (018)

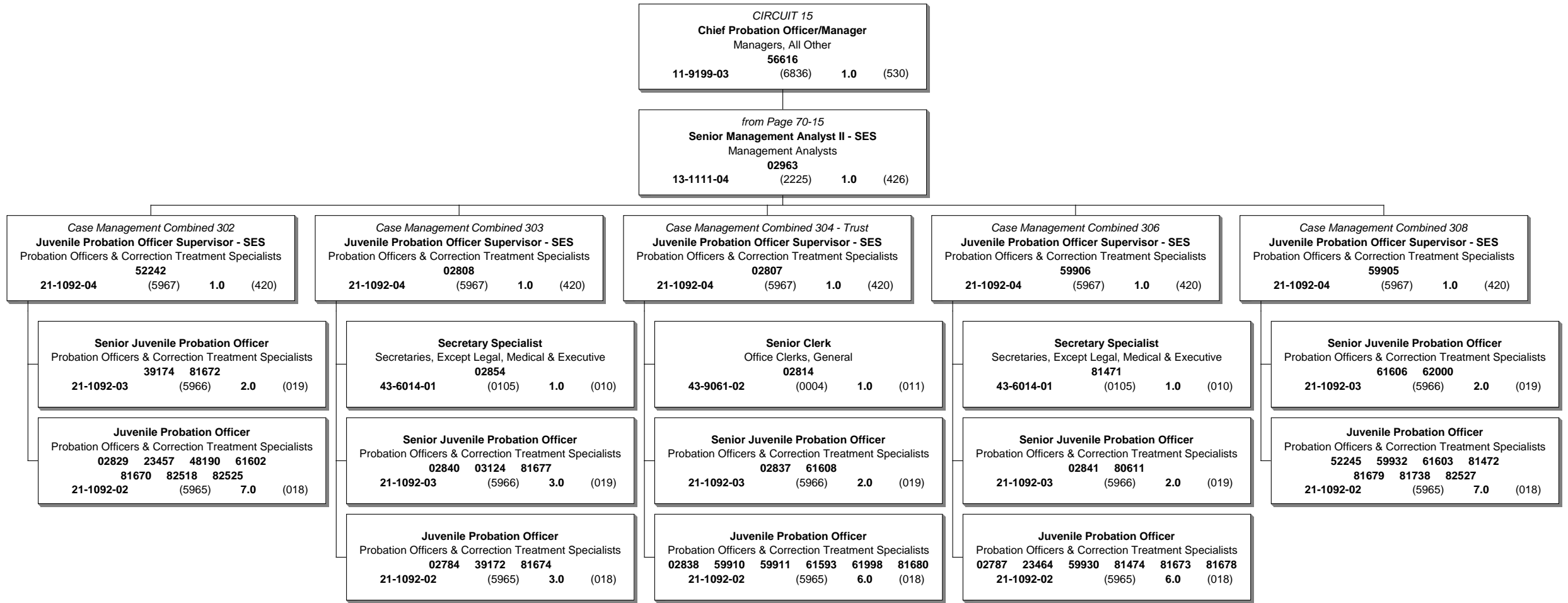
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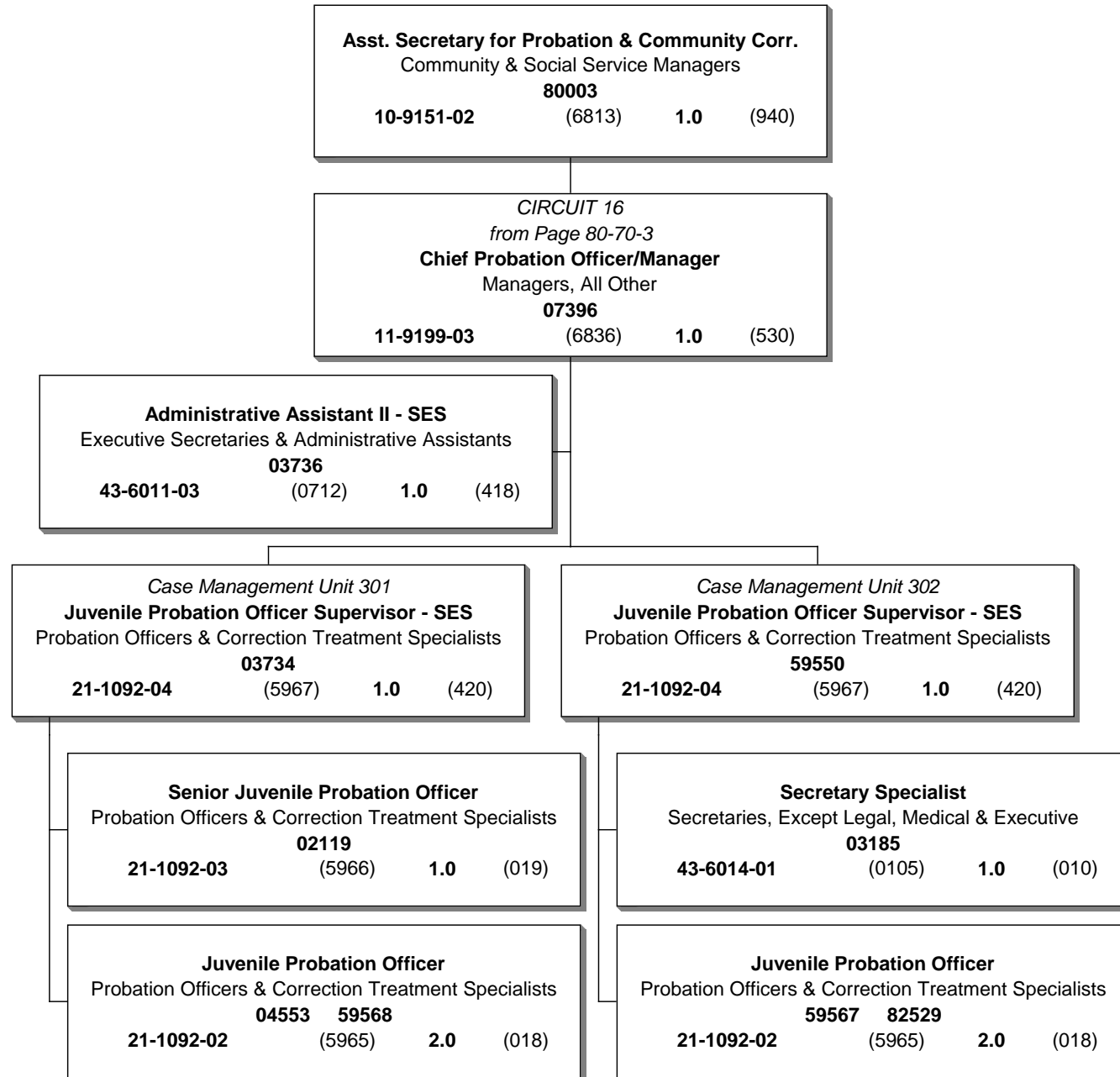
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 Probation Officers & Correction Treatment Specialists
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21-1092-02 (5965) **5.0** (018)

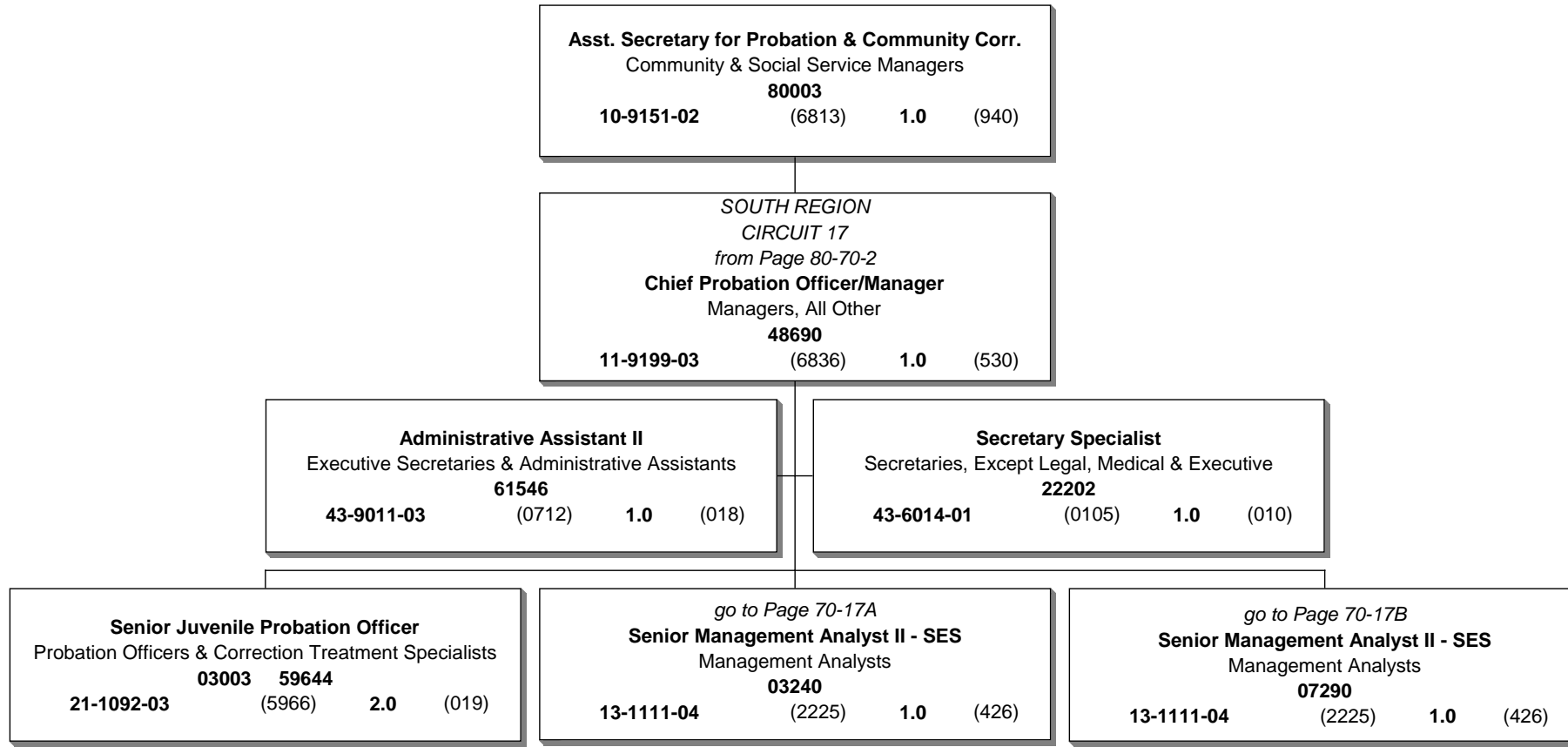


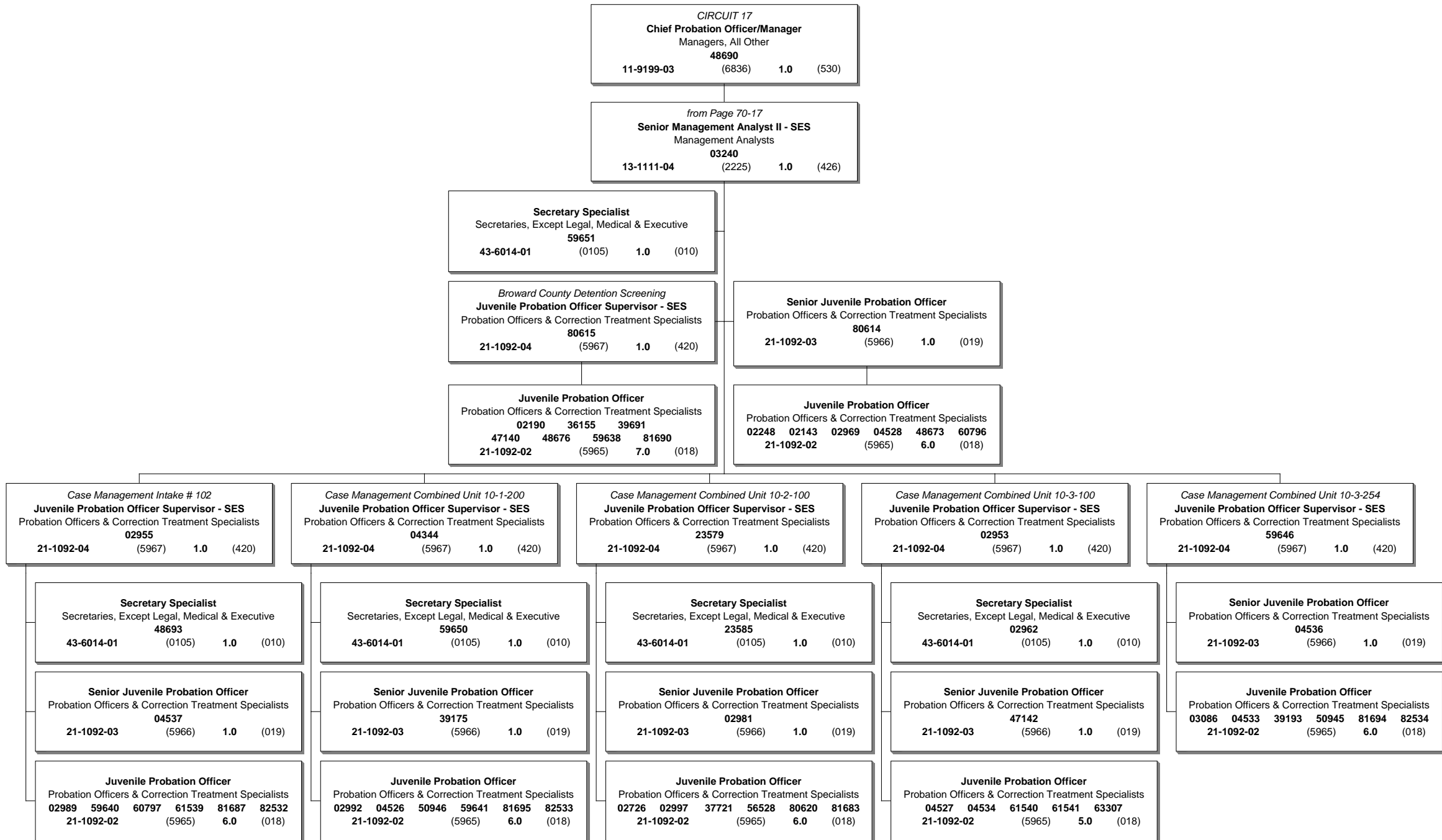


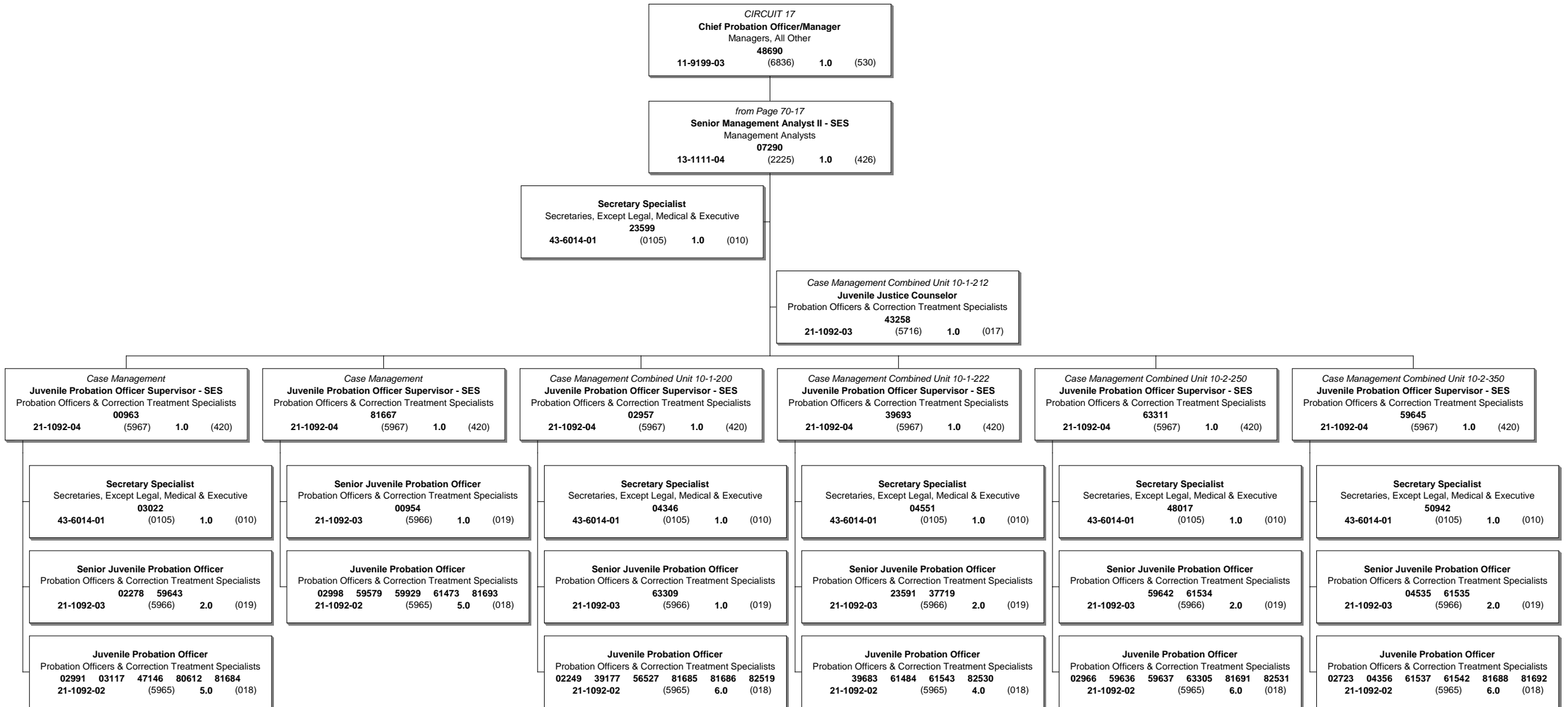












Asst. Secretary for Probation & Community Corr.
 Community & Social Service Managers
80003
10-9151-02 (6813) **1.0** (940)

CIRCUIT 19
from Page 80-70-3
Chief Probation Officer/Manager
 Managers, All Other
81800
11-9199-03 (6836) **1.0** (530)

Detention Screening
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03041
21-1092-04 (5967) **1.0** (420)

Case Management Combined - St. Lucie County 302
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
56072
21-1092-04 (5967) **1.0** (420)

Case Management Combined - Martin County 303
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
44398
21-1092-04 (5967) **1.0** (420)

Case Management Combined - Okeechobee County 305
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
48309
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
04427
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02792 23470
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02891 59909 59940
21-1092-03 (5966) **3.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61609
21-1092-03 (5966) **1.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
59907 59939 80626
21-1092-03 (5966) **3.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
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21-1092-02 (5965) **4.0** (018)

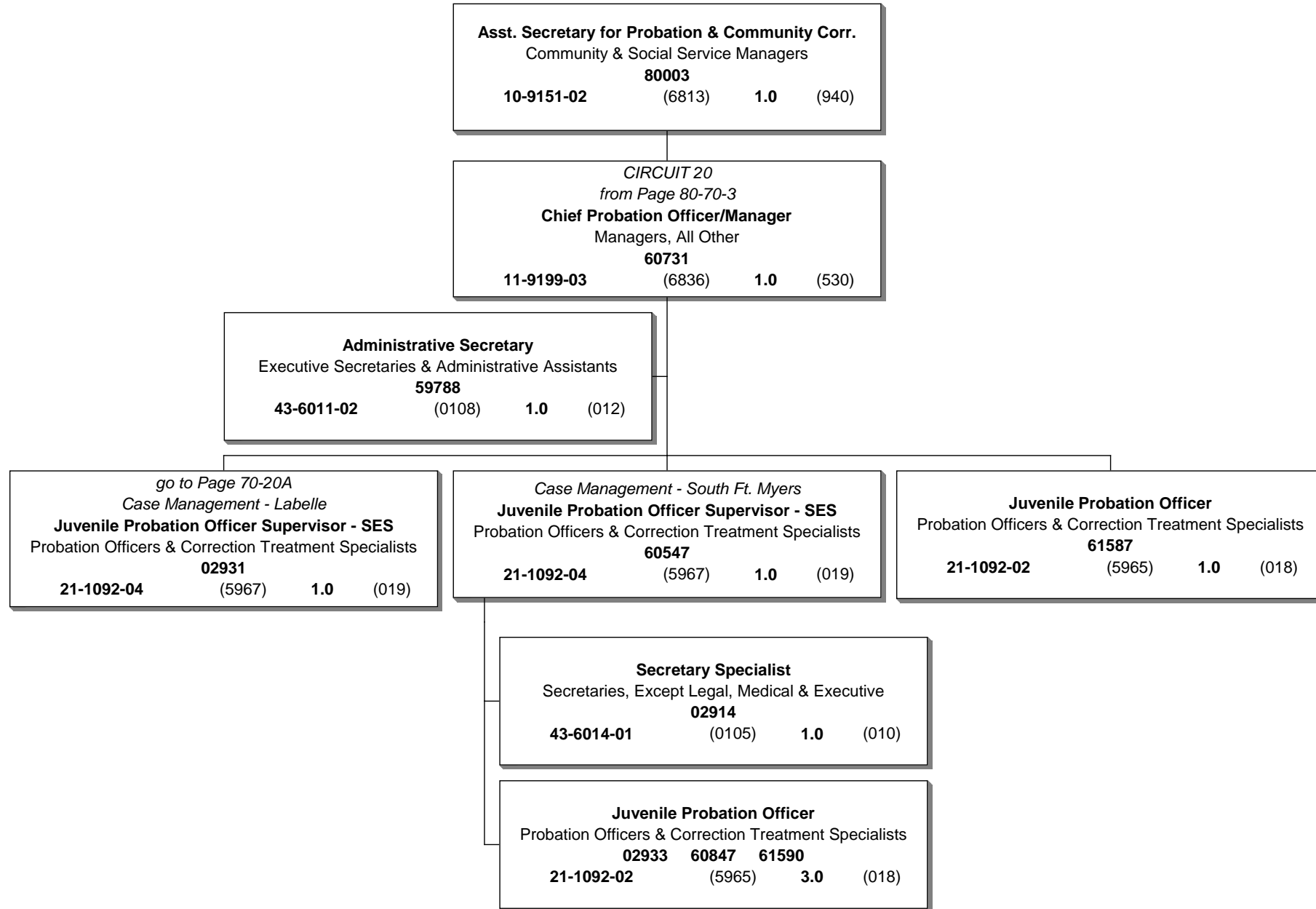
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02558 59915 59917 81735 81736
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03082 03140 52248 56417 81732 81741
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02816 04500 47225 52247 52250 59913
59914 59933 81739 82517 82535
21-1092-02 (5965) **11.0** (018)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
61613
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
02796 59921
43-6014-01 (0105) **2.0** (010)



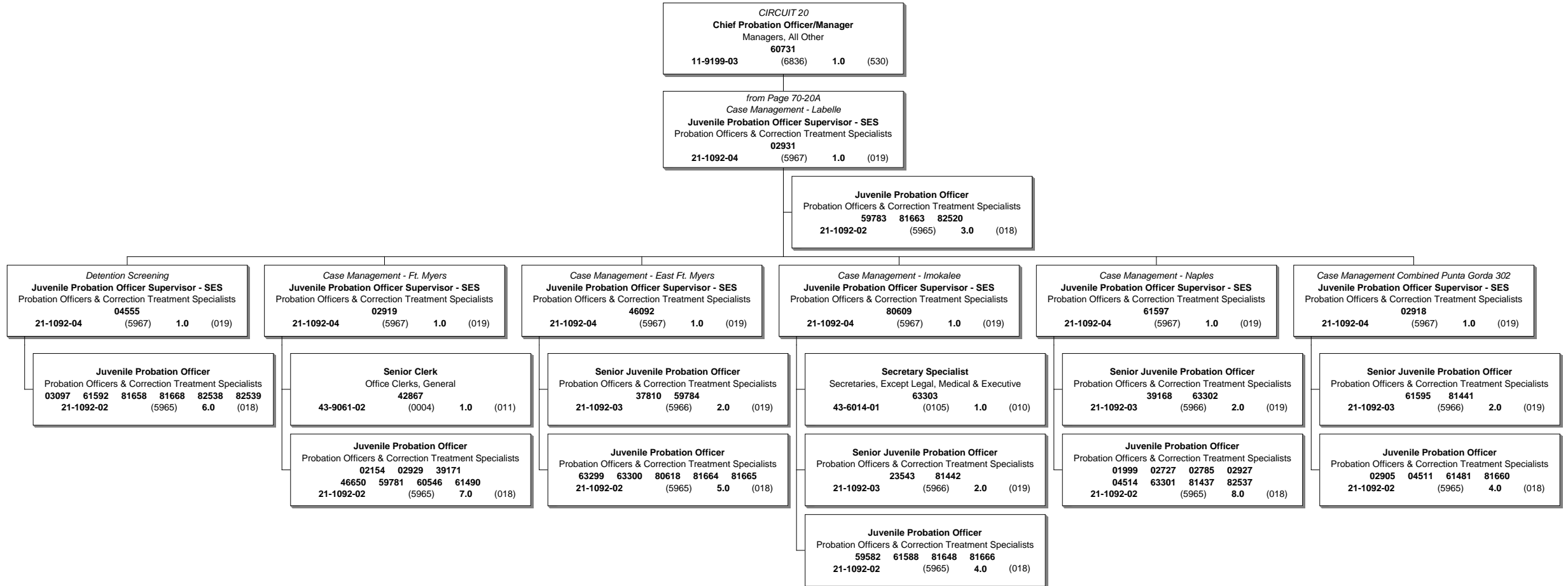
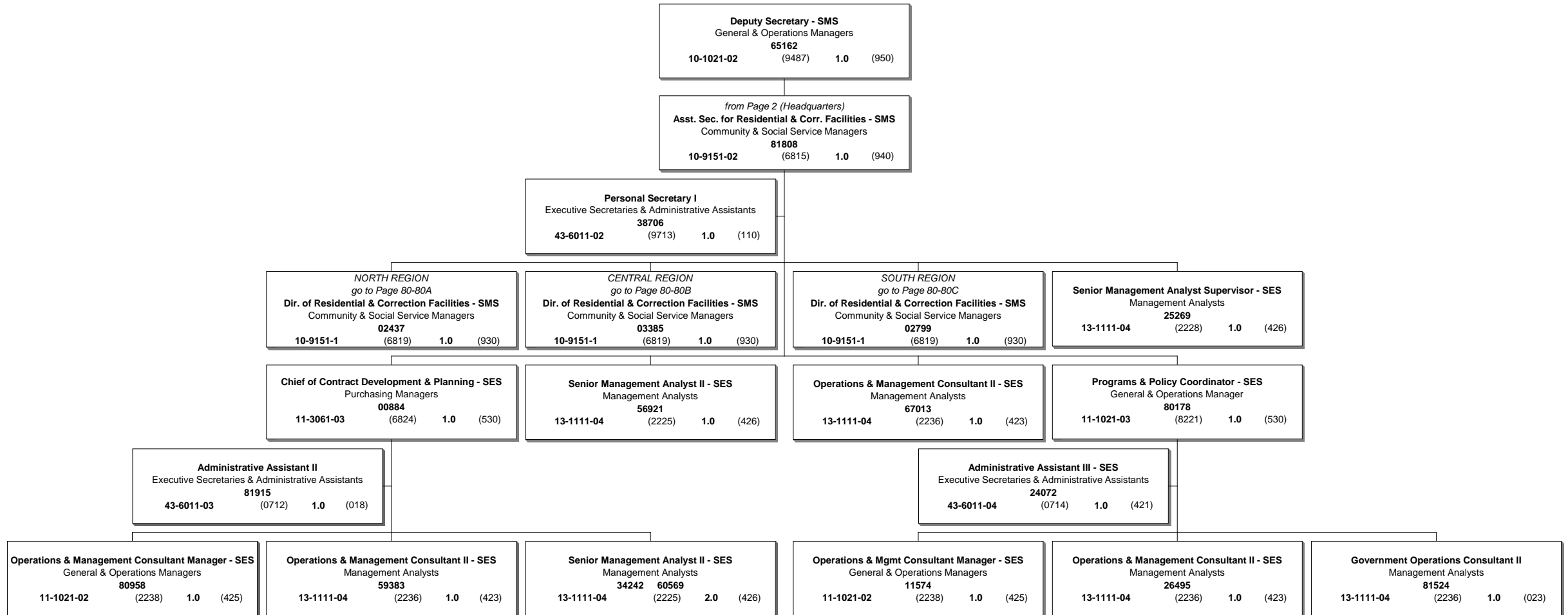
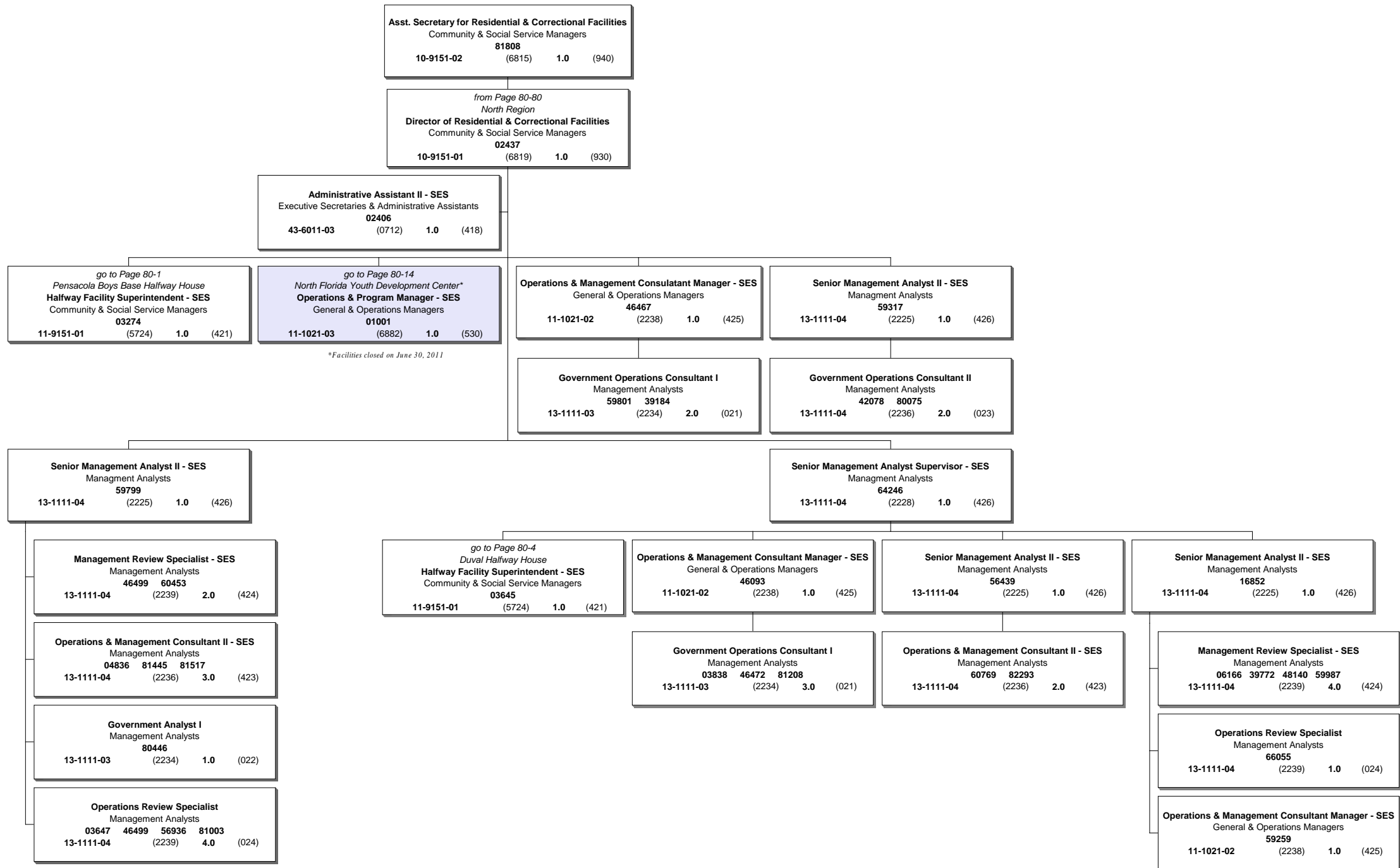


