



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

Rick Scott, Governor

Wansley Walters, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Juvenile Justice

Tallahassee

October 15, 2012

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 2013-14 Fiscal Year.

A handwritten signature in blue 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.

**Temporary Special Duty – General Pay Additives Implementation Plan
for Fiscal Year 2013-2014**

The Department of Juvenile Justice (DJJ) proposes the following plan to implement the temporary special duties – general pay additive:

- The department will use existing resources to grant the temporary special duties – general pay additive, when warranted, based on the duties and responsibilities of a position.
- Description of the pay additive and the circumstances for use:

This additive may be recommended for career service classes for a period of ninety (90) days, when a position has been assigned temporary duties and responsibilities not customarily assigned to the position (e.g. assigned duties of a vacant position or working on a special project). This pay additive is a valuable management tool that allows the department to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Effective day, amount and time period:

An employee who is covered by the current American Federation of State, County and Municipal Employees’ (AFSCME) collective bargaining agreement and who meets the requirements of Article 21, Out of Title Work, shall be eligible to receive a temporary special duties-general pay additive on the 23rd day in an amount up to 5% of the employee’s rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME’s collective bargaining agreement, this additive may be requested in an amount up to 5% of the employee’s rate of pay for a period not to exceed ninety (90) days. The department may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

<u>Class Code</u>	<u>Class Title</u>	<u>Number of Positions</u>
See Class Listing	See Class Listing	2,719

- Historical data:

Pay additives have been used since the creation of DJJ on October 1, 1994; for reasons such as maintaining the required number of staff to client ratio and specialized training required to perform the duties. Since People First does not have a specific code to identify Temporary Special Duties – General pay additive, it is not possible to capture the utilization and number of persons involved for last fiscal year.

- Estimated annual cost:

This additive has the potential to impact any of our current 2719 Career Service position incumbents statewide. The amount will not exceed 5% of an employee's current rate of pay.

- Collective Bargaining Units Impacted:

The American Federation of State County and Municipal Employees (AFSCME) and the Florida Nursing Association (FNA) are impacted:

Article 21 of AFSCME...“Each time an employee is designated by the employee's immediate supervisor to act in a vacant established position in a vacant established position in a higher broadband level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23rd day.”

Article 21 of FNA...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee's current level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six (6) consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, Florida Administrative Code, beginning the 23rd day.”

Florida Department of Juvenile Justice

Department Level Exhibits and Schedules



Wansley Walters, Secretary

Non-Strategic IT Service:		Network Service			
Dept/Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: Scott Morgan					
Phone: 850-921-6740					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			4.83		\$260,557
A-1.1	State FTE	4	4.83		\$260,557
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$374,264
B-1	Servers	9,10	141	4	\$15,000
B-2	Server Maintenance & Support		134	4	\$4,800
B-3	Network Devices & Hardware (e.g., routers, switches, hubs, cabling, etc.)	9	466	150	\$18,000
B-4	Online Storage for file and print (indicate GB of storage)		142802		\$12,000
B-5	Archive Storage for file and print (indicate GB of storage)	8	89882		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)	5			\$324,464
C. Software		1,2			\$27,371
D. External Service Provider(s)					\$1,126,107
D-1	MyFloridaNet				\$1,098,308
D-2	Other (Please specify in Footnote Section below)	3			\$27,799
E. Other (Please describe in Footnotes Section below)		6,7			\$16,443
F. Total for IT Service					\$1,804,741
G. Please identify the number of users of the Network Service					9,403
H. How many locations currently host IT assets and resources used to provide LAN services?					157
I. How many locations currently use WAN services?					157
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. Providers use Citrix to access the Juvenile Justice Information				
2	System (JJIS).				
3	Consists of Microsoft Premier Support, Virtual Private Network Services, Citrix Support, Switch and Kernel-based Virtual Machine maintenance.				
4	Consists of portions of 37 staff at 27 unique locations across the state.				
5	Includes networked devices and air cards. The agency is trending to the lease of multifunction devices to replace networked printers/scanners.				
6	This includes training, travel, phone, office supplies and all service related costs associated with office space, utilities, equipment space and				
7	power use.				
8	Archival storage includes backups of user data on Universal Serial Bus hard drives.				
9	There is no specified server or network equipment refresh plan; equipment is replaced when it fails using available funds.				
10	This count does not include the two (2) Citrix Gateway servers at the Southwood Shared Resource Center (SSRC).				
11	The number of locations in item H includes all sites with equipment accessed through the network and sites with staff supporting the				
12	network service including the Northwood Shared Resource Center (NSRC) and SSRC.				
13					
14					
15					

Non-Strategic IT Service:		E-Mail, Messaging, and Calendaring Service			
Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources			
Prepared by: Scott Morgan		AppORTioned to this IT Service in FY			
Phone: 850-921-6740		2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.50		\$28,930
A-1	State FTE	1	0.50		\$28,930
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$219,720
B-1	Servers	5	2	0	\$0
B-2	Server Maintenance & Support		2	0	\$0
B-3	Wireless Communication Devices (e.g., Blackberries, iPhones, PDAs, etc.)	2, 6	533	533	\$219,720
B-4	Online Storage (indicate GB of storage)	3	1841.6		\$0
B-5	Archive Storage (indicate GB of storage)		0		\$0
B-6	Other Hardware Assets (Please specify in Footnote Section below)				\$0
C. Software					\$0
D. External Service Provider(s)					\$3,009
D-1	Southwood Shared Resource Center				\$0
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)	7			\$3,009
E. Other (Please describe in Footnotes Section below)		4			\$1,823
F. Total for IT Service					\$253,481
G. Please provide the number of user mailboxes.					3,960
H. Please provide the number of resource mailboxes.					21
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 31 staff at 25 unique locations across the state.				
2	The number of blackberry devices across the agency is gradually being reduced and replaced with activesync devices; iPads.				
3	Available online storage for Exchange servers not residing at the NSRC.				
4	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and power use.				
5	Does not include the five (5) physical servers located at the NSRC.				
6	Includes iPads (which are not included in mobile devices under Desktop).				
7	Consists of Microsoft Premier Support.				
8					
9					

Non-Strategic IT Service:		Desktop Computing Service			
Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Scott Morgan					
Phone: 850-921-6740					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			25.88		\$1,431,340
A-1	State FTE	1, 2	25.88		\$1,431,340
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			5208	45	\$19,000
B-1	Servers		0.00	0	\$0
B-2	Server Maintenance & Support		0.00	0	\$0
B-3.1	Desktop Computers	4, 5	3440.00	30	\$16,000
B-3.2	Mobile Computers (e.g., Laptop, Notebook, Handheld, Wireless Computer)	3, 4, 5	410.00	15	\$3,000
B-3.3	Other Hardware Assets (Please specify in Footnote Section below)	4, 5	1358.00	0	\$0
C. Software					\$37,500
D. External Service Provider(s)			0.00	0	\$3,009
E. Other (Please describe in Footnotes Section below)		6,7			\$90,945
F. Total for IT Service					\$1,581,793
G. Please identify the number of users of this service.					4,103
H. How many locations currently use this service?					155
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 33 staff at 25 unique locations across the state; their primary responsibility is to troubleshoot and respond to requests				
2	for assistance with the desktop equipment; includes standard configuration and update of the desktop software.				
3	iPads are replacing some of the laptops and the use of Citrix from a home computer is reducing the need for laptops with air cards.				
4	The department does not have a desktop refresh plan. Desktops, laptops, and peripherals are replaced upon failure or when non-IT				
5	funds are available for upgrades/replacements.				
6	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and				
7	power use.				
8	The number of locations in item H includes all sites with equipment supporting the desktop service and sites with staff supporting the				
9	desktop service.				
10					
11					
12					
13					
14					
15					

Non-Strategic IT Service:		Helpdesk Service			
Agency:	Department of Juvenile Justice (DJJ)		# of Assets & Resources		
Prepared by:	Scott Morgan		AppORTioned to this IT Service in FY 2013-14		
Phone:	850-921-6740				
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.35		\$18,886
A-1	State FTE	1, 2, 3	0.35		\$18,886
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0.00	0	\$0
B-2	Server Maintenance & Support		0.00	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0.00	0	\$0
C. Software					\$0
D. External Service Provider(s)			0.00	0	\$0
E. Other (Please describe in Footnotes Section below)		4			\$1,221
F. Total for IT Service					\$20,107
G. Please identify the number of users of this service.					9,403
H. How many locations currently host IT assets and resources used to provide this service?					26
I. What is the average monthly volume of calls/cases/tickets?					1,388
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 the individual spends the primary amount of time resolving Strategic Services related calls. All other calls are routed				
2	directly 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 (31 staff				
3	at 26 sites), but resolution costs associated with such calls are included in the Desktop Support Service.				
4	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and power use.				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Non-Strategic IT Service:		IT Security/Risk Mitigation Service			
Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Prepared by: Scott Morgan					
Phone: 850-921-6740					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			2.39		\$152,018
A-1	State FTE	1	2.39		\$152,018
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			31	29	\$11,616
B-1	Servers	4, 7	2.00	0	\$0
B-2	Server Maintenance & Support		2.00	2	\$5,808
B-3	Other Hardware Assets (Please specify in Footnote Section below)	4	27.00	27	\$5,808
C. Software		2			\$40,410
D. External Service Provider(s)		3	0.00	0	\$37,336
E. Other (Please describe in Footnotes Section below)		5,6			\$9,079
F. Total for IT Service					\$250,459
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of 20 staff at 15 unique locations across the state.				
2	Software consists of Trend Micro.				
3	Service providers provide security evaluations, IronPort annual fees, generator maintenance/testing, and disaster recovery site upkeep.				
4	There is no specified server or disaster recovery equipment refresh plan; equipment is replaced when it fails using available funds.				
5	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and				
6	power use.				
7	Represents the number of physical servers. There are 14 logical servers and a storage unit supporting strategic service disaster recovery.				
8					
9					
10					
11					
12					
13					
14					
15					

Non-Strategic IT Service:		Agency Financial and Administrative Systems Support Service			
Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources AppORTioned to this IT Service in FY 2013-14			
Prepared by: Scott Morgan					
Phone: 850-921-6740					
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.55		\$39,293
A-1	State FTE	1	0.55		\$39,293
A-2	OPS FTE		0.00		\$0
A-3	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware			0	0	\$0
B-1	Servers		0.00	0	\$0
B-2	Server Maintenance & Support		0.00	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)		0.00	0	\$0
C. Software		2,3			\$2,371
D. External Service Provider(s)			0.00	0	\$0
E. Other (Please describe in Footnotes Section below)		4,5			\$1,878
F. Total for IT Service					\$43,542
G. Please identify the number of users of this service.					50
H. How many locations currently host agency financial/administrative systems?					2
I. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.					
1	Consists of portions of two (2) staff located in Tallahassee. The staff spend the majority of their time supporting strategic applications.				
2	Includes prorated portion of the cost of software development tools and Symantec's pretty good privacy. These tools are required				
3	in their entirety to support strategic applications.				
4	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space,				
5	and power use.				
6	Number of locations includes Headquarters in Tallahassee and the NSRC.				
7					
8					
9					
10					
11					
12					
13					
14					
15					

Non-Strategic IT Service: IT Administration and Management Service							
Agency: Department of Juvenile Justice (DJJ) Prepared by: Scott Morgan Phone: 850-921-6740			# of Assets & Resources Apportioned to this IT Service in FY 2013-14				
Service Provisioning -- Assets & Resources (Cost Elements)				Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel					5.78		\$379,458
A-1	State FTE			1, 2	5.78		\$379,458
A-2	OPS FTE				0.00		\$0
A-3	Contractor Positions (Staff Augmentation)				0.00		\$0
B. Hardware					0	0	\$0
B-1	Servers				0.00	0	\$0
B-2	Server Maintenance & Support				0.00	0	\$0
B-3	Other Hardware Assets (Please specify in Footnote Section below)				0.00	0	\$0
C. Software							\$0
D. External Service Provider(s)					0.00	0	\$0
E. Other (Please describe in Footnotes Section below)				3,4			\$27,000
F. Total for IT Service							\$406,458
G. How many locations currently host assets and resources used to provide this service?							1
G. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.							
1	Consists of portions of eight (8) staff located in Tallahassee. Consists of the Chief Information Officer, IT budget/personnel/purchasing/						
2	administration and IT project management staff.						
3	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and						
4	power use.						
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

Non-Strategic IT Service: Web/Portal Service					
Dept/Agency: Department of Juvenile Justice (DJJ) Prepared by: Scott Morgan Phone: 850-921-6740		# of Assets & Resources Apportioned to this IT Service in FY 2013-14			
Service Provisioning -- Assets & Resources (Cost Elements)		Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 Allocation of Recurring Base Budget (based on Column G64 minus G65)
A. Personnel			0.75		\$50,800
A-1.1	State FTE	1	0.75		\$50,800
A-2.1	OPS FTE		0.00		\$0
A-3.1	Contractor Positions (Staff Augmentation)		0.00		\$0
B. Hardware					\$0
B-1	Servers		0.00	0	\$0
B-2	Server Maintenance & Support		0.00	0	\$0
B-3	Other Hardware Assets (Please specify in Footnotes Section below)		0.00	0	\$0
C. Software					\$0
D. External Service Provider(s)			0.00	0	\$0
E. Other (Please describe in Footnotes Section below)		2,3			\$2,667
F. Total for IT Service					\$53,467
G. Please identify the number of Internet users of this service.					25,000
H. Please identify the number of intranet users of this service.					4,103
I. How many locations currently host IT assets and resources used to provide this service?					2
J.	Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
1	Consists of portions of ten (10) staff located in Tallahassee. The staff are primarily supporting strategic applications.				
2	This includes training, travel, phone, office supplies, and all service related costs associated with office space, utilities, equipment space and power				
3	use.				
4	Number of locations in item I includes staff at Headquarters in Tallahassee and the NSRC where equipment is housed.				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Non-Strategic IT Service:		Data Center Service		
Dept/Agency: Department of Juvenile Justice (DJJ)		# of Assets & Resources Apportioned to this IT Service in FY 2013-14		
Prepared by: Scott Morgan				
Phone: 850-921-6740				
Service Provisioning -- Assets & Resources (Cost Elements)	Footnote Number	Number used for this service	Number w/ costs in FY 2013-14	Estimated FY 2013-14 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.)			0.01	\$840
A-1.1 State FTE	1	0.01		\$840
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)		0.00	0	\$0
B-2 Servers - Mainframe		0.00	0	\$0
B-3 Server Maintenance & Support		0.00	0	\$0
B-4 Online or Archival Storage Systems (Indicate GB of storage)		0.00		\$0
B-5 Data Center/ Computing Facility Internal Network				\$0
B-6 Other Hardware (Please specify in Footnotes Section below)				\$0
C. Software				\$0
D. External Service Provider(s)				\$358,903
D-1 Southwood Shared Resource Center (indicate # of Board votes)	2,3	0.00		\$8,174
D-2 Northwood Shared Resource Center (indicate # of Board votes)	2,3	0.00		\$350,729
D-3 Northwest Regional Data Center (indicate # of Board votes)		0.00		\$0
D-4 Other Data Center External Service Provider (specify in Footnotes below)				\$0
E. Plant & Facility				\$15,585
E-1 Data Center/Computing Facilities Rent & Insurance	4, 5, 6			\$15,404
E-2 Utilities (e.g., electricity and water)	4, 5, 6			\$0
E-3 Environmentals (e.g., HVAC, fire control, and physical security)	4, 5, 6			\$160
E-4 Other (please specify in Footnotes Section below)	4, 5, 6			\$21
F. Other (Please describe in Footnotes Section below)				\$0
G. Total for IT Service				\$375,328
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.				132
H. Footnotes - Please indicate a footnote for each corresponding row above. Maximum footnote length is 1024 characters.				
7	Consists of portion of one (1) staff located in Tallahassee. This staff performs interface with the primary data centers for issue management and support.			
2	Estimates based upon current FY 2012-13 budget allocations. For the NSRC, there will be a shortfall in FY 2012-13 of approximately \$46,000. No board vote; part of At-Large vote.			
3				
4	Last fiscal year, facility costs were estimated at a standard rate of \$20/sq ft and all staff office space, training rooms, and storage rooms were included.			
5	This fiscal year, actual space for data center operations was used and actual costs of facilities were used. Due to the many state owned facilities and more accurate usage and cost figures, the projected cost was reduced. Costs for staff office space were allocated to the specific services supported by those staff.			
6				
7				
8				
9				

Agency: **Department of Juvenile Justice (DJJ)**

Agency: Department of Juvenile Justice (DJJ)									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		
Budget Entity Code	Budget Entity	Program Component Code	Program Component	Appropriation Category Code	Appropriation Category	Fund Code	Fund	FSI	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%		
									Line Item Total	Total Cost of Service Funding Identified for IT Service									
1	80400100	Detention Centers Aftercare	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$140,970	\$ 35,442.04	\$ 96,747.85	\$ 5,520.74	\$ 78.71	\$ 250,459	\$ 43,542	\$ 406,458	\$ 175.14	\$ 375,328	
2	80700100	Services/Conditional Release	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$87,859	\$ 87,859.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	80700200	Juvenile Probation	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$252,576	\$ 6,821.36	\$ 183,993.93	\$ 37,223.86	\$ 3,823.78	\$ 4,800.83	\$ 3,544.74	\$ 5,340.99	\$ 3,599.22	\$ 3,427.00	
4	80700300	Non-Residential Delinquency Rehabilitation	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$30,286	\$ 30,285.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	80750100	Executive Direction/Support Services	Executive Leadership/Support Services	040000	Expenses	1000	General Revenue	1	\$41,971	\$ 14,297.91	\$ 9,998.94	\$ 2,595.41	\$ 77.15	\$ 1,707.42	\$ 724.00	\$ 11,501.50	\$ 1,050.87	\$ 17.57	
6	80750200	Information Technology	Information Technology	040000	Expenses	1000	General Revenue	1	\$4,187,418	\$ 53,158.19	\$ 1,494,267.76	\$ 1,536,020.52	\$ 16,114.27	\$ 242,700.46	\$ 39,031.48	\$ 385,781.73	\$ 48,466.21	\$ 371,877.45	
7	80800100	Non-Secure Residential Commitment	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$39,247	\$ 16,568.55	\$ 19,732.62	\$ 432.57	\$ 12.86	\$ 284.57	\$ 120.67	\$ 1,916.92	\$ 175.14	\$ 2.93	
8	80800200	Secure Residential Commitment	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$5,772	\$ 5,772.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	80900100	Delinquency Prevention/Diversion	Juvenile Facilities/Services	040000	Expenses	1000	General Revenue	1	\$3,276	\$ 3,276.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10									\$0										
11									\$0										
12									\$0										
13									\$0										
14									\$0										
15									\$0										
16									\$0										
17									\$0										
18									\$0										
19									\$0										
20									\$0										
21									\$0										
22									\$0										
23									\$0										
24									\$0										
25									\$0										
26									\$0										
27									\$0										
28									\$0										
29									\$0										
30									\$0										
Sum of IT Cost Elements Across IT Services																			
									State FTE (#)	41.04	0.50	4.83	25.88	0.35	2.39	0.55	5.78	0.75	0.01
									State FTE (Costs)	\$2,362,121	\$28,930	\$260,557	\$1,431,340	\$18,886	\$152,018	\$39,293	\$379,458	\$50,800	\$840
									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
									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	\$624,600	\$219,720	\$374,264	\$19,000	\$0	\$11,616	\$0	\$0	\$0	\$0
									Software	\$107,652	\$0	\$27,371	\$37,500	\$0	\$40,410	\$2,371	\$0	\$0	
									External Services	\$1,528,363	\$3,009	\$1,126,107	\$3,009	\$0	\$37,338	\$0	\$0	\$0	
									Plant & Facility (Data Center Only)	\$15,585									
									Other	\$151,054	\$1,823	\$16,443	\$90,945	\$1,221	\$9,079	\$1,878	\$27,000	\$2,667	
									Budget Total	\$4,789,375	\$253,481	\$1,804,741	\$1,581,793	\$20,107	\$250,459	\$43,542	\$406,458	\$53,467	\$375,328
									FTE Total	41.04	0.50	4.83	25.88	0.35	2.39	0.55	5.78	0.75	0.01
									Users	3,981	9,403	4,103	9,403	50	29,103				
									Cost Per User	\$64	\$191.9324804	\$385.5211087	\$2.138334715	\$870.8310573	\$1.837150158				
									<small>(cost/all mailboxes) Help Desk Tickets: 1,388 Cost/Ticket: 1.207178274</small>										

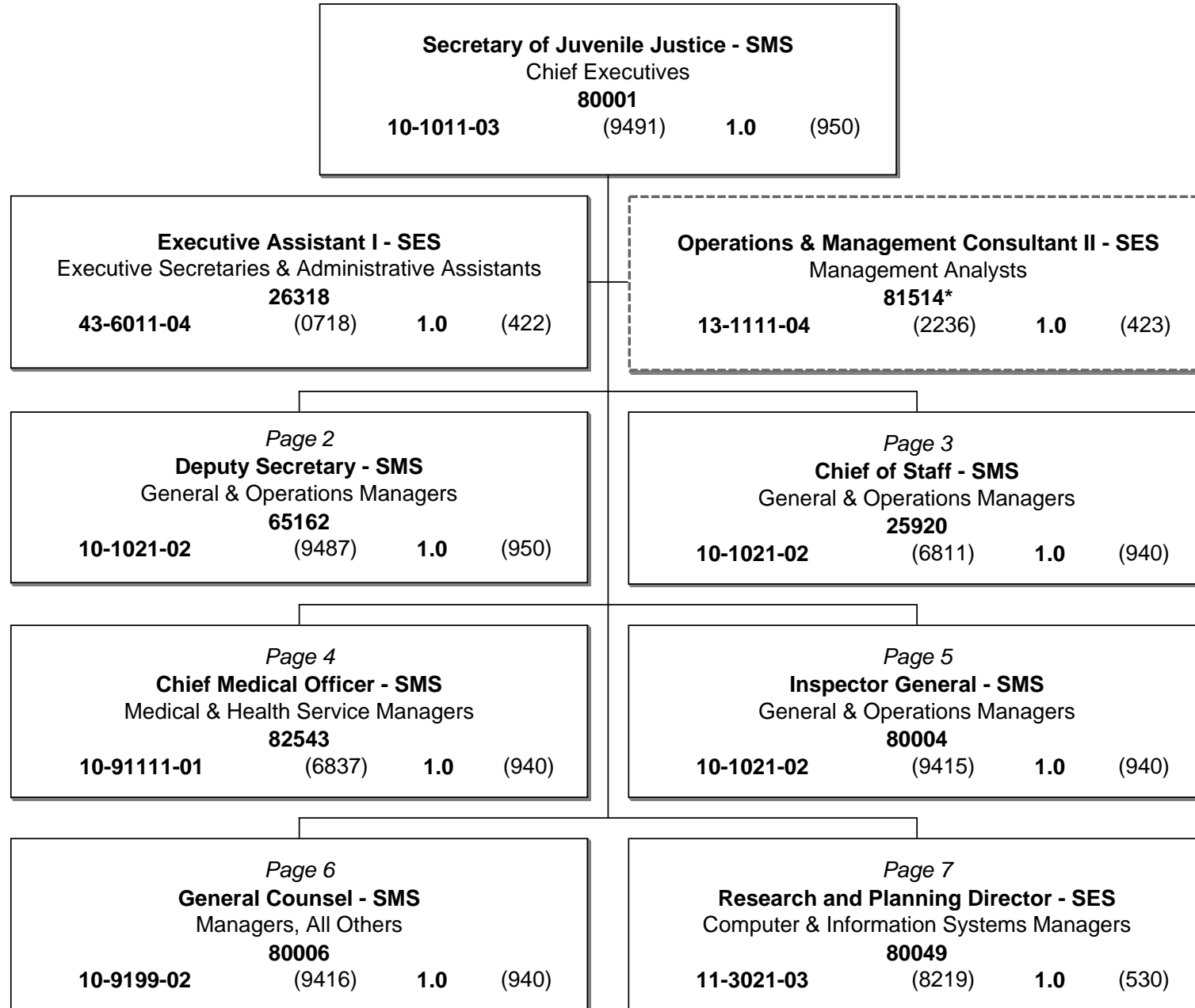
Schedule VII: Agency Litigation Inventory