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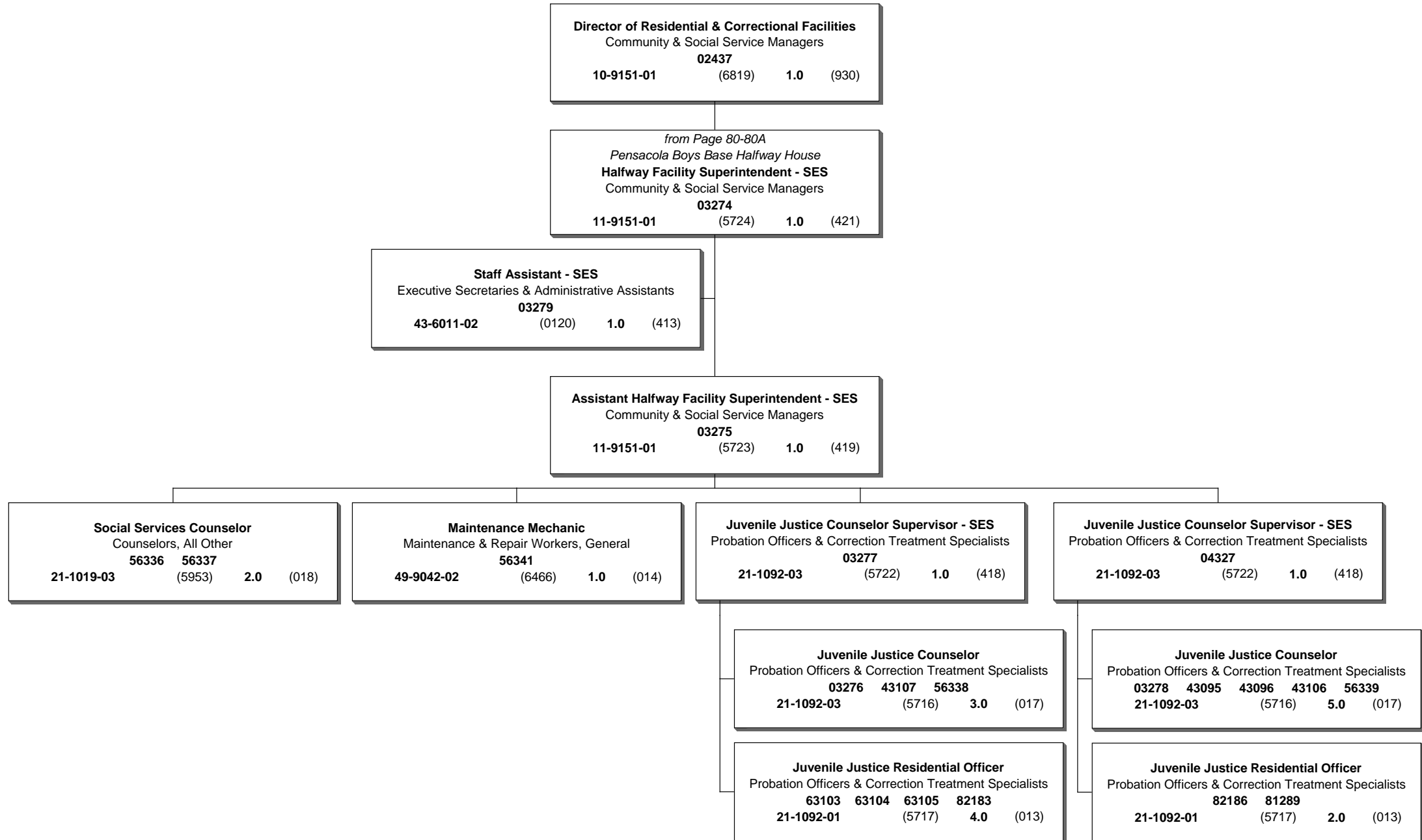
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Contract Development & Planning	
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*Jackson Juvenile Offender Correction	Page 80-14-1, 80-14-1A

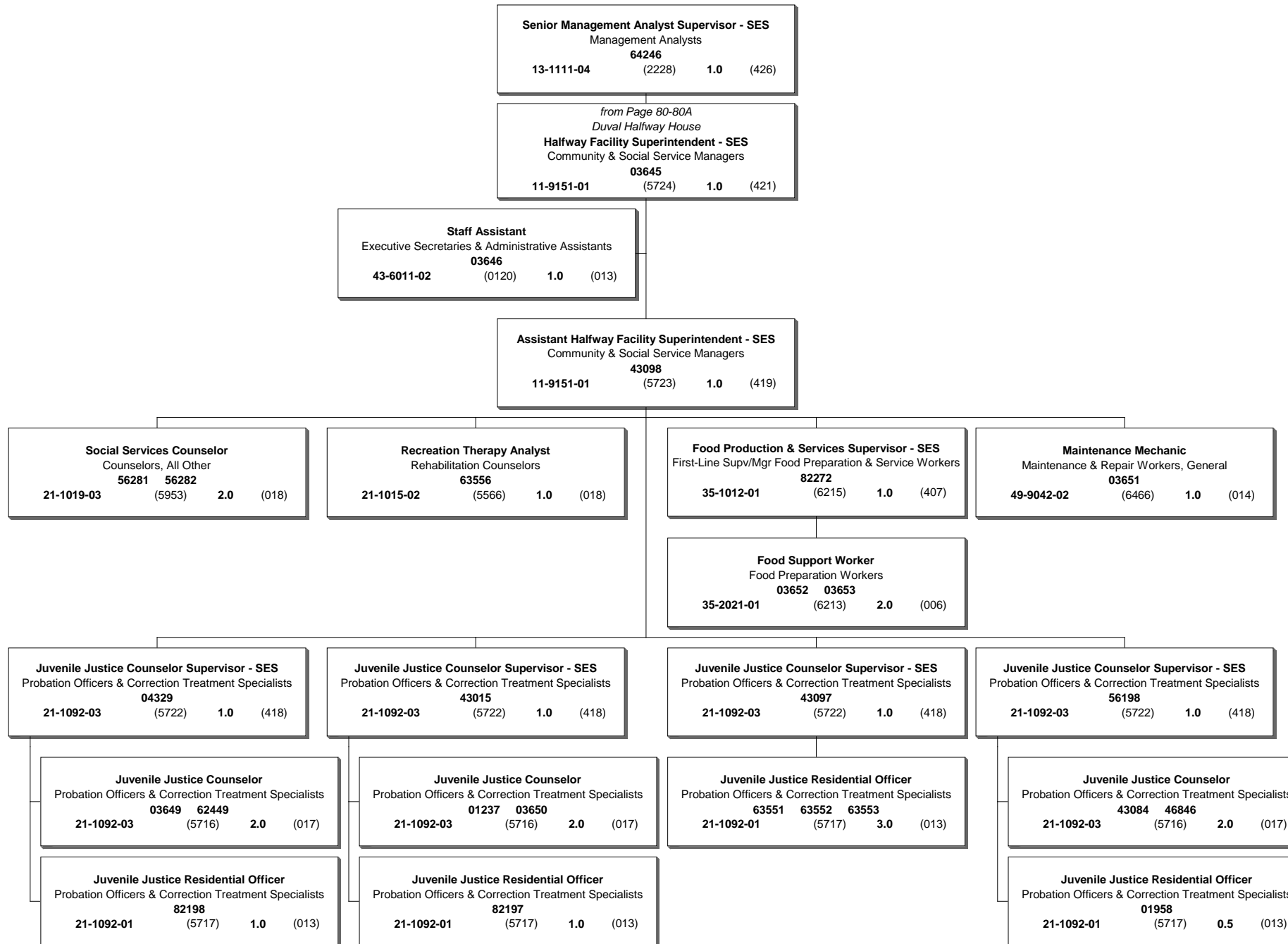
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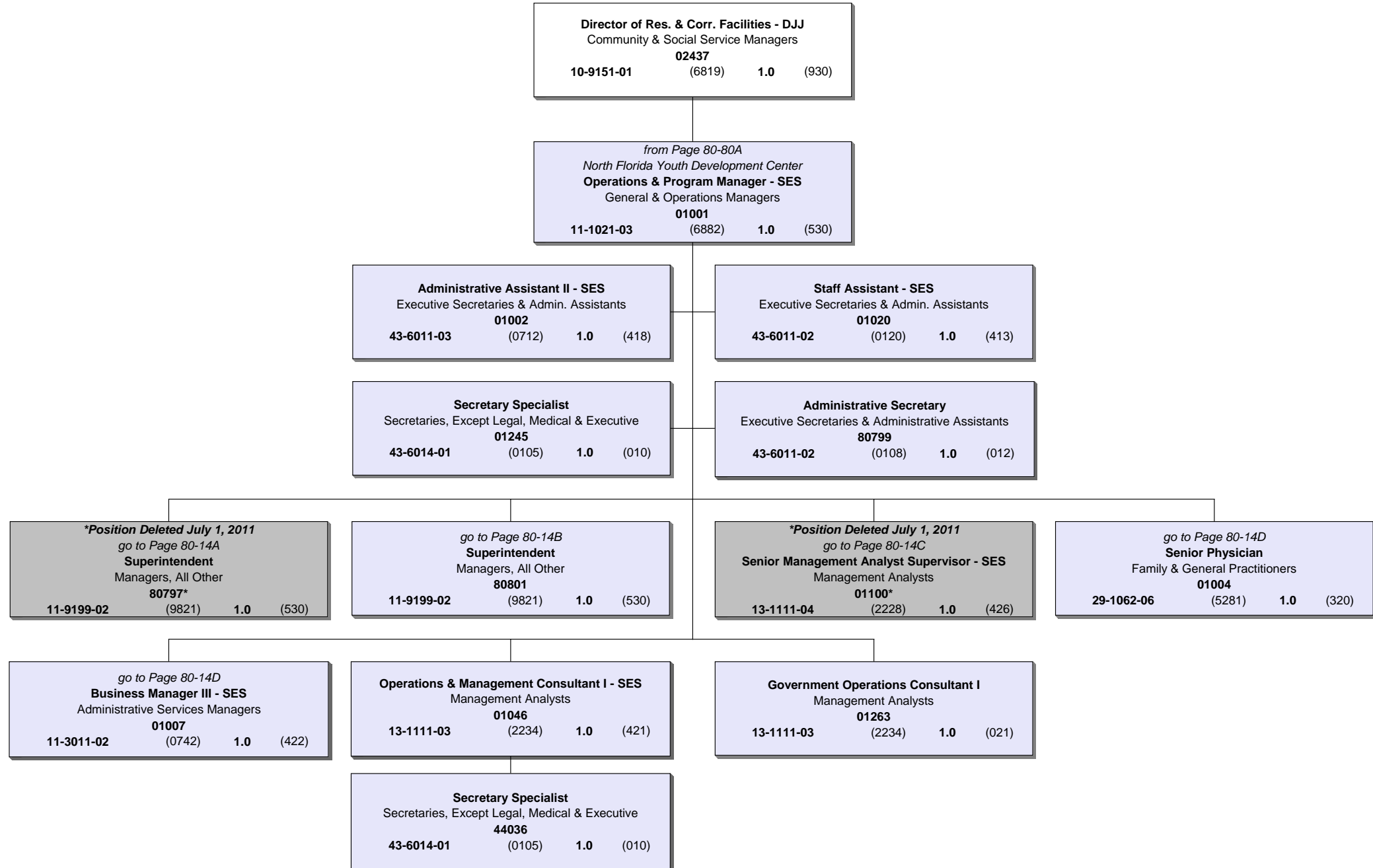


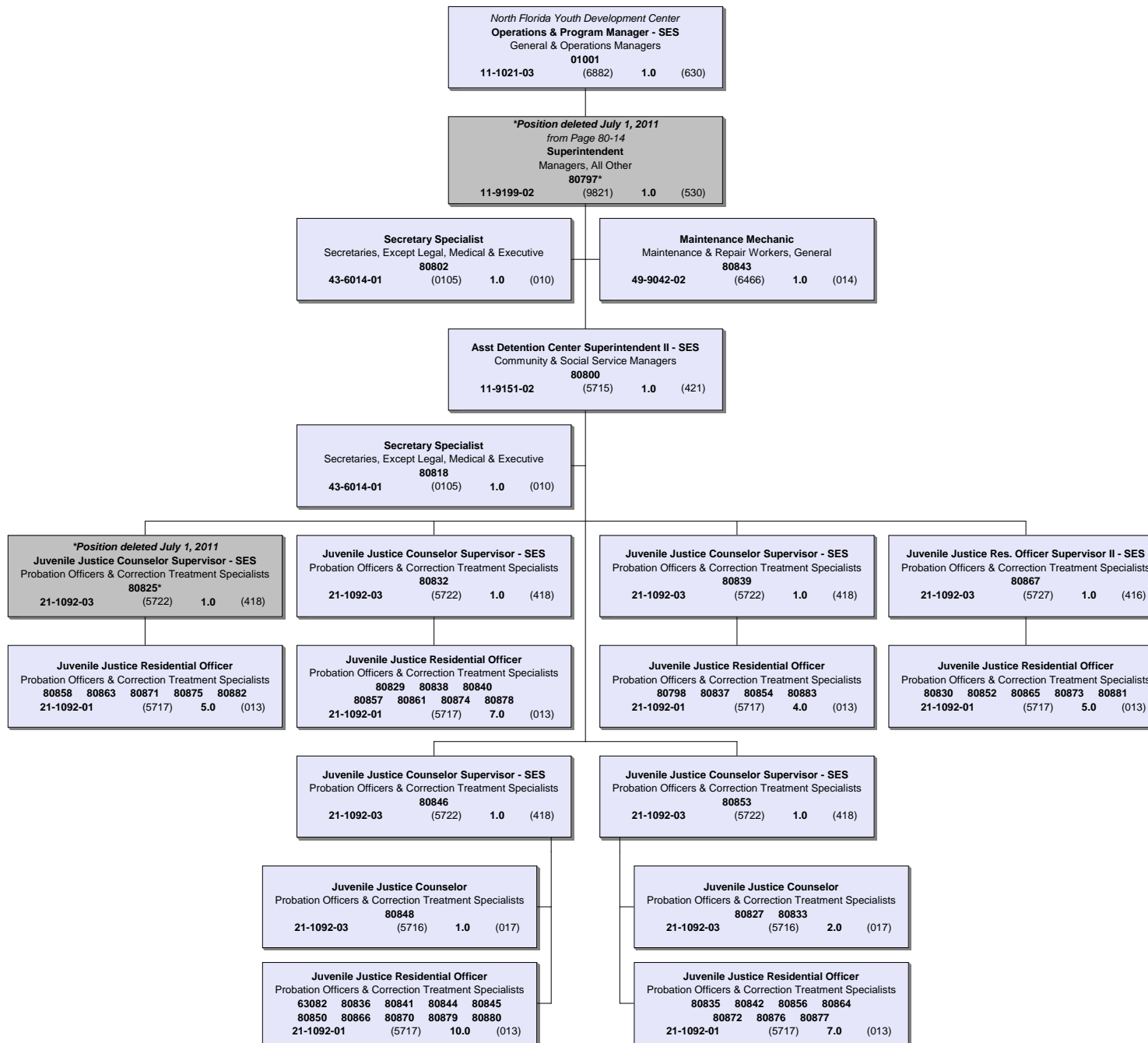


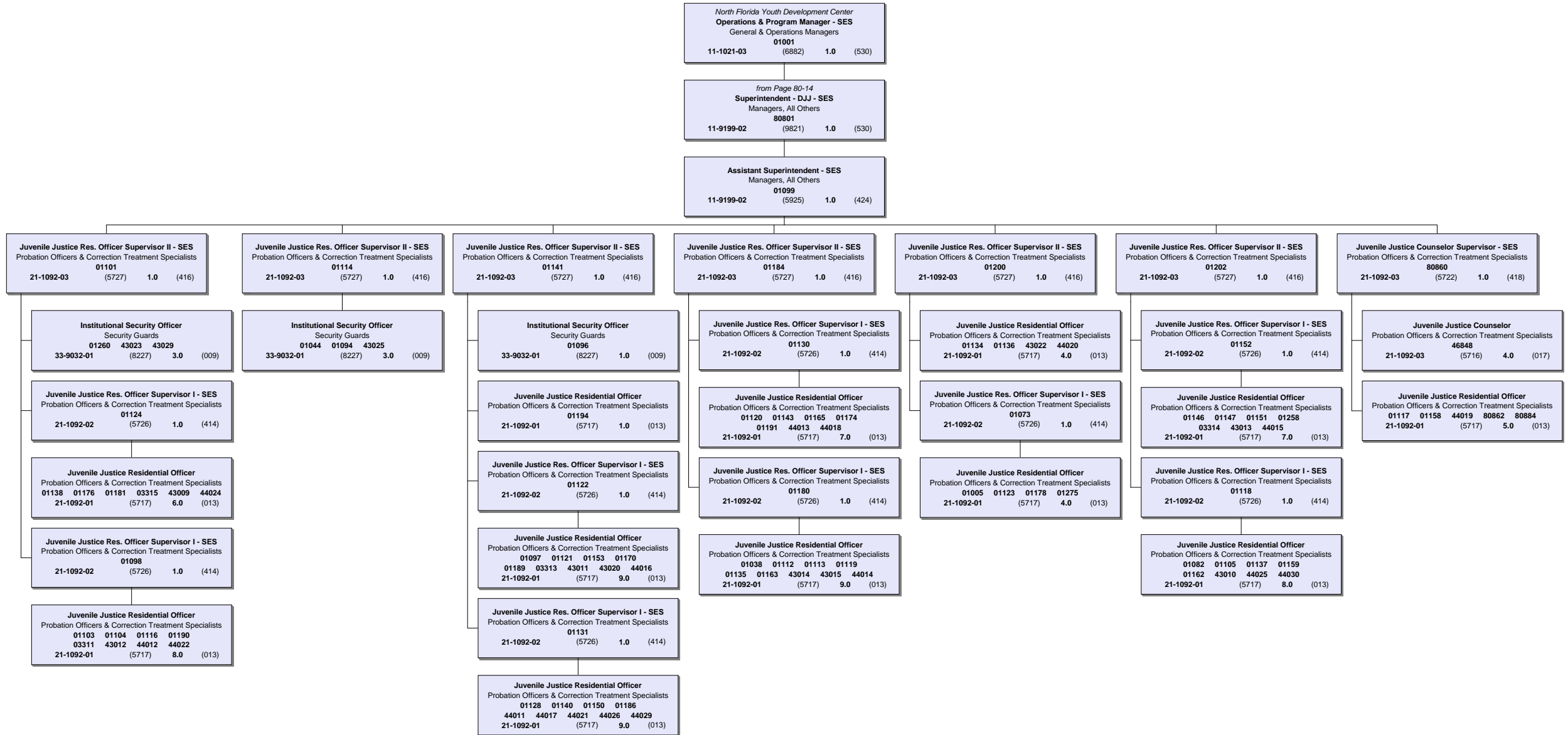
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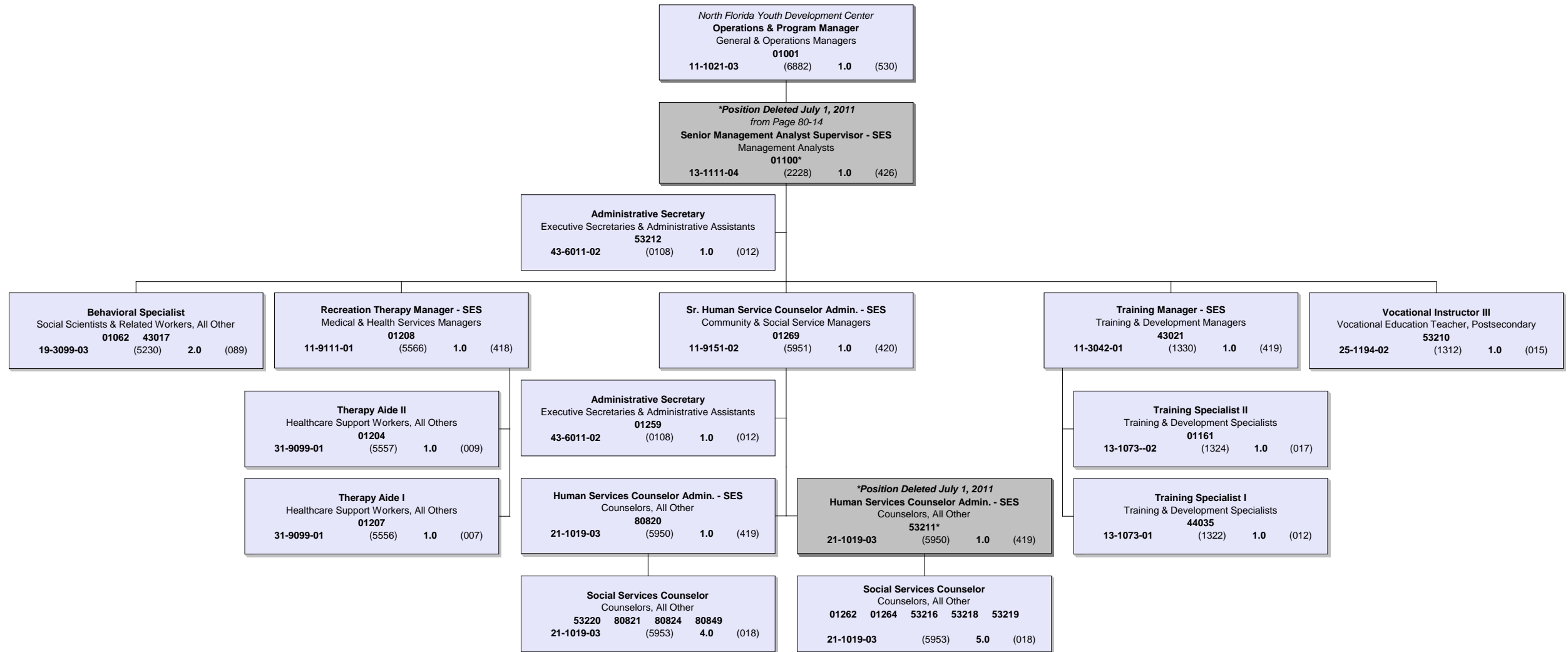












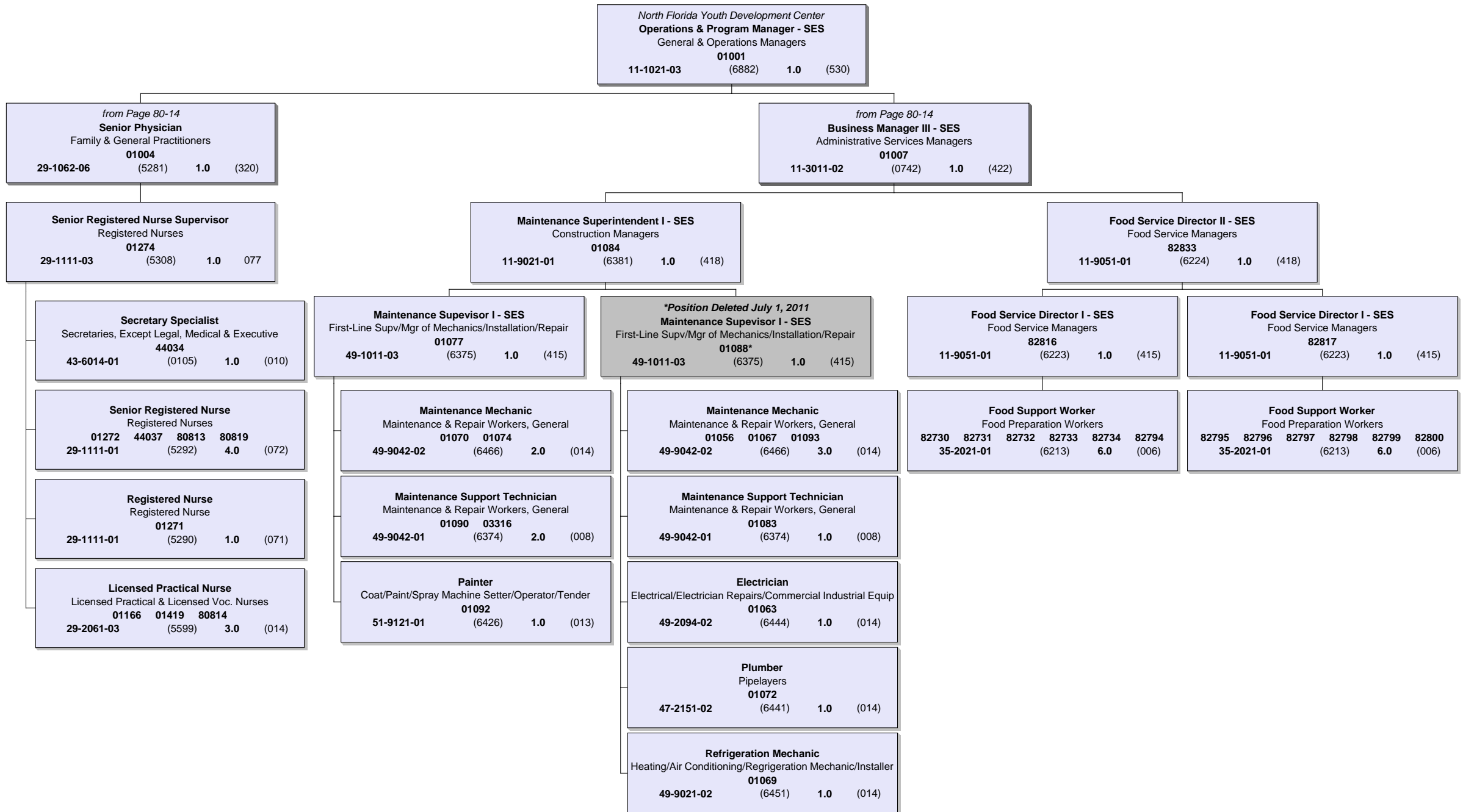
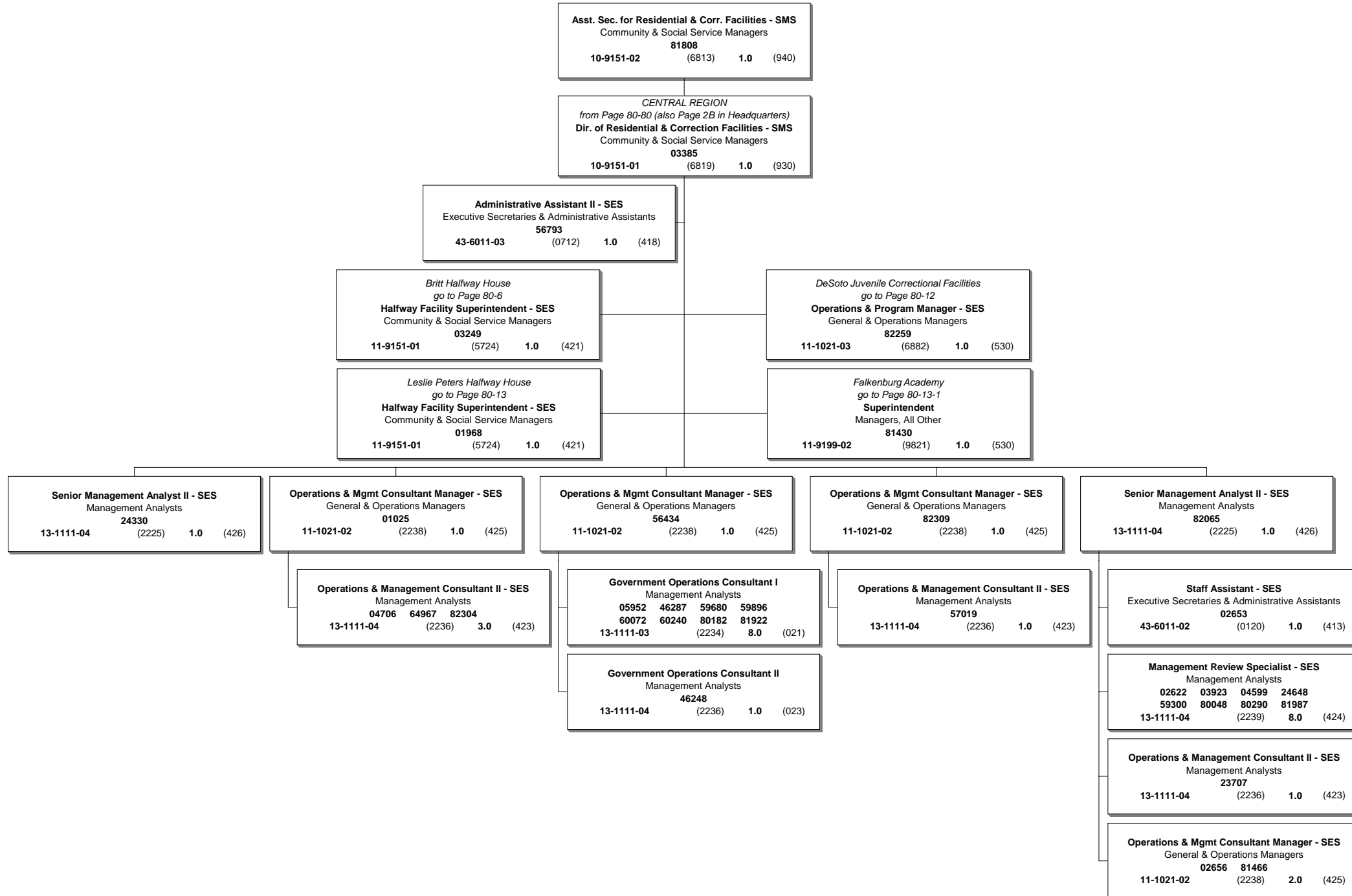
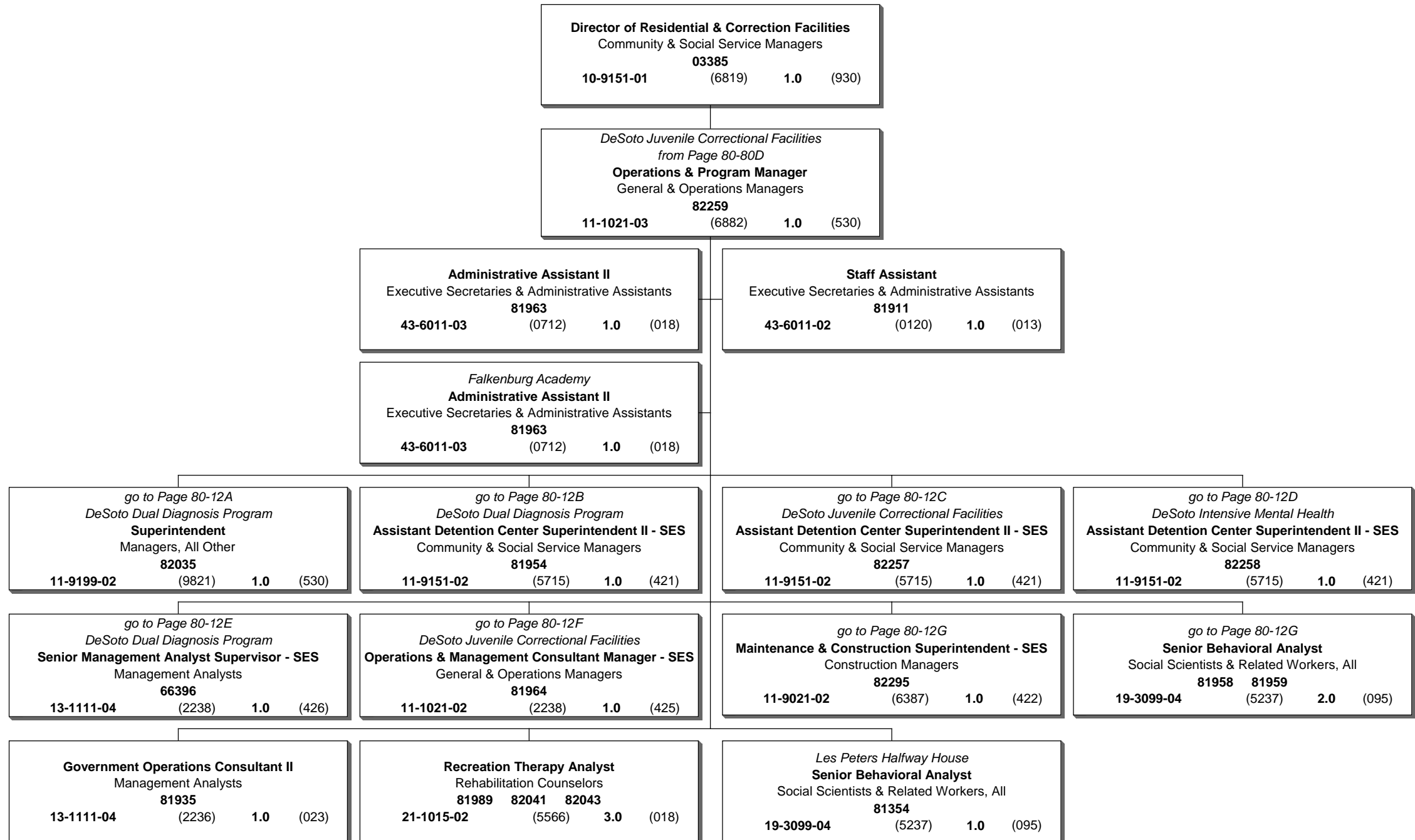


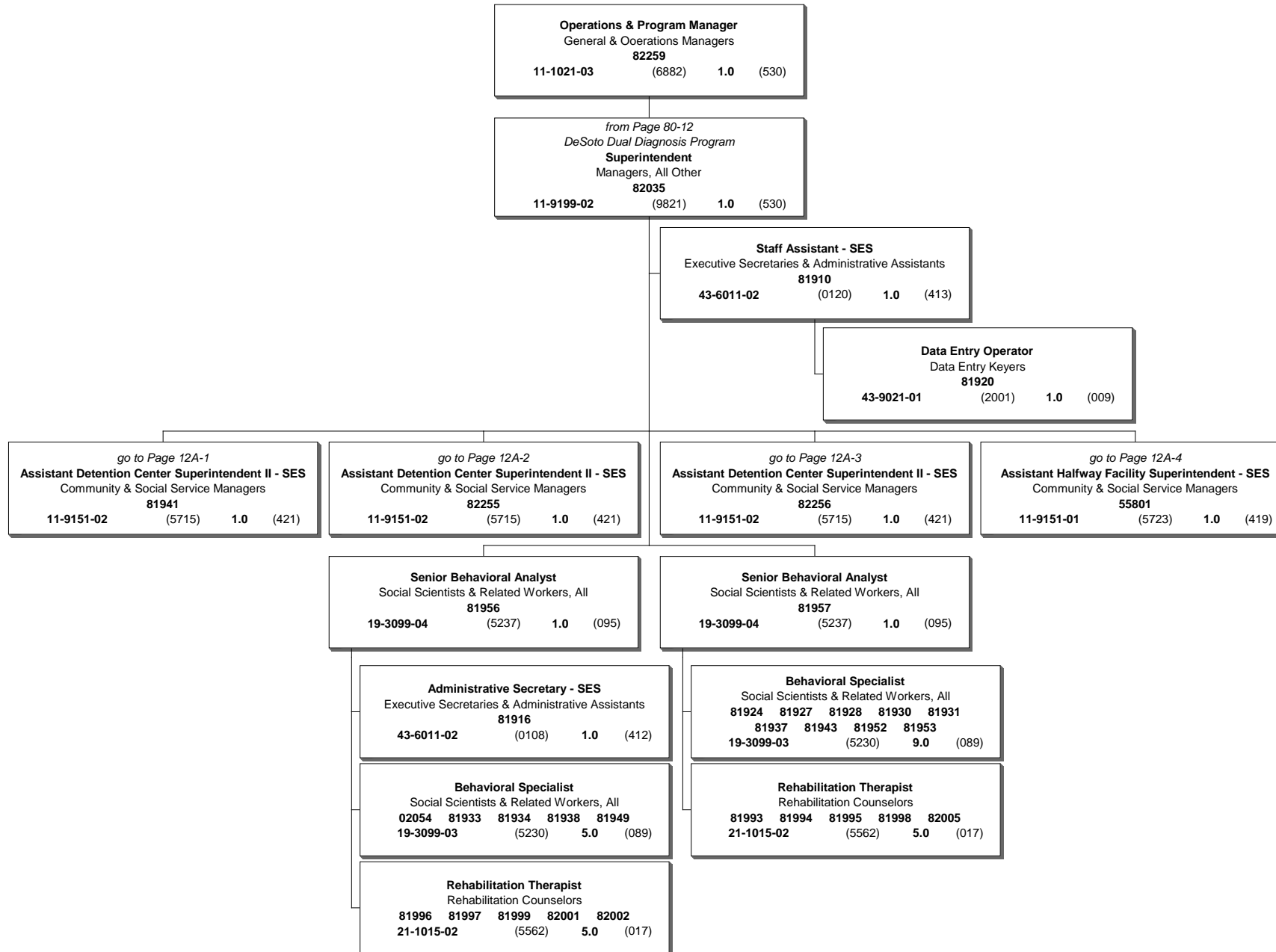
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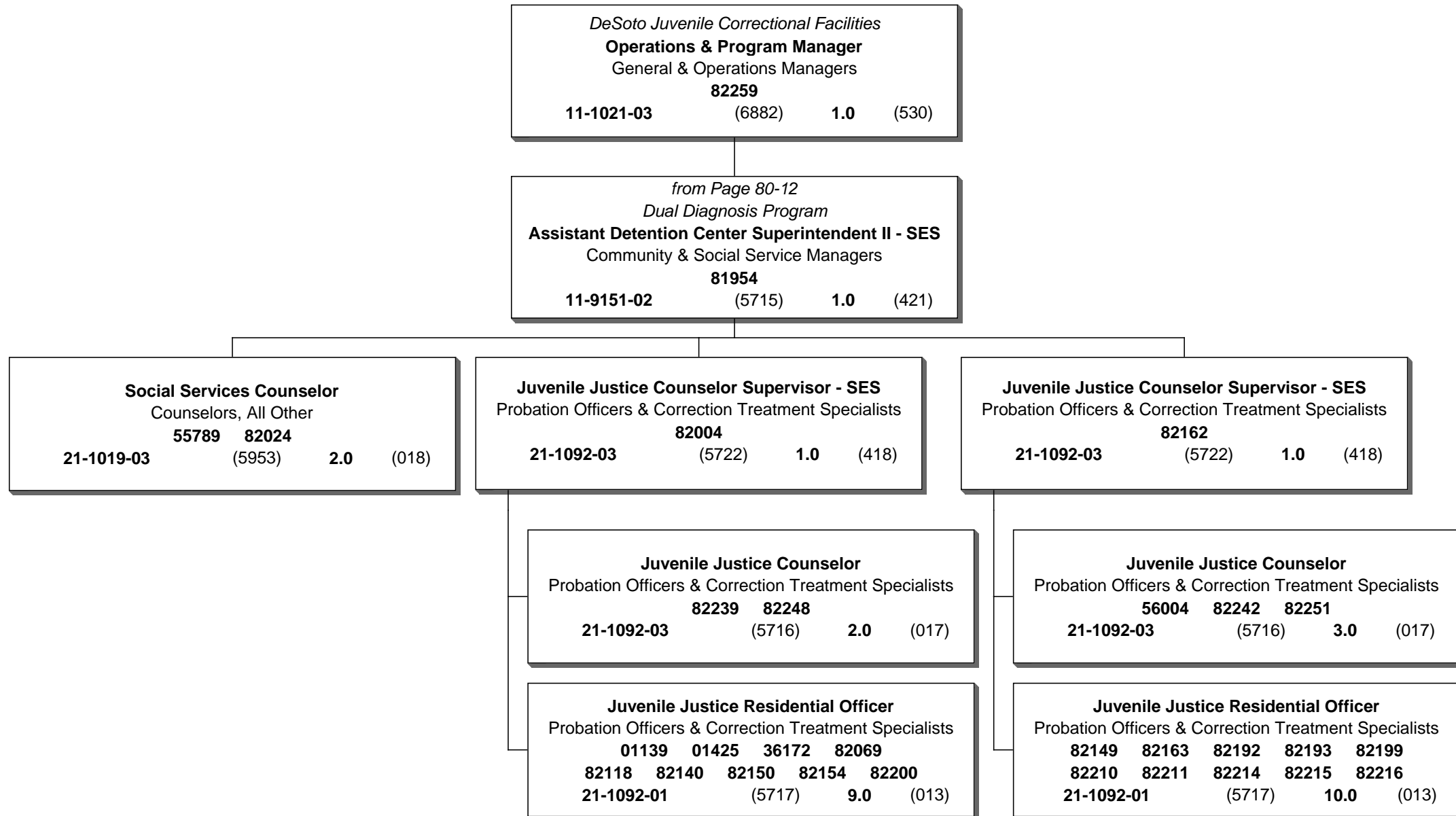
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Leslie Peters Halfway House	Page 80-13A
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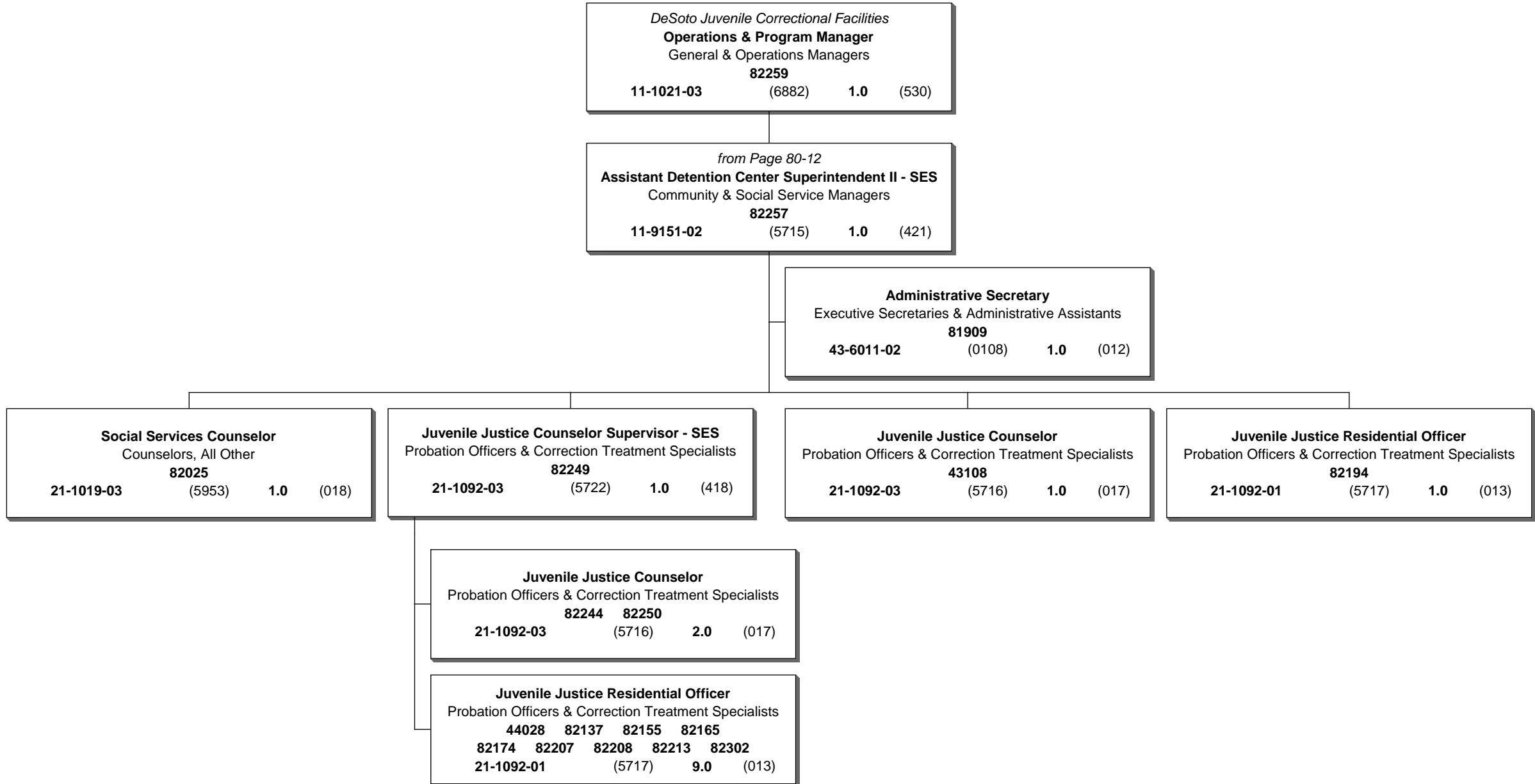
**DeSoto Juvenile Correctional Facilities will close on August 31, 2011*