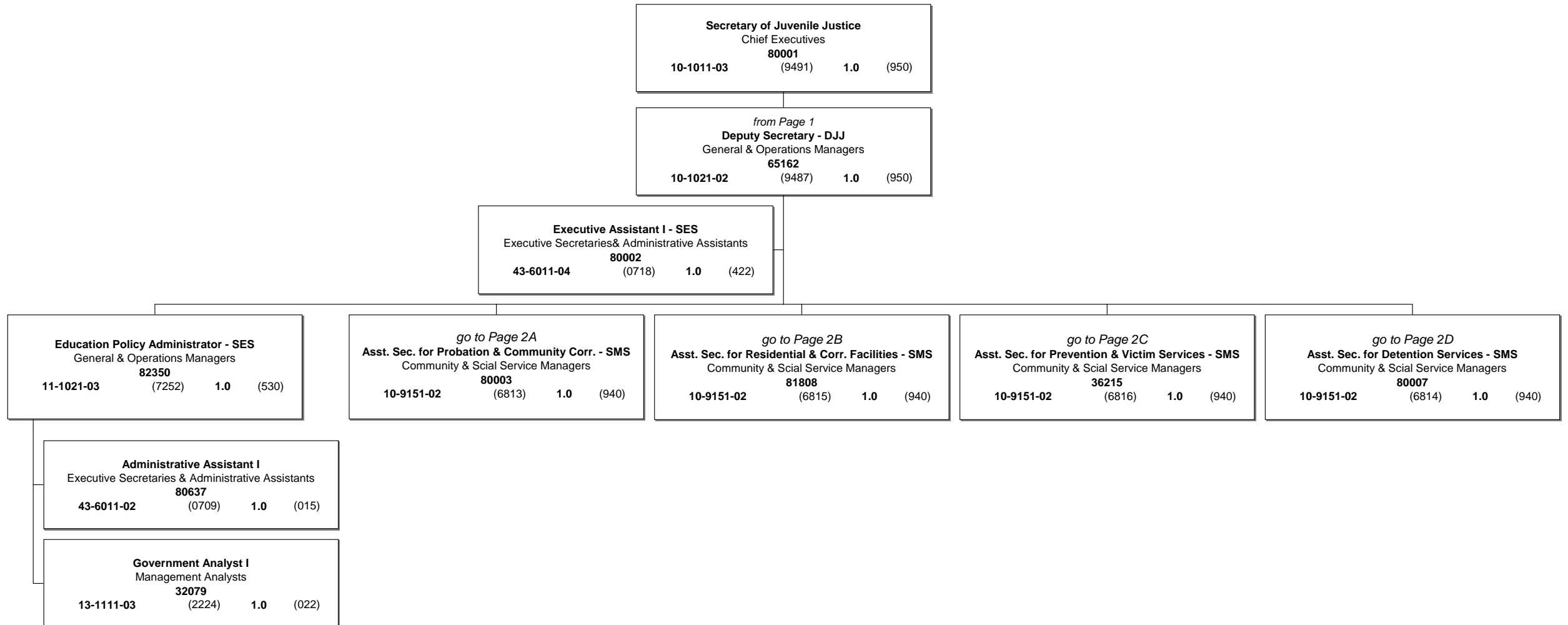
For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

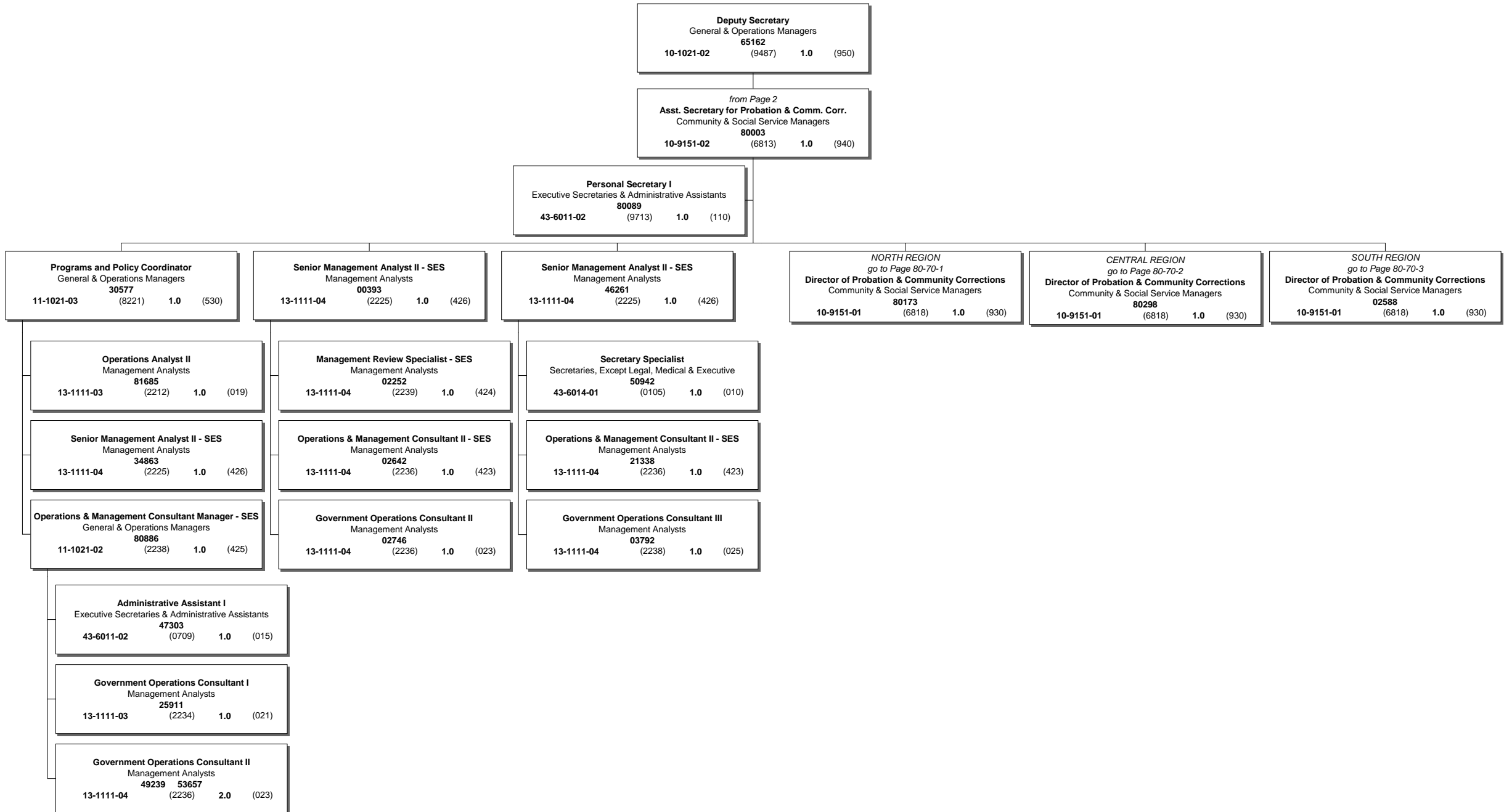
Agency:	Florida Department of Juvenile Justice		
Contact Person:	Michael J. Wheeler	Phone Number:	(850) 414-7180
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Okaloosa County and Nassau County (Petitioners) vs. Florida Department of Juvenile Justice (Respondent)		
Court with Jurisdiction:	1 st District Court of Appeals		
Case Number:	1D12-3929/LT. No. 12-0891RX		
Summary of the Complaint:	Petitioners challenged the Florida Department of Juvenile Justice’s rules adopted in July 2010 which determined the process by which funding of detention services would be shared between the State and non-fiscally constrained counties.		
Amount of the Claim:	Ranging between \$3 - \$33 million dollars		
Specific Statutes or Laws (including GAA) Challenged:	Florida Statute 985.686 Florida Department of Juvenile Justice’s Administrative Rules 63G-1.011 & 1.017		
Status of the Case:	Respondent appealed Final Order entered by W. David Watkins of the Division of Administrative Hearings to the 1 st District Court of Appeals		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	John Milla
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	The lawsuit is not a class action suit and the Plaintiffs will be represented by the Law Firm of Nabors, Giblin & Nickerson, P. A.		

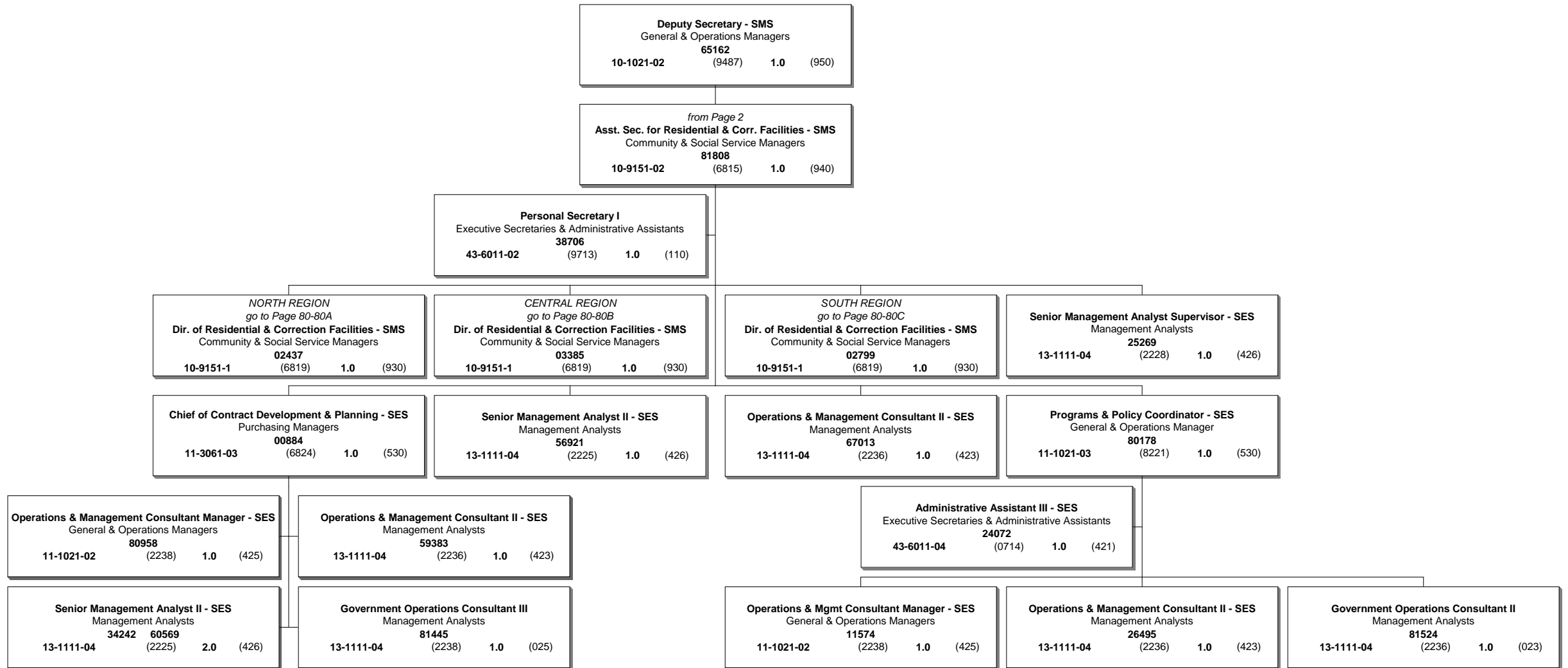
TABLE OF CONTENTS

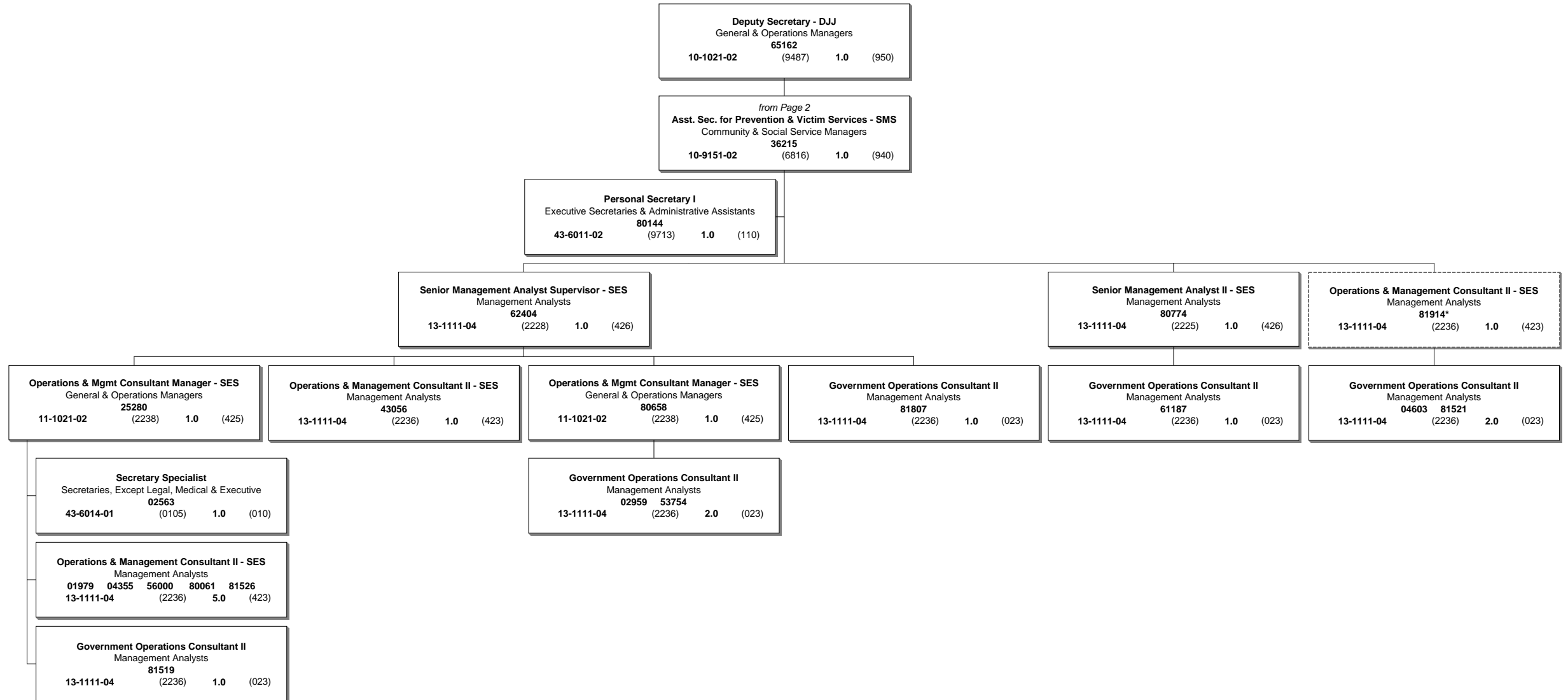
Office of the Secretary	Page 1
Office of the Deputy Secretary	Page 2
Assistant Secretary for Probation	Page 2A <i>(also Page 80-70 under Probation)</i>
Assistant Secretary for Residential	Page 2B <i>(also Page 80-80 under Residential)</i>
Assistant Secretary for Prevention	Page 2C <i>(also Page 80-90 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
Personnel	Page 3A-3
General Services	Page 3A-4
Management Information Systems	Page 3A-5, 3A-5-1
Office of Program Accountability	Page 3B
Quality Improvement	Page 3B-1
Contracts	Page 3B-2
Chief Medical Officer	Page 4
Inspector General	Page 5
General Counsel	Page 6
Research & Planning	Page 7

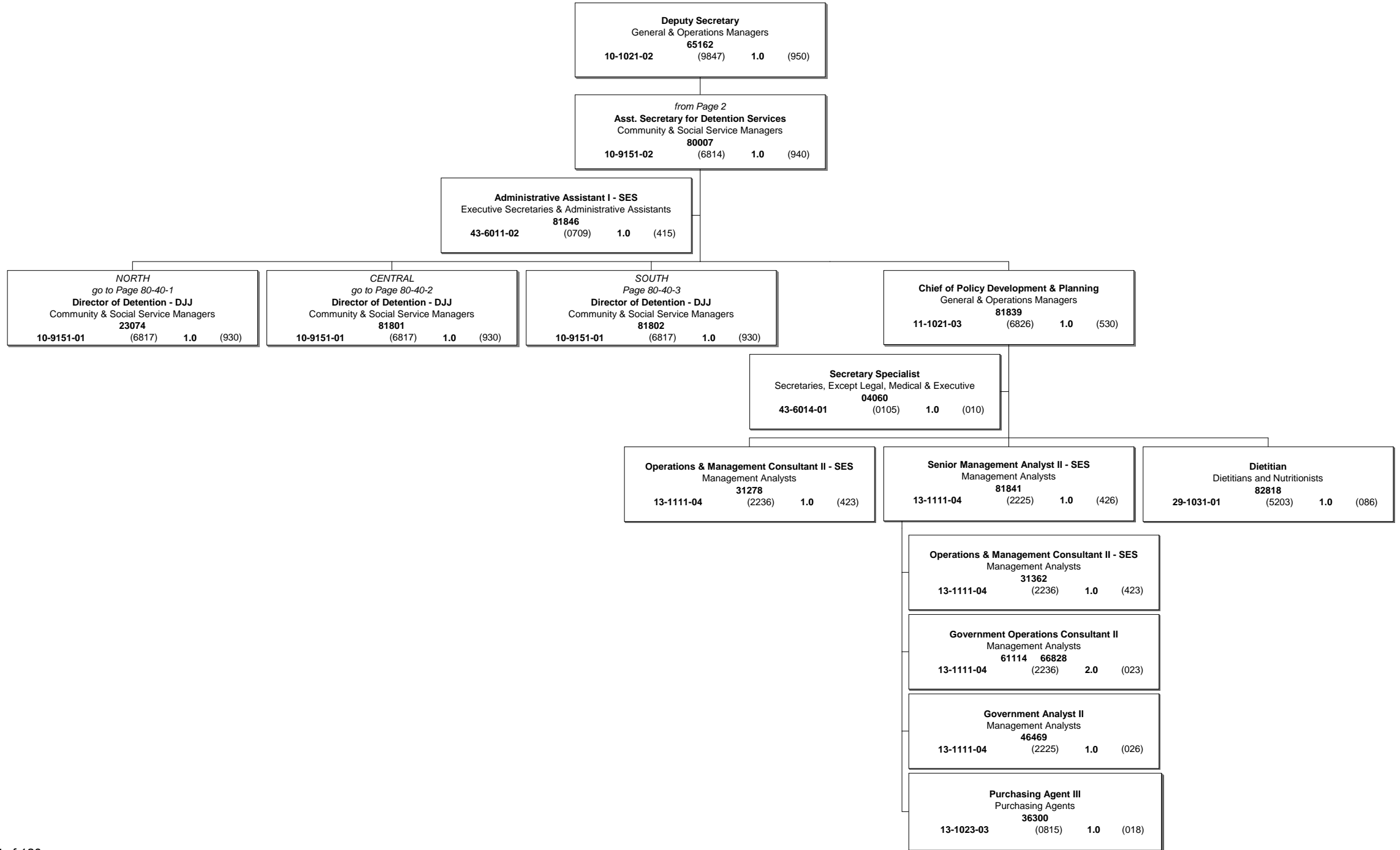


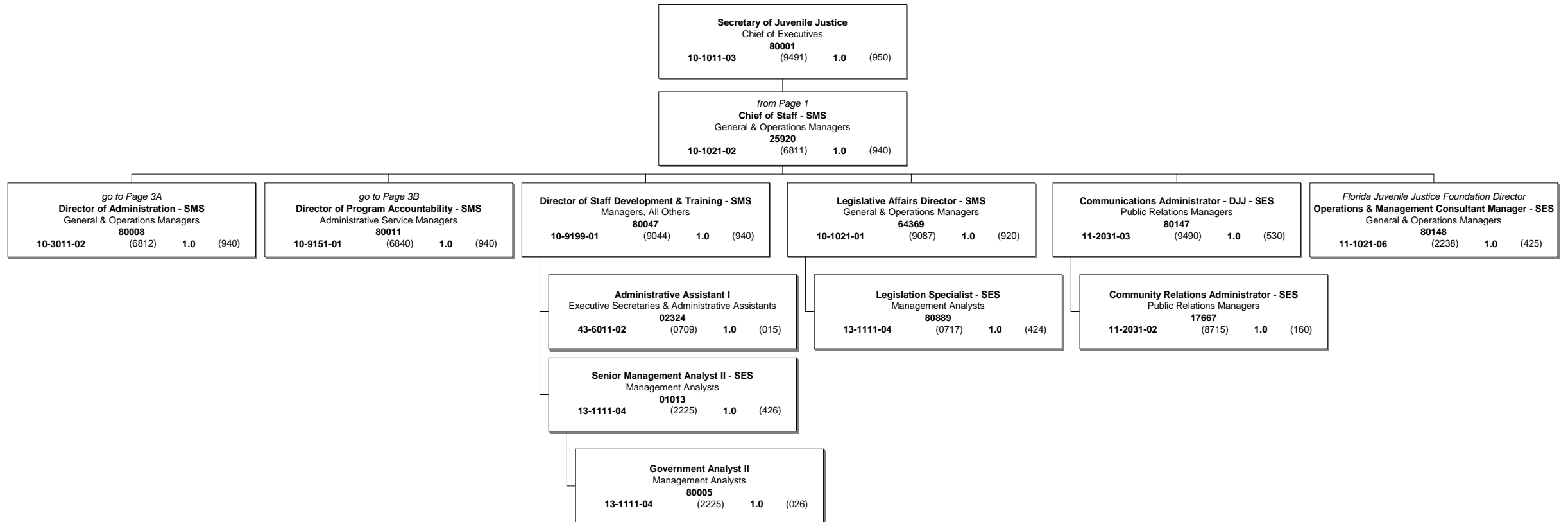




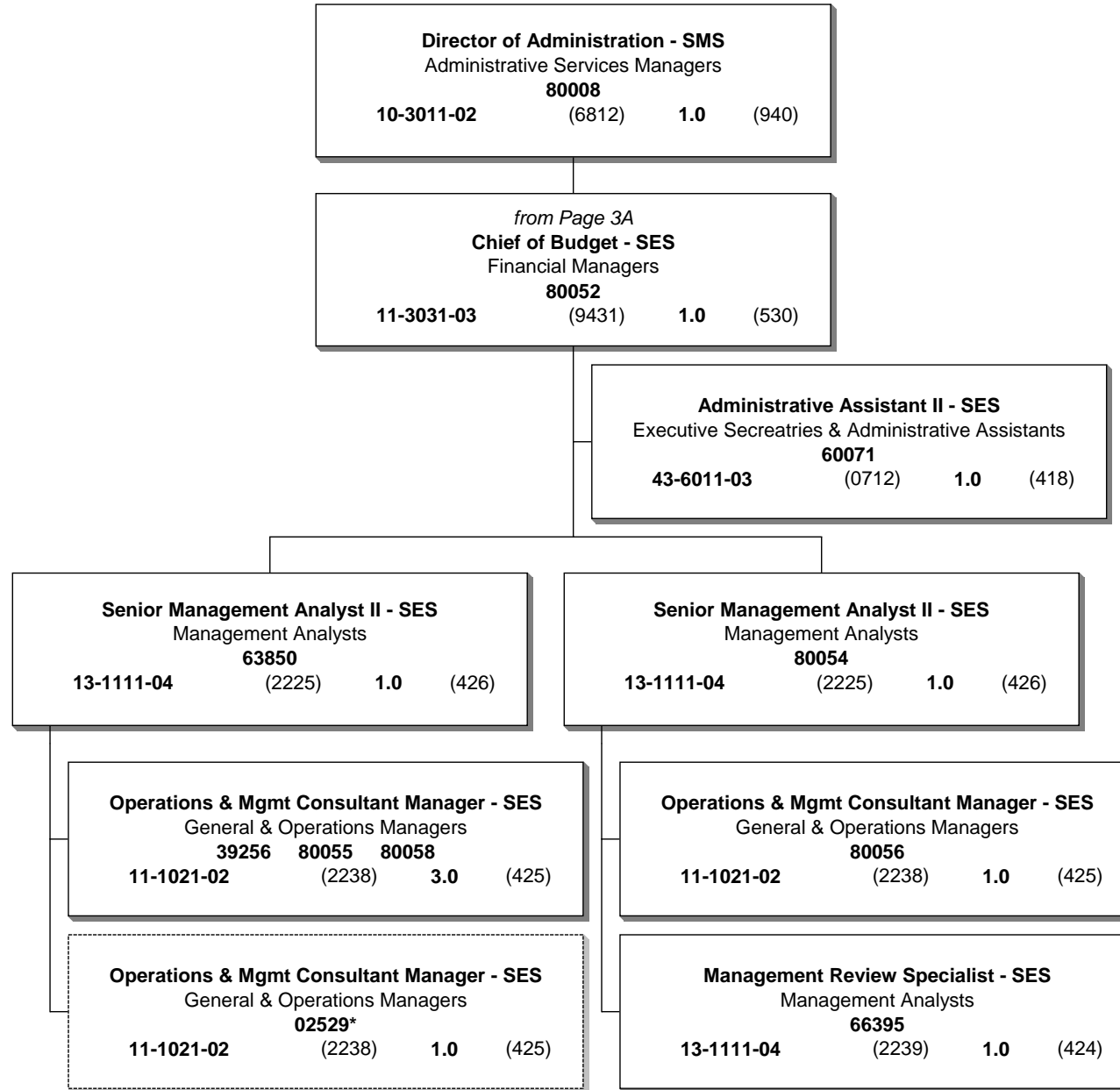




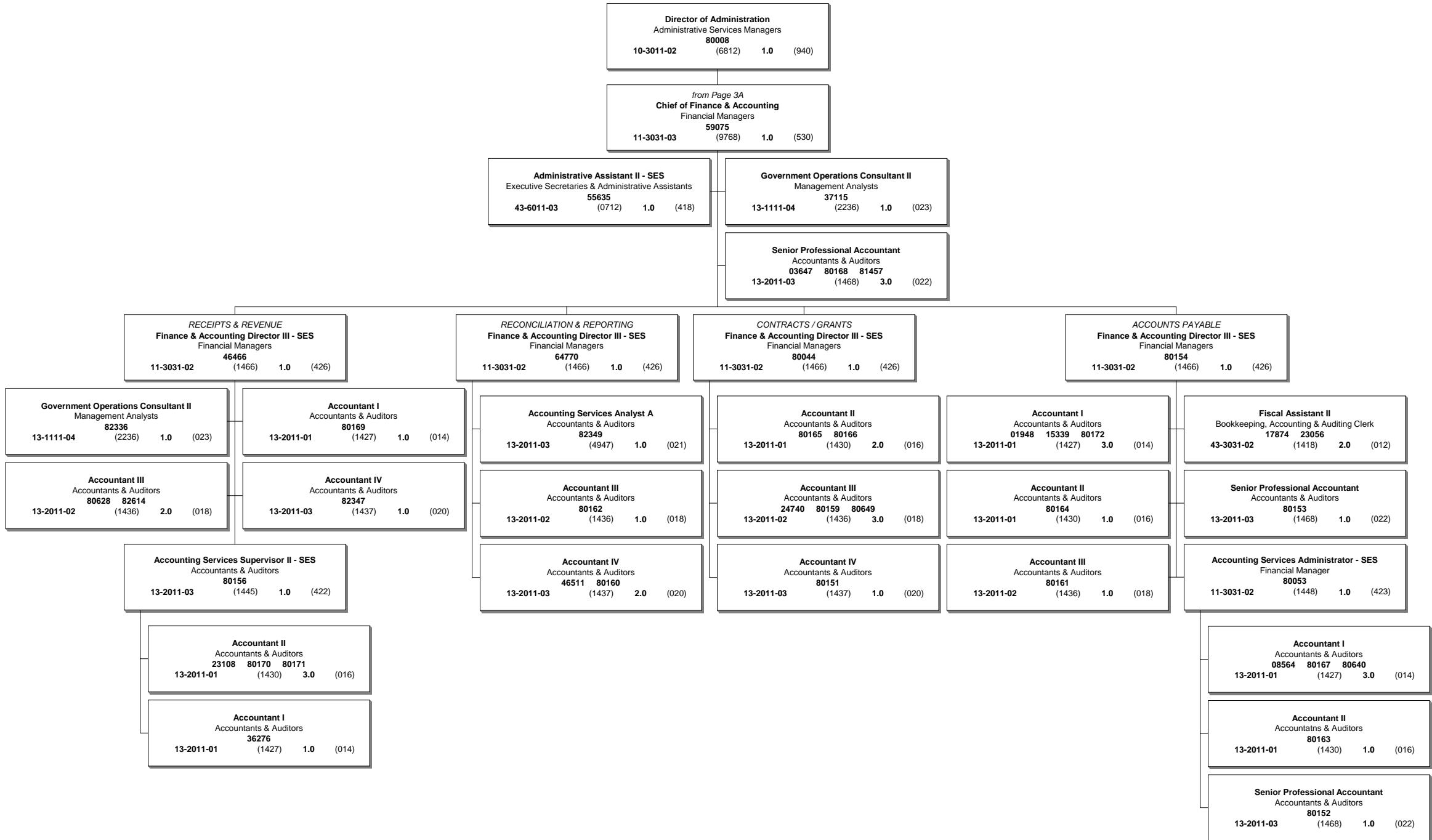


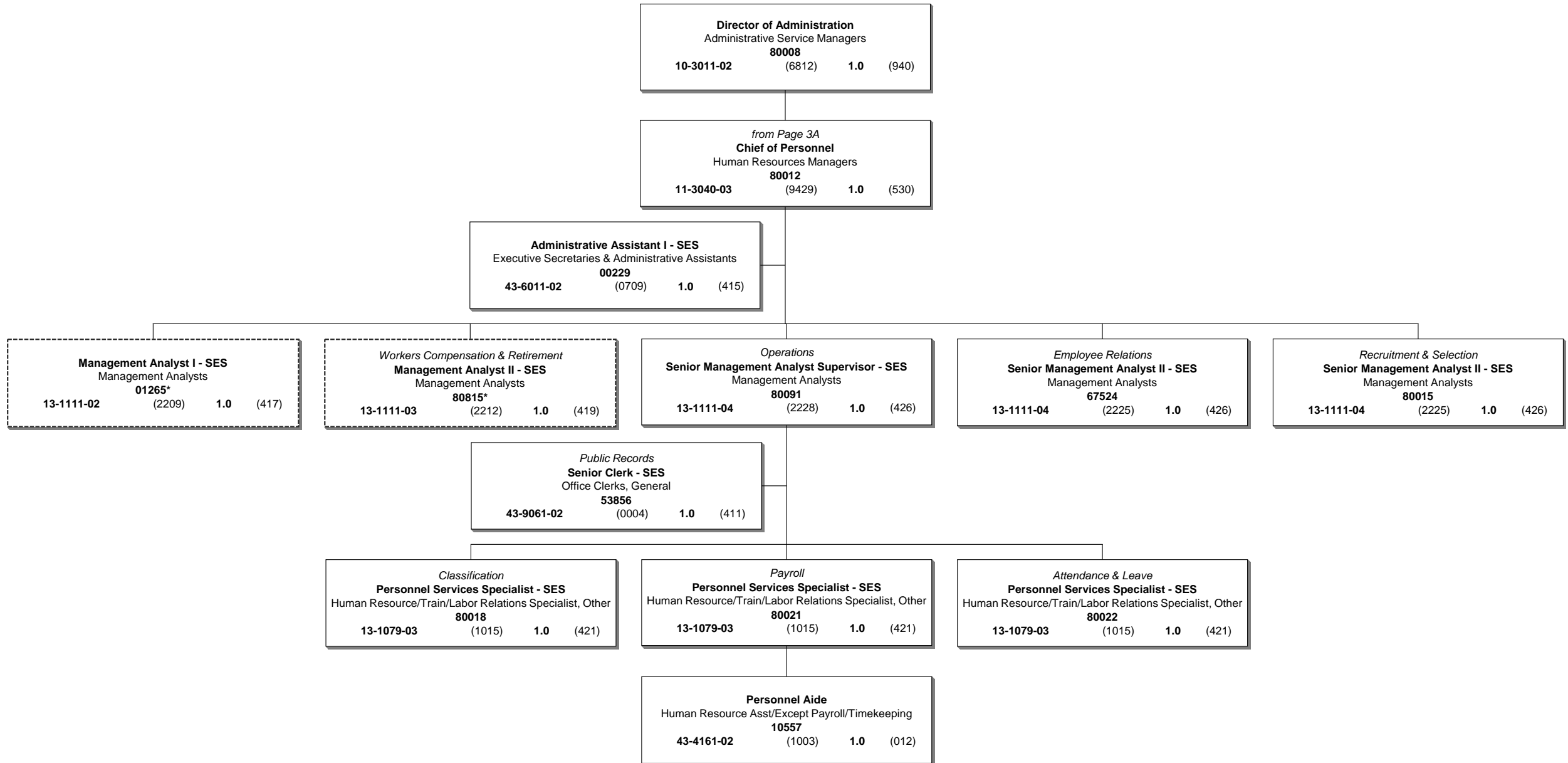


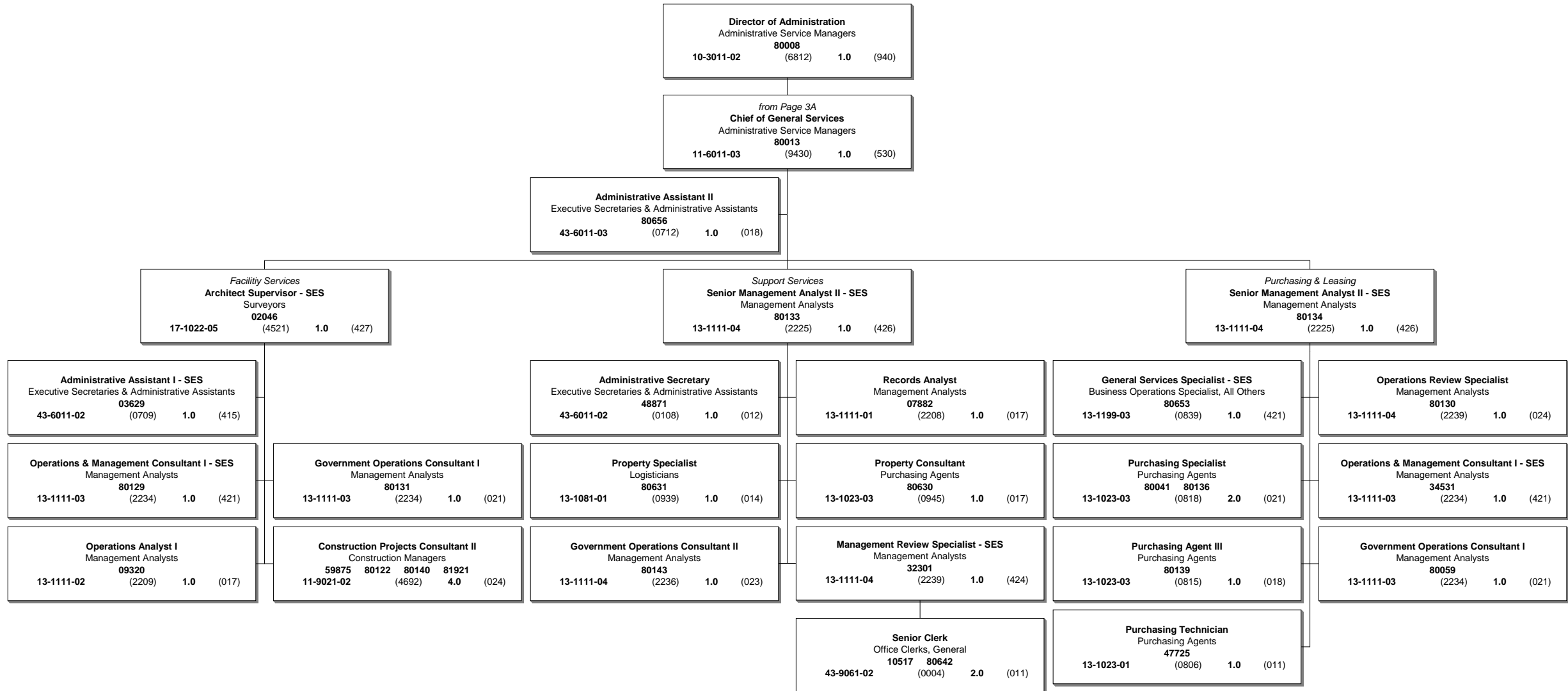


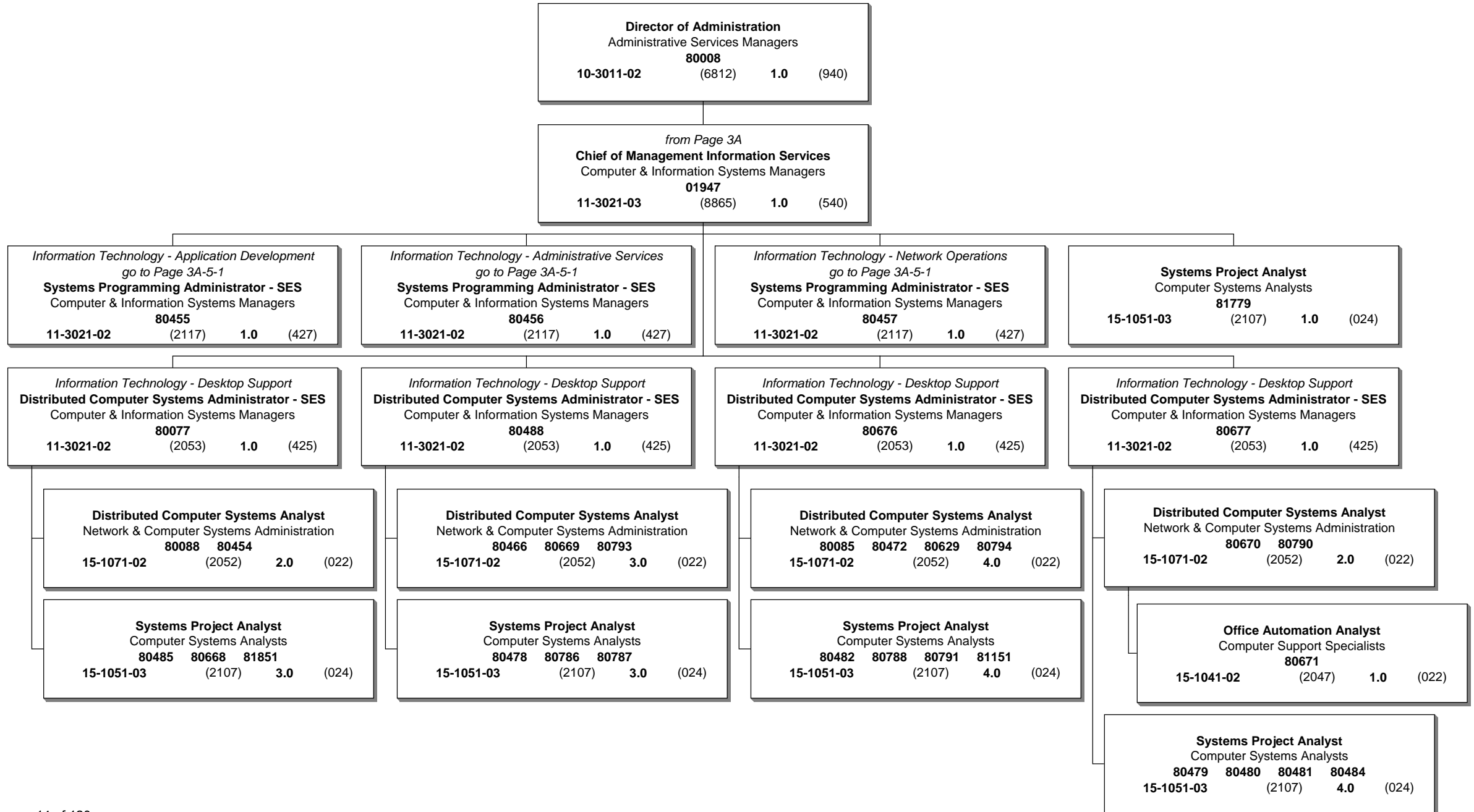


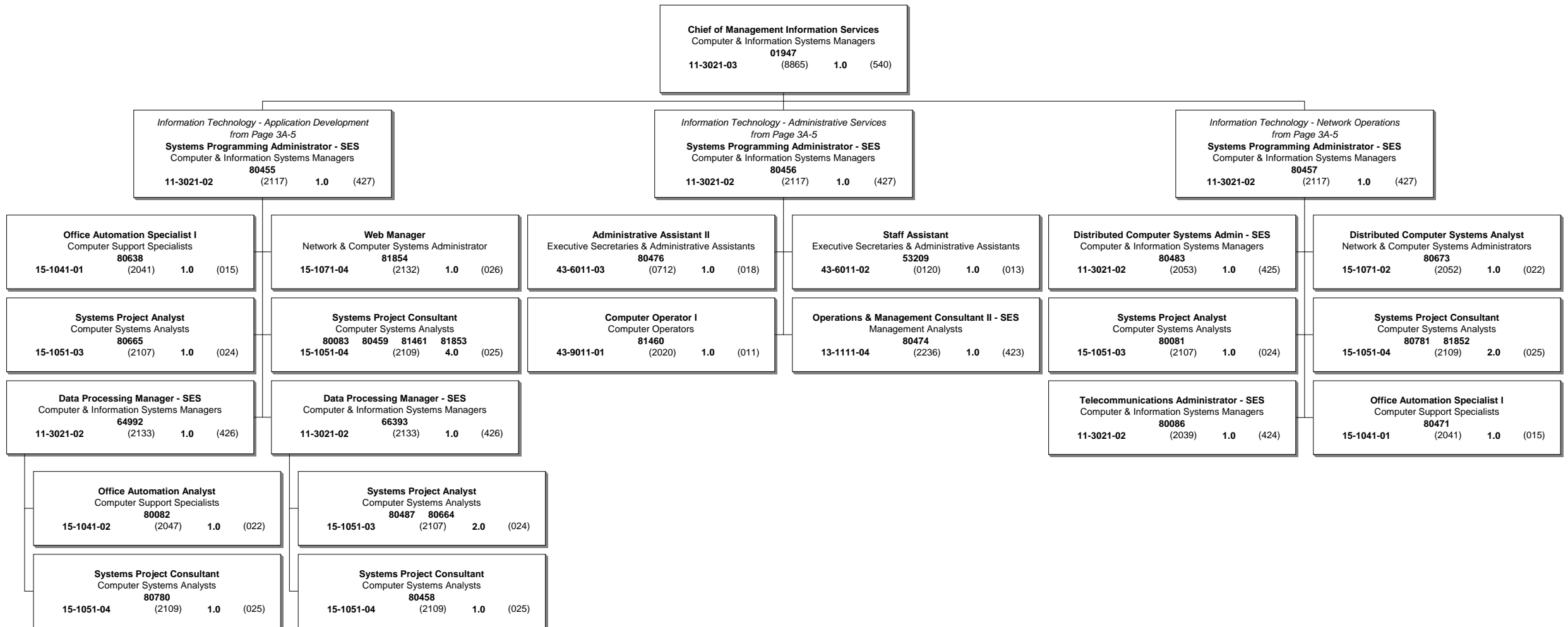
* Funded by Administration

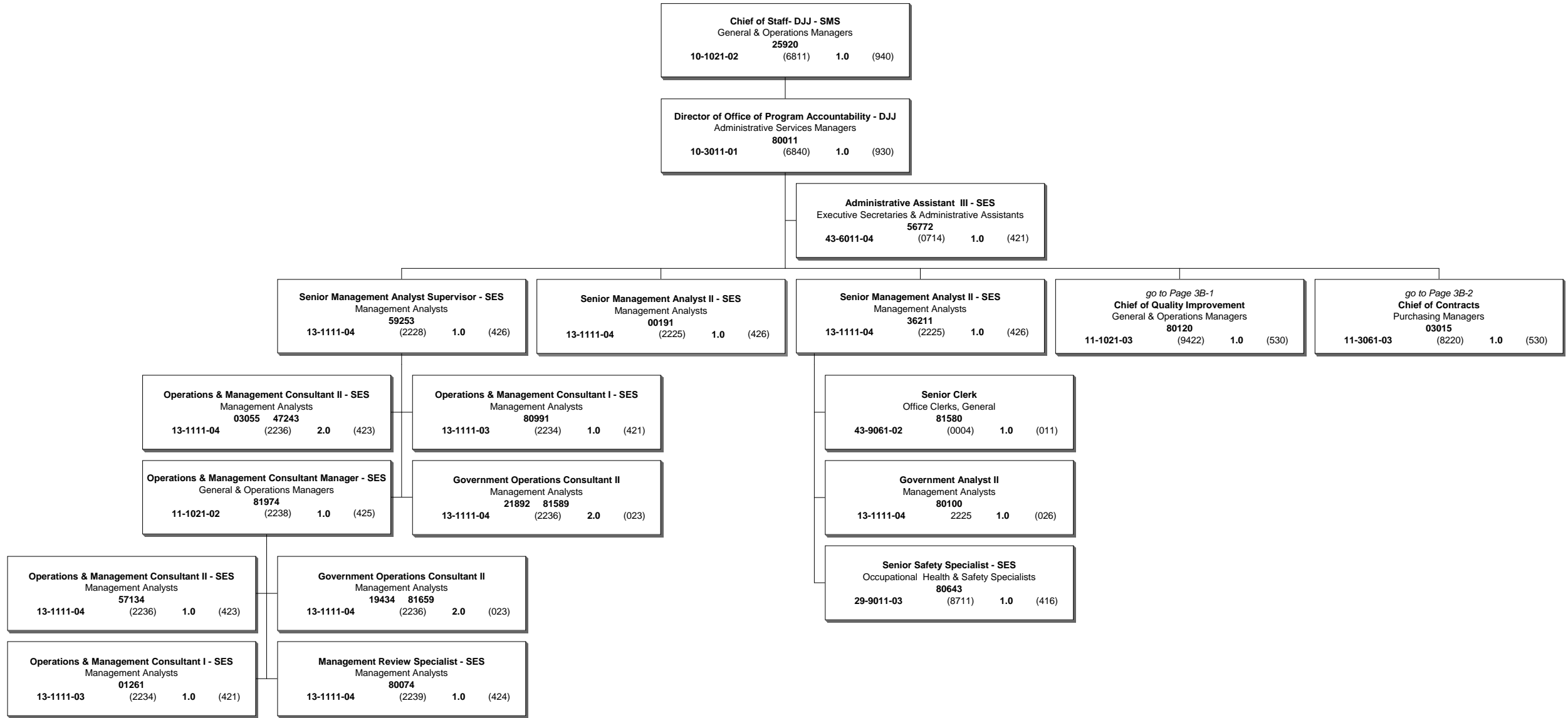


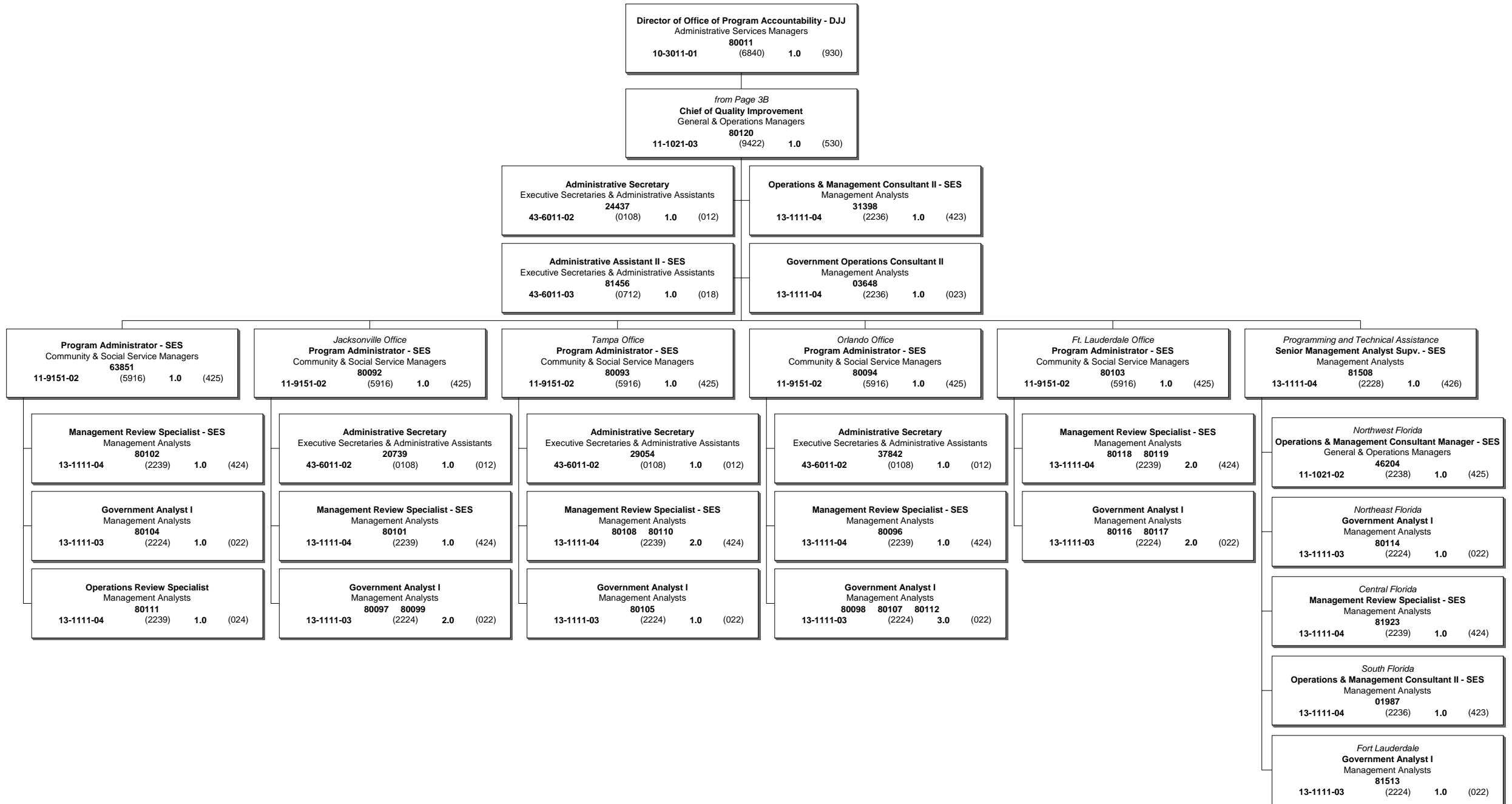


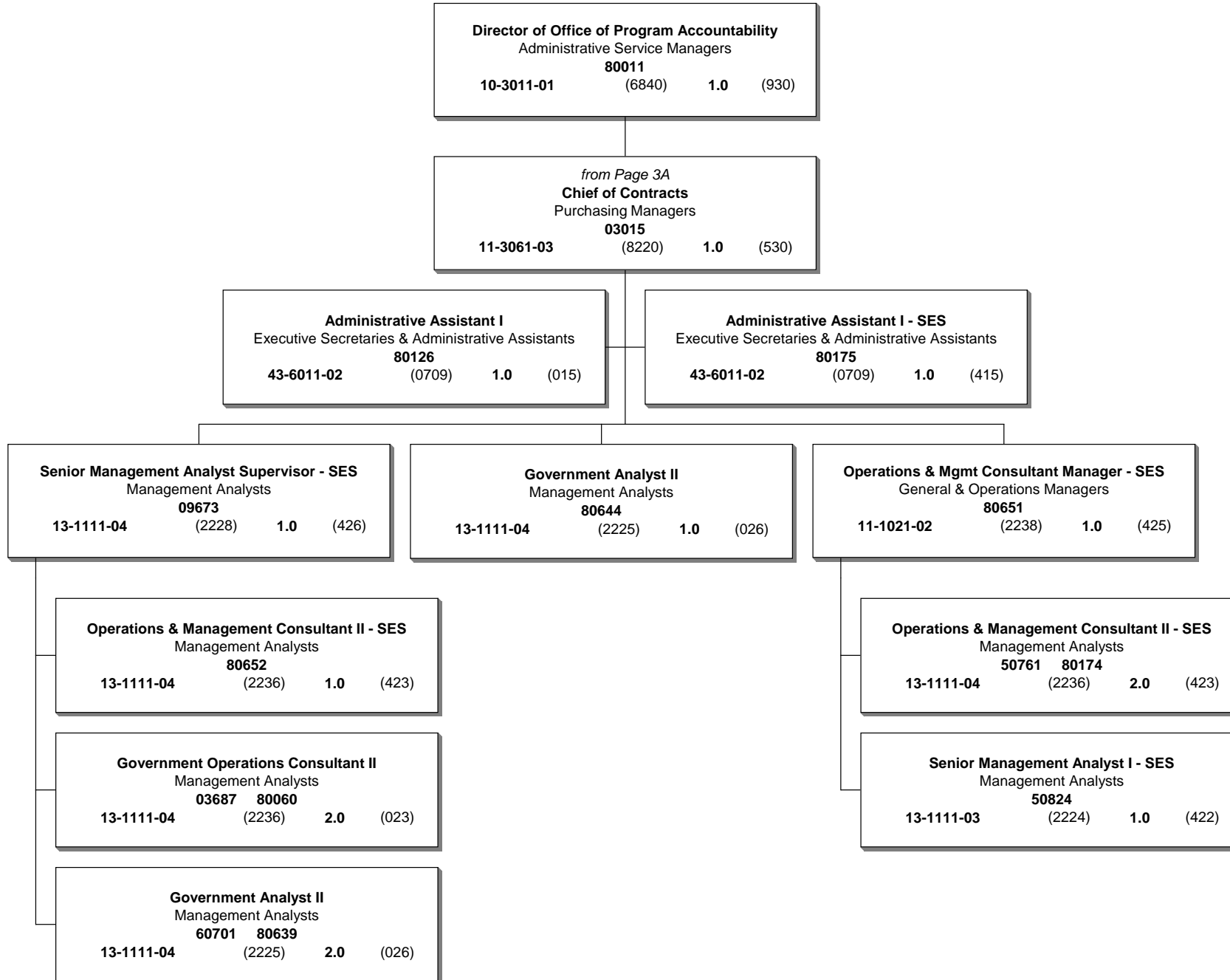


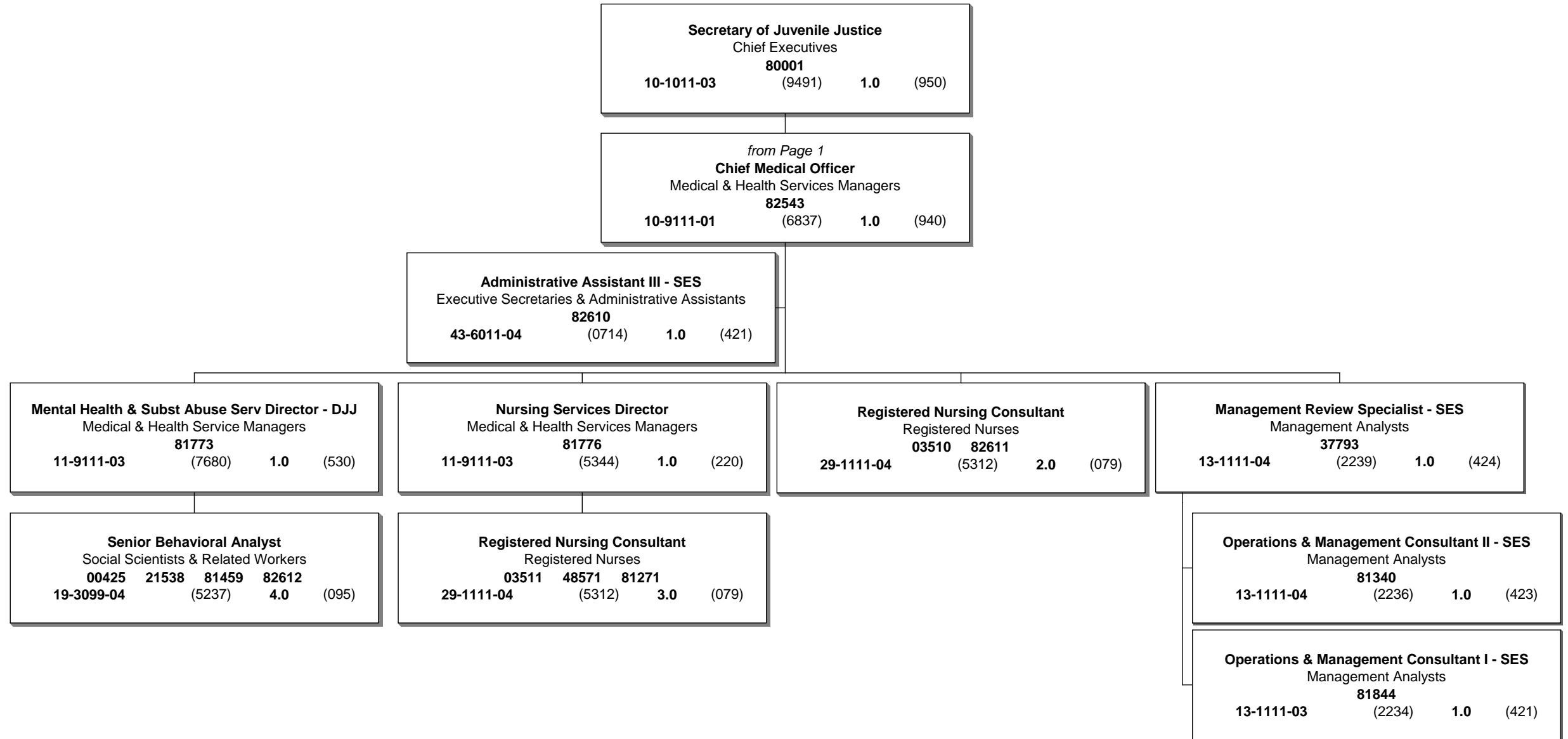


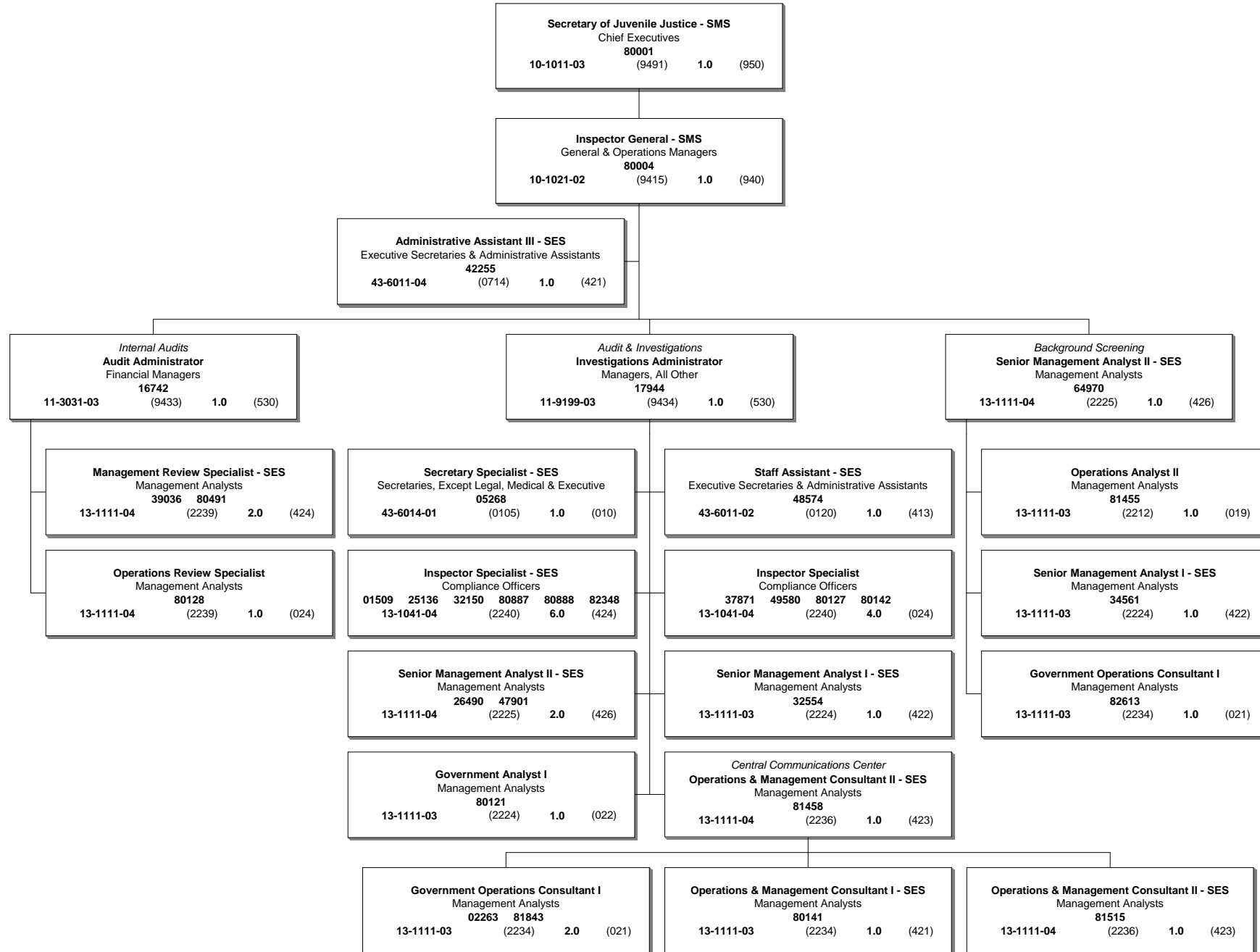


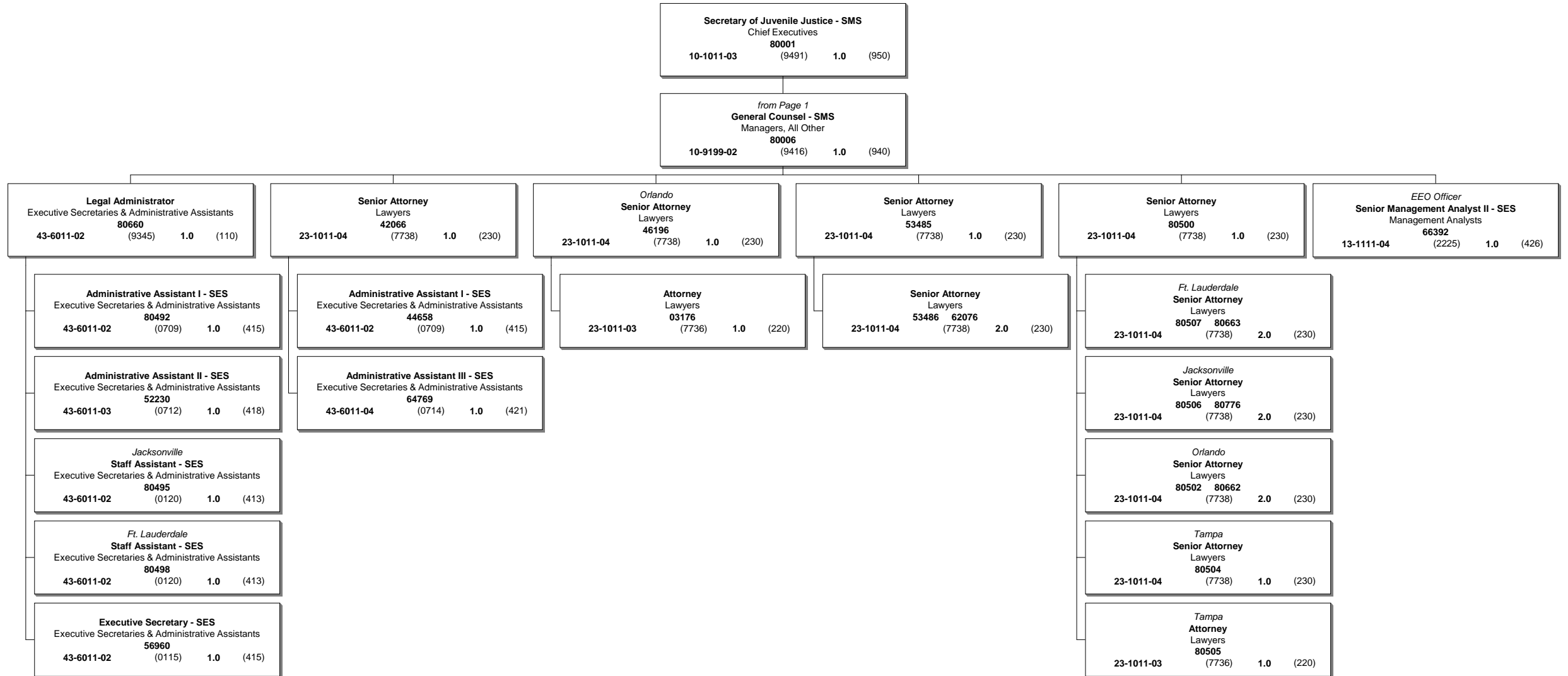












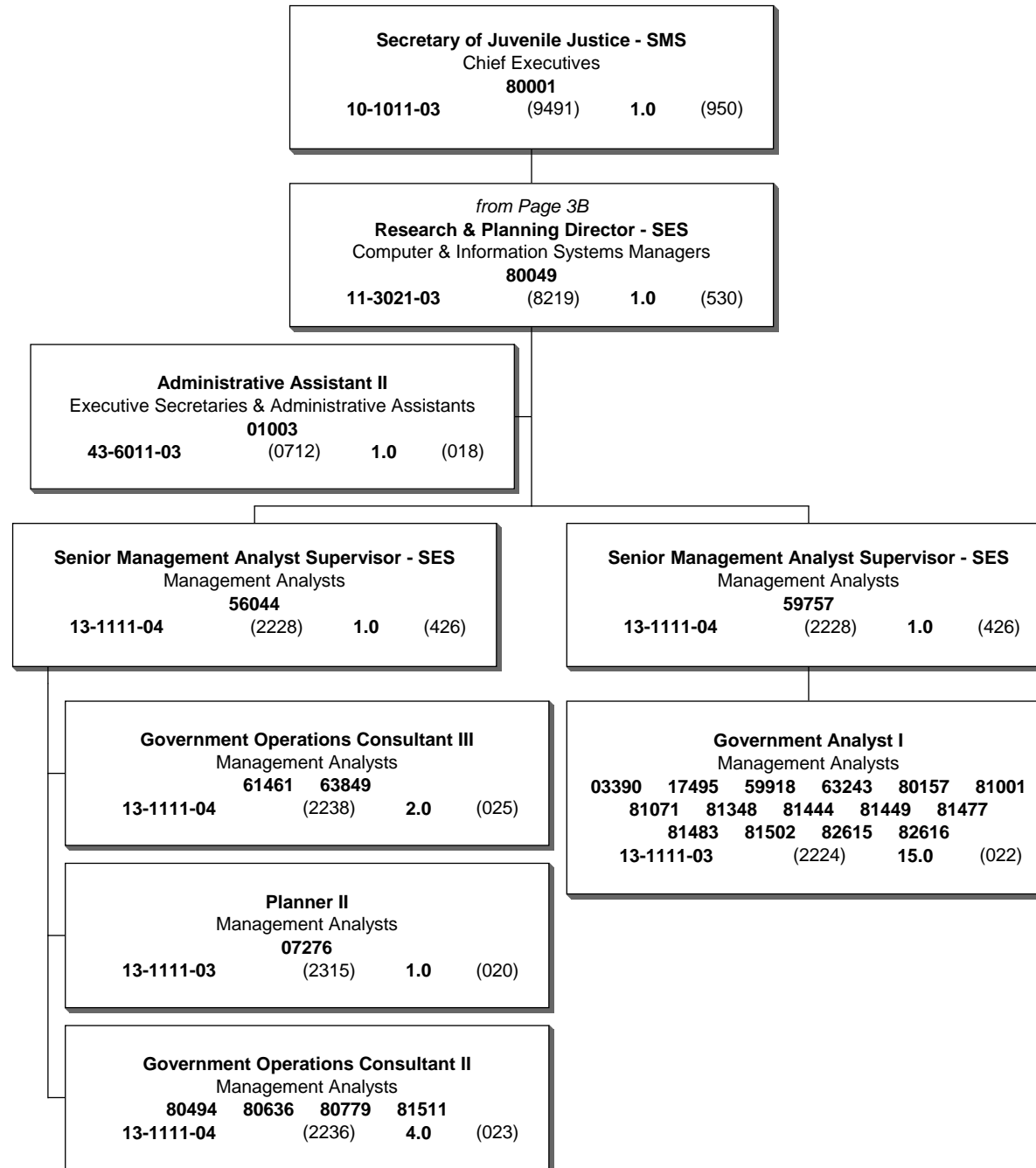


TABLE OF CONTENTS

Central Region – Director of Detention	Page 80-40-2
Operations & Program Manager	Page 80-40-2A