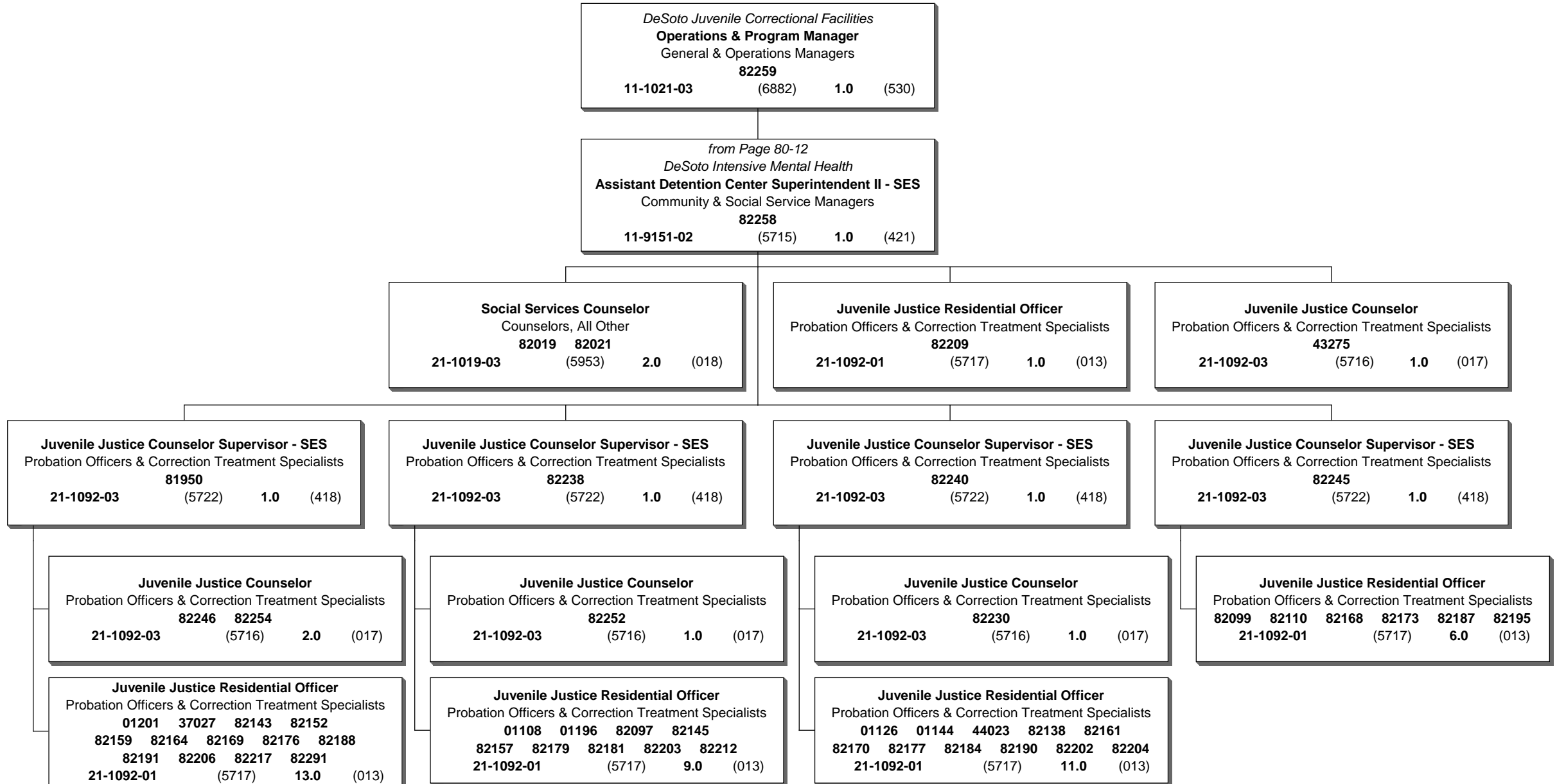


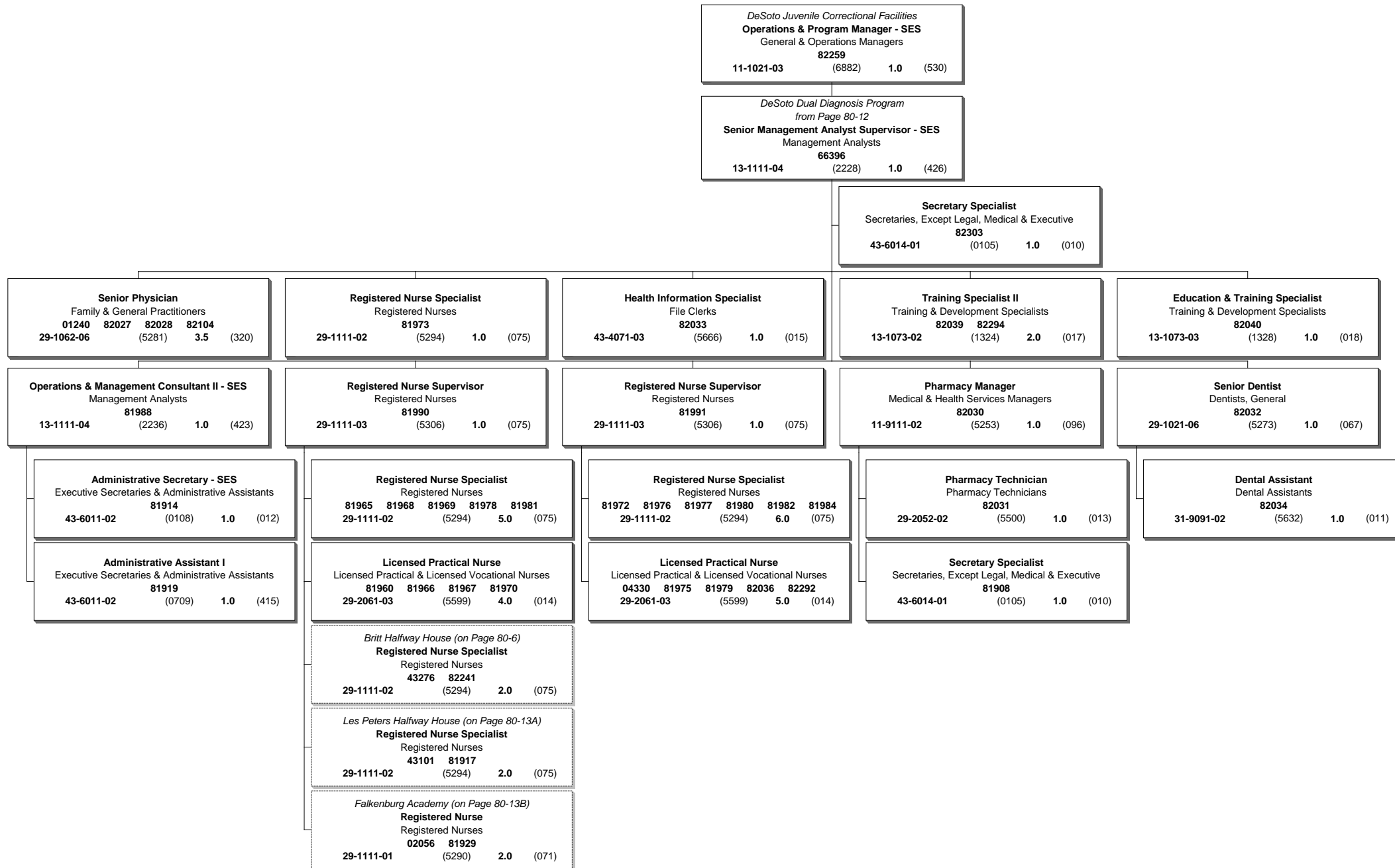


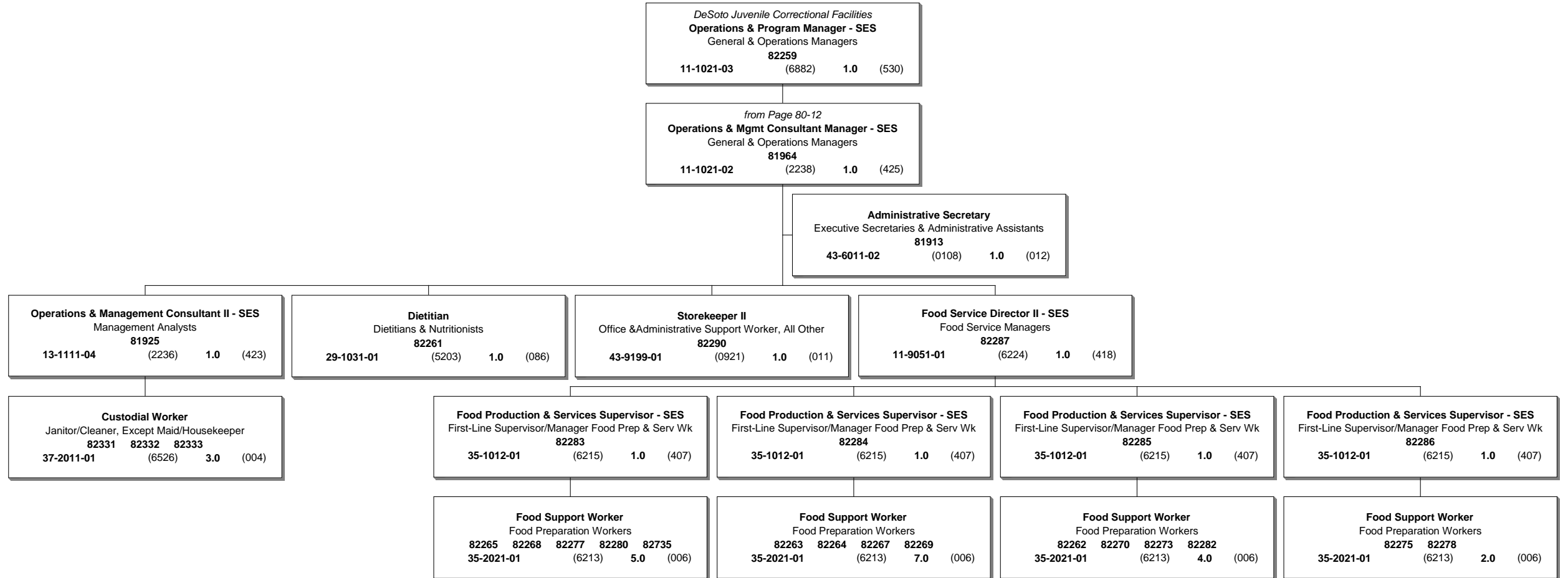


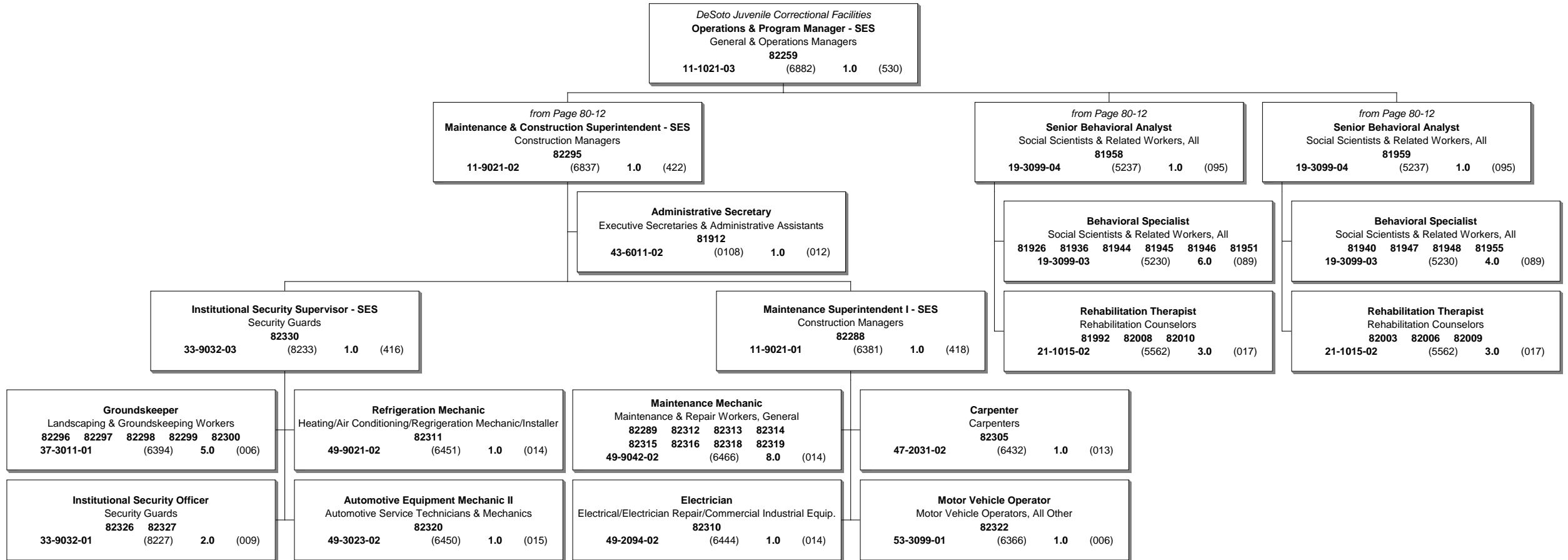


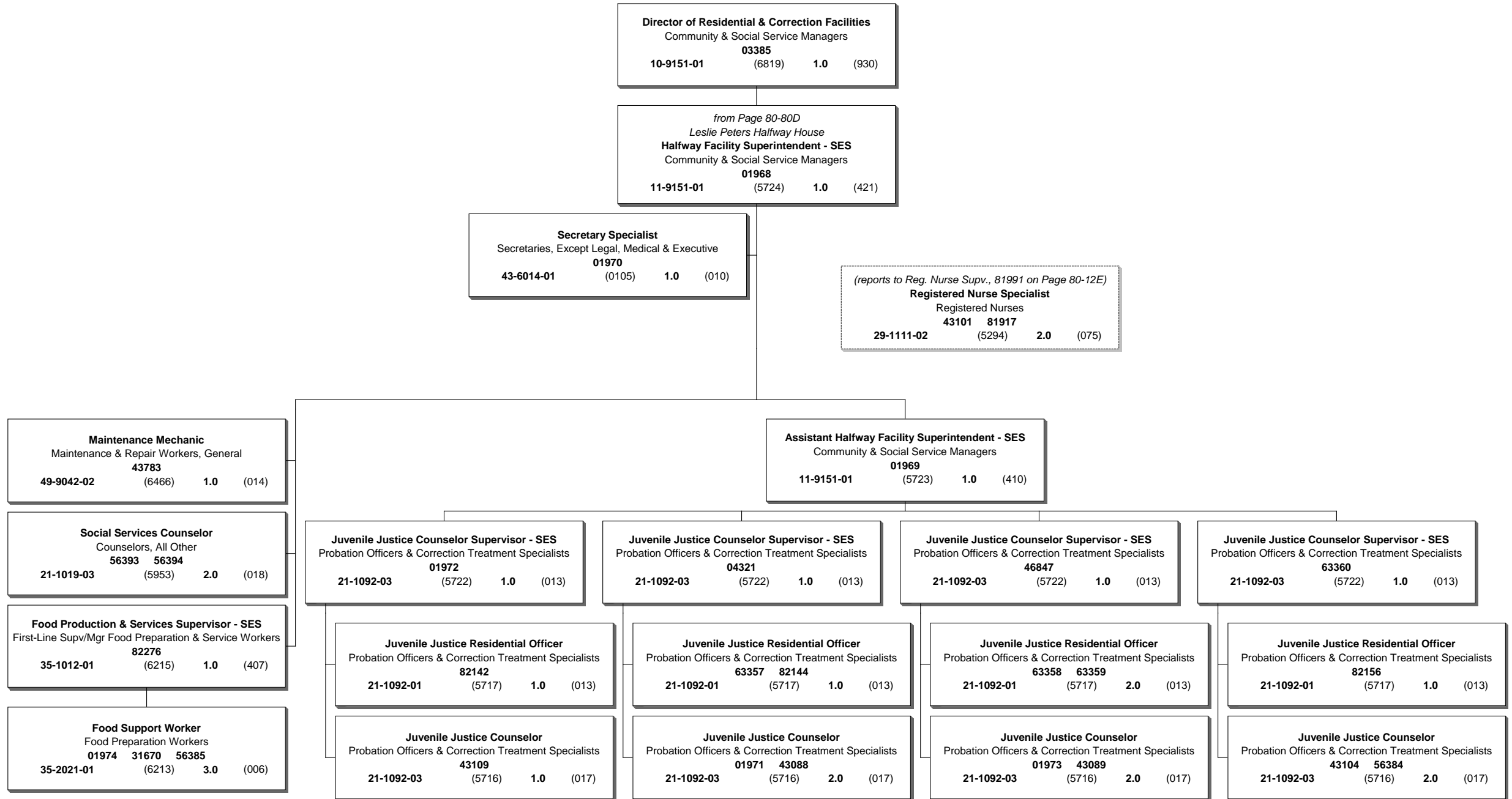


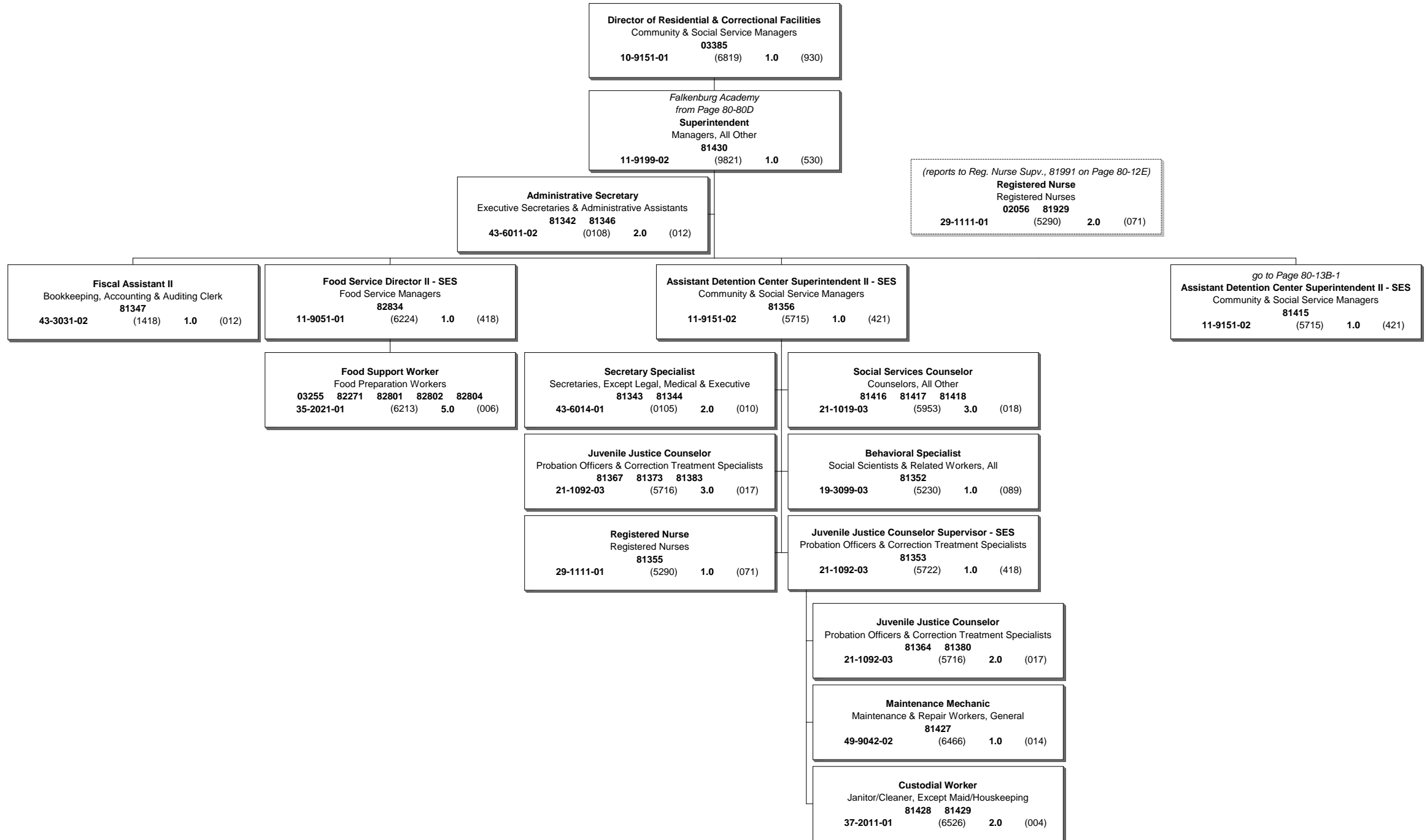












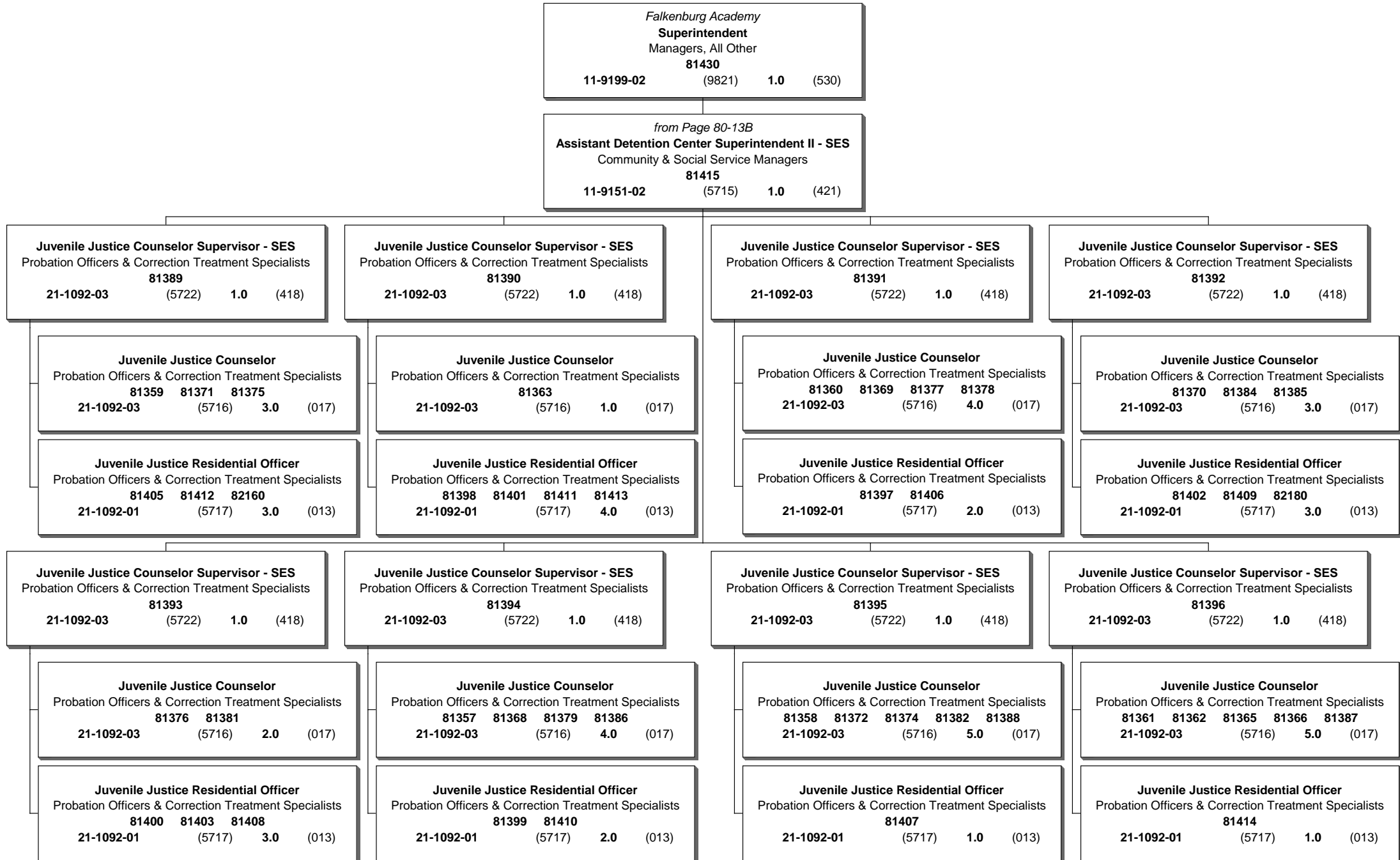


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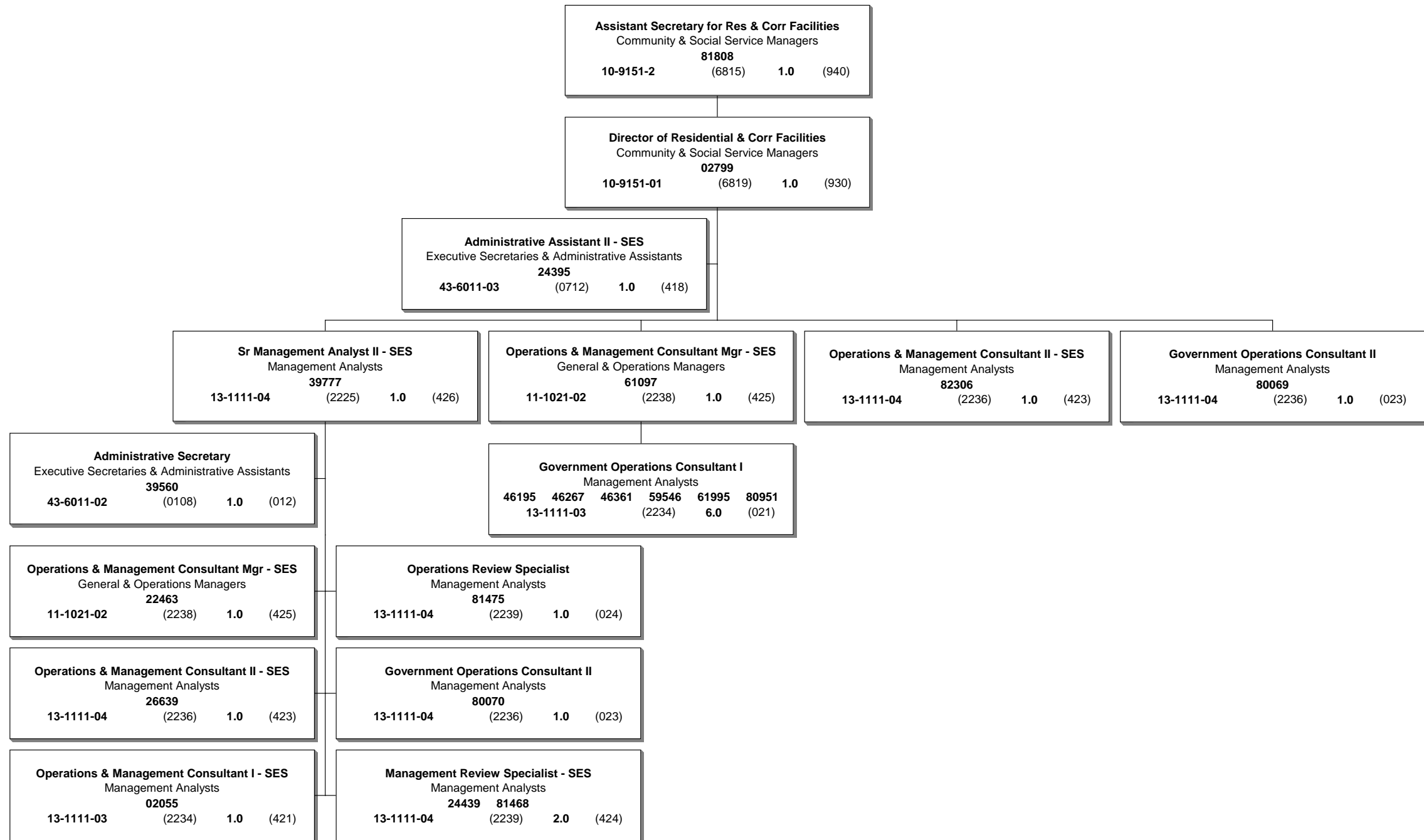


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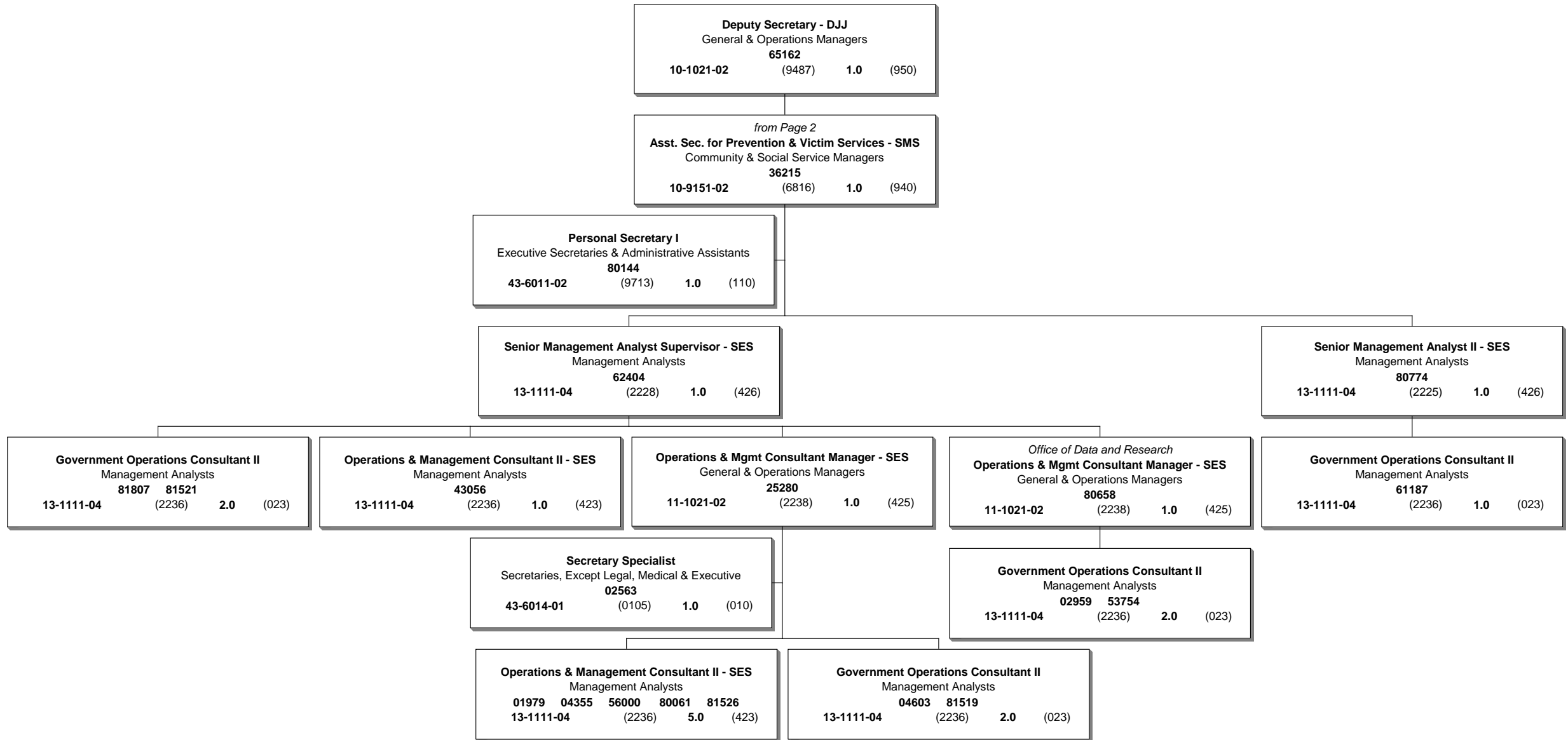


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Leon Detention Center

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Duval Detention Center

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Marion Detention Center

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Volusia Detention Center

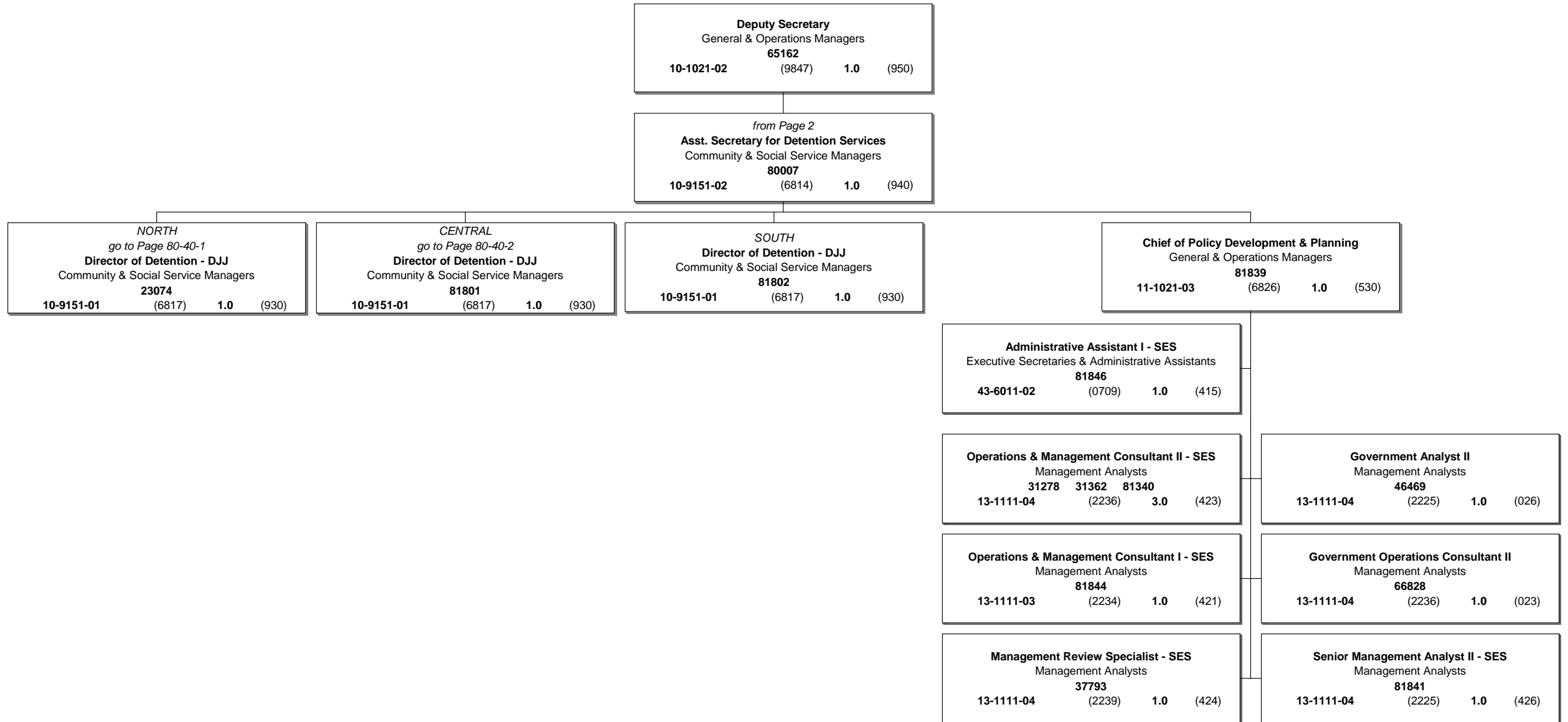
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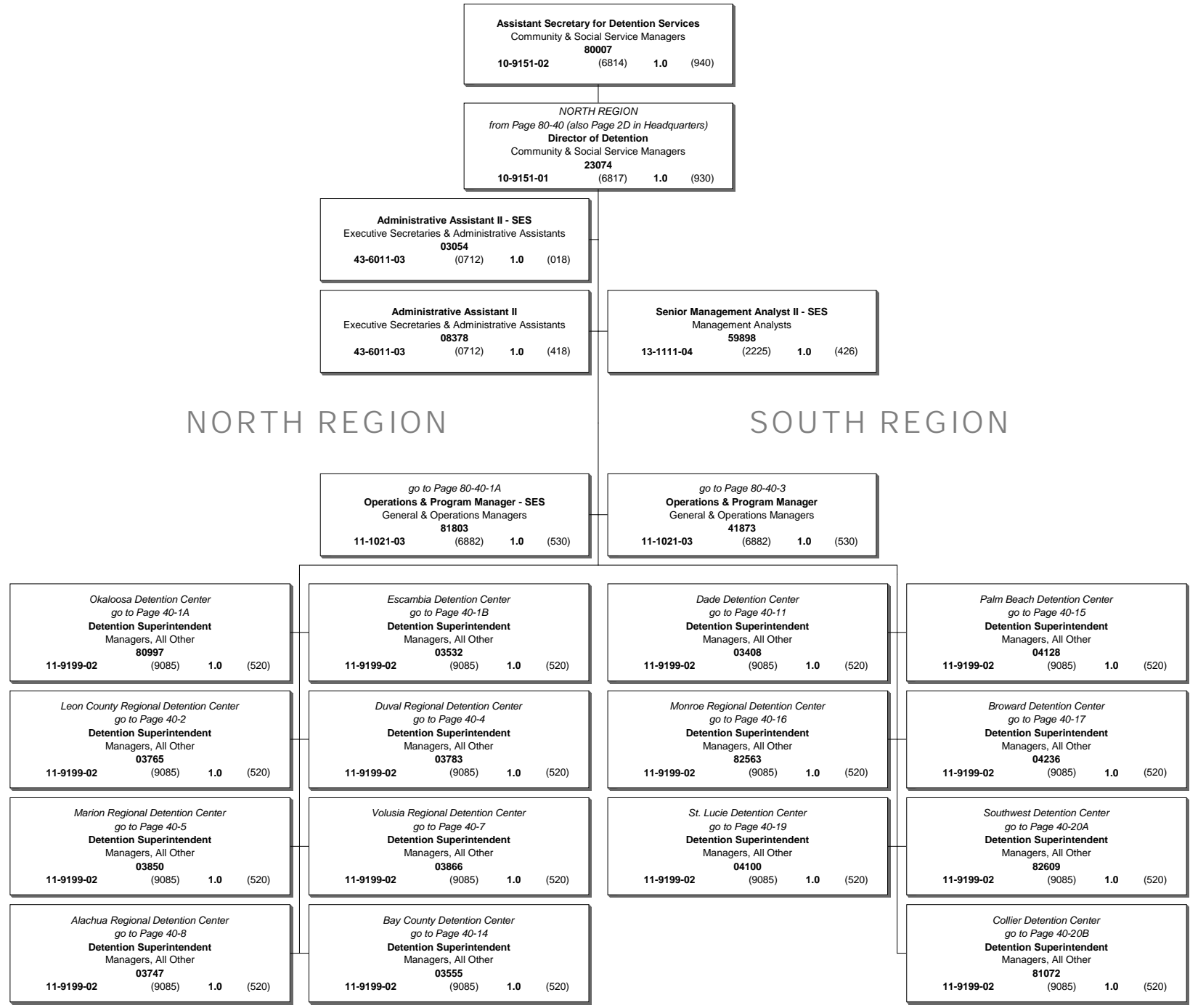
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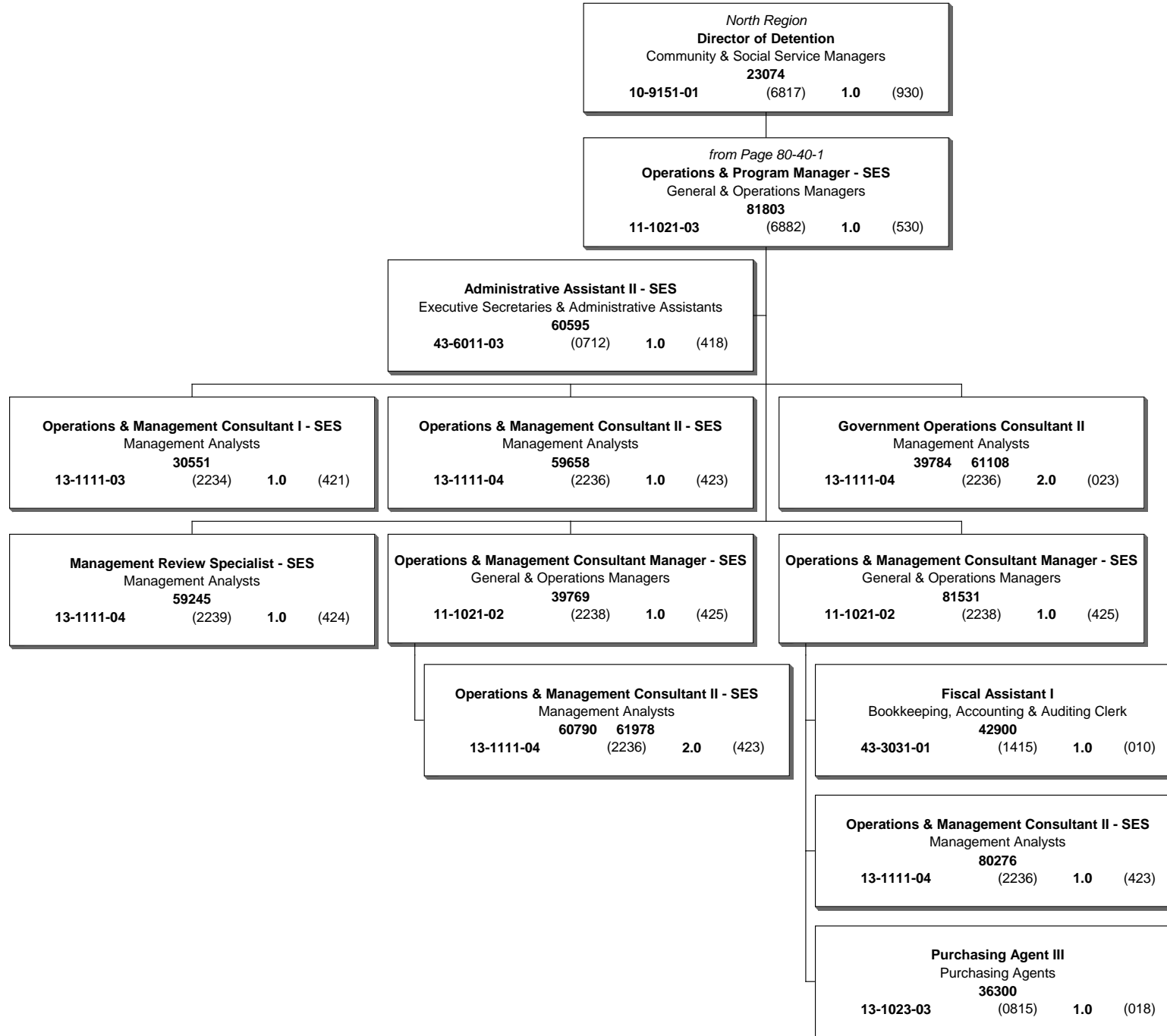
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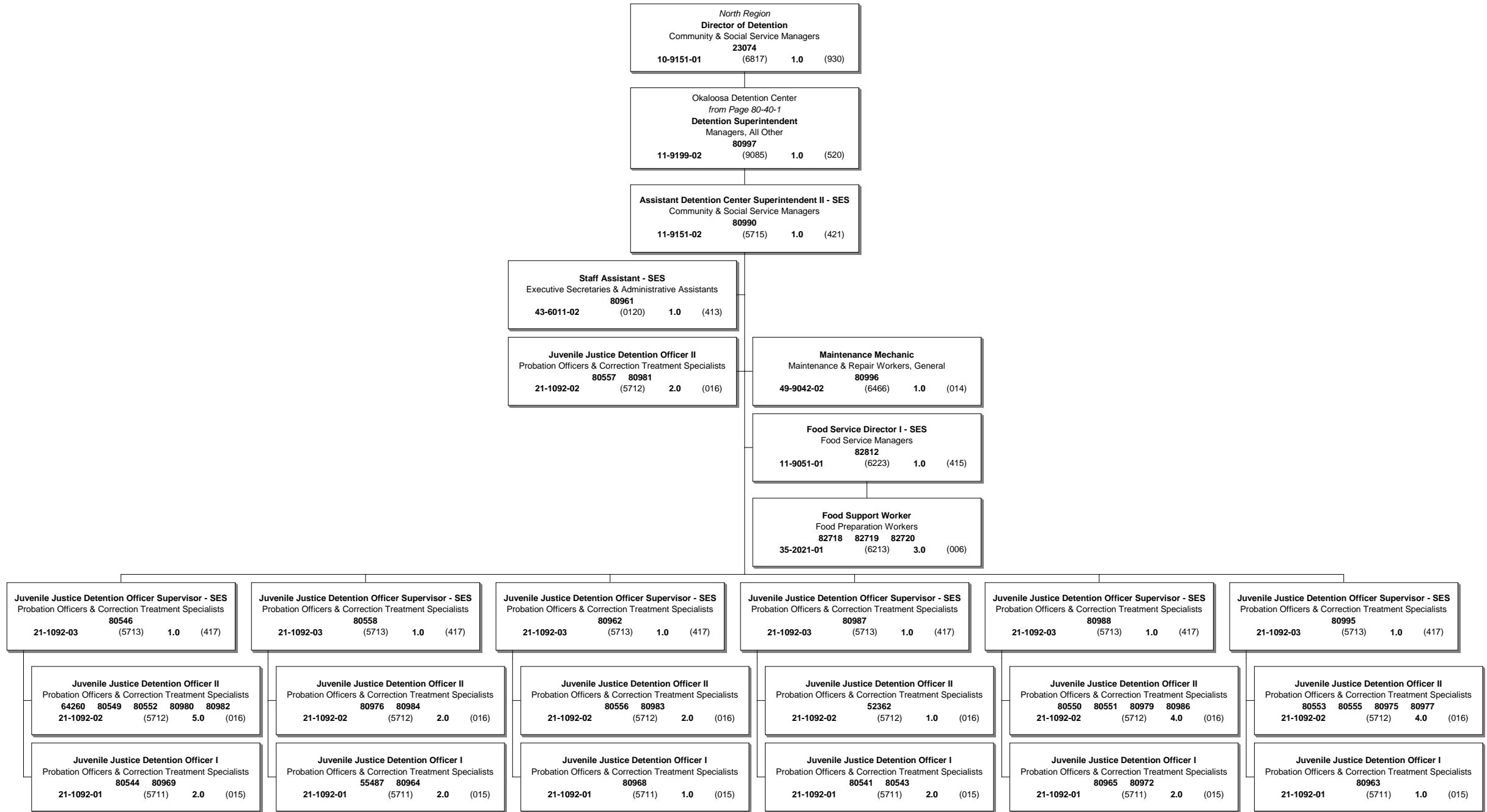
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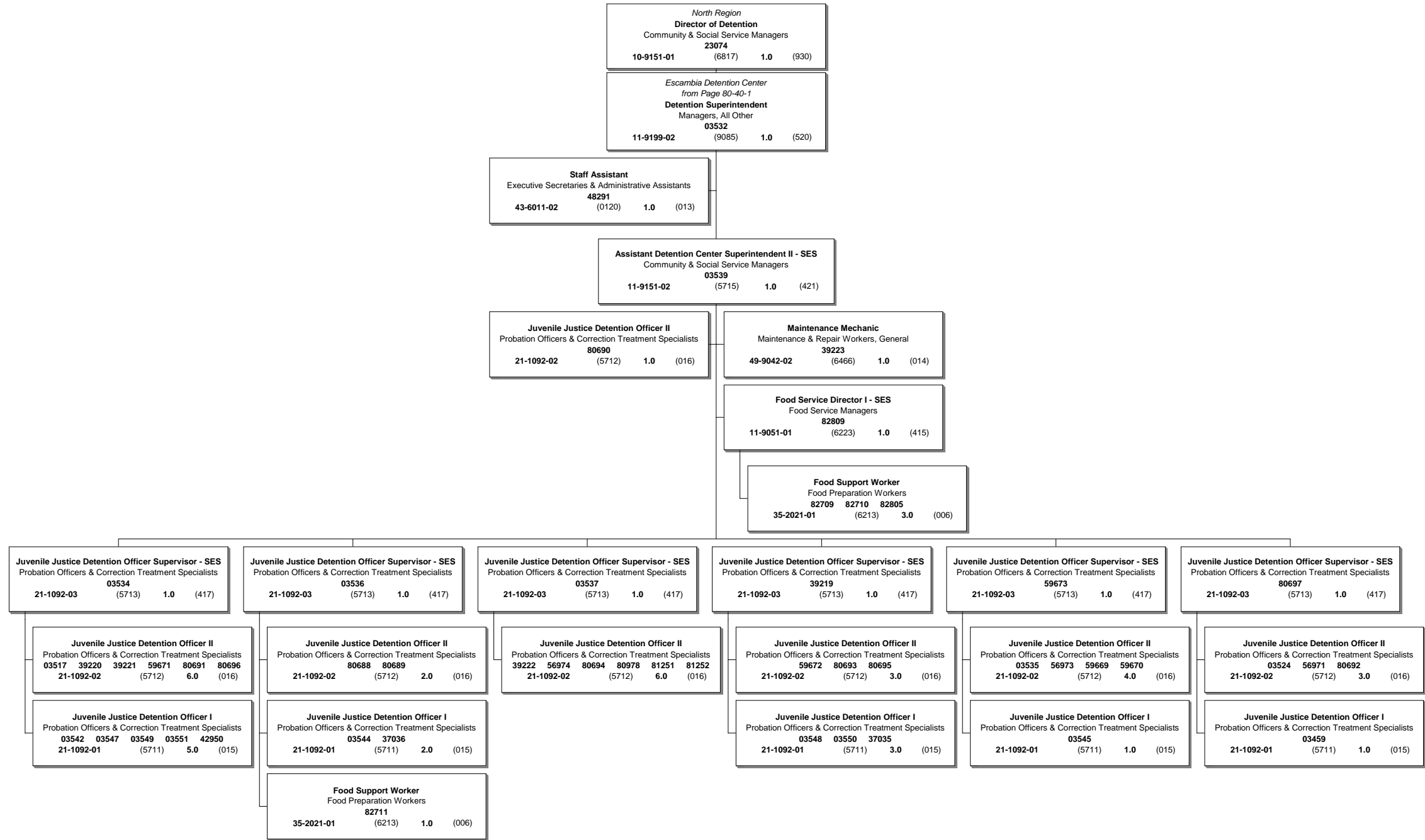
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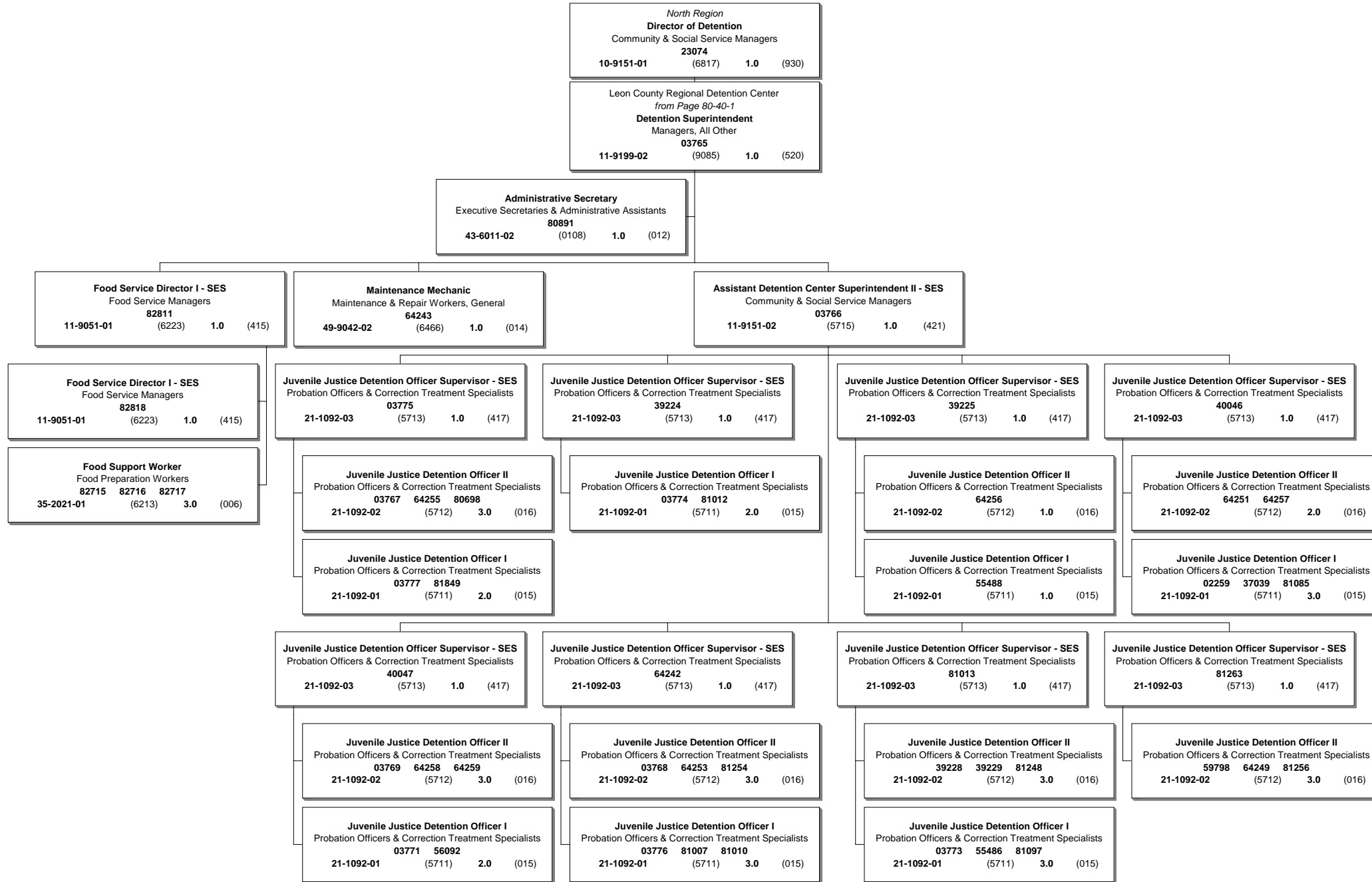