Pasco Regional Detention Center	Page 40-6A
Pinellas Regional Detention Center	Page 40-6B, 40-6B-1
Orange Regional Detention Center	Page 40-9, 40-9A
Manatee Regional Detention Center	Page 40-12, 40-12A
West Hillsborough Regional Detention Center	Page 40-13, 40-13A
Brevard Regional Detention Center	Page 40-18, 40-18A

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)

Operations & Management Consultant II - SES
 Management Analysts
03956
13-1111-04 (2236) **1.0** (423)

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

go to Page 80-40-2A
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)

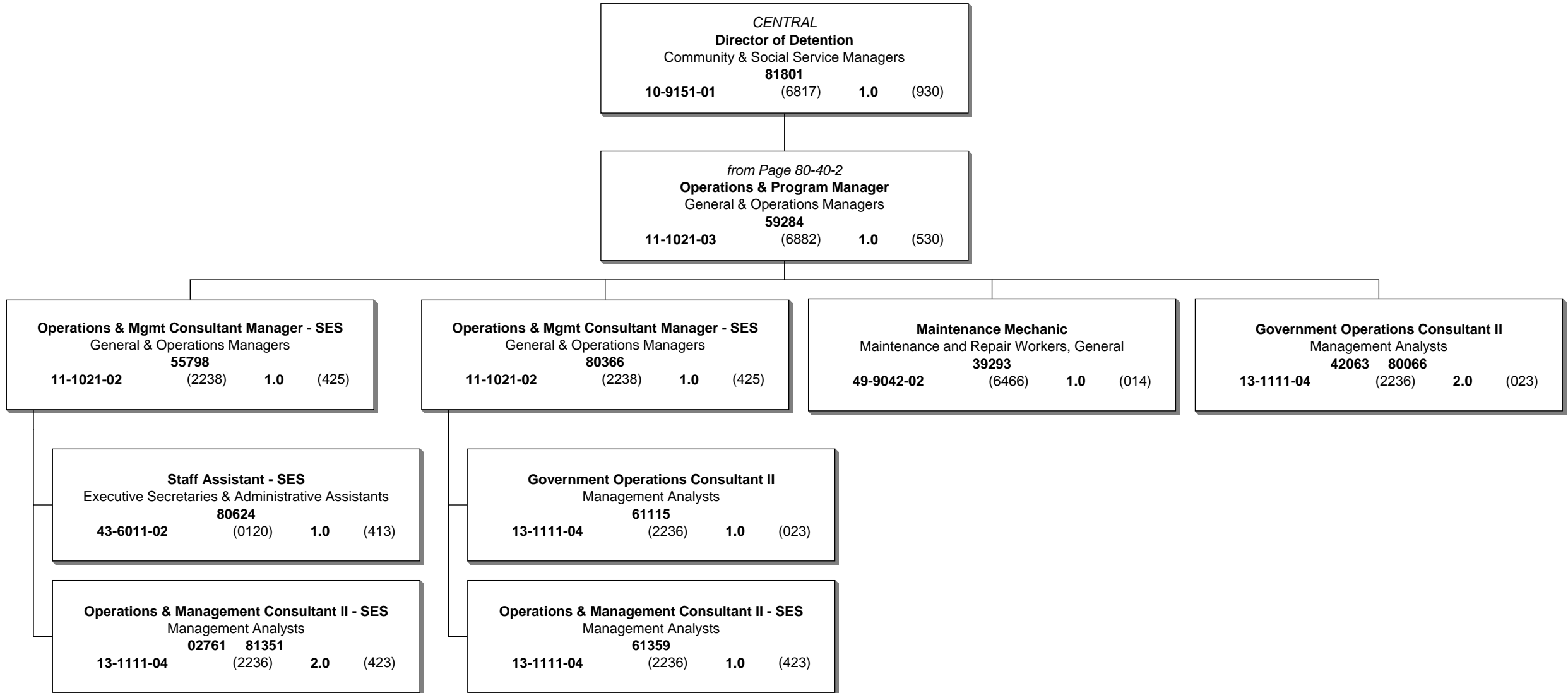
go to Page 40-9
Orange Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
80179
11-9199-02 (9085) **1.0** (520)