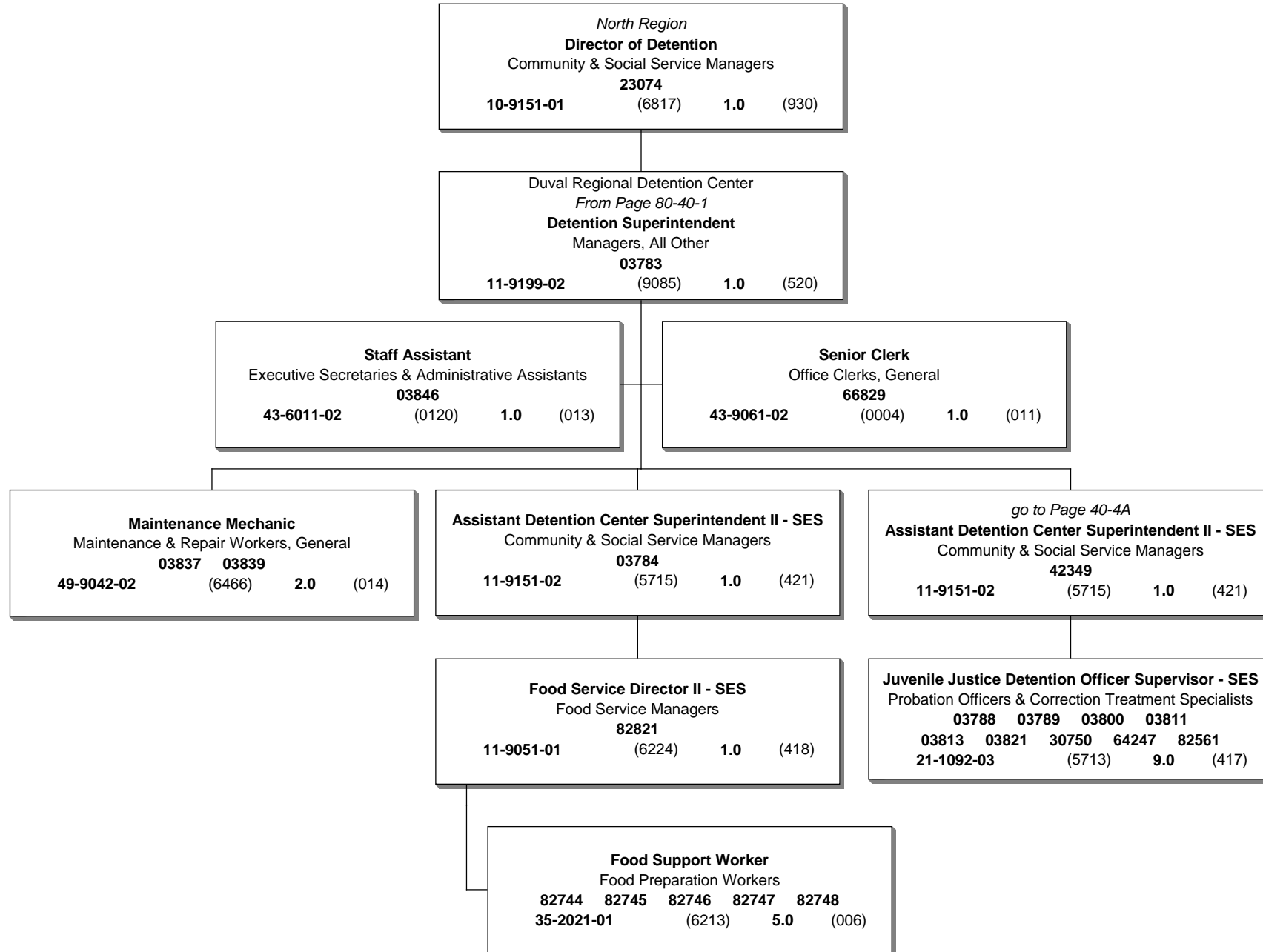


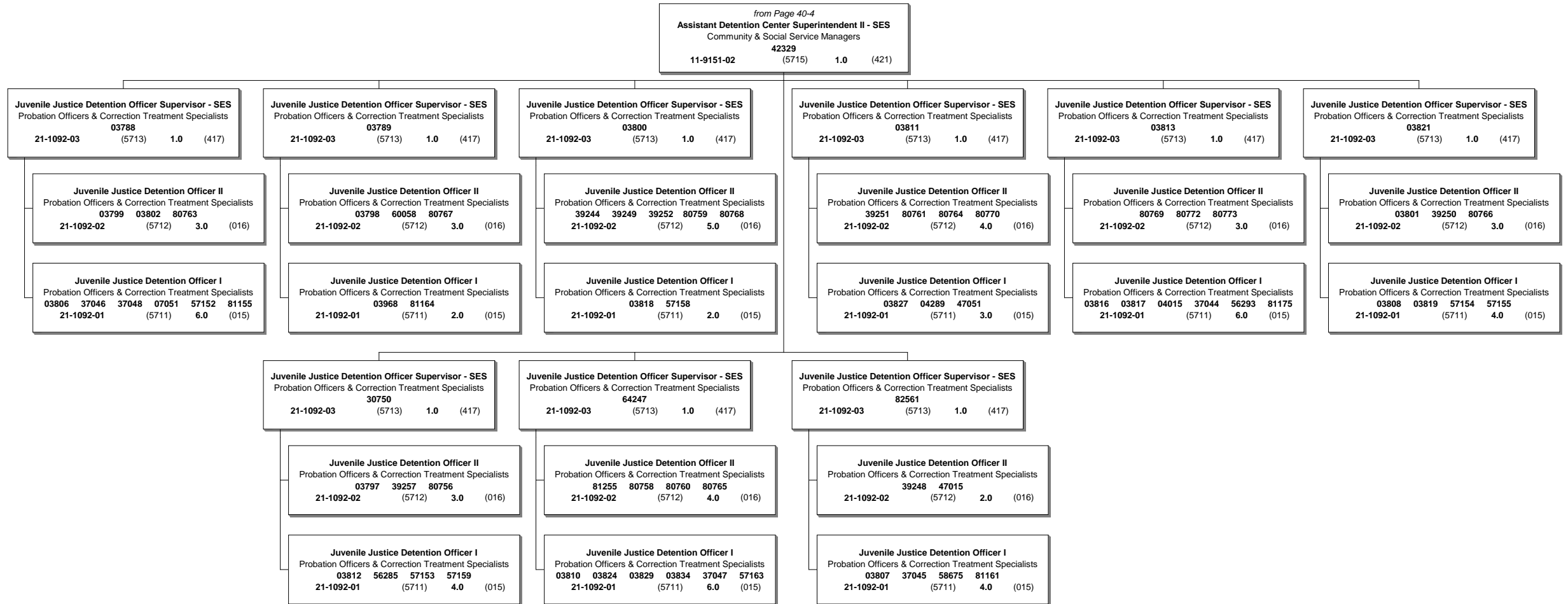


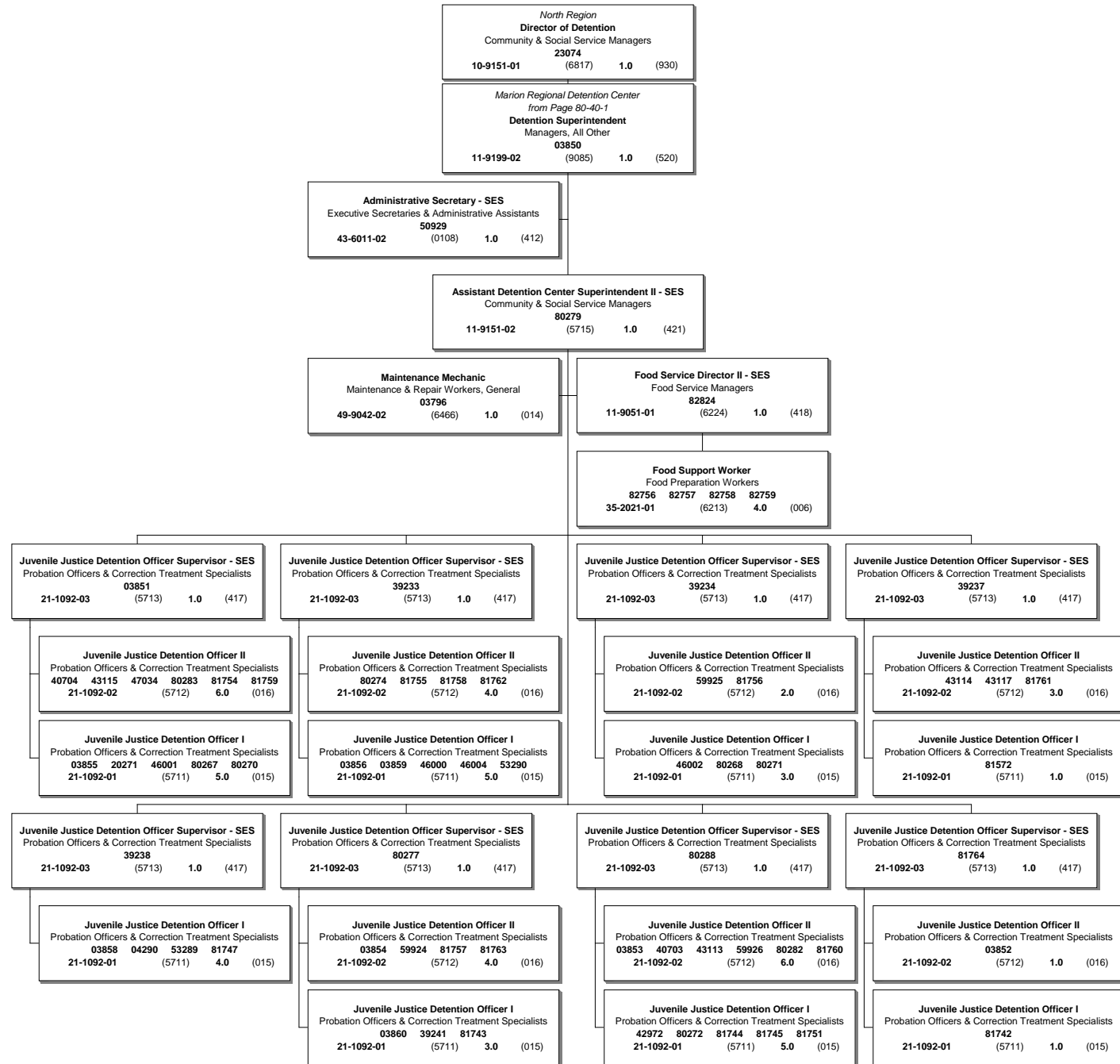


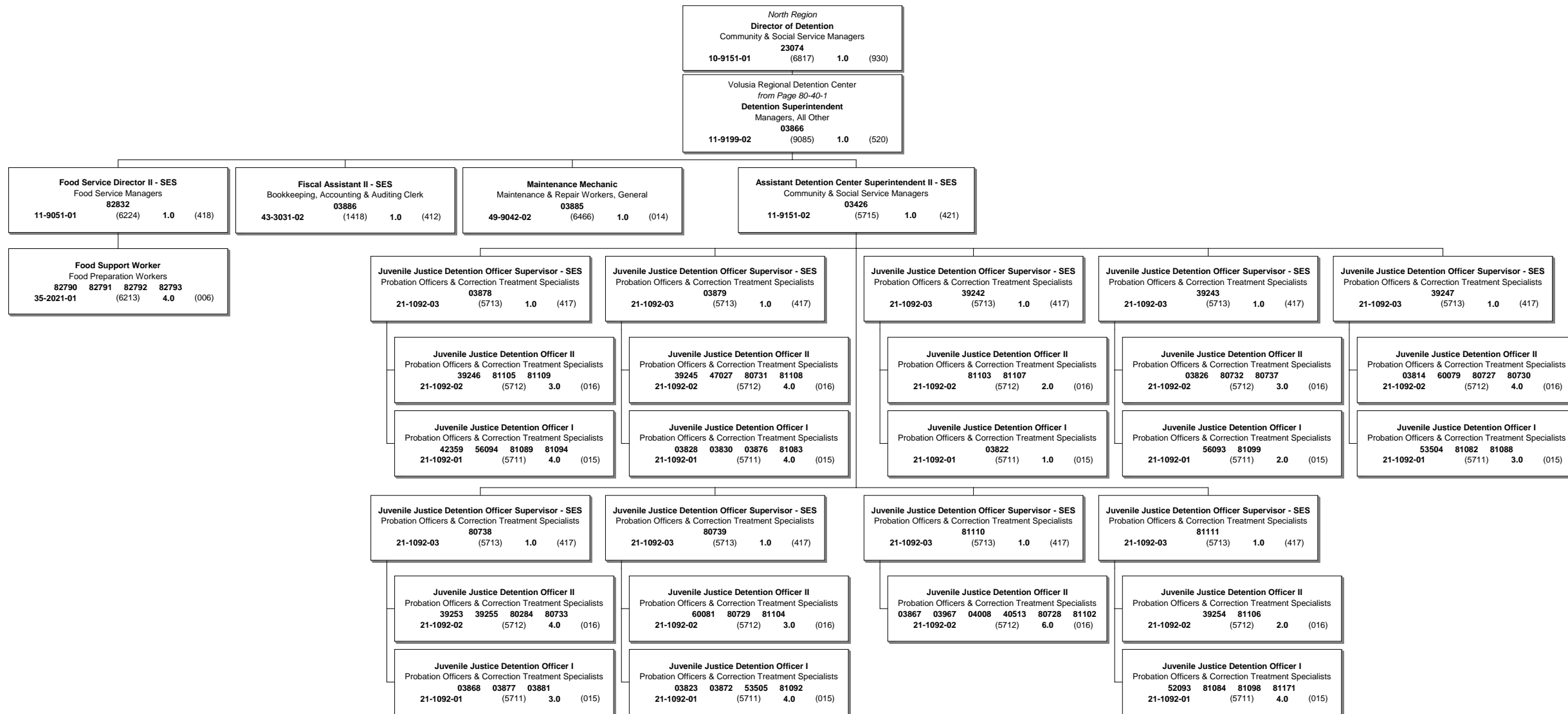


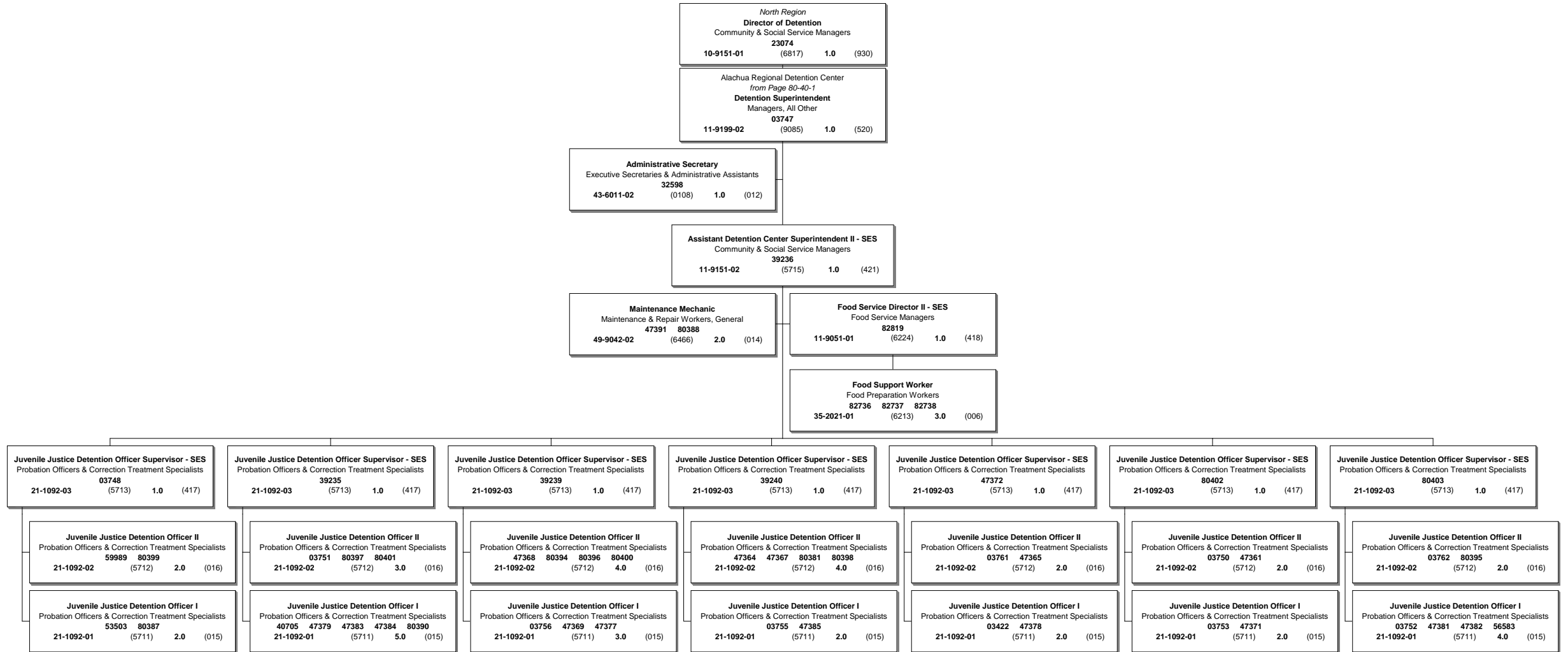












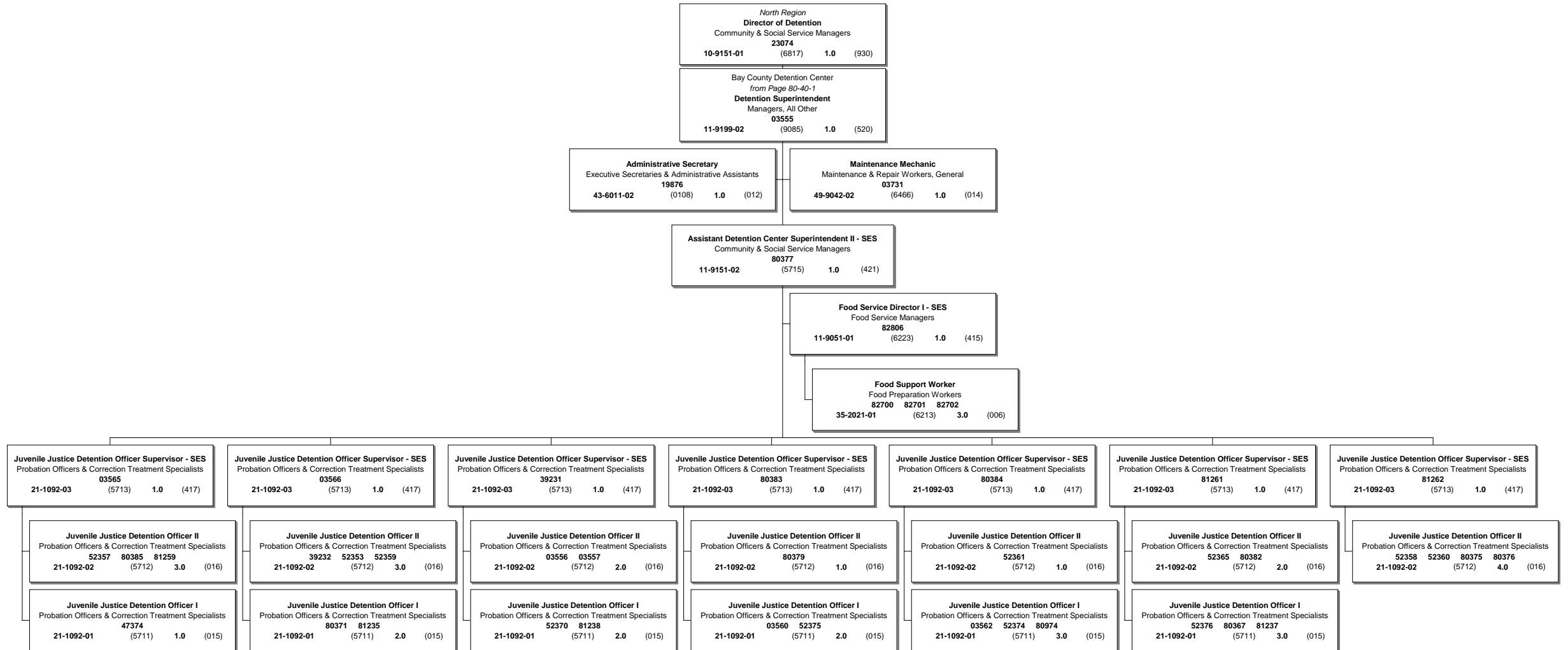


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Asst. Secretary for Detention Services
 Community & Social Service Managers
80007
10-9151-02 (6814) **1.0** (940)

CENTRAL
from Page 80-40 (also Page 2D Headquarters)
Director of Detention - DJJ
 Community & Social Service Managers
81801
10-9151-01 (6817) **1.0** (930)

Administrative Assistant II - SES
 Executive Secretaries & Administrative Assistants
02683
43-6011-03 (0712) **1.0** (418)

Senior Management Analyst II - SES
 Management Analysts
66058
13-1111-04 (2225) **1.0** (426)

go to Page 80-40-3A
Operations & Program Manager
 General & Operations Managers
59284
11-1021-03 (6882) **1.0** (530)

go to Page 40-6A
Pasco Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
52089
11-9199-02 (9085) **1.0** (520)

go to Page 40-6B
Pinellas Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03969
11-9199-02 (9085) **1.0** (520)

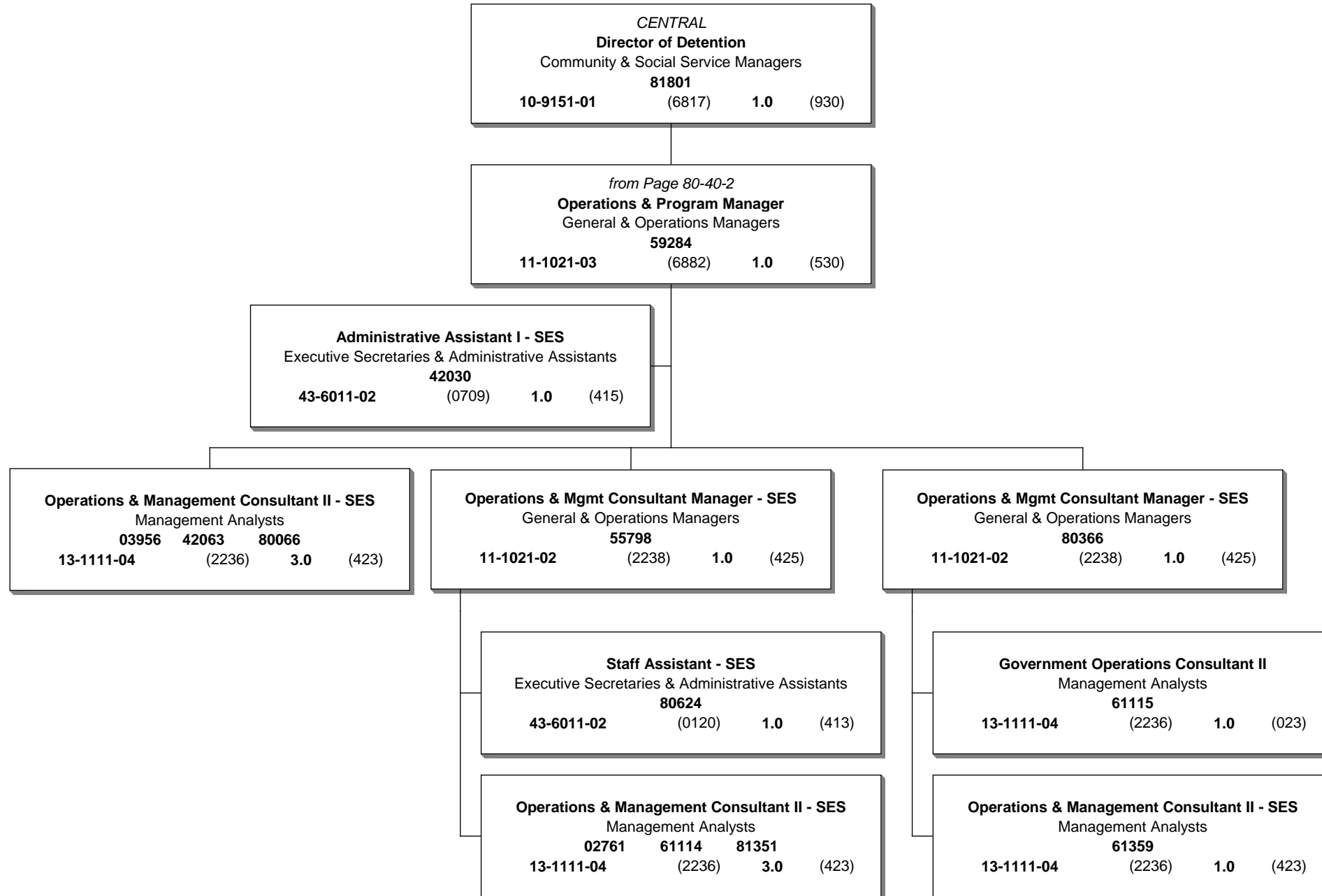
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Orange Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
80179
11-9199-02 (9085) **1.0** (520)

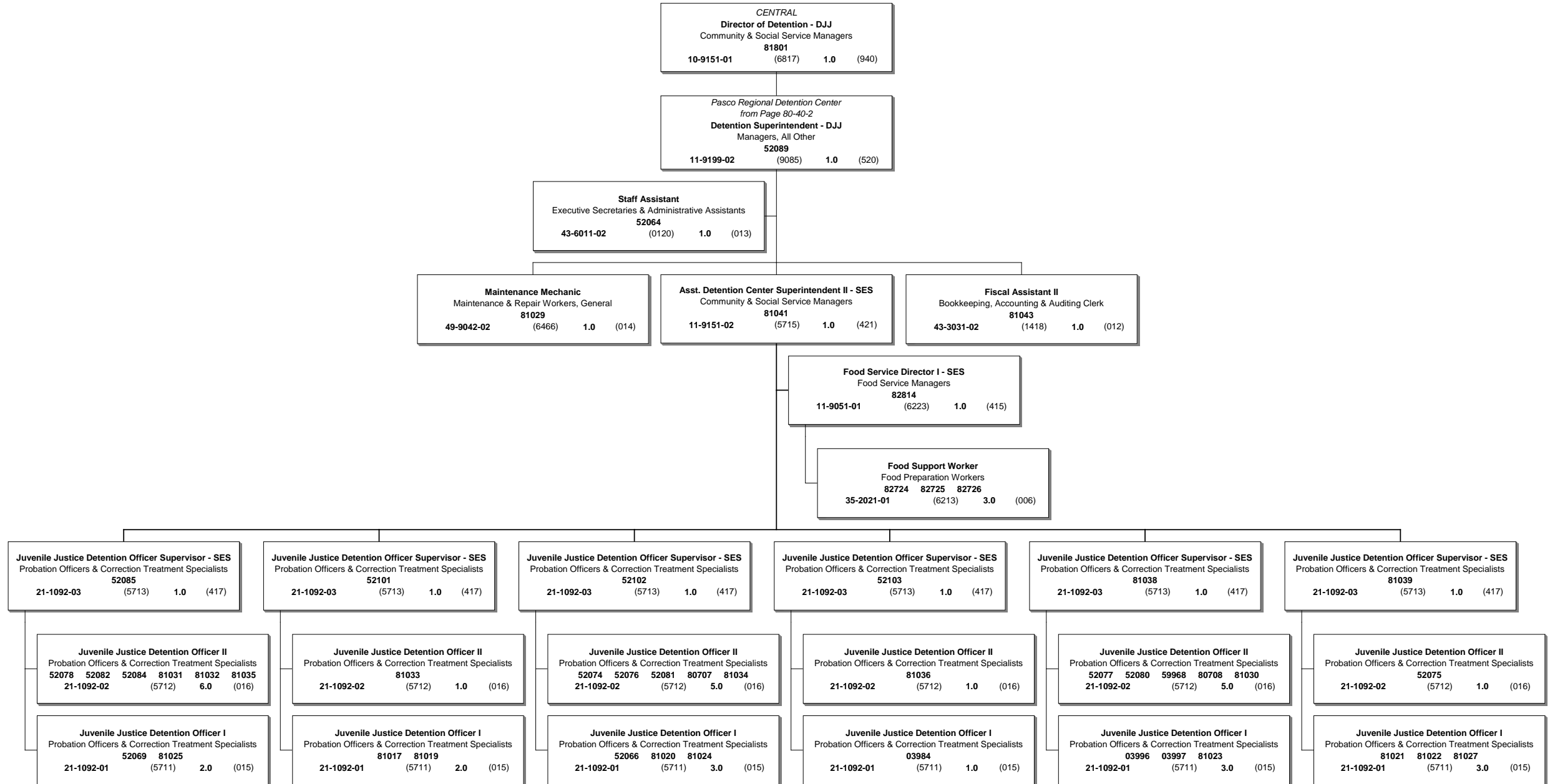
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Detention Superintendent - DJJ
 Managers, All Other
04029
11-9199-02 (9085) **1.0** (520)

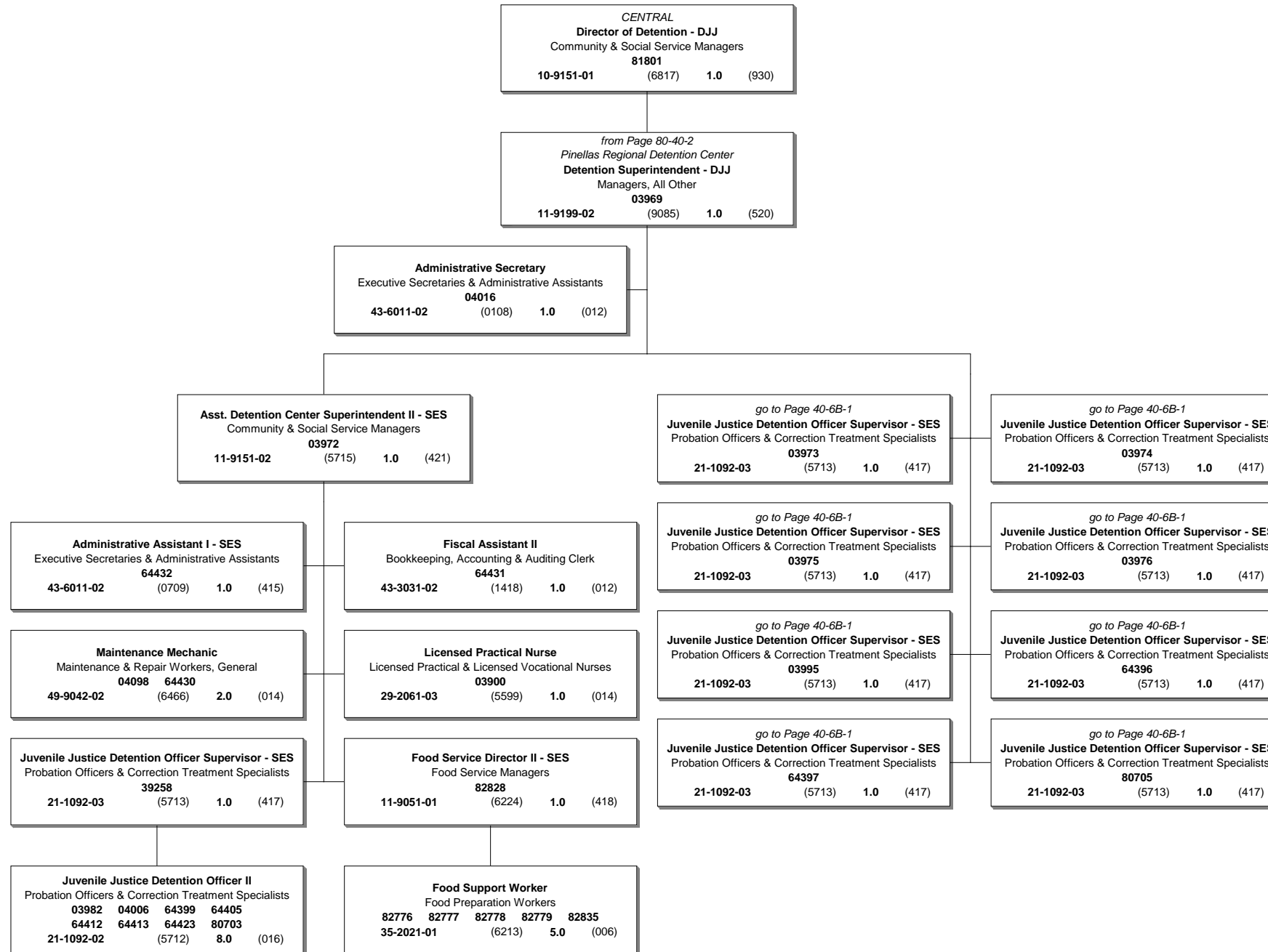
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Detention Superintendent - DJJ
 Managers, All Other
04083
11-9199-02 (9085) **1.0** (520)

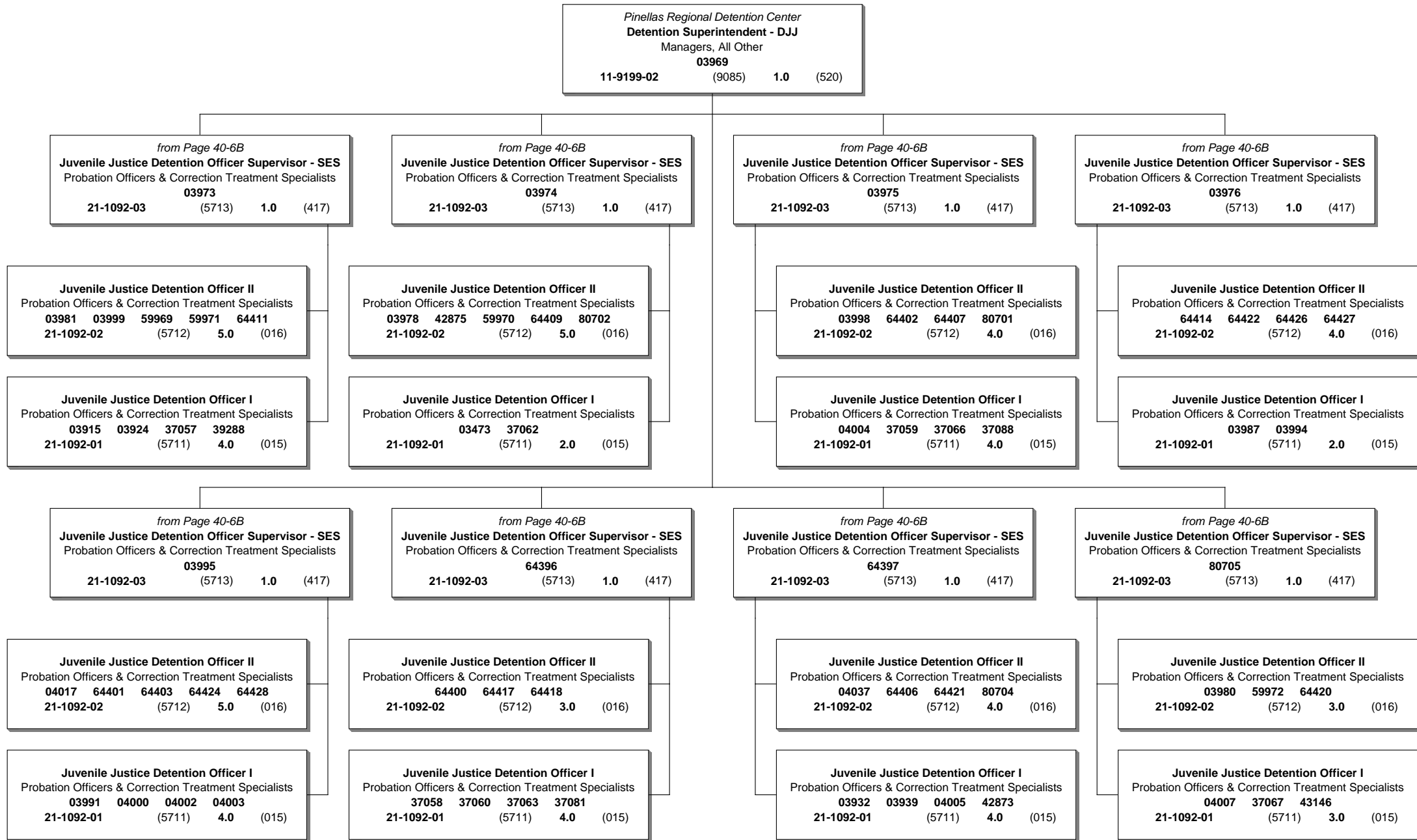
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Hillsborough West Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03897
11-9199-02 (9085) **1.0** (520)