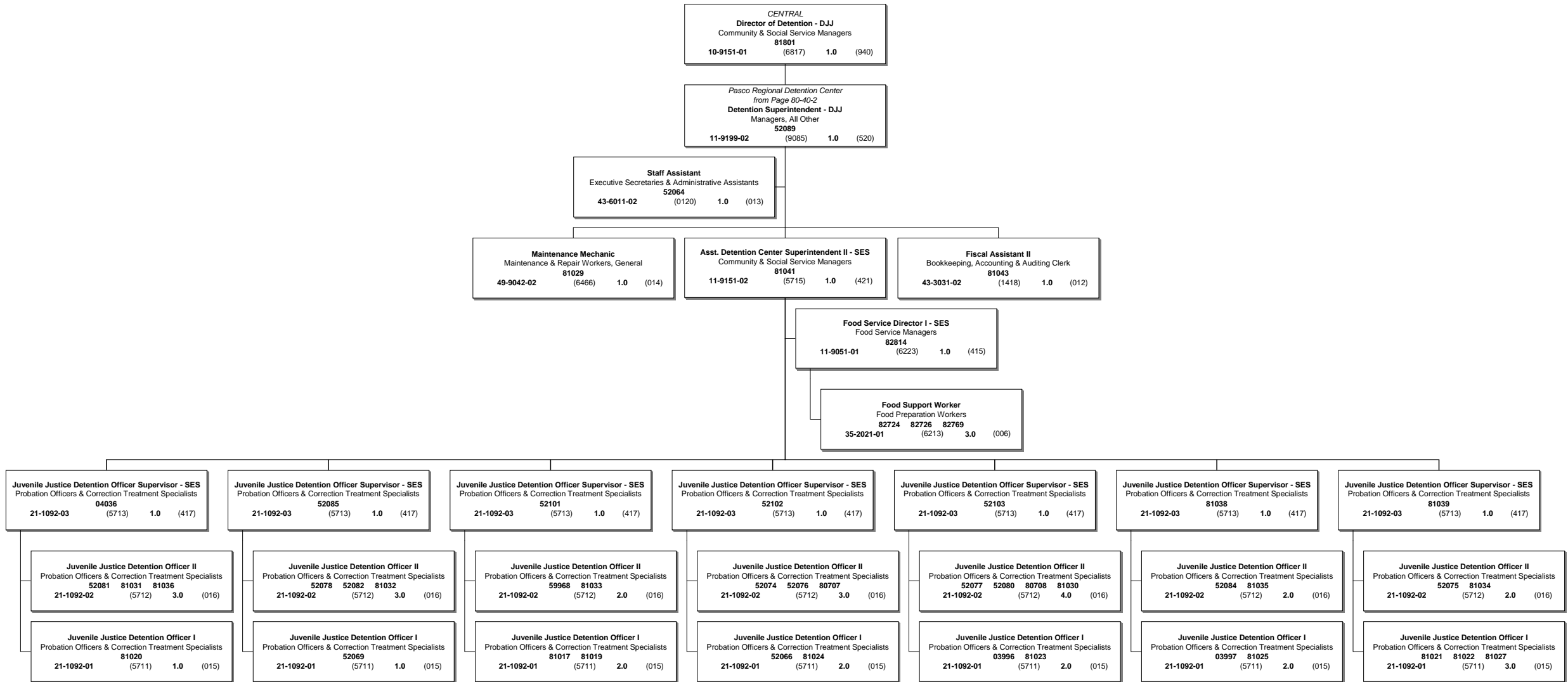
go to Page 40-12
Manatee Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
04083
11-9199-02 (9085) **1.0** (520)

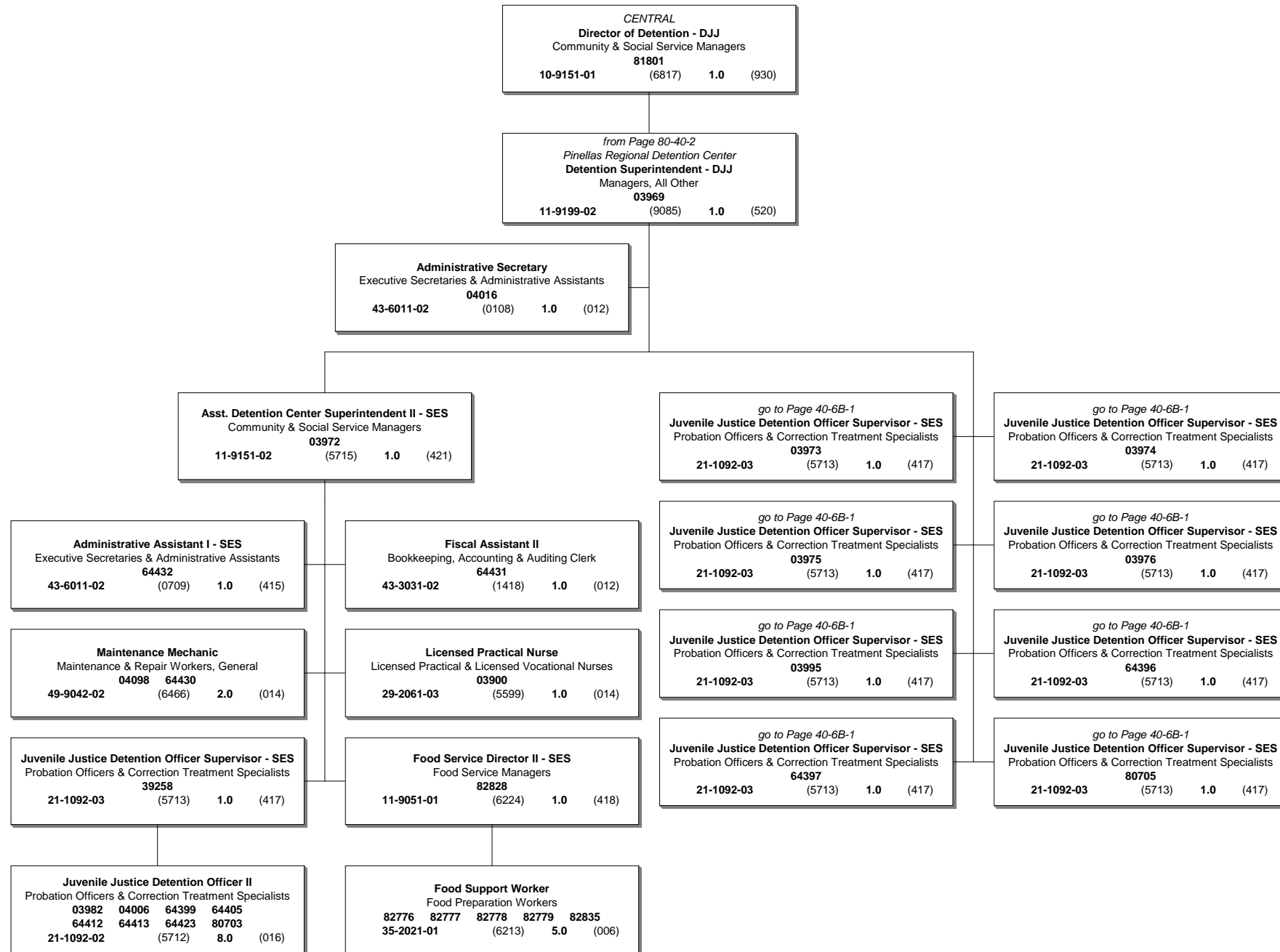
go to Page 40-13
Hillsborough West Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03897
11-9199-02 (9085) **1.0** (520)

go to Page 40-18
Brevard Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
04199
11-9199-02 (9085) **1.0** (520)

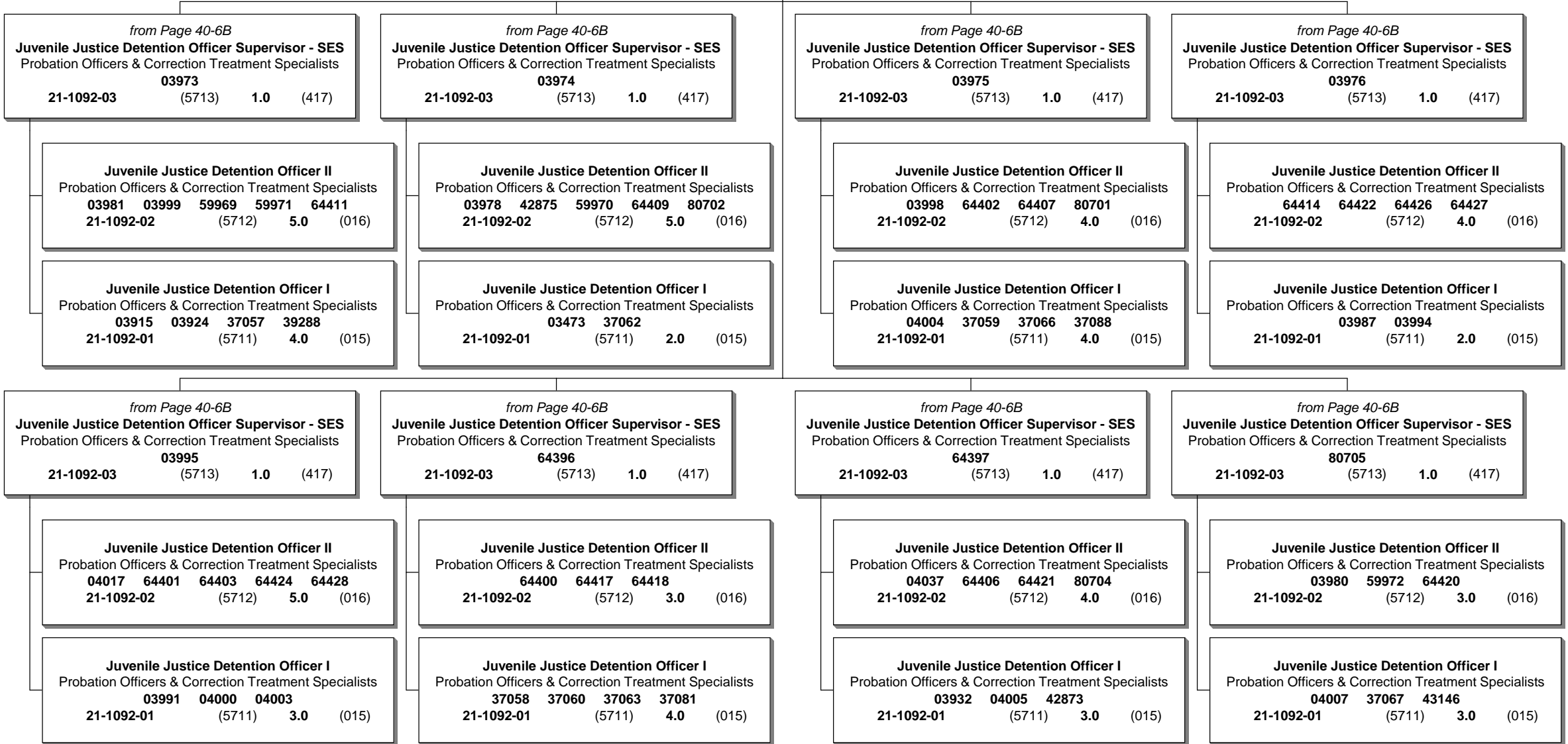
Operations & Management Consultant II - SES
 Management Analysts
03956
13-1111-04 (2236) **1.0** (423)

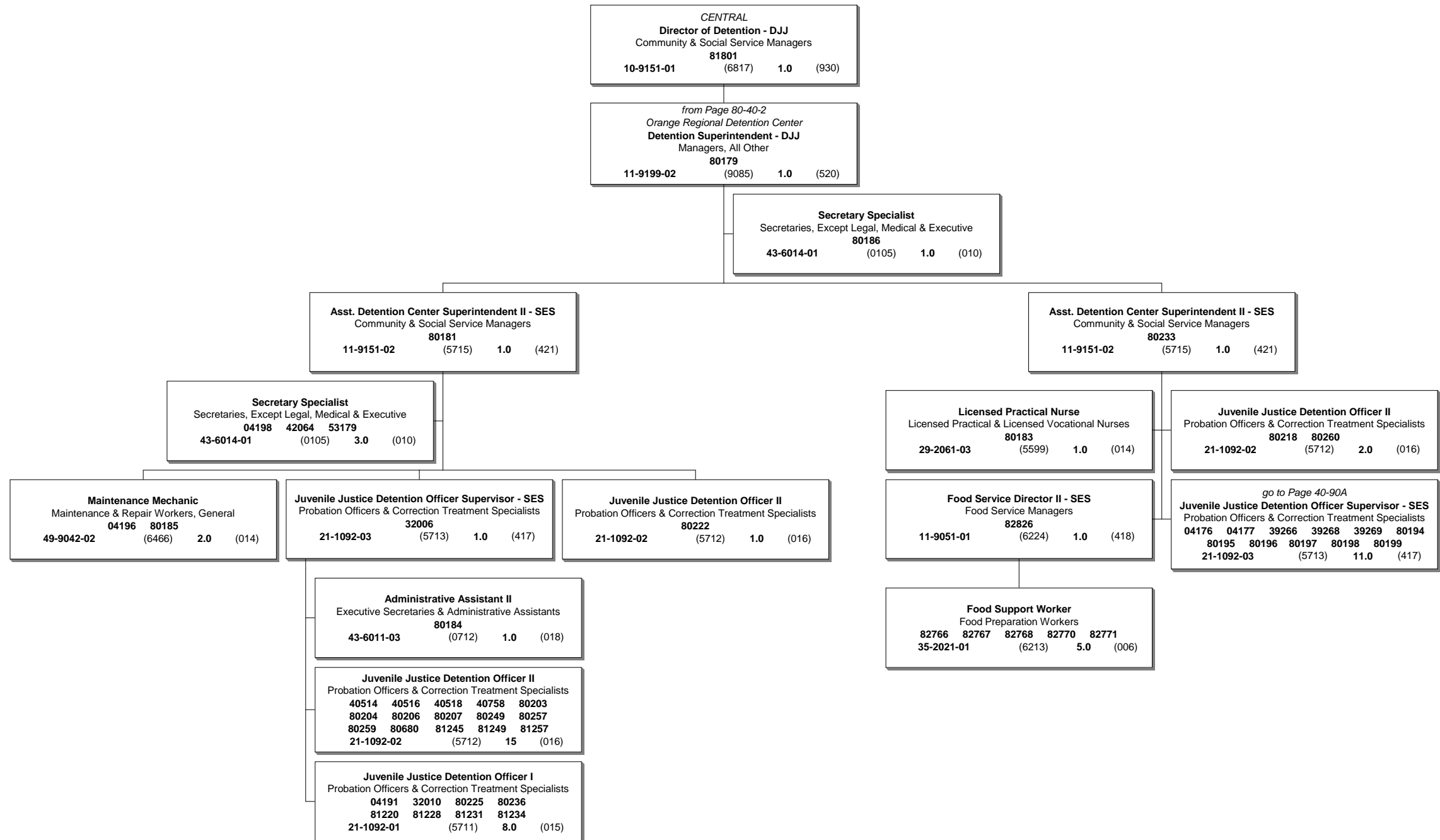


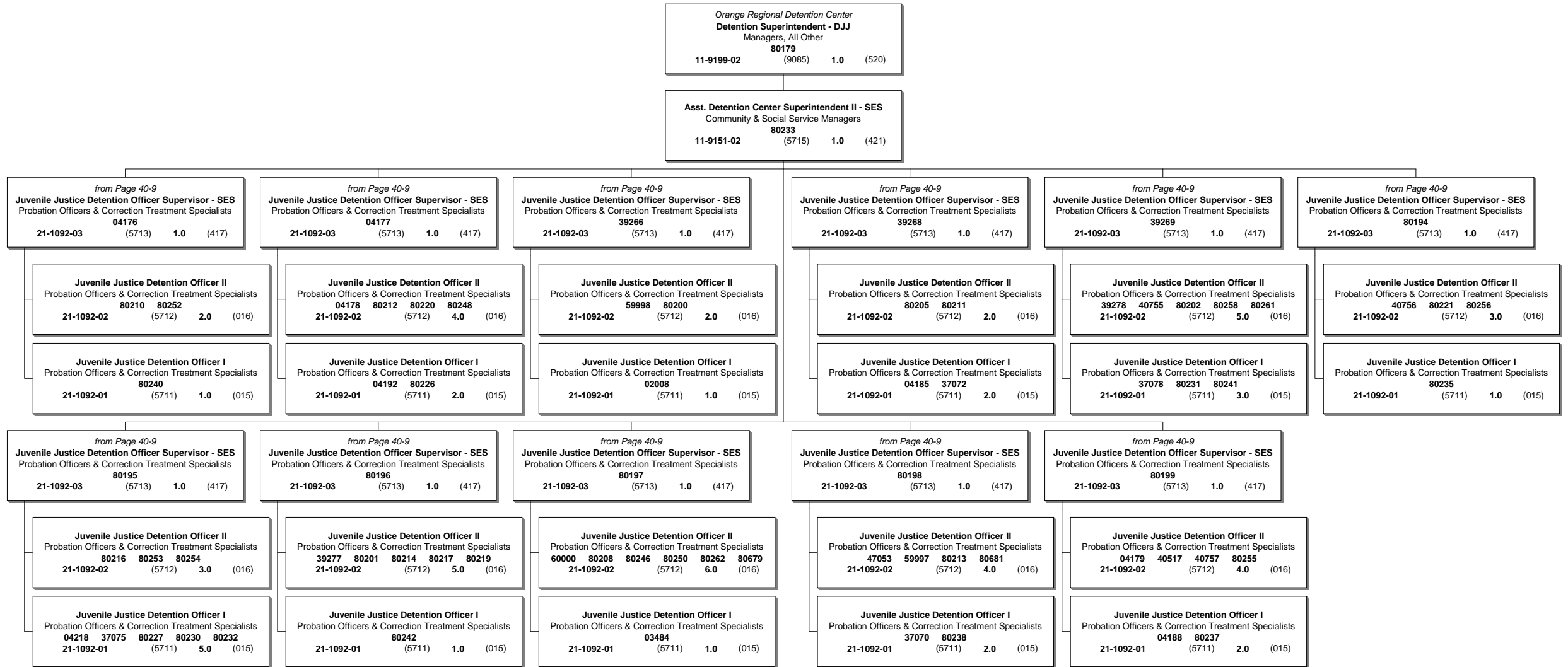


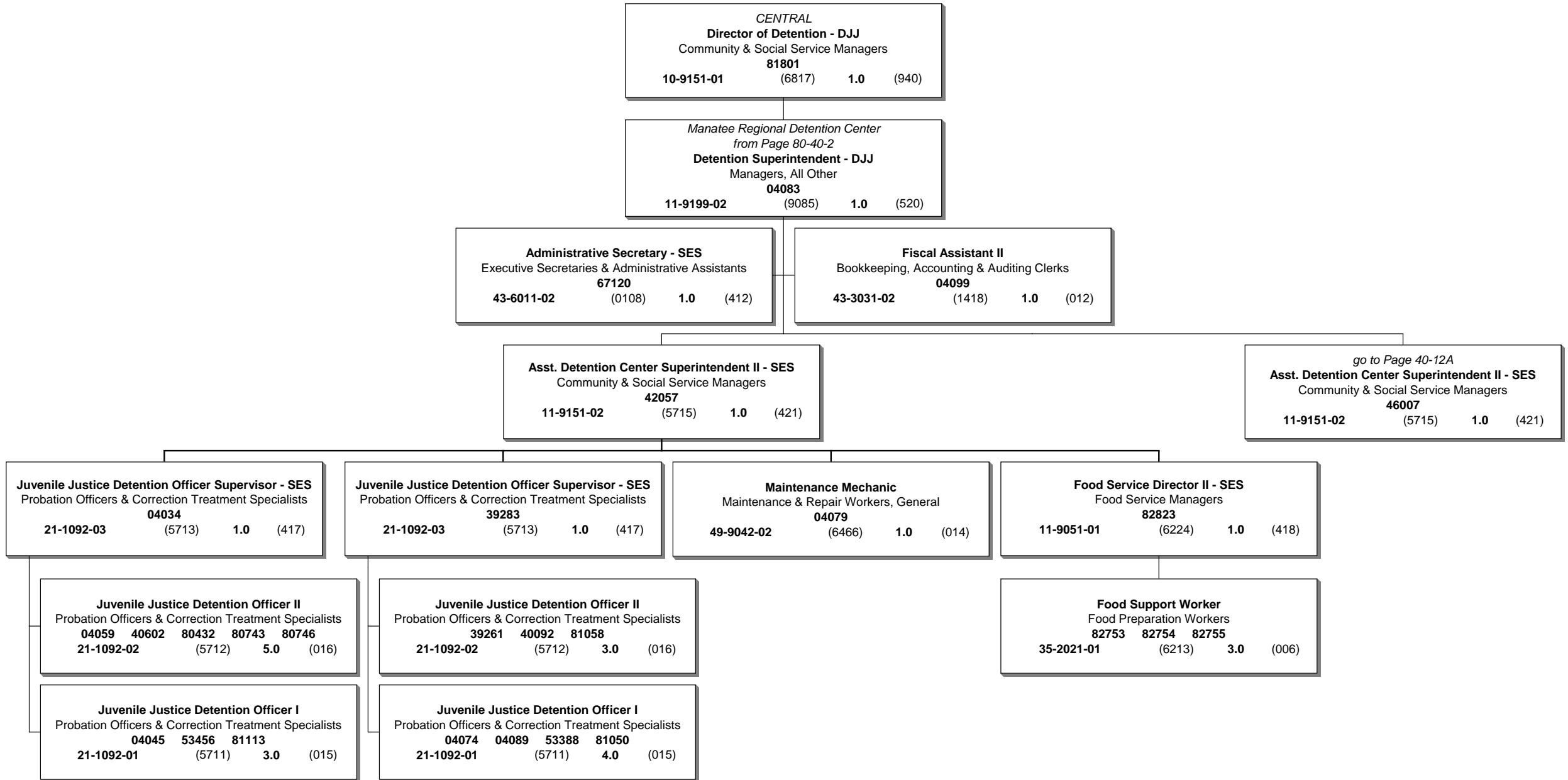


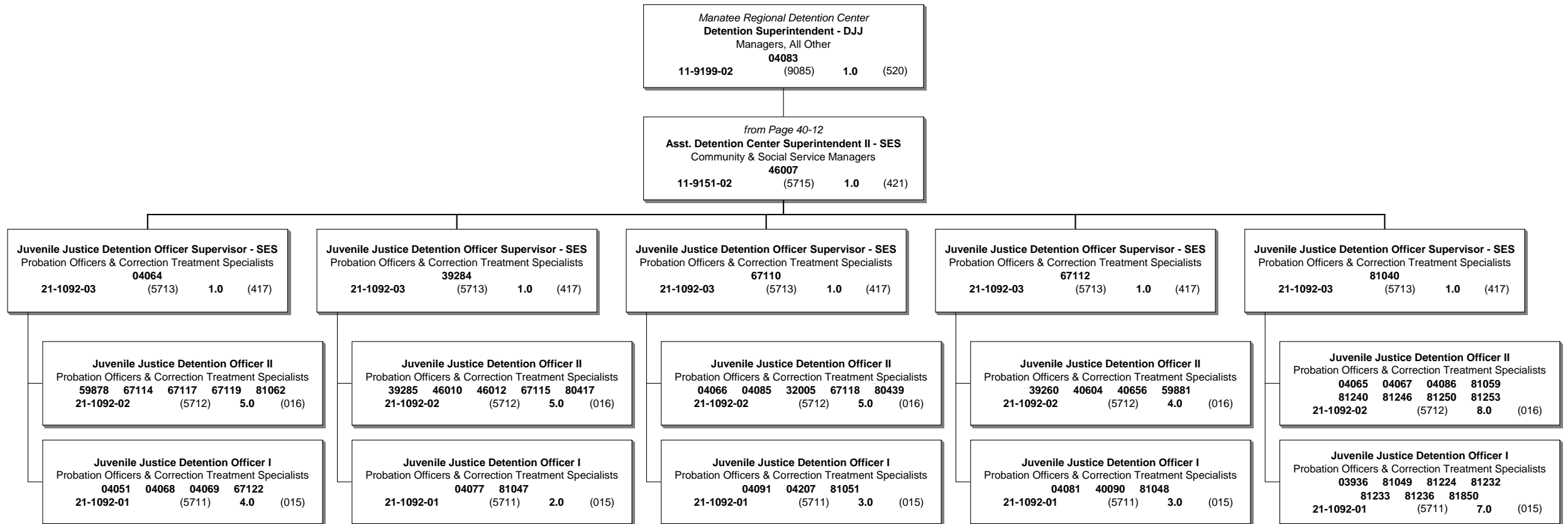
Pinellas Regional Detention Center
Detention Superintendent - DJJ
 Managers, All Other
03969
11-9199-02 (9085) **1.0** (520)