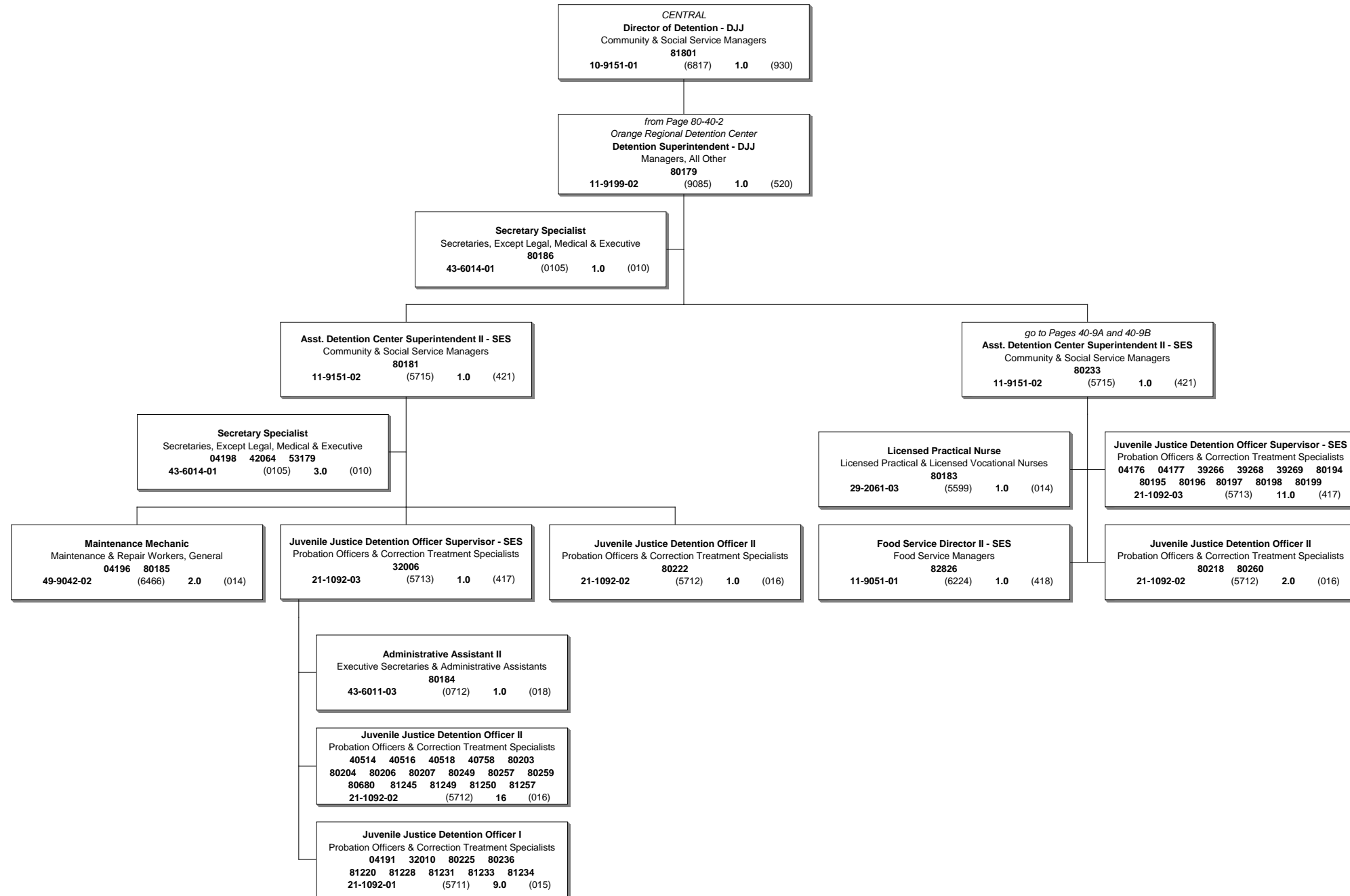
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Brevard Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
04199
11-9199-02 (9085) **1.0** (520)