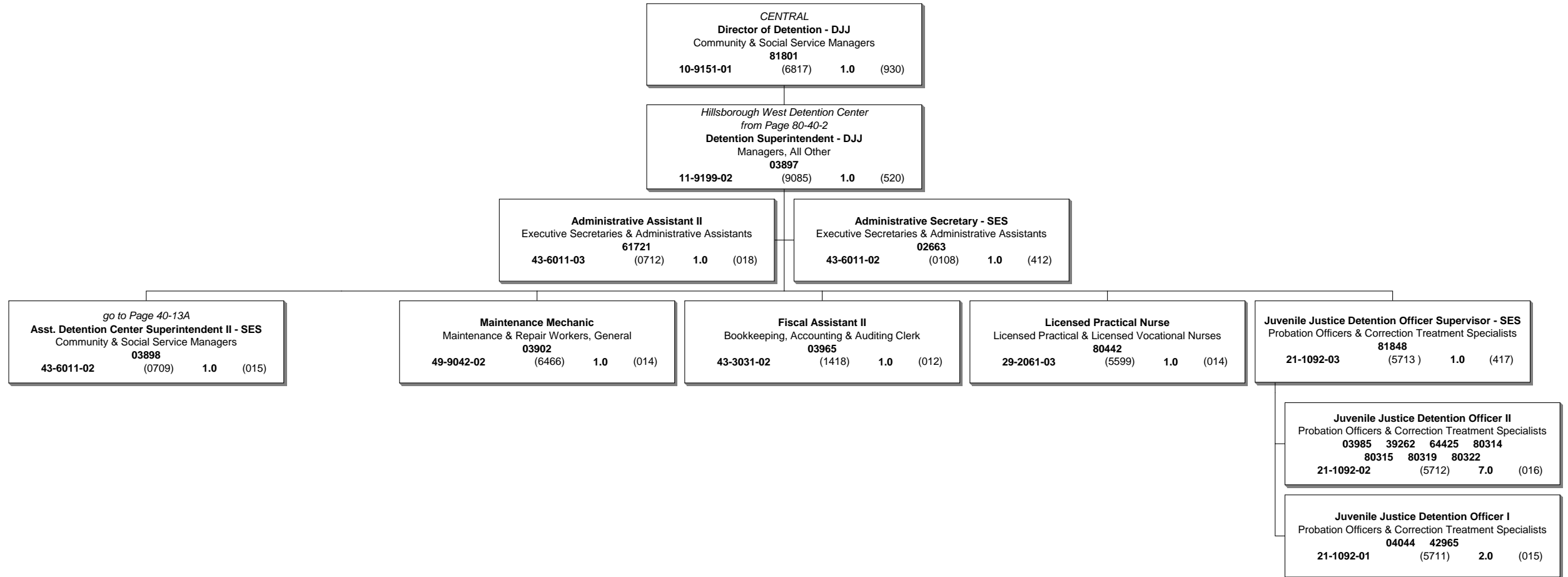


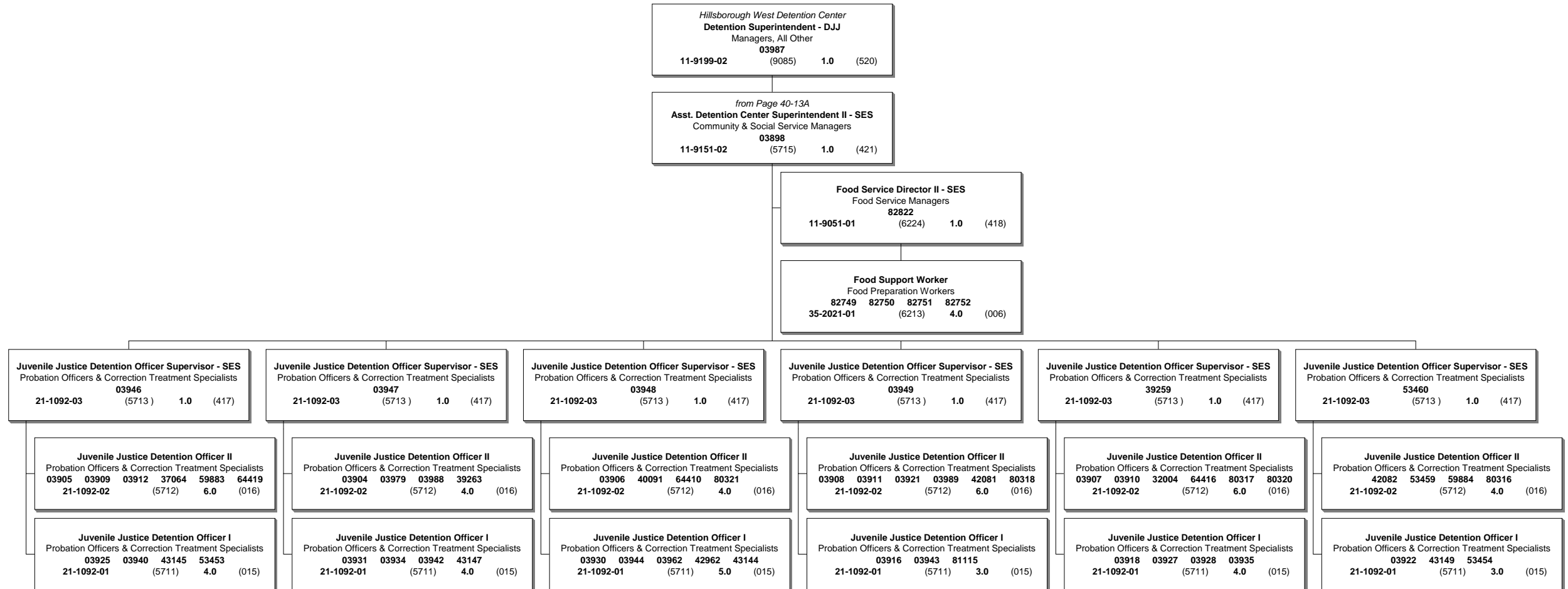


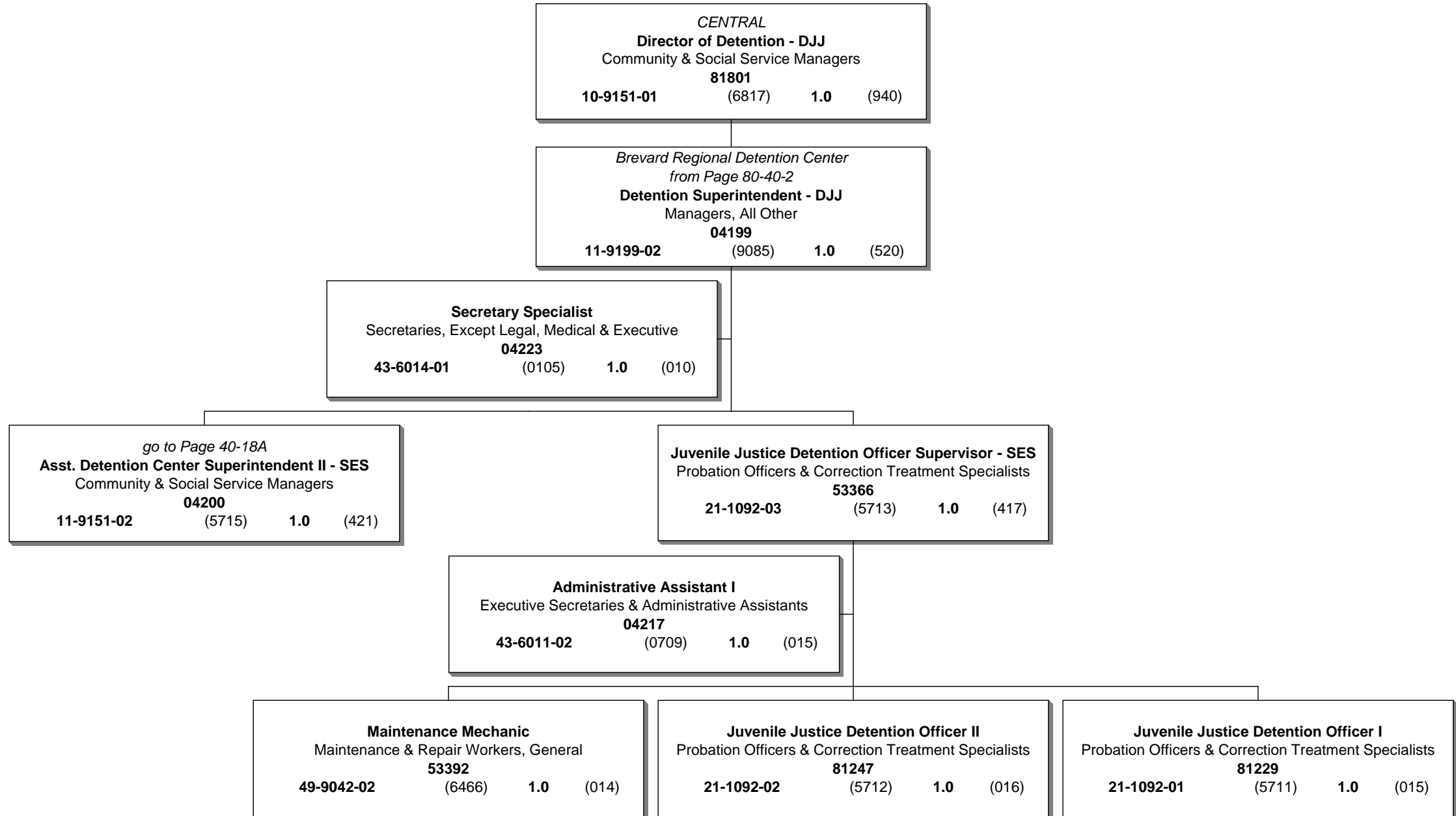












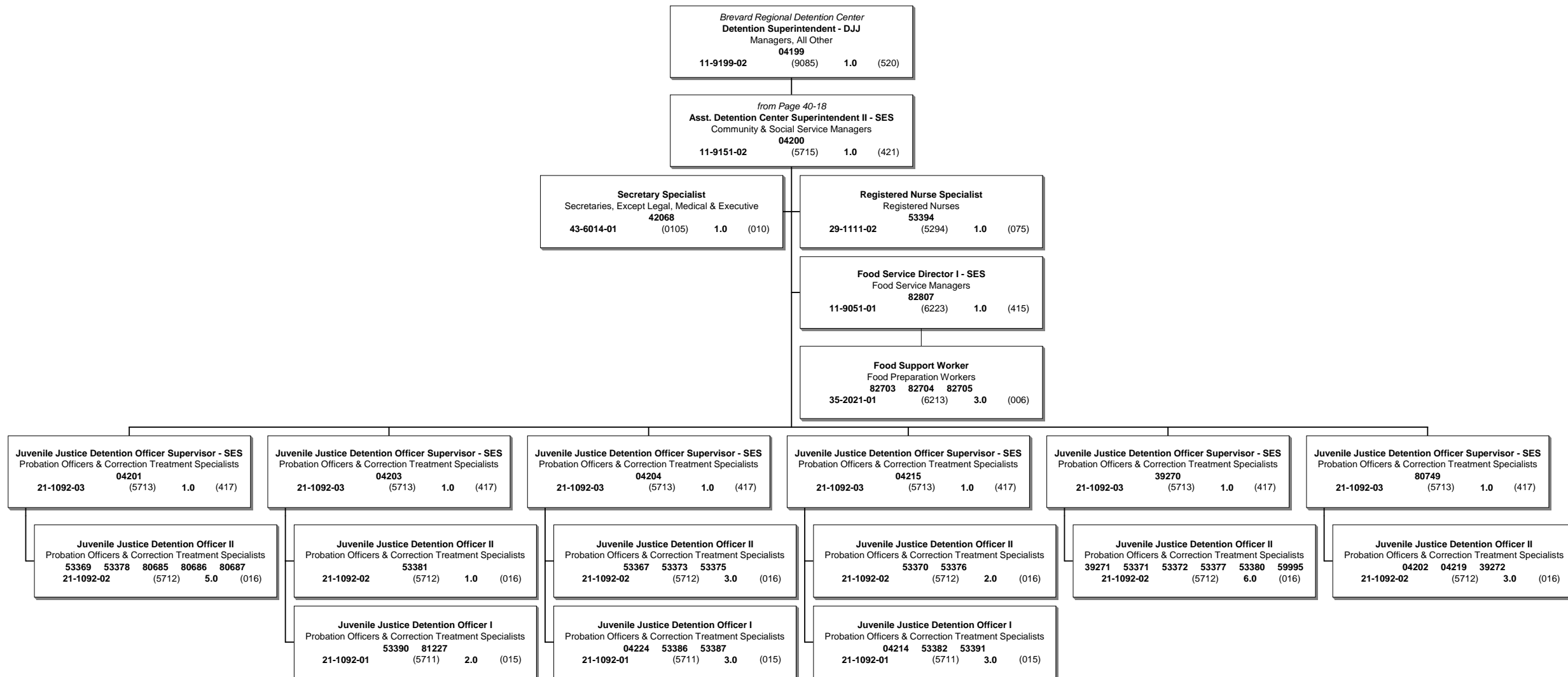


TABLE OF CONTENTS

Assistant Secretary for Detention Services

Page 80-40 *(also Page 2D under Headquarters)*

North Region – Director of Detention

Page 80-40-1

Operations & Program Manager

Page 80-40-1A

Okaloosa Detention Center

Page 40-1A

Escambia Detention Center

Page 40-1B

Leon Detention Center

Page 40-2

Duval Detention Center

Page 40-4, 40-4A

Marion Detention Center

Page 40-5

Volusia Detention Center

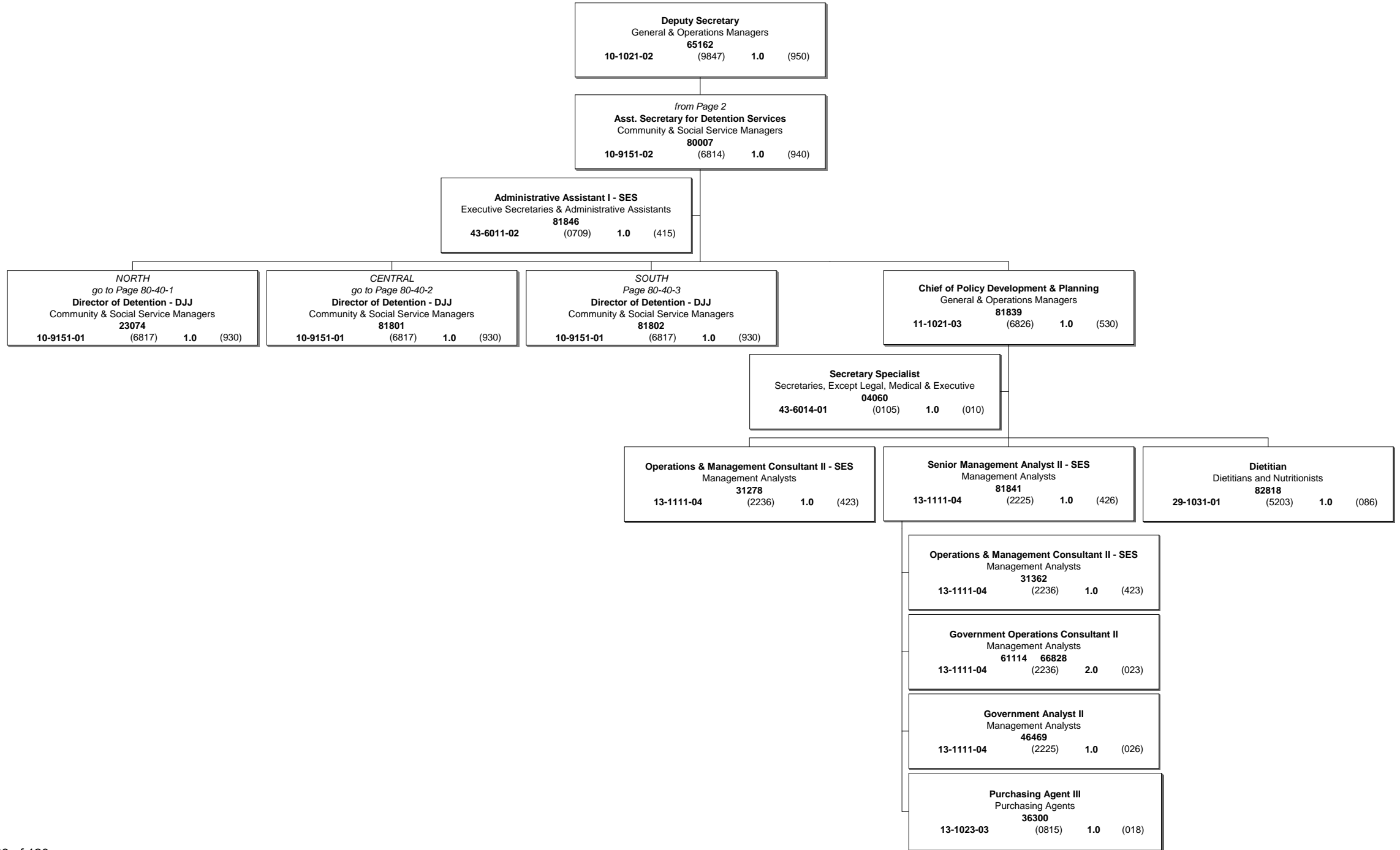
Page 40-7

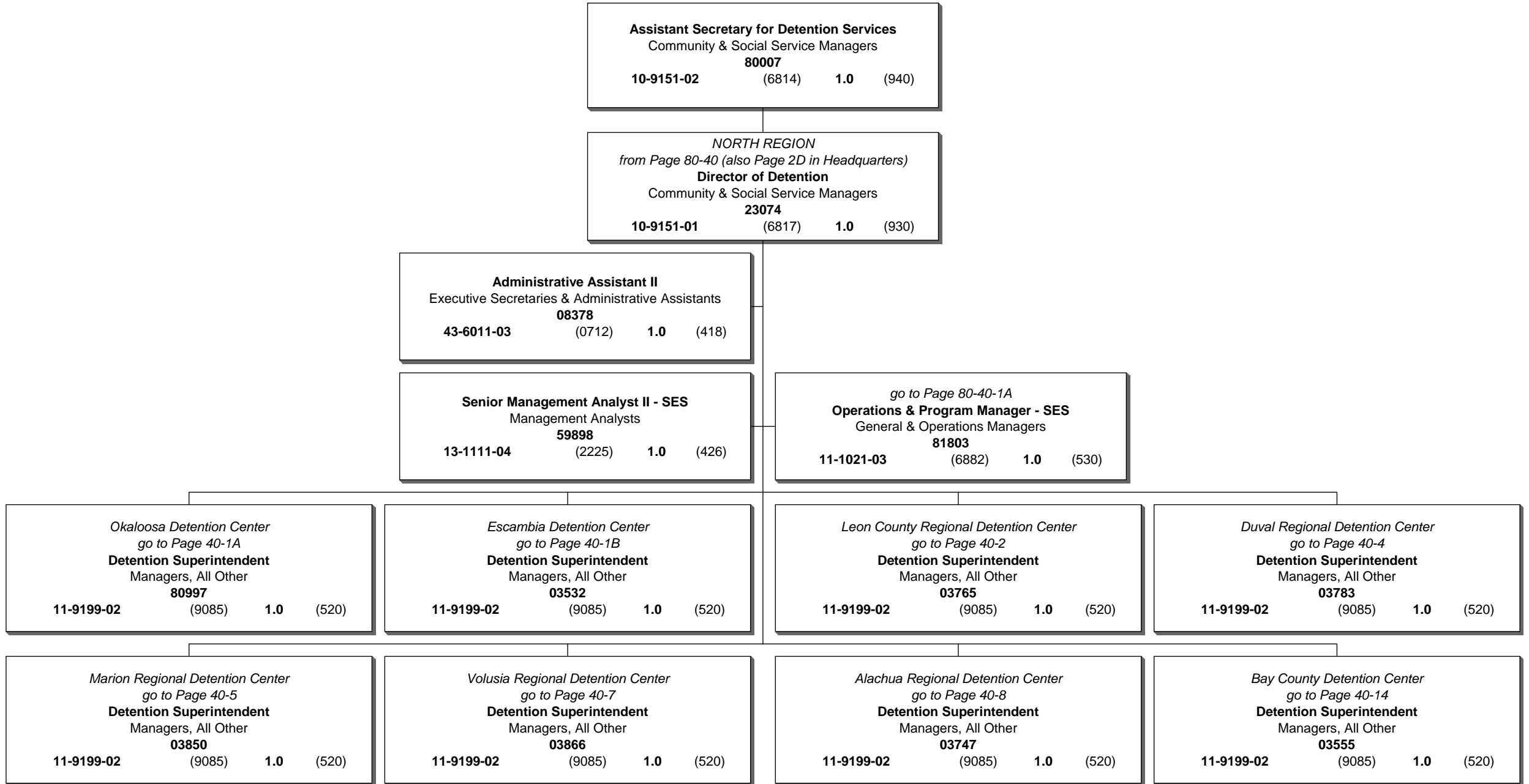
Alachua Detention Center

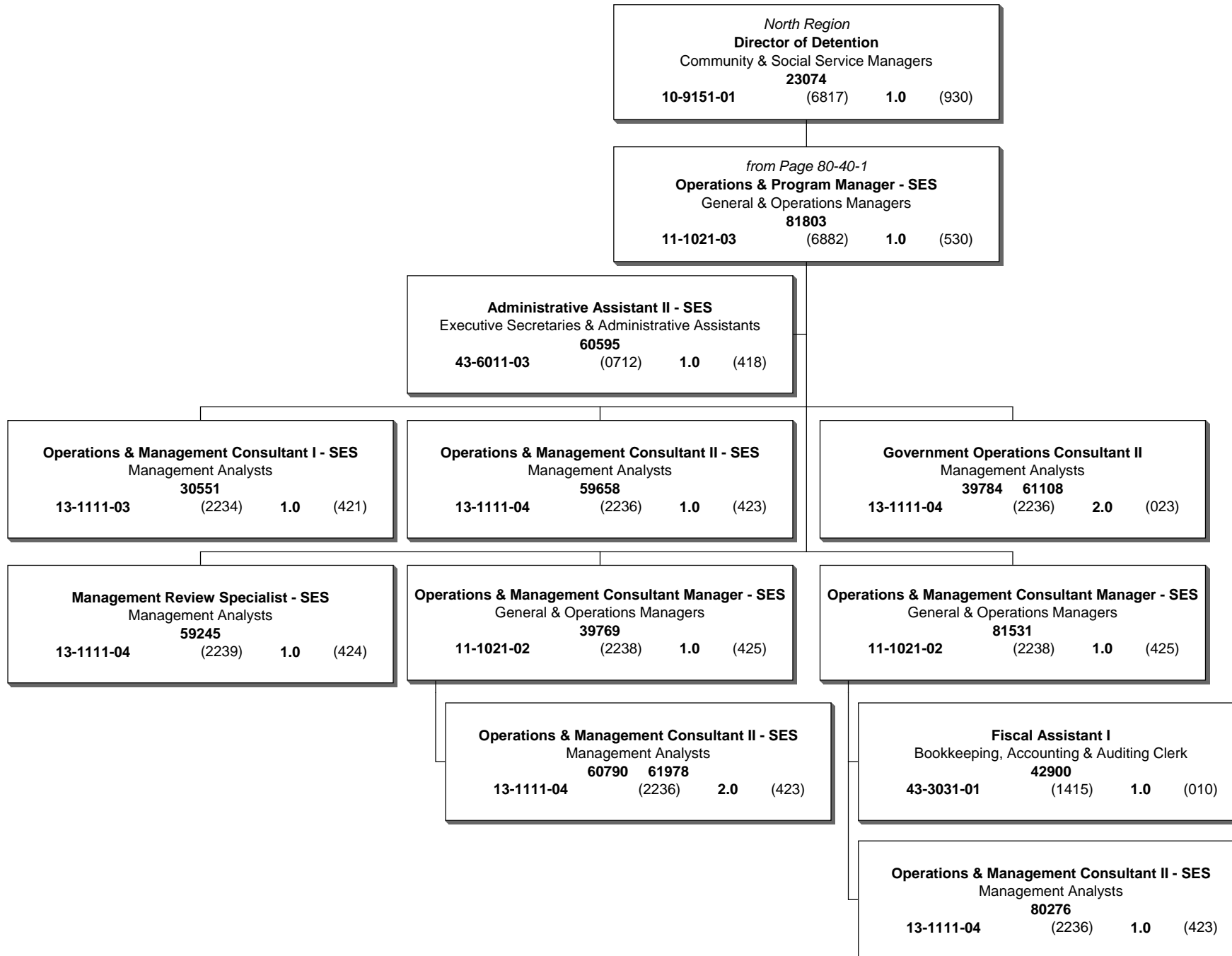
Page 40-8

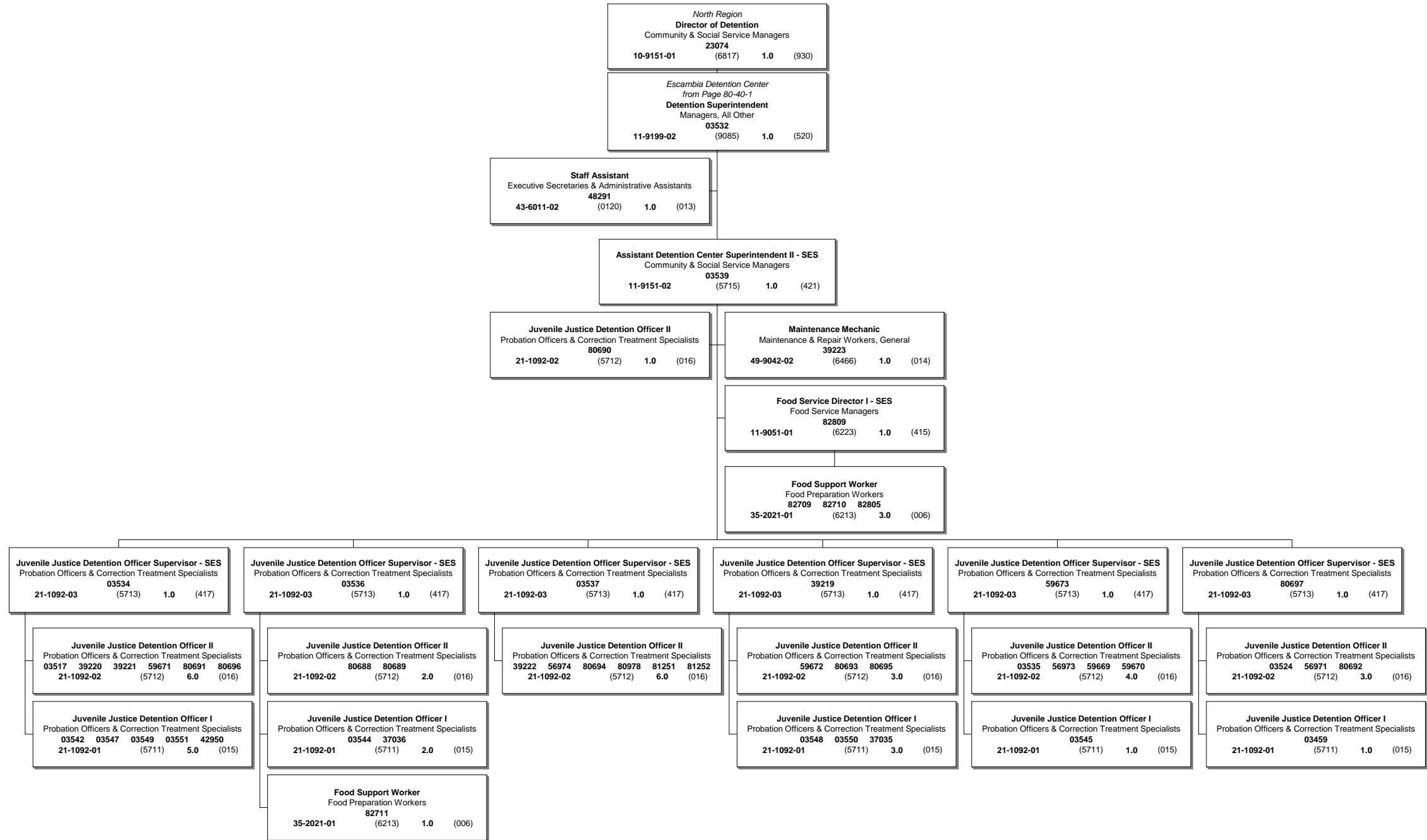
Bay Detention Center

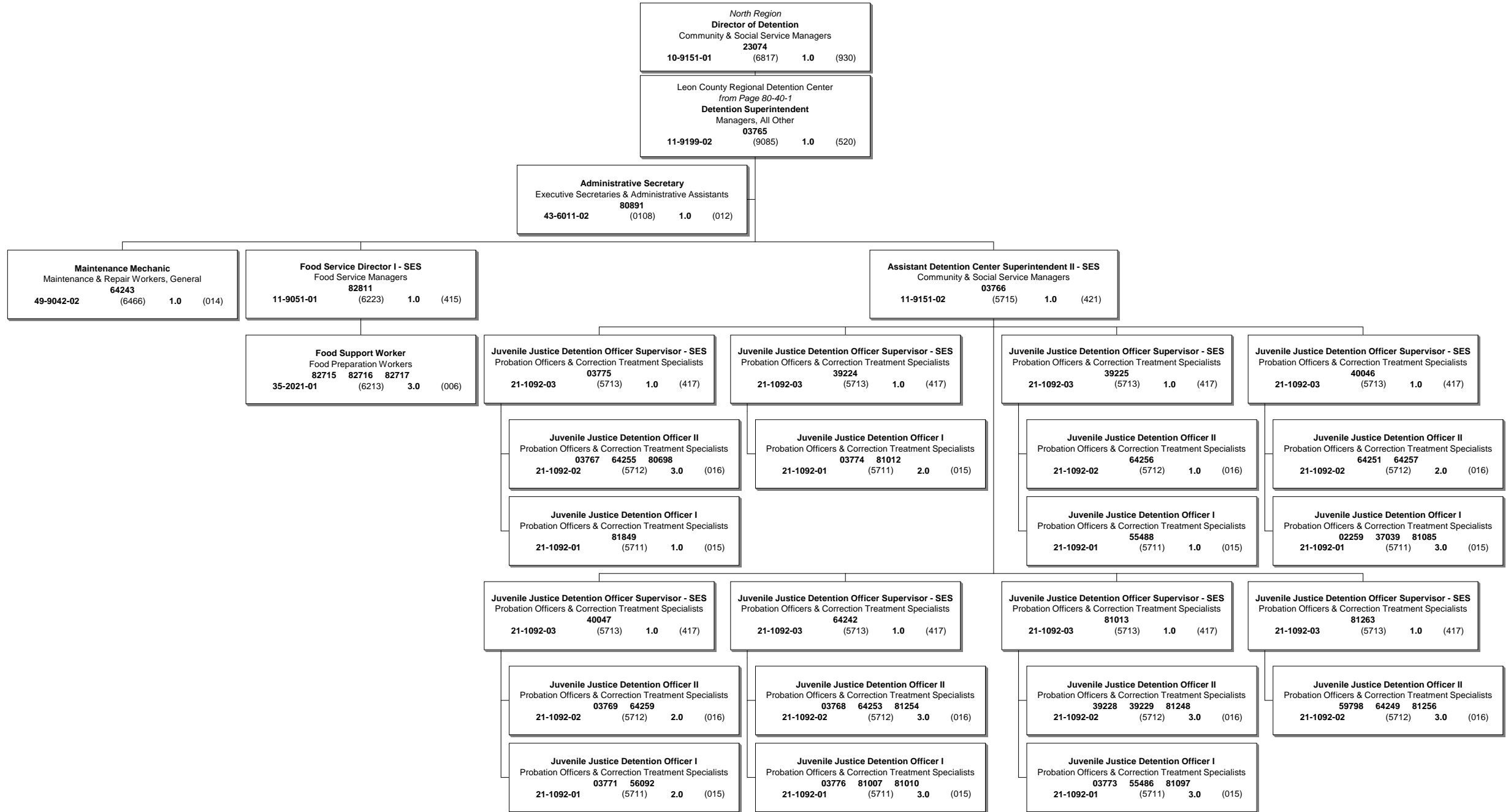
Page 40-14

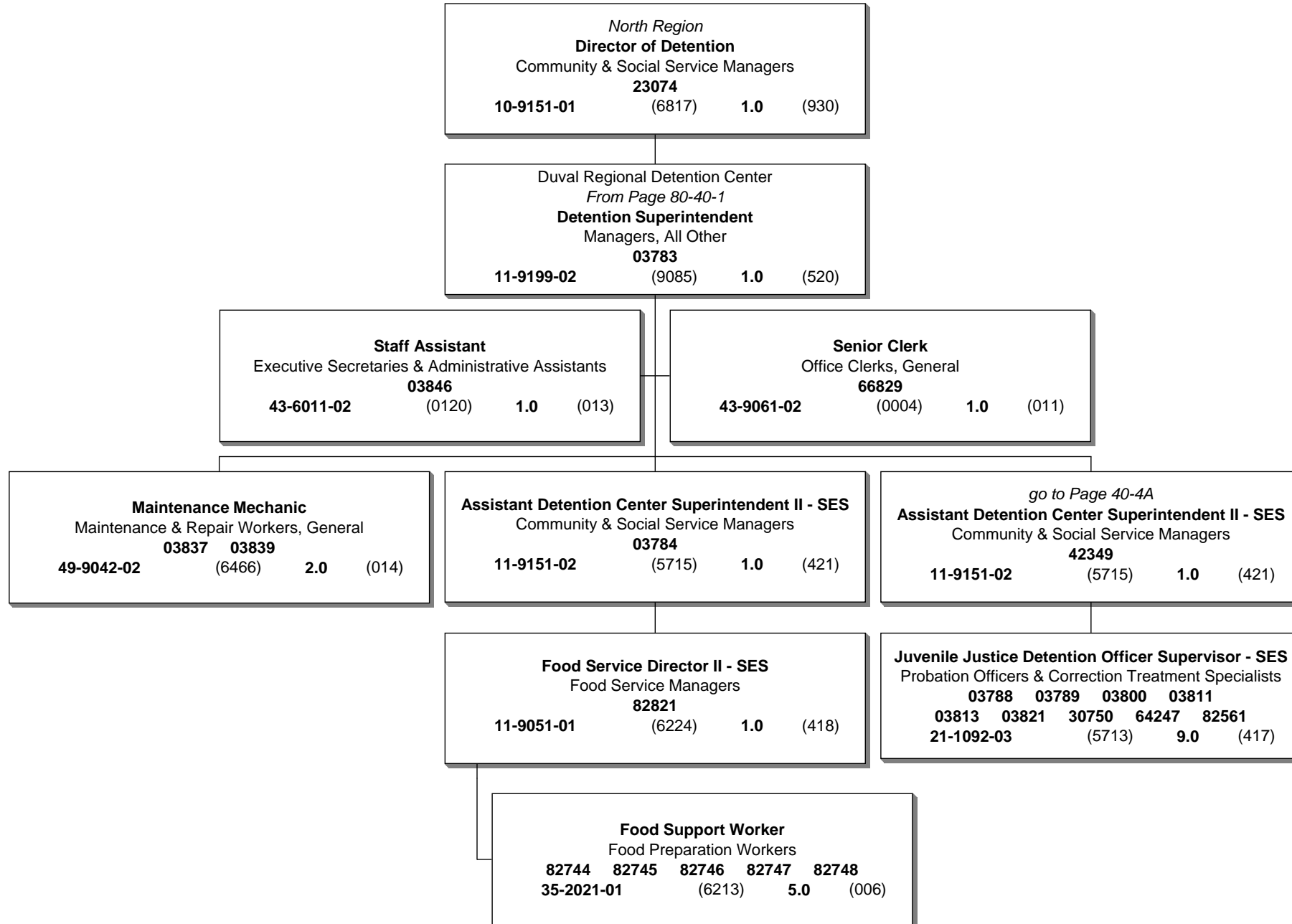


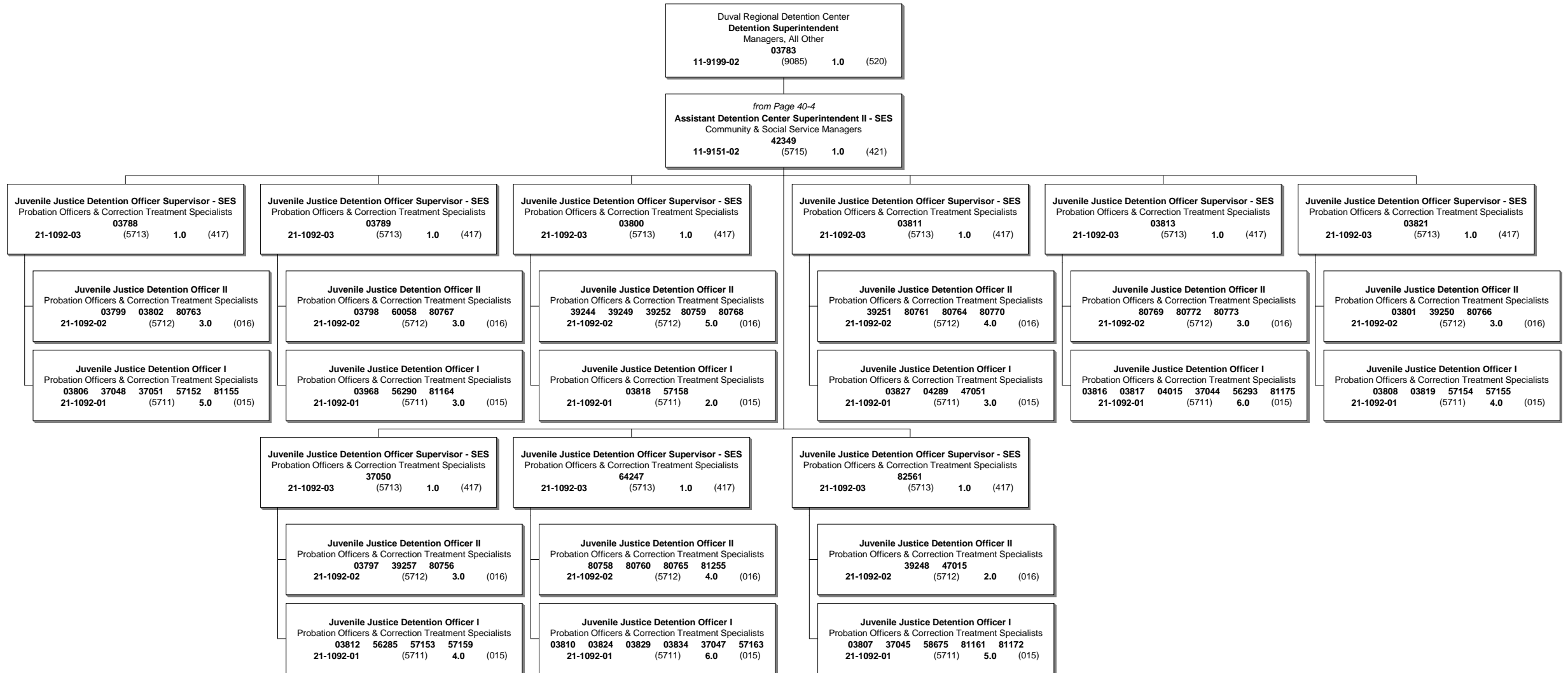


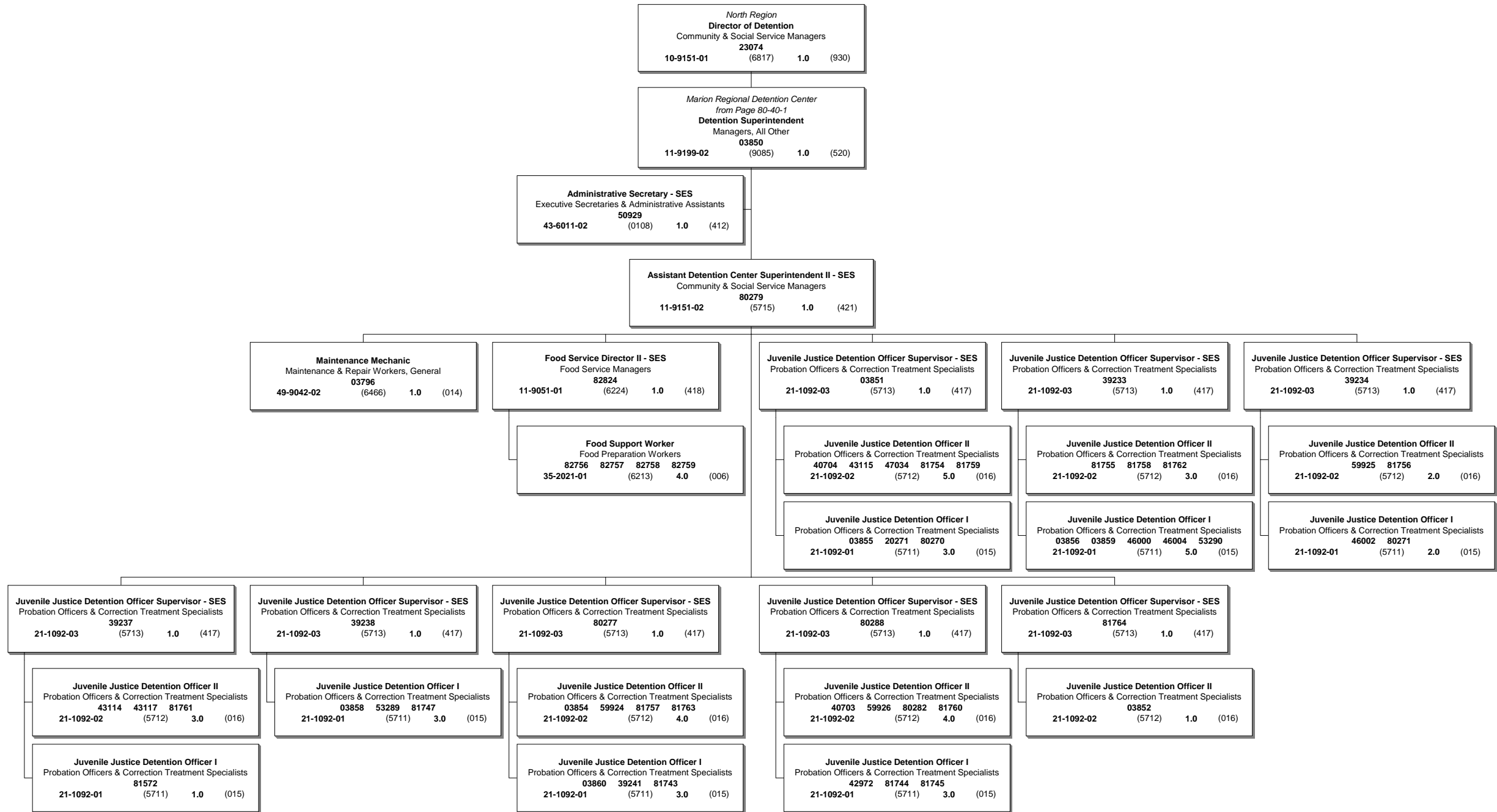


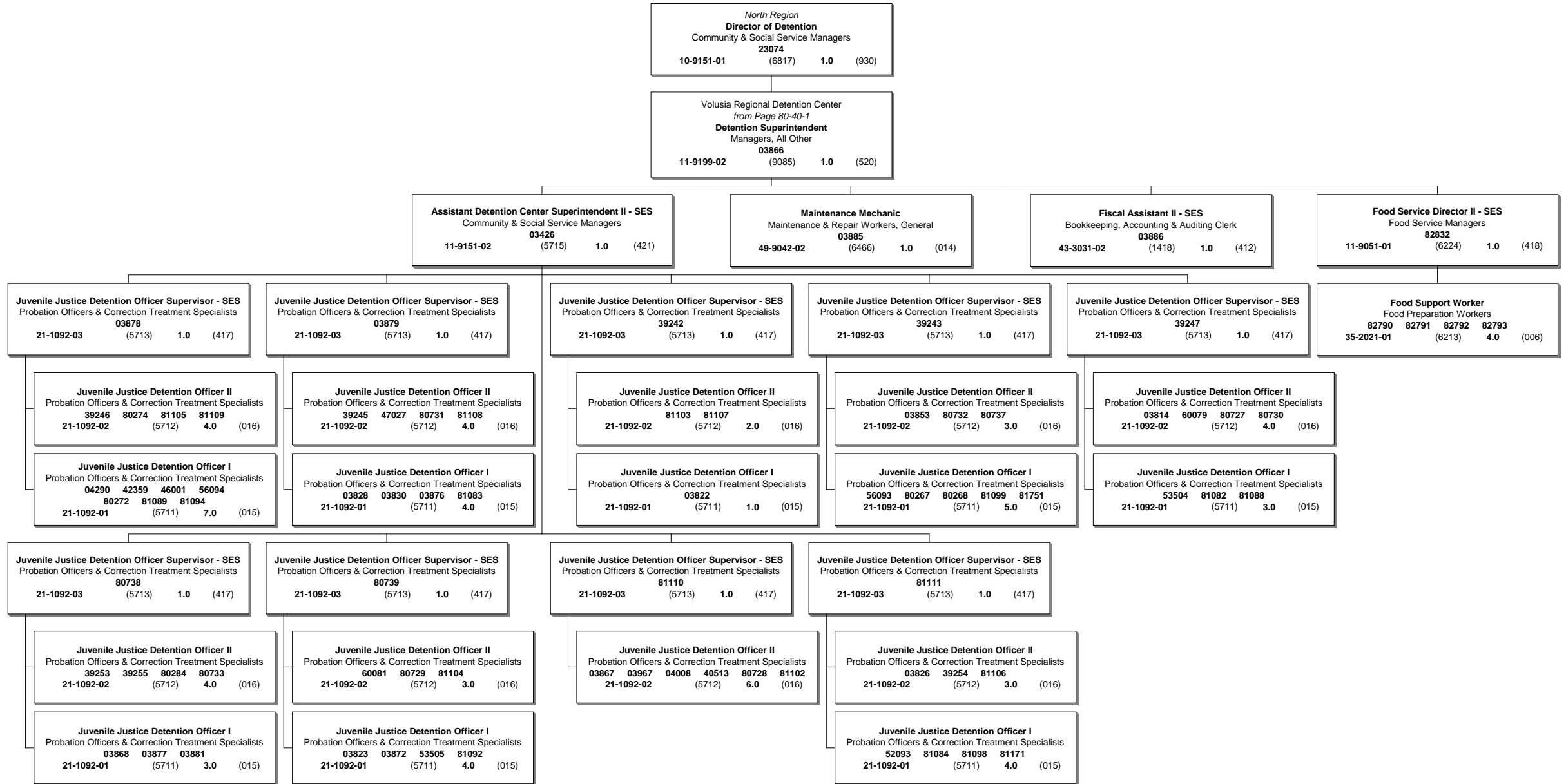


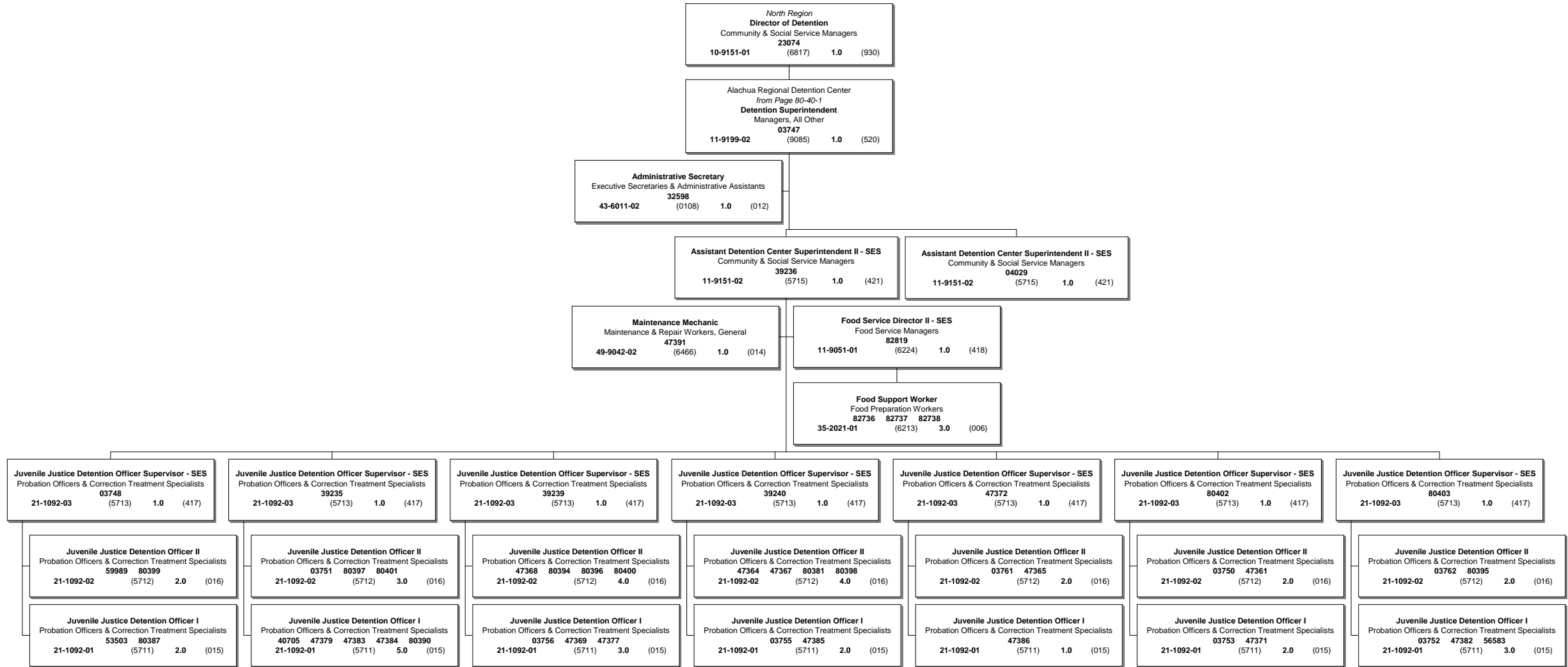












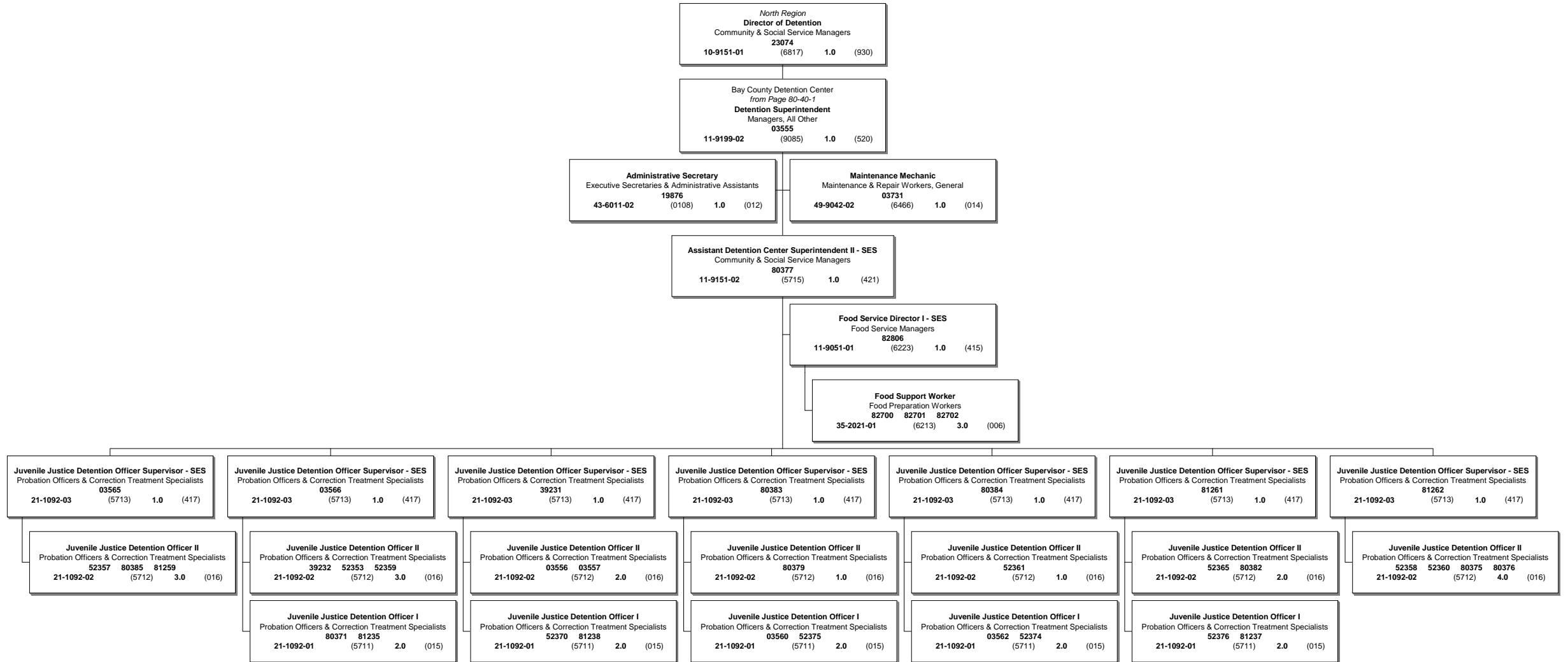


TABLE OF CONTENTS

South Region – Director of Detention

Operations & Program Manager