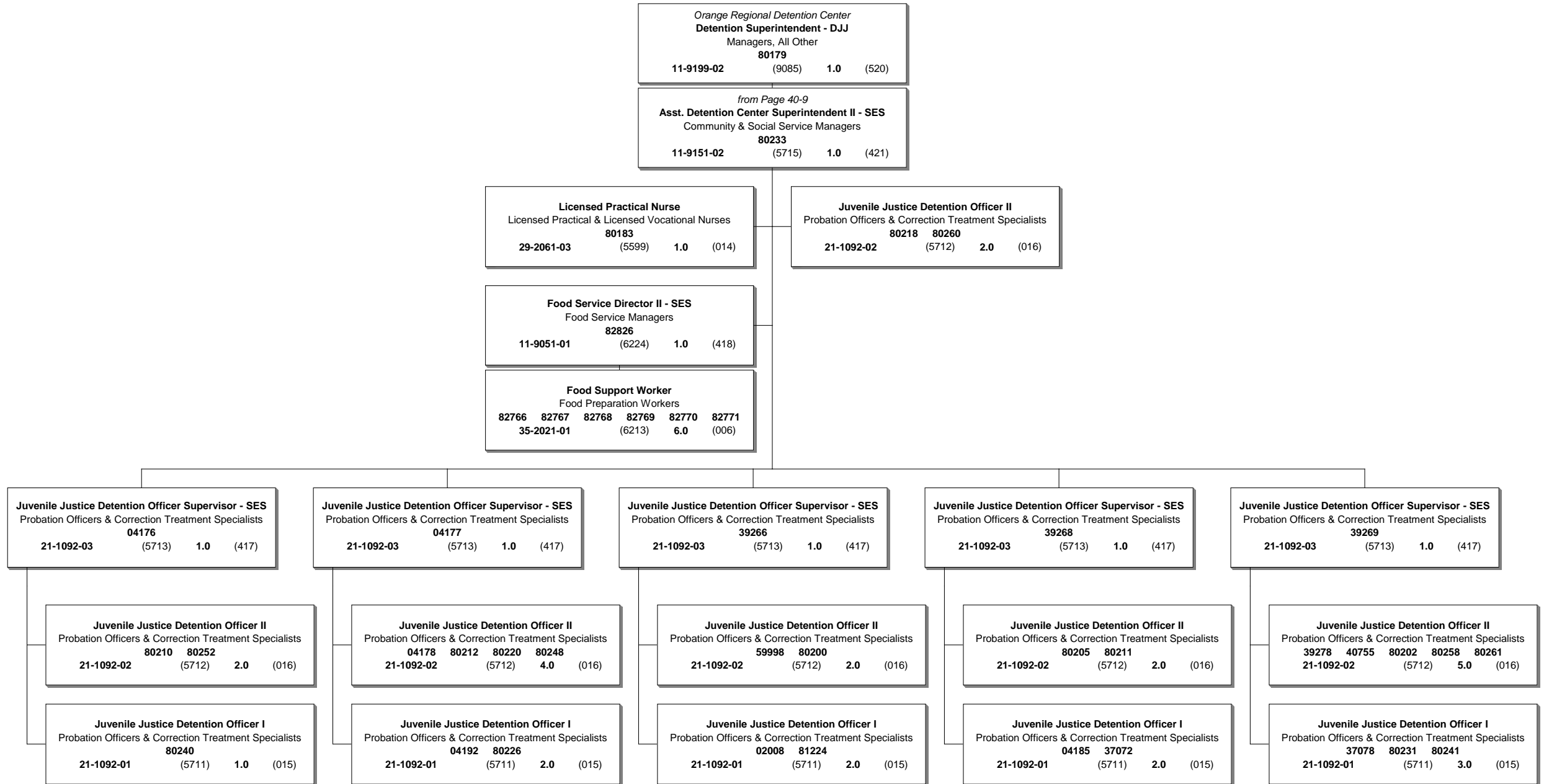


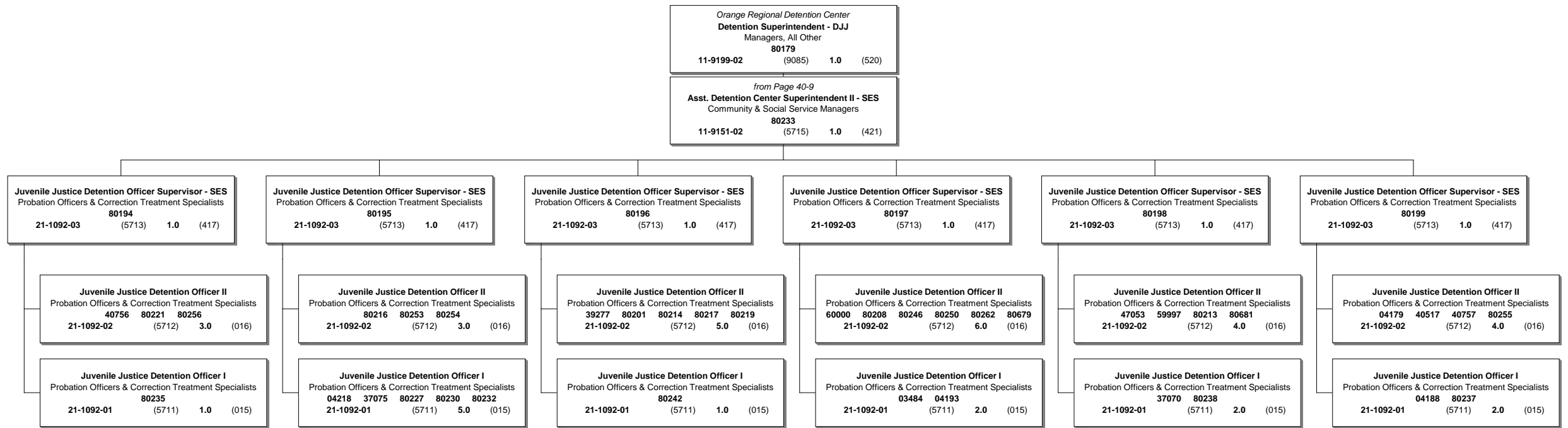


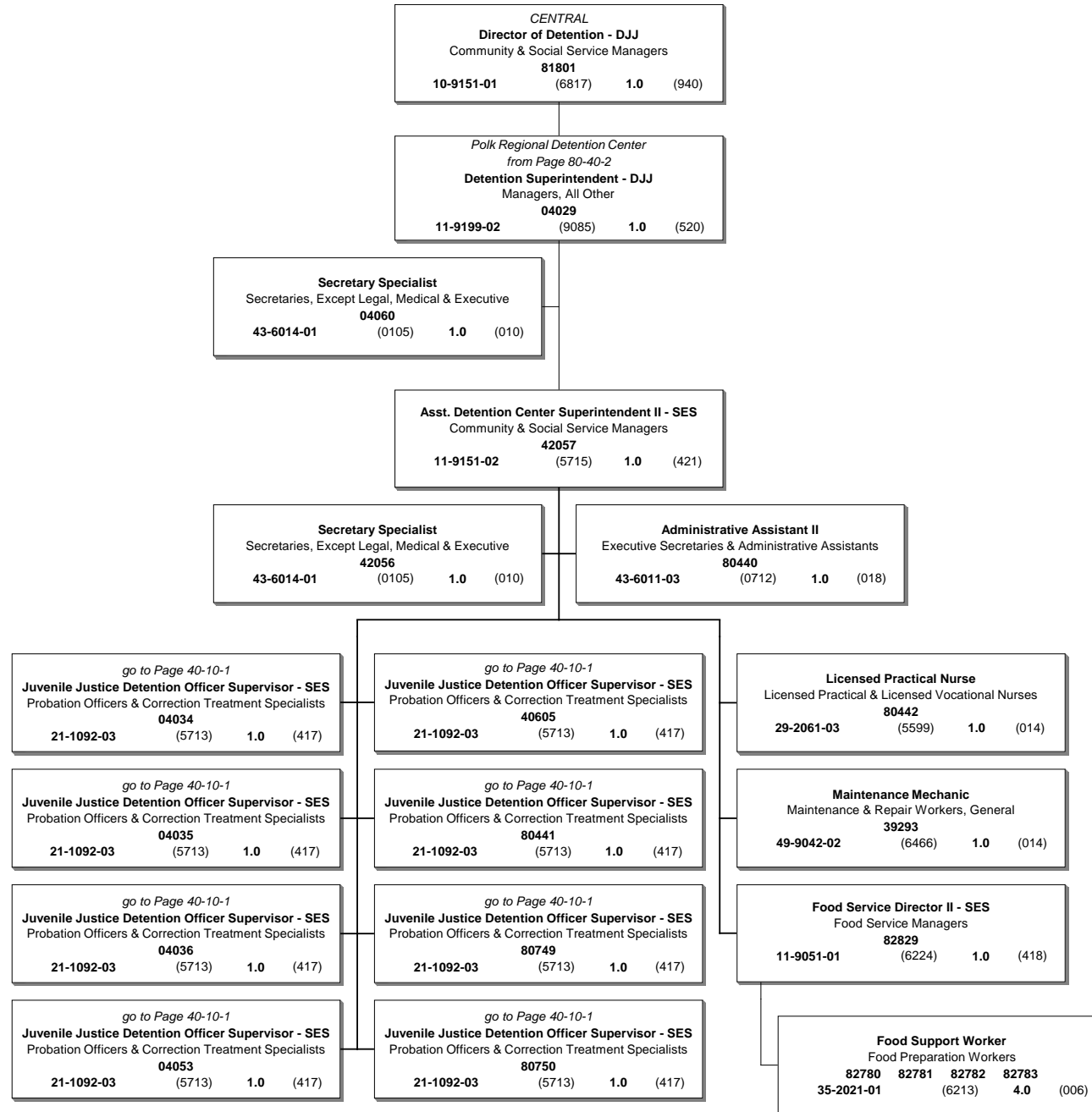


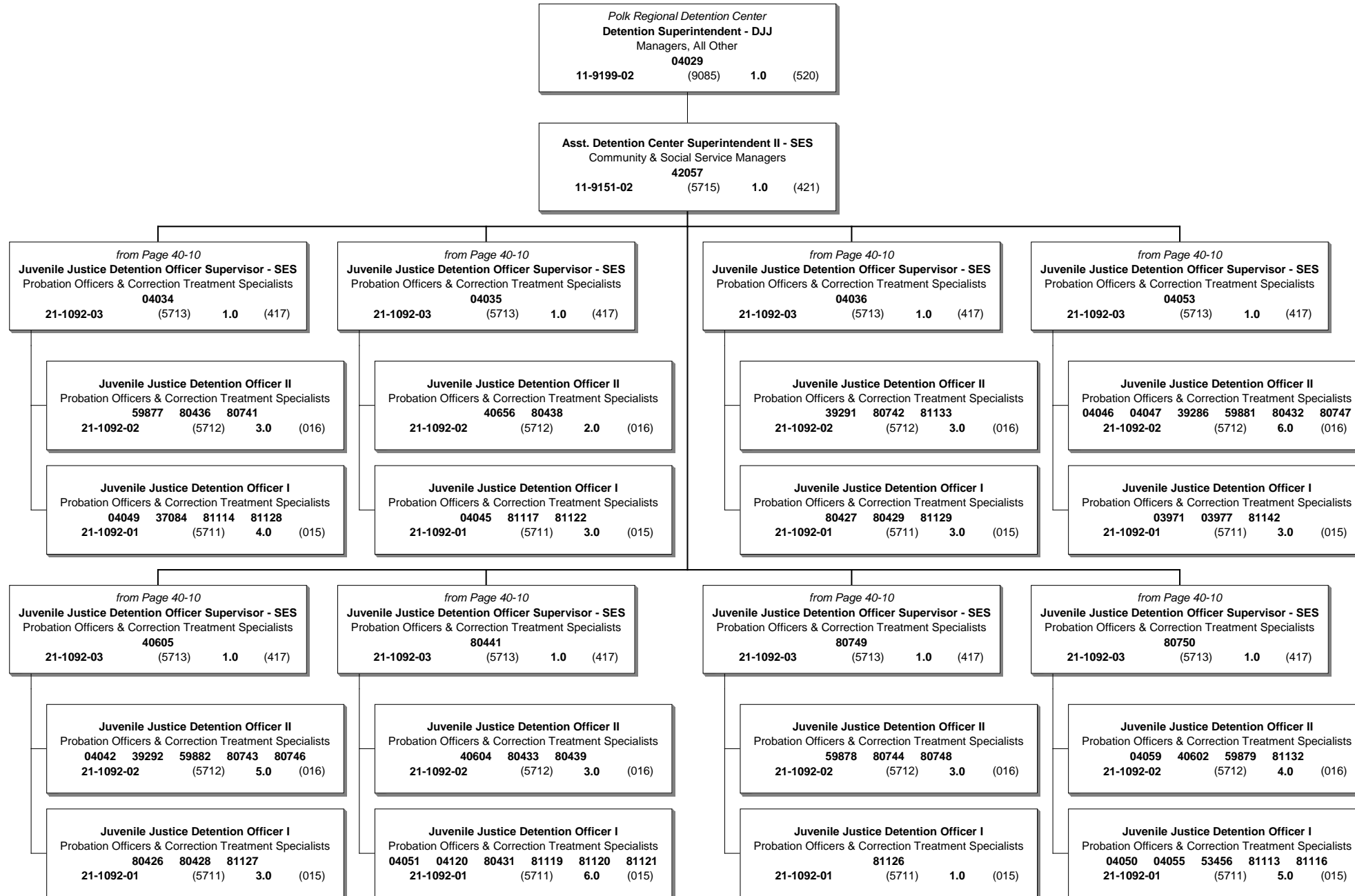


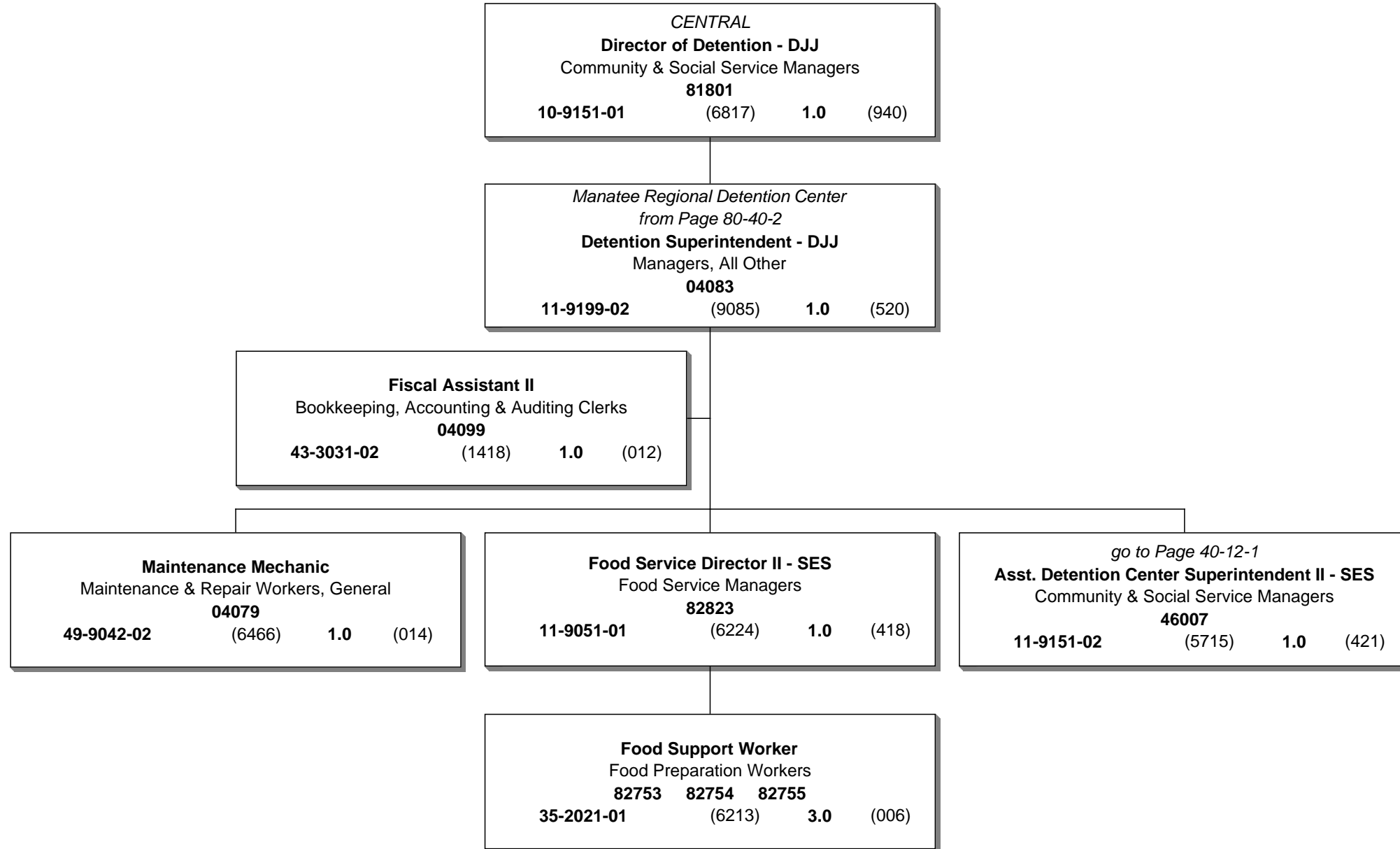


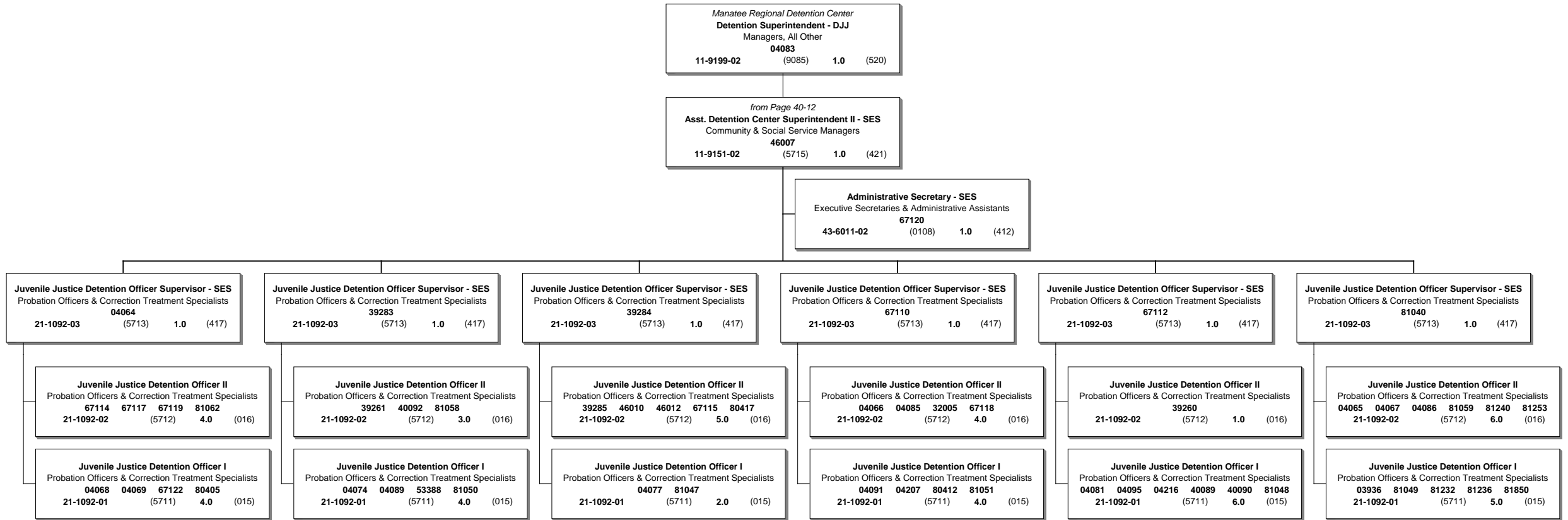


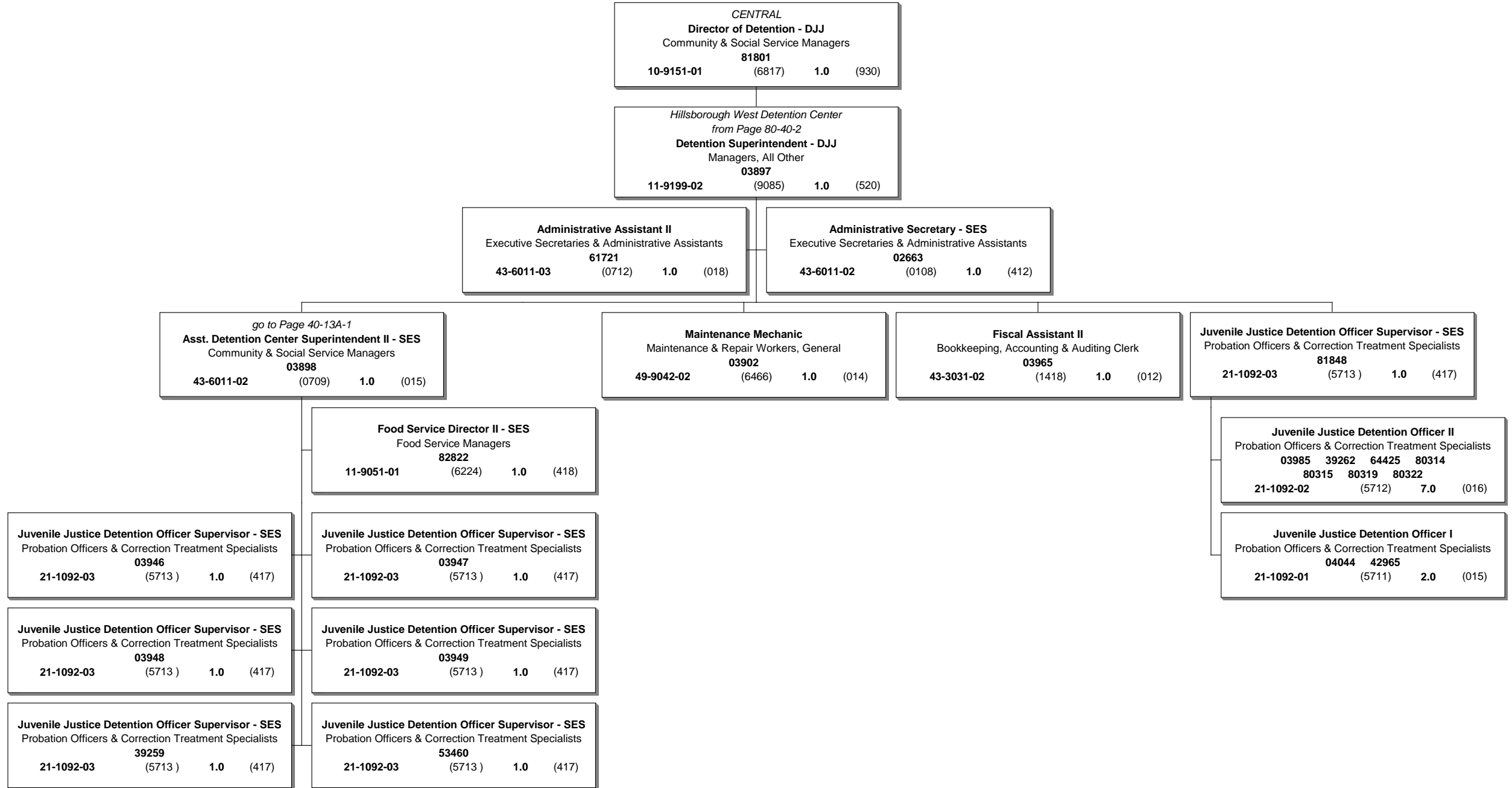


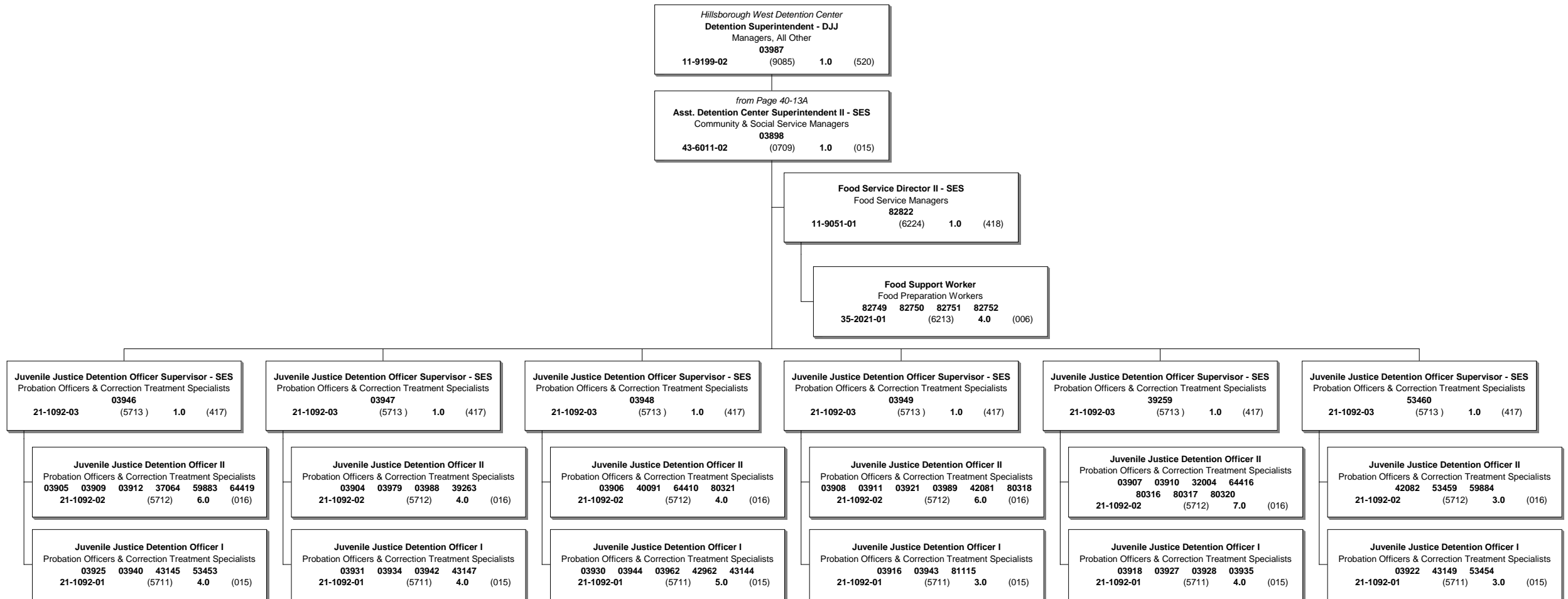


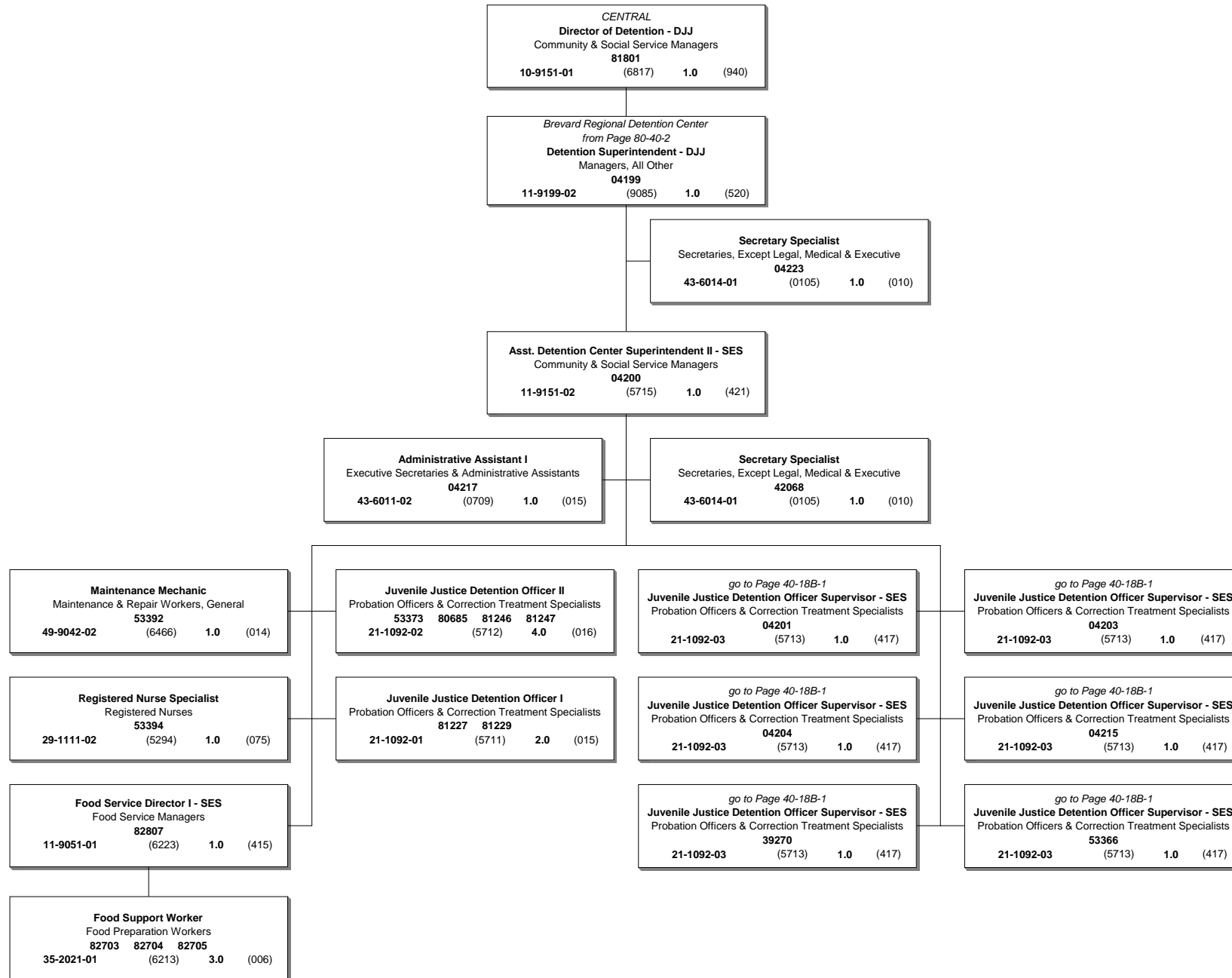












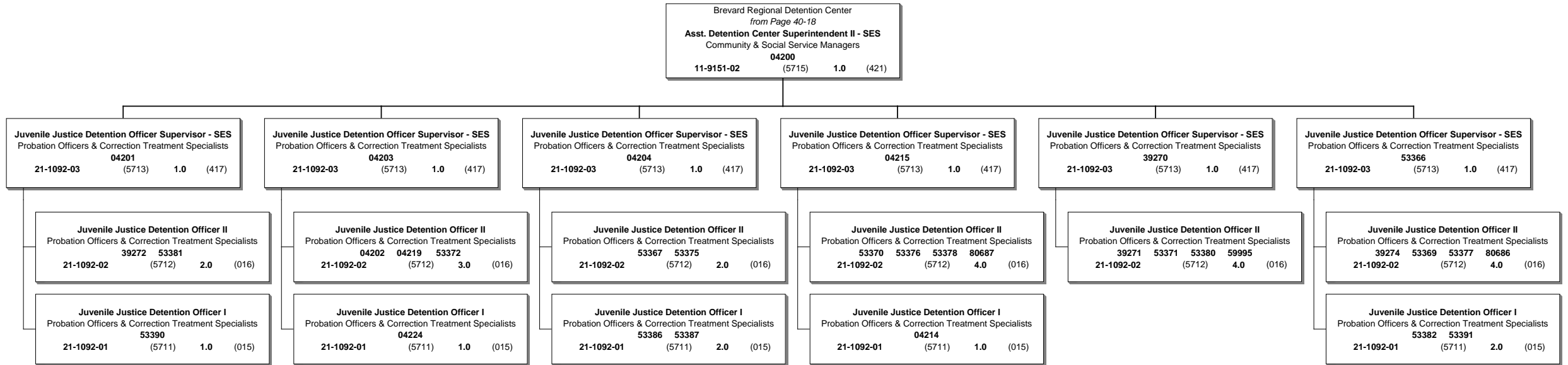
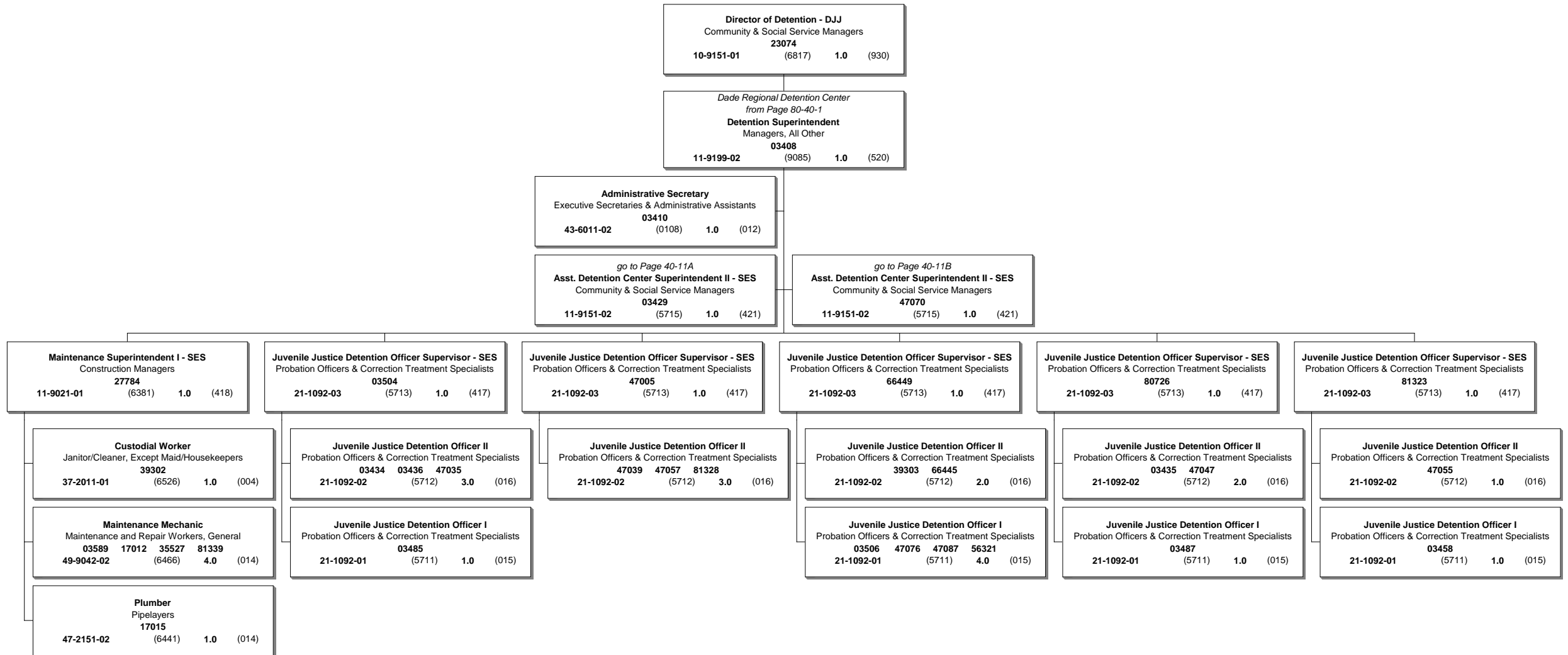
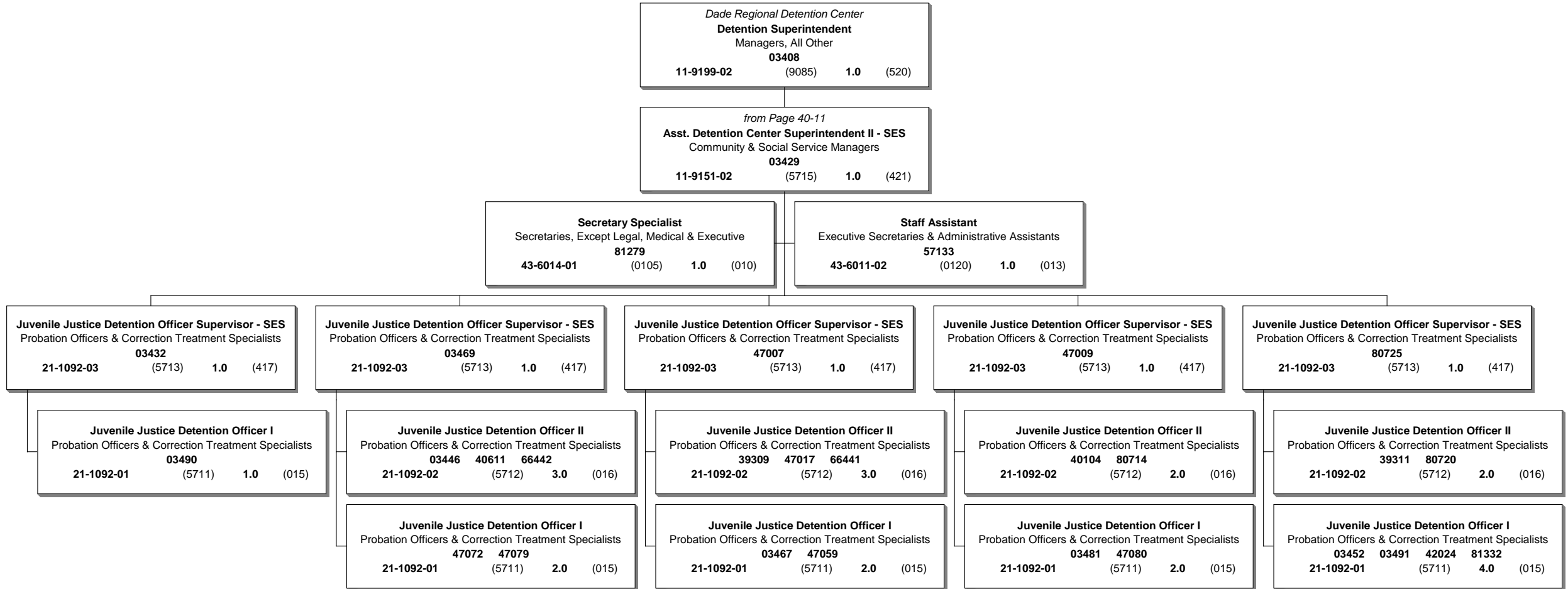


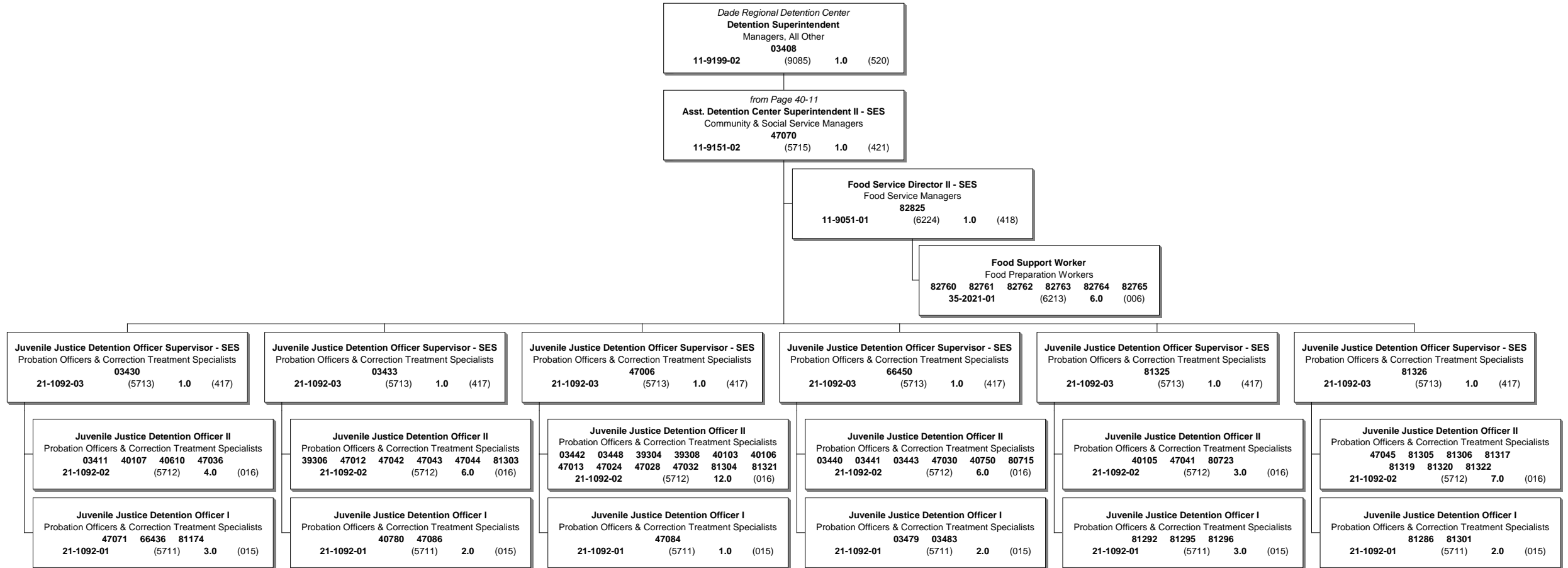
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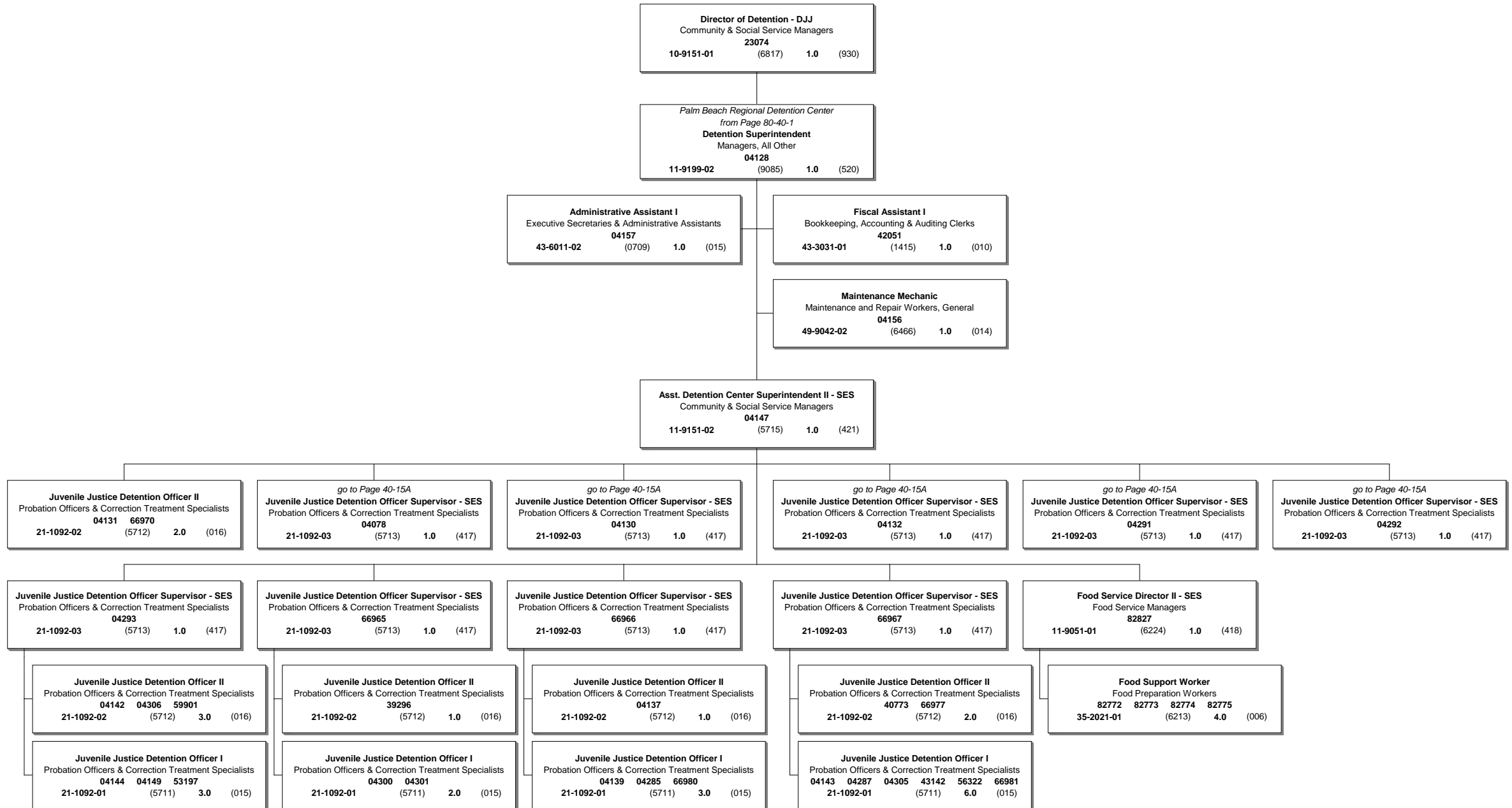
South Region

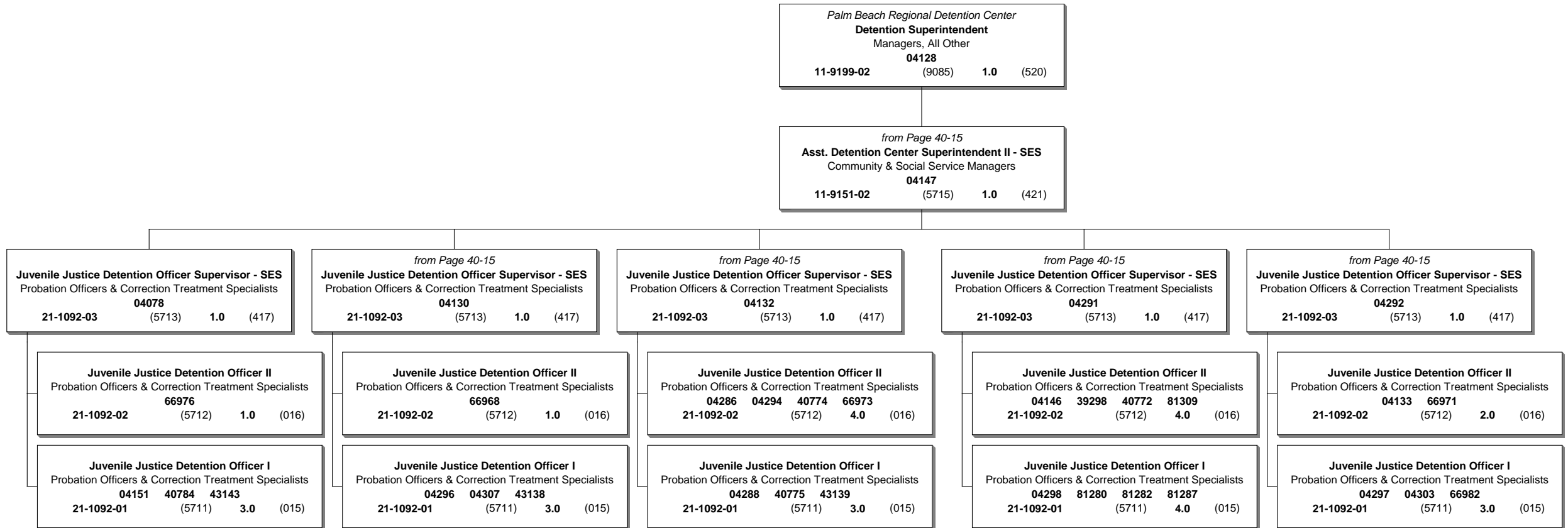
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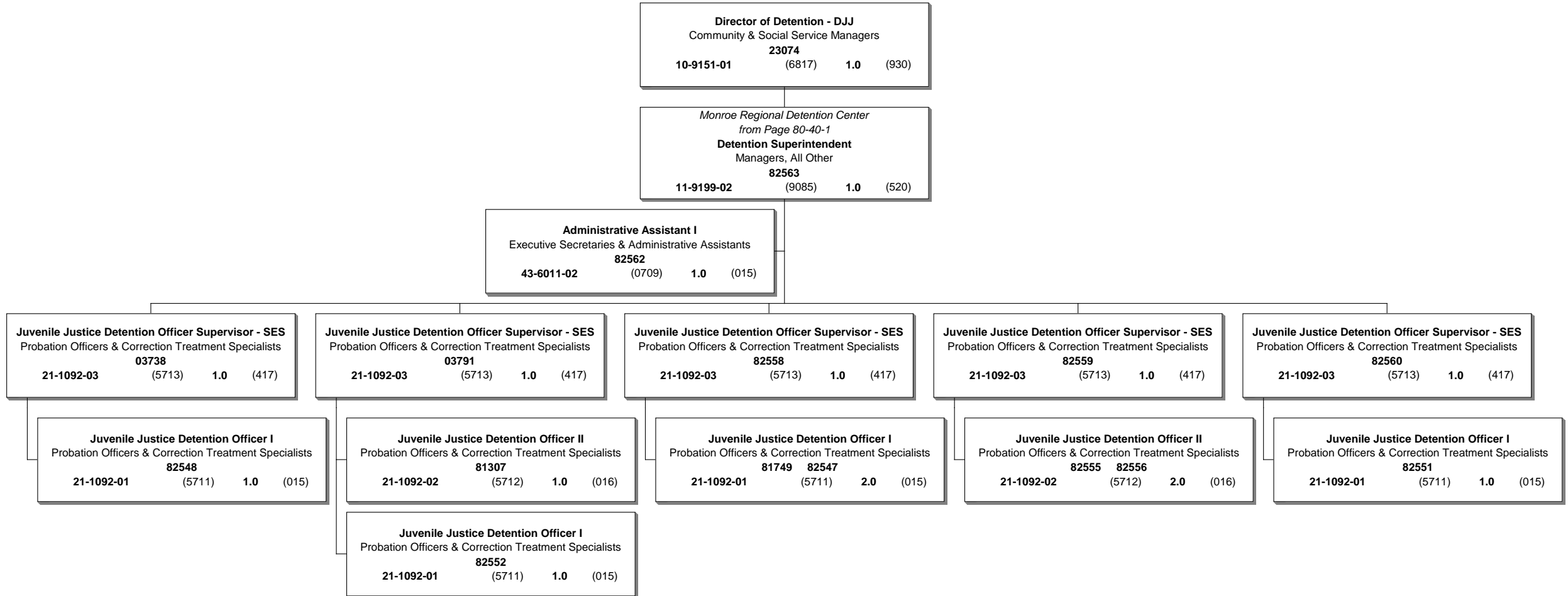