Dade Regional Detention Center

Palm Beach Regional Detention Center

Monroe Regional Detention Center

Broward Regional Detention Center

St. Lucie Regional Detention Center

Southwest Regional Detention Center

Collier Regional Detention Center

Page 80-40-3

Page 80-40-3A

Page 40-11, 40-11A, 40-11B

Page 40-15, 40-15A

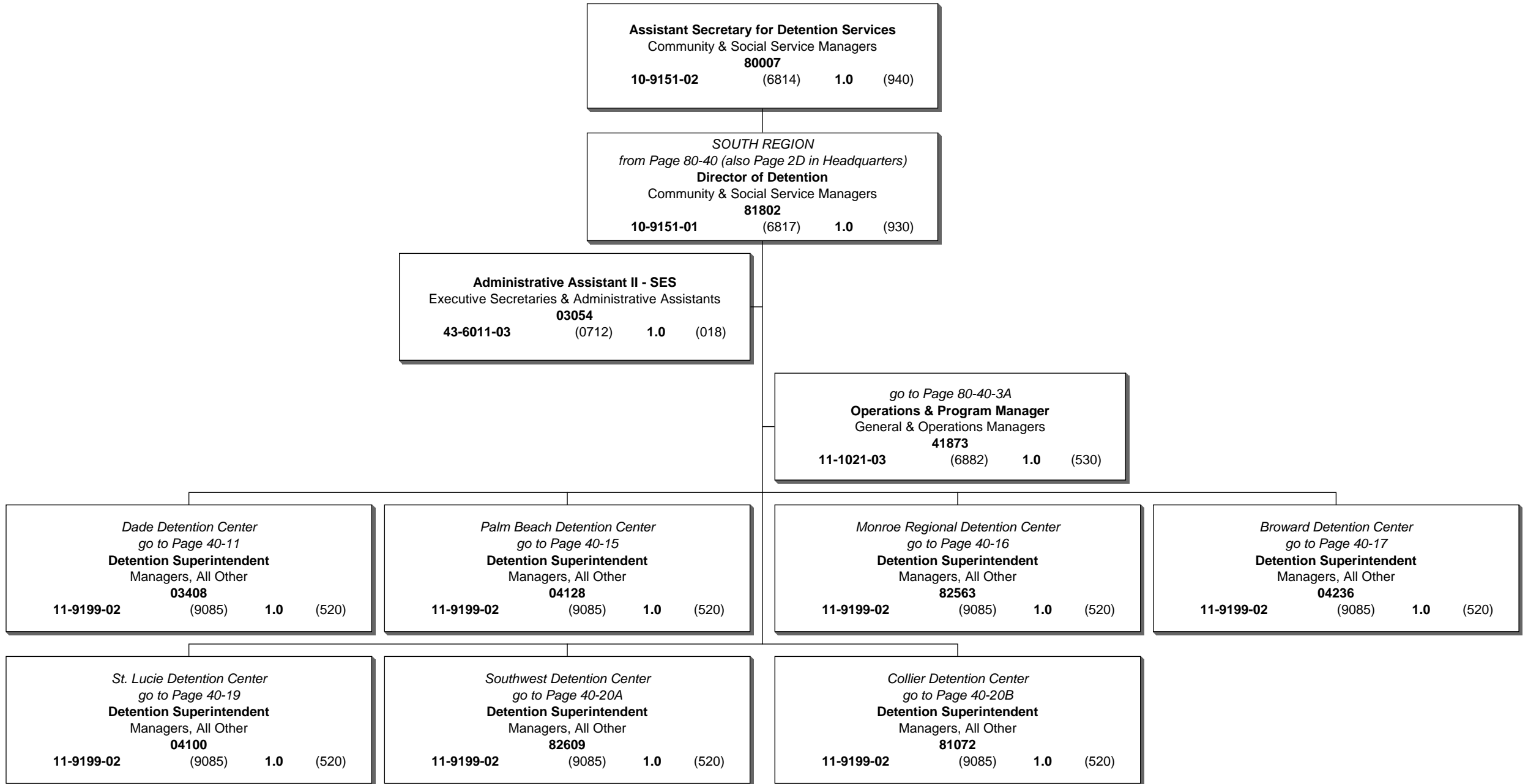
Page 40-16

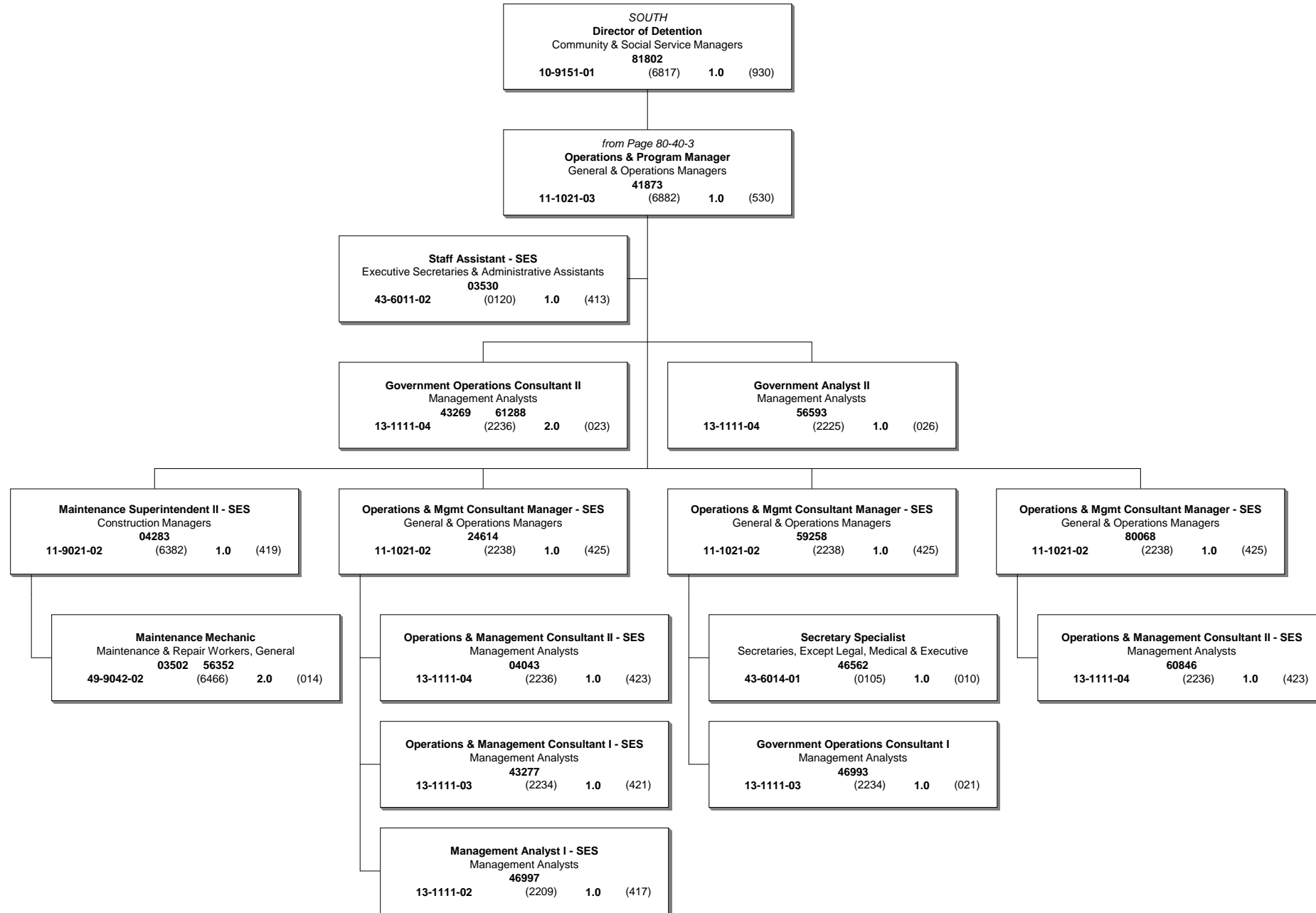
Page 40-17, 40-17A

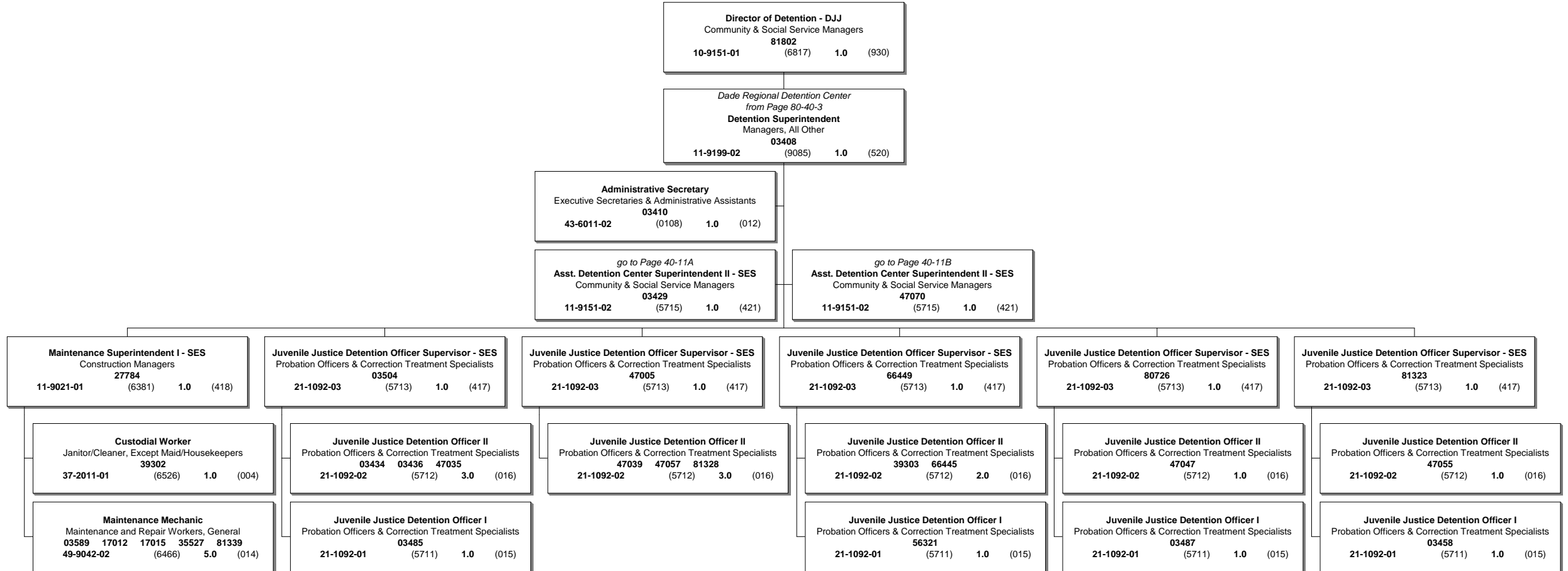
Page 40-19

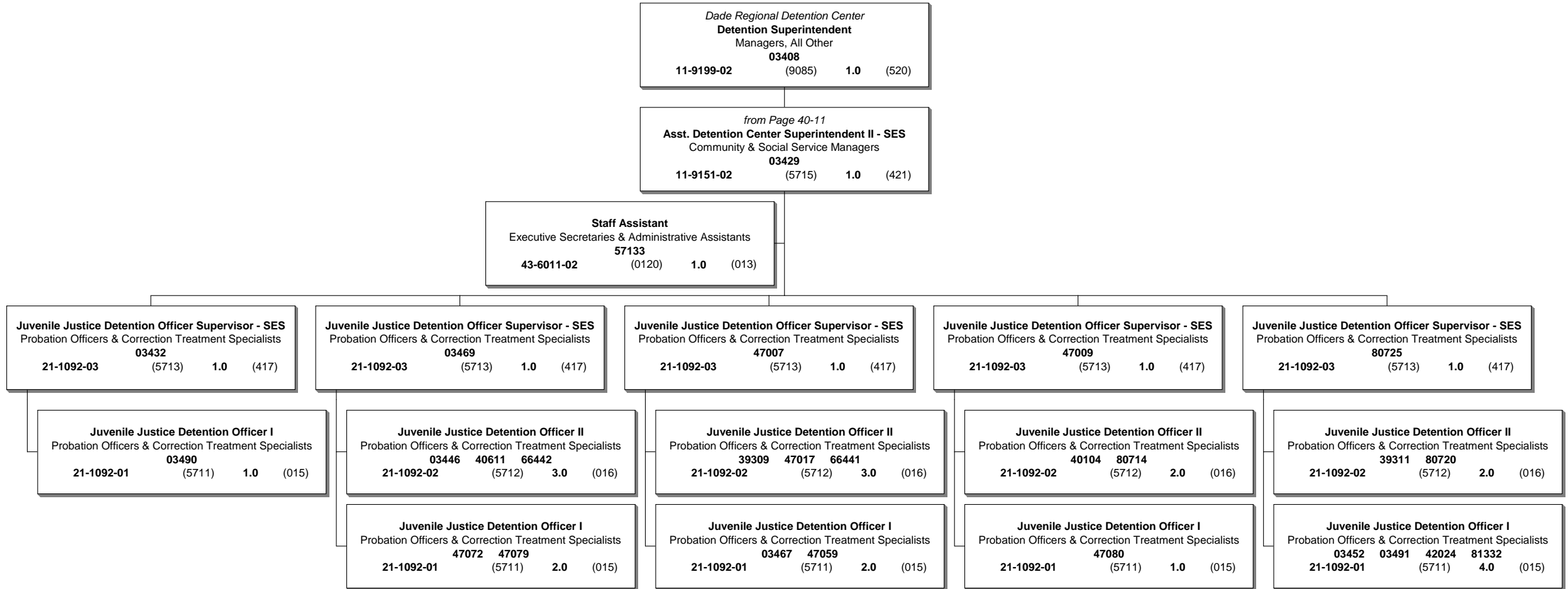
Page 40-20A

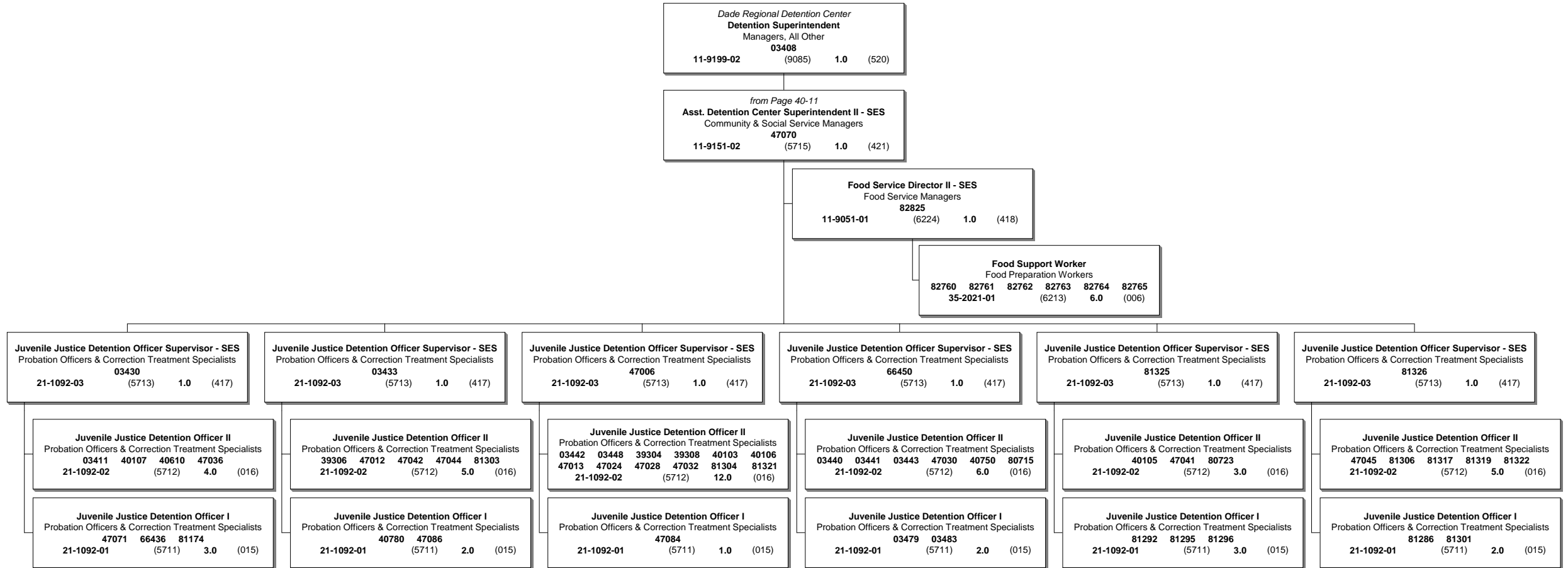
Page 40-20B

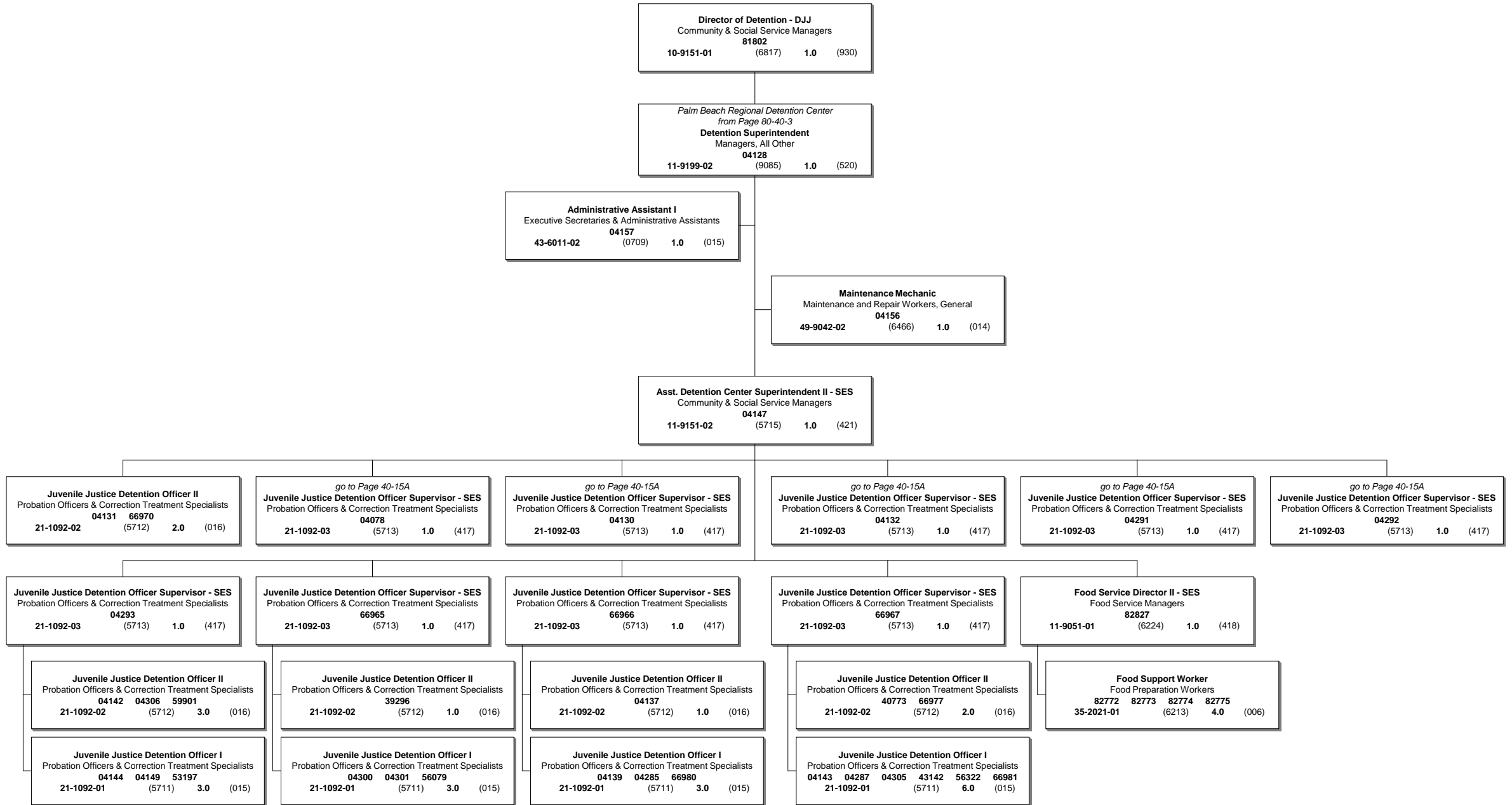