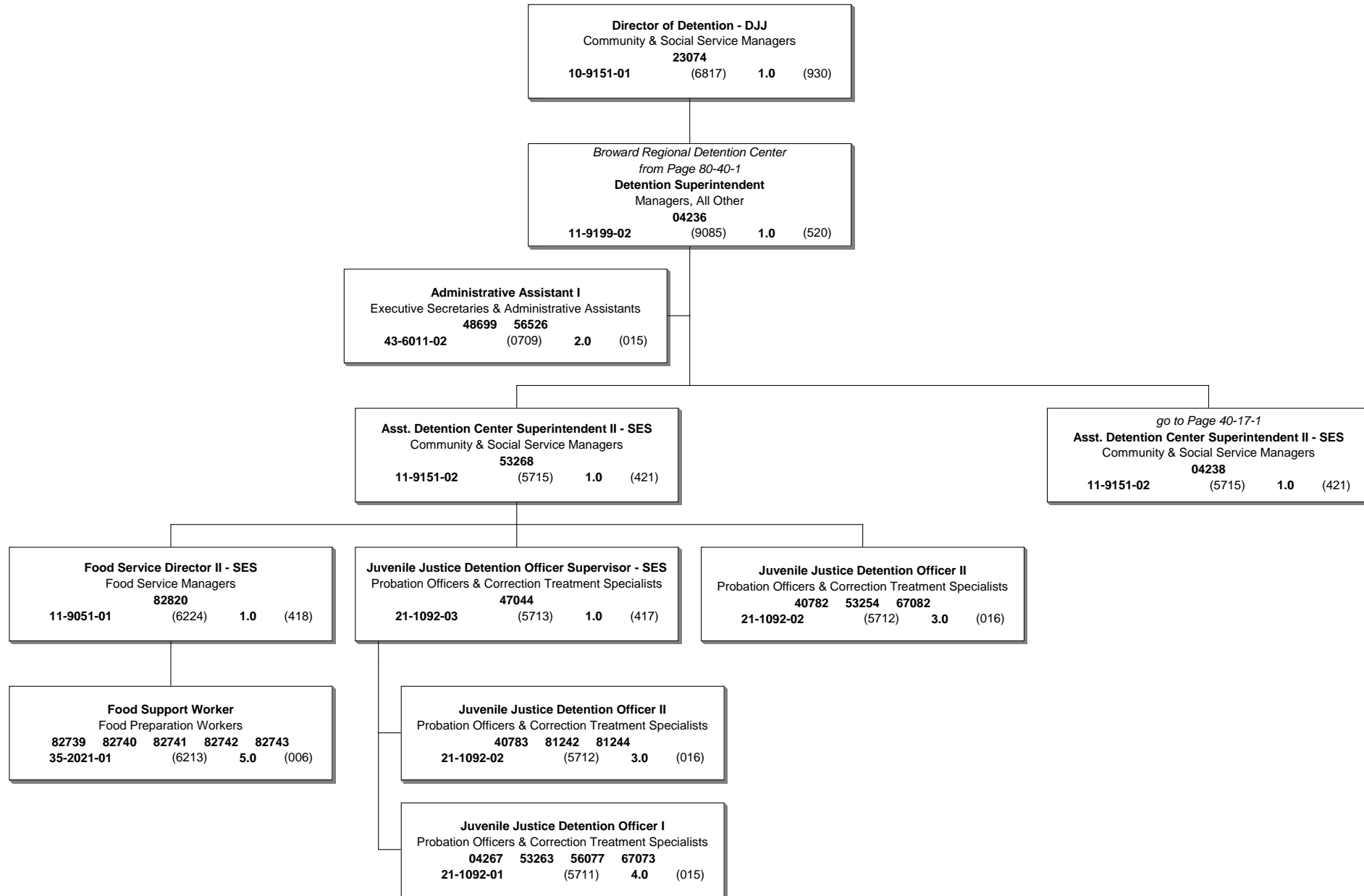


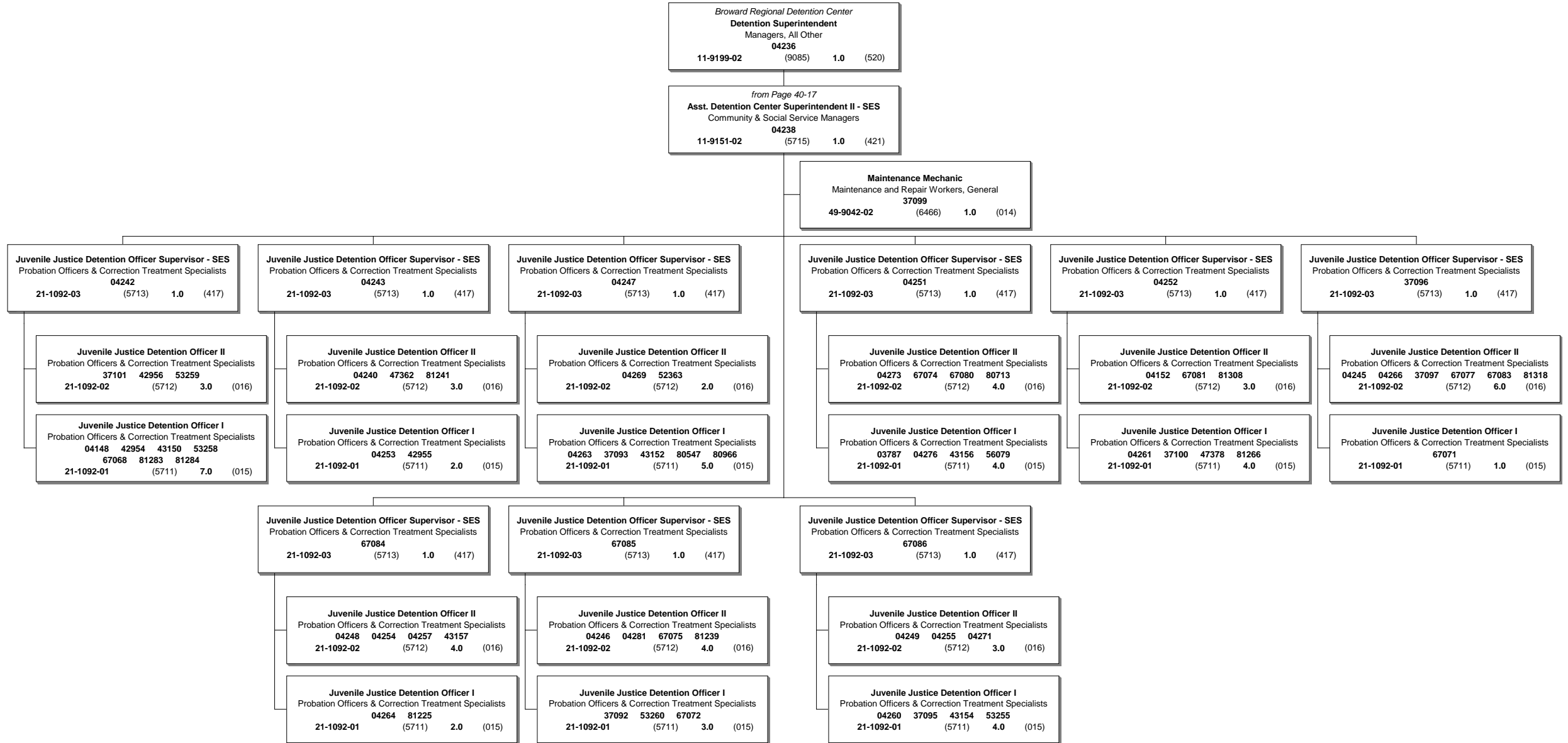


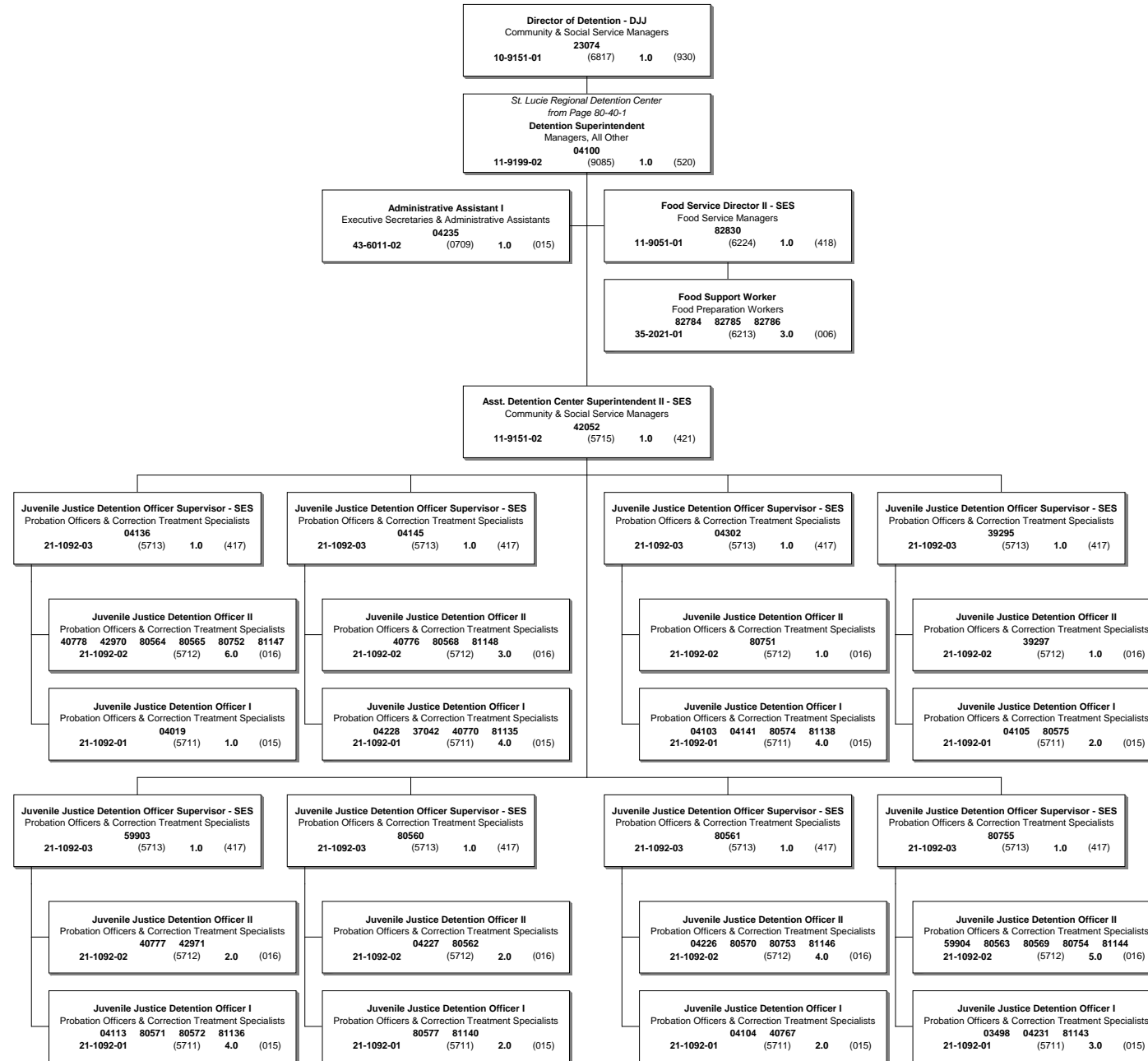


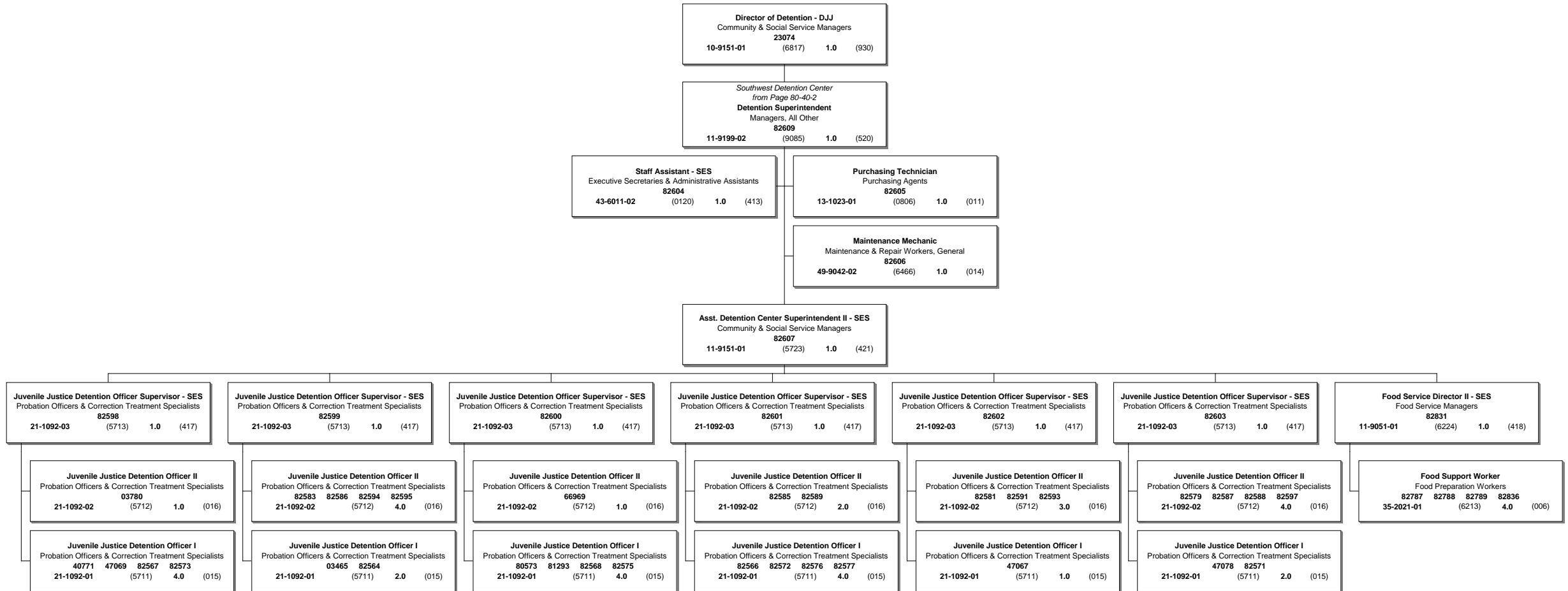


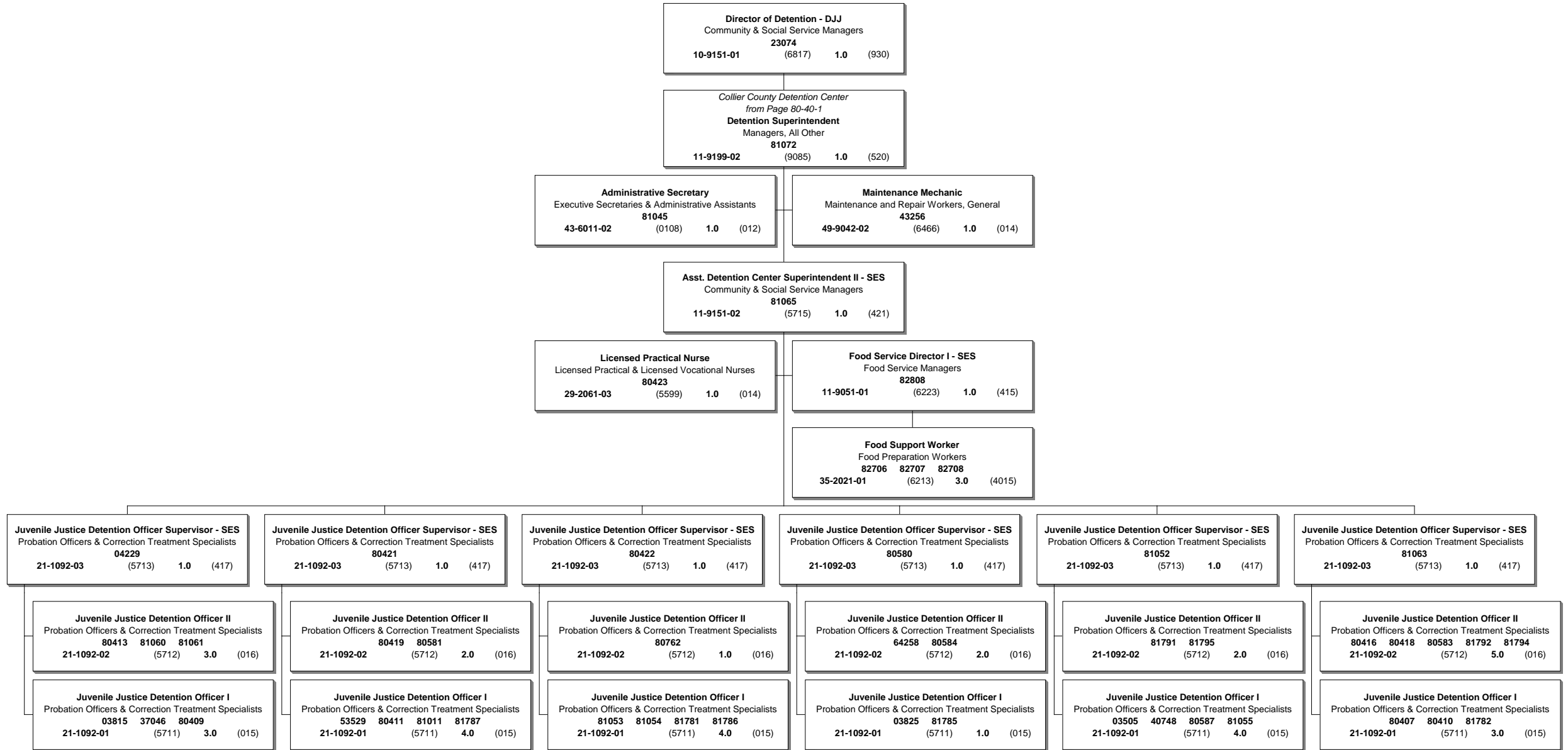












JUVENILE JUSTICE, DEPARTMENT OF		FISCAL YEAR 2010-11			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		602,344,917		1,981,244	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		3,955,391		-175,000	
FINAL BUDGET FOR AGENCY		606,300,308		1,806,244	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,786,459
Secure Supervision * Number of cases served.		37,426	2,968.66	111,105,185	
Health Services * Number of cases served		45,869	245.15	11,244,970	
Mental Health Services * Number of cases served		37,426	99.54	3,725,295	
Food Services * Number of resident days food services are provided		402,076	16.02	6,441,909	
Transportation * Number of Miles Youths Transported		515,260	2.85	1,467,150	
Facilities, Repair Maintenance * Square feet maintained		994,077	2.20	2,183,997	
Counseling And Supervision - Contracted * Number of youths served		8,986	5,847.60	52,546,529	
Counseling And Supervision - State Provided * Number of youths served		32,908	1,465.02	48,210,776	
Juvenile Assessment Center Administration * Number of youths served		65,688	46.11	3,028,556	
Intake And Screening * Number of cases served		109,472	339.52	37,168,095	
Diversion * Number of youths served		24,252	239.21	5,801,270	
Sex Offender Treatment * Number of youths served		450	13,473.86	6,063,235	
Independent Living * Number of youths served		97	4,385.31	425,375	
Mental Health Treatment * Number of youths served		1,644	909.14	1,494,624	
Substance Abuse Treatment * Number of youths served		5,696	3,246.36	18,491,283	
Care And Custody * Number of youths served		8,443	21,586.57	182,255,429	
Behavioral Training And Life Skills * Number of youth served		8,443	535.02	4,517,169	
Vocational Training * Number of youths served		8,328	280.75	2,338,082	
Secure Mental Health Treatment Facility * Number of youths served		515	40,919.37	21,073,478	
Secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		6	12,500.00	75,000	
Non-secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		13,712	2,221.69	30,463,800	
Female Diversion Programs * Number of youths served		1,933	5,668.41	10,957,031	
School Attendance * Number of youths served		2,468	568.00	1,401,830	
Employment Services * Number of youth served		610	2,835.44	1,729,618	
Violence Reduction * Number of youth served		3,210	519.40	1,667,263	
Afterschool Programming * Number of youths served		3,671	349.87	1,284,366	
Central Communications Center * Number of incidents referred for review		939	389.26	365,519	
Juvenile Justice System Improvements * Number of programs impacted		23	80,308.04	1,847,085	
TOTAL				569,373,919	1,786,459
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				36,926,361	19,785
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				606,300,280	1,806,244

SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY

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

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Juvenile Justice **Contact:** Vickie J. Harris

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2011 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2012-2013 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2012-2013 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Shared Detention Cost - Fiscally Constrained Counties	B	.9 M	-
b	Department of Juvenile Justice - Prevention & Intervention Programs	B	.8 M	1,000,000
c	Maintenance, Repairs, and Capital Improvements - Statewide Buildings	B	13.3 M	16,327,403
d				
e				
f				

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

Item a - The department did not include an issue in the FY 2012-13 Legislative Budget Request for this budget driver. The 2011 Legislature appropriated \$4.6 million in recurring General Revenue for the fiscally constrained counties, whereas in past fiscal years, the General Revenue funding was nonrecurring. The Long Range Financial Outlook's projection for this budget driver is based on a four-year appropriation average. The \$.9 million represents the difference between the recurring General Revenue and Long Range Financial Outlook's projection. Item b - The department's issue requests recurring General Revenue funding in the amount of \$1,000,000 for CINS/FINS to redirect approximately 500 at risk youth and families in rural areas from costly long-term juvenile services to short-term residential or non-residential services provided by local community-based agencies. The Long Range Financial Outlook's projection for this budget driver is based on a four-year appropriation average. Item c - The department requested funding for various issues associated with maintaining the state's property. The Long Range Financial Outlook does not specifically state the amount projected for the department and the projection is based on four-year appropriations for maintenance and repair, environmental deficiencies and other increased fixed capital needs.

* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2011

DEPARTMENT OF JUVENILE JUSTICE

Probation and Community Corrections Program Juvenile Probation

Exhibits or Schedules



Wansley Walters, Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Juvenile Probation

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910DJJ-017	2010-2011	Audit of Probation Case Management	<p>Finding 1: Florida Administrative Code (FAC) and Policies and Procedures were not updated timely.</p> <p>Recommendation: The Department should timely update its rules, regulations, and Probation Handbook to reflect changes in practices, policies, and procedures.</p> <p>Finding 2: Our review of probation case management files disclosed needed improvements pertaining to youth supervision.</p> <p>Recommendation: We recommend Probation improve its case management processes to comply with applicable rules, policies, and procedures.</p>	<p>Management stated that all rule-making has been temporarily suspended by the Office of the Governor and that they plan to do away with the Probation Handbook and interim policy memorandums and instead include all Probation policies and procedures in the Florida Administrative Code. Additionally, the audit findings dealing with the development of Youth Empowered Success (YES) Plans, timely completion of YES Plans, referrals for service and issues related to termination from supervision are consistent with the findings from this year's Quality Assurance (QA) reviews. As a result, all circuits that have failed to meet QA standards are required to submit a quality improvement plan to correct deficiencies. The actions described above adequately respond to the audit findings.</p>	

DEPARTMENT OF JUVENILE JUSTICE

Office of the Secretary/Assistant Secretary
for Administrative Services
Executive Direction/Support Services

Exhibits or Schedules



Wansley Walters, Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Executive Direction/Support Services

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-1011DJJ-004	2010-2011	Audit of Contracts/Grants Payment Process	<p>Finding 1: Medical reimbursements for youth were not properly recorded in the Department's Financial Records for payments pertaining to contract numbers X1267, X1437 and X1567.</p> <p>Recommendation: We recommend that the Bureau of Finance & Accounting work with contract staff to ensure medical payments are properly coded.</p> <p>Finding 2: We noted deficiencies pertaining to the timely processing and documentation of invoice payments.</p> <p>Recommendation: We recommend that Finance & Accounting review its internal controls pertaining to receipt of invoices from contract staff. In addition, we recommend Finance & Accounting provide technical assistance to contract managers pertaining to documenting the date of receipt of invoices and approval and inspection of invoices within five working days.</p>	The Bureau of Finance & Accounting will continue to monitor the accounting codes assigned by the Program Office and offer technical assistance when applicable.	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Executive Direction/Support Services

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-1011EOG-016	2010-2011	Audit of Department of Juvenile Justice's Ethics	<p>Finding 1: The Department timely implemented the Executive Order.</p> <p>Finding 2: The agency-wide ethical climate survey results indicated that the Department, overall, maintained a positive ethical environment.</p> <p>Finding 3: The Department needs improvement in the areas of ethics training, policy communication, ethics program monitoring, and ethics violation reporting and investigation procedures.</p> <p>Recommendations: To improve the effectiveness of the Department's ethics related objective, guidance, and activities, we recommend the Chief Ethics Officer:</p> <ul style="list-style-type: none"> • in collaboration with Staff Development and Training develop a mandatory ethics, public records, and open meetings training class for all employees, as well as annual refresher training. The training should also be available for the Department's providers; • develop an effective communication method to ensure that ethics policies and procedures are communicated to all employees; 	<p>The CEO concurred with the findings and recommendations. Some of the implementations include: developing mandatory ethics training class, implementing a system to monitor ethics training, and developing ethics violation reporting in collaboration with the Office of Inspector General. Additionally, Management stated that Department Policy FDJJ-1900 will be amended to reflect that the General Counsel serves as the Chief Ethics Officer for the Department.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Executive Direction/Support Services

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-1011EOG-016 (continued)	2010-2011	Audit of Department of Juvenile Justice's Ethics	<ul style="list-style-type: none"> • implement a monitoring system to monitor the implementation of the ethics code, ethics training, and ethics violation reporting. Hold regular meetings to discuss ethics, and provide an annual report on ethical standards to the Secretary; and, • in collaboration with the Office of Inspector General develop specific ethics violation reporting and investigation procedures. <p>We also recommend the Department:</p> <ul style="list-style-type: none"> • develop a Chief Ethics Officer position description to appropriately address responsibilities and percentage of time of his/her role as Chief Ethics Officer; • revise Department Policy FDJJ-1900 to include mandatory annual ethics training for all employees and procedures of ethics violation reporting and investigation. 		

DEPARTMENT OF JUVENILE JUSTICE

Residential Corrections Program Secure Residential Commitment

Exhibits or Schedules



Wansley Walters, Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011	2010-2011	Audit of Maximum-Risk Residential Programs	<p>Finding 1: Maximum-risk residential programs maintained physical security features as required by 63E-7.013; however, some security features need improvement. Recommendations: We recommend the Office of Residential Services:</p> <ul style="list-style-type: none"> • repair or replace the master control entrance door at North Florida Youth Development Center; • address the camera surveillance system limitations at Okeechobee JOCC. It would appear the program has an insufficient number of surveillance cameras. The program has 24 cameras with 3 monitors, whereas the other maximum-risk programs have 70 or more cameras with at least six monitors. The lack of camera surveillance on the exterior facility grounds creates a security risk for staff and youth. The current process of having to set cameras on a motion-activated cycle to allow for video storage also impairs security; • determine if additional surveillance cameras are required in the dorm hallways at Okeechobee JOCC and North Florida Youth Development Center to eliminate blind spots; • repair or replace the electronic motor on the rear sally port gate at Okeechobee JOCC. Staff currently open the gate manually, which has resulted in a workers' compensation claim. 	<p>On June 6, 2011 the Office of Residential Services provided the completed implementation plan entitled: Implementation to Improve Operations of Maximum Risk Residential Commitment Programs. In addition, Residential Services provided technical assistance papers on managing youth records and victim notification. The completed implementation plan reflects that all issues have been fully addressed.</p>	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<p>Probability of staff injury is high and the current condition creates possible liability for the DJJ and the program; assist maintenance staff at DeSoto in repairing the hallway roof. The current condition of allowing water drainage through the light fixtures creates risk of injury to youth and staff. This also creates a possible liability for the DJJ and the program;</p> <ul style="list-style-type: none"> • communicate expected exterior security lighting requirements to all programs. Where repair and replacement are beyond the programs' capabilities, work with programs to ensure lighting is at an operational level that does not compromise safety and security; • review the programs' operating procedures for staff and visitors entering the facility to determine if stronger security measures should be put in place; and, • incorporate physical security as one of the review areas covered by the Residential Services' monitors. <p>We recommend maximum-risk residential programs:</p> <ul style="list-style-type: none"> • ensure that all officers and staff have a working hand-held radio to facilitate quick response in the event of emergencies and comply with F.A.C. 63E-7; • ensure that all doors in the program areas are locked and secured at all times; 		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<ul style="list-style-type: none"> • consistently document exterior security lighting that is not operational and communicate to facility administration; • consistently apply established facility operating procedures for staff and visitors entering the facility; and, • obtain written authorization from the DJJ prior to renovations or modifications being made to the facility in compliance with F.A.C. 63E-7.008(7). Finding 2: Maximum-risk residential programs accounted for youth while committed; however, improvements are needed in documentation accuracy and completeness. <p>Recommendations: We recommend the Office of Residential Services:</p> <ul style="list-style-type: none"> • review the programs' facility operational procedures to determine if the process provides detailed information of youth movement and facility activity; • consider incorporating documentation of youth accountability as one of the review areas for the Residential Services' monitors. <p>We recommend:</p> <ul style="list-style-type: none"> • Facility administrative staff for all programs reconcile census reports to shift reports to identify and correct errors in reported youth population. Totals on the shift reports should be recalculated to ensure accuracy; 		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<ul style="list-style-type: none"> • DeSoto complete four Daily Shift Reports on Wednesdays when there are four shifts in the workday. Also, edit the Daily Shift Report to include a signature line for officers and/or shift supervisors; • Okeechobee JOCC begin and end each workday with the same shift. Address the limitations and cost effectiveness of its ten-minute check process. <p>We recommend North Florida Youth Development Center:</p> <ul style="list-style-type: none"> • enhance existing process to ensure a detailed description of youth movement and facility activity is documented; • institute a more effective manner of how census data is reported so that a single document includes, at a minimum, the total daily census count, new admissions, releases or direct discharges, transfers, and youth temporarily away from the program; • communicate to staff the proper procedure in conducting 10-minute checks and completing Daily Shift Reports; • communicate to staff the proper procedure in documenting Emergency Counts; and, • provide identification of each youth assigned to a specific sleep room to include, at a minimum, a picture, DJJID number, and dorm name. 		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<p>Finding 3: Process enhancements are needed to fully comply with victim notification requirements outlined in Chapter 960, Florida Statutes and F.A.C. 63E-7.</p> <p>Recommendations: We recommend the Office of Residential Services:</p> <ul style="list-style-type: none"> • ensure the victim notification process is being addressed in all programs in order to comply with the requirements set forth in F.A.C. 63E-7; and, • incorporate victim notification as one of the areas for review by the Office of Residential Services' program monitors. <p>We recommend maximum-risk residential programs:</p> <ul style="list-style-type: none"> • ensure juvenile disposition orders and documentation related to victim notification are retained as part of youth's file; • update facility operating procedures related to victim notification to provide specifics on the completion of required forms and staff responsibilities. As a part of the process, in instances where victim notification documentation is not part of the youth's file, ensure communication with the JPO has been documented; 		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<ul style="list-style-type: none"> • take steps to correct the deficiency when Victim Notification Waiver forms are not completed correctly. In instances where the victim cannot be located or does not return the form, the youth’s file should be adequately documented; • ensure offenses listed on youth documentation and shown in JJIS are accurate, especially charges related to sexual battery. <p>Finding 4: Documentation supporting youth’s release or length of stay was not consistently maintained.</p> <p>Recommendations: We recommend maximum-risk residential programs ensure documentation that supports court approval for the youth’s release as well as denials or other events that extend or shorten youth’s stay is retained as part of the youth’s file.</p> <ul style="list-style-type: none"> • ensure a copy of the victim notification letter is retained as part of the youth’s D19 file; • include as part of the victim notification process, administrative or supervisory staff periodic review of the Victim Notification Log for accuracy; • ensure offenses listed on youth documentation and shown in JJIS are accurate, especially charges related to sexual battery; and, 		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2012 - 2013

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Secure Residential Commitment

Phone Number: (850) 921-5698

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-0910-011 (continued)	2010-2011	Audit of Maximum-Risk Residential Programs	<ul style="list-style-type: none"> • work with JPOs, Data Integrity Officers and Bureau of Management Information Systems to correct reporting errors in JJIS that indicate required victim notification when the juvenile disposition order does not indicate so. • ensure juvenile disposition orders and documentation related to victim notification are retained as part of youth's file. 		

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 80 Juvenile Justice
Budget Entity: 80800200 Secure Residential Commitment

Budget Period 2012-13

(1)	(2)	(3)	(4)
SECTION I	ACTUAL FY 2010 - 11	ESTIMATED FY 2011 - 12	REQUEST FY 2012 - 13
Interest on Debt (A)	644,898	584,975	521,896
Principal (B)	1,137,561	1,197,498	1,260,577
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other (E)	4,000	4,000	4,000
Total Debt Service (F)	1,786,459	1,786,473	1,786,473

Explanation: The Department of Juvenile Justice is contractually obligated to pay lease payments for Hastings Youth Academy (165 Bed Juvenile Residential Treatment Facility) located in St. Johns County which is operated by G4S Youth Services, LLC.

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
(6)		(7)	(8)	(9)
		ACTUAL FY 2010 - 11	ESTIMATED FY 2011 - 12	REQUEST FY 2012 - 13
Interest on Debt (G)				
Principal (H)				
Fiscal Agent or Other Fees (I)				
Other (J)				
Total Debt Service (K)				

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2012	JUNE 30, 2013
		ACTUAL FY 2010 - 11	ESTIMATED FY 2011 - 12	REQUEST FY 2012 - 13
Interest on Debt (G)				
Principal (H)				
Fiscal Agent or Other Fees (I)				
Other (J)				
Total Debt Service (K)				

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Juvenile Detention Program
Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)				
80400100	Dept.				

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

3.3 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				
--	---	--	--	--	--

		Program or Service (Budget Entity Codes)				
Action		80400100	Dept.			
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	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 B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		80400100	Dept.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 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				
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				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A				
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)	N/A				

		Program or Service (Budget Entity Codes)				
Action		80400100	Dept.			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 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.					

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y			
8.10	Are the statutory authority references correct?		Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y			

Action		Program or Service (Budget Entity Codes)			
		80400100	Dept.		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16	Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?		Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y		
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")		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		

		Program or Service (Budget Entity Codes)			
Action		80400100	Dept.		
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 125 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 narrative. (See <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	Y			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	Y			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
15.4	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			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			

	Program or Service (Budget Entity Codes)			
Action	80400100	Dept.		

<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>	
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18. FLORIDA FISCAL PORTAL

18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
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19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)

<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		
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Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Aftercare Services/Conditional Release
Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80700100	Dept		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80700100	Dept			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	N/A				
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. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	N/A				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	N/A				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
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 #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
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 29 and 88 of the LBR Instructions.)	N/A				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action		Program or Service (Budget Entity Codes)			
		80700100	Dept		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10	Are the statutory authority references correct?		Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

		Program or Service (Budget Entity Codes)			
Action		80700100	Dept		
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?				
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		
15.4	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		

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	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			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			

		Program or Service (Budget Entity Codes)			
Action		80700100	Dept		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?		Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
<p>19.1 If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 		N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Juvenile Probation

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80700200	Dept.		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80700200	Dept.			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action	Program or Service (Budget Entity Codes)				
	80700200	Dept.			
7.22 Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)					
8.1 Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2 Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3 Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action		Program or Service (Budget Entity Codes)			
		80700200	Dept.		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10	Are the statutory authority references correct?		Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR		N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y			
15.4	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			

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5	Are the appropriate counties identified in the narrative?	Y	Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			

		Program or Service (Budget Entity Codes)			
Action		80700200	Dept.		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Non-Residential Delinquency Rehabilitation

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80700300	Dept.		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80700300	Dept.			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action	Program or Service (Budget Entity Codes)			
	80700300	Dept.		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10 Are the statutory authority references correct?		Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20 Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

Action	Program or Service (Budget Entity Codes)				
	80700300	Dept.			
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)					
10.1 Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)					
11.1 Are the correct Information Technology (IT) issue codes used?	N/A				
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1 NOT REQUIRED FOR THIS YEAR		N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1 Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y			
15.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3 Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y			
15.4 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			

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	N/A			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	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			
17.5	Are the appropriate counties identified in the narrative?	N/A	N/A			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A			

		Program or Service (Budget Entity Codes)			
Action		80700300	Dept.		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Executive Direction/Support Services
Agency Budget Officer/OPB Analyst Name: Vickie Harris/Jason Welty

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	80750100	Dept.		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80750100	Dept.			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action	Program or Service (Budget Entity Codes)			
	80750100	Dept.		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10 Are the statutory authority references correct?		Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16 Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?		Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20 Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

		Program or Service (Budget Entity Codes)			
Action		80750100	Dept.		
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		
15.4	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		

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXXX or 14XXXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?		Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?		Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?		Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?		Y			
17.5	Are the appropriate counties identified in the narrative?		Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?		Y			

		Program or Service (Budget Entity Codes)			
Action		80750100	Dept.		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Information Technology
Agency Budget Officer/OPB Analyst Name: Vickie Harris/Jason Welty

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	80750200	Dept.			

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80750200	Dept.			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
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 #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
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, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action		Program or Service (Budget Entity Codes)			
		80750200	Dept.		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10	Are the statutory authority references correct?		Y		
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16	Are the Schedule I revenues consistent with the FST's reported in the Exhibit D-3A?		Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

		Program or Service (Budget Entity Codes)			
Action		80750200	Dept.		
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		
15.4	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		

		Program or Service (Budget Entity Codes)				
Action		80750200	Dept.			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?		Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?		Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?		Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?		Y			
17.5	Are the appropriate counties identified in the narrative?		Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?		Y			

		Program or Service (Budget Entity Codes)			
Action		80750200	Dept.		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Non-Secure Residential Commitment

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80800100	DEPT		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80800100	DEPT			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80800100	DEPT			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80800100	DEPT			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
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 #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80800100	DEPT			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action	Program or Service (Budget Entity Codes)			
	80800100	DEPT		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10 Are the statutory authority references correct?		Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20 Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)			
		80800100	DEPT		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y		
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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		
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 125 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:					

		Program or Service (Budget Entity Codes)			
Action		80800100	DEPT		
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		
15.4	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		

Action	Program or Service (Budget Entity Codes)				
	80800100	DEPT			
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5 Are the appropriate counties identified in the narrative?	Y	Y			
17.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			

		Program or Service (Budget Entity Codes)			
Action		80800100	DEPT		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Secure Residential Commitment

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80800200	DEPT		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

Action		Program or Service (Budget Entity Codes)				
		80800200	DEPT			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity Codes)				
Action		80800200	DEPT			
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2010-11 approved budget. Amounts should be positive.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80800200	DEPT			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A				
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 #12-009?	N/A				
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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80800200	DEPT			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action	Program or Service (Budget Entity Codes)			
	80800200	DEPT		
8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y		
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A		
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A		
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y		
8.10 Are the statutory authority references correct?		Y		
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y		
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y		
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y		
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y		
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y		
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y		
8.17 If applicable, are nonrecurring revenues entered into Column A04?		Y		
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y		
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y		
8.20 Are appropriate service charge nonoperating amounts included in Section II?		Y		
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y		

Action		Program or Service (Budget Entity Codes)			
		80800200	DEPT		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y		
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y		
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y		
AUDITS:					
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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		
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 125 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:					

		Program or Service (Budget Entity Codes)				
Action		80800200	DEPT			
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A				
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR		N/A			
14. SCHEDULE VIIIB-2 (EADR, S8B2)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y			
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)						
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y			
15.4	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			

Action	Program or Service (Budget Entity Codes)				
	80800200	DEPT			
15.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2 Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)					
17.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y			
17.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y			
17.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y			
17.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y			
17.5 Are the appropriate counties identified in the narrative?	Y	Y			
17.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y			

		Program or Service (Budget Entity Codes)			
Action		80800200	DEPT		
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>					
18. FLORIDA FISCAL PORTAL					
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y		
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)					
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A		

Fiscal Year 2012-13 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Delinquency Prevention and Diversion

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Jason Welty

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	80900100	Dept		

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A36, A93, IA1, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	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				

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4 Has security been set correctly? (CSDR, CSA)	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. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 30)? Do they clearly describe the issue?	Y				
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y				

3. EXHIBIT B (EXBR, 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.	N/A				
3.2 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A				

AUDITS:

		Program or Service (Budget Entity Codes)				
Action		80900100	Dept			
3.3	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				
3.4	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
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 62 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences need to be corrected in Column A01.)	Y				
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		Program or Service (Budget Entity Codes)				
Action		80900100	Dept			
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.					
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TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 30 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 70 of the LBR Instructions?	N/A				
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?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.)	N/A				
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.	N/A				
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.	N/A				

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #12-009?	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)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 29 and 88 of the LBR Instructions.)	N/A				
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? Have the correct issue codes been used for the Statewide Email Consolidation (17C10C0, 17C11C0, 17C14C0, 33015C0 and 55C04C0)	N/A				
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
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				
7.19	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N				
7.20	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.21	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept			
7.22	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run 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 67 through 71 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 2011-12 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. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?		Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?		Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial		Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?		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			

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?		Y			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?		N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?		N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?		Y			
8.10	Are the statutory authority references correct?		Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Chapter 2009-78, Laws of Florida, for appropriate general revenue service charge percentage rates.)		Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?		Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?		Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?		Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?		Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?		Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?		Y			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?		Y			
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?		Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?		Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?		Y			

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)		Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?		Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?		Y			
8.25	Are current year September operating reversions appropriately shown in column A02? DUE TO THE EARLY SUBMISSION DATE OF THE 2012-13 LBR, CERTIFIED FORWARD REVERSIONS AT 9/30/11 WILL NEED TO BE ADDED BY AGENCIES DURING THE TECHNICAL REVIEW PERIOD.		N			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?		Y			
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?		Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?		Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).		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? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This		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			
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 125 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:						

		Program or Service (Budget Entity Codes)			
Action		80900100	Dept		
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 <i>Base Rate Audit</i> on page 157 of the LBR Instructions.)	N/A			
10. SCHEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 97 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A			
11. SCHEDULE IV (EADR, SC4)					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
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 Schedule VIII-A? Are the priority narrative explanations adequate?		Y		
13. SCHEDULE VIIIB-1 (EADR, S8B1)					
13.1	NOT REQUIRED FOR THIS YEAR		N/A		
14. SCHEDULE VIIIB-2 (EADR, S8B2)					
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has not been used?		Y		
15. SCHEDULE XI (LAS/PBS Web - see page 105 of the LBR Instructions for detailed instructions)					
15.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version on longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to <i>section 216.023(4) (b), Florida Statutes</i> , the Legislature can reduce the funding level for any agency that does not provide this information.)		Y		
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?		Y		
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
15.3	Does the FY 2010-11 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)		Y		
15.4	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		

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept			
15.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")		Y			
15.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> 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			
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")		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 110 through 154 of the LBR Instructions), and are they accurate and complete?	Y	Y			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y				
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?		Y			
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 156-158) 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. CAPITAL IMPROVEMENTS PROGRAM (CIP)						
17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A	Y			
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	Y			
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A	Y			
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A	Y			
17.5	Are the appropriate counties identified in the narrative?	N/A	Y			
17.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	Y			

		Program or Service (Budget Entity Codes)				
Action		80900100	Dept			
<p>TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.</p>						
18. FLORIDA FISCAL PORTAL						
18.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y			
19. CREATION OF DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)						
19.1	<p>If you are an agency that no longer exists or is transferred to DEO after the approval of the reorganization by the Legislative Budget Commission (LBC), have you submitted the following schedules, as applicable:</p> <ul style="list-style-type: none"> • Schedule I: Trust Funds Available and Schedule IB -DEPARTMENT LEVEL • Schedule IA: Detail of Fees and Related Costs (Part I and Part II) • Schedule IC: Reconciliation of Unreserved Fund Balances • Reconciliation: Beginning Trial Balance to Schedule I and IC • Exhibit D-1: Detail of Expenses • Schedule XI: Agency-Level Unit Cost Summary • Opening Trial Balance as of July 1, 2011 • Schedule I Narratives related to Column A01 • Inter-Agency Transfer Form 	N/A	N/A			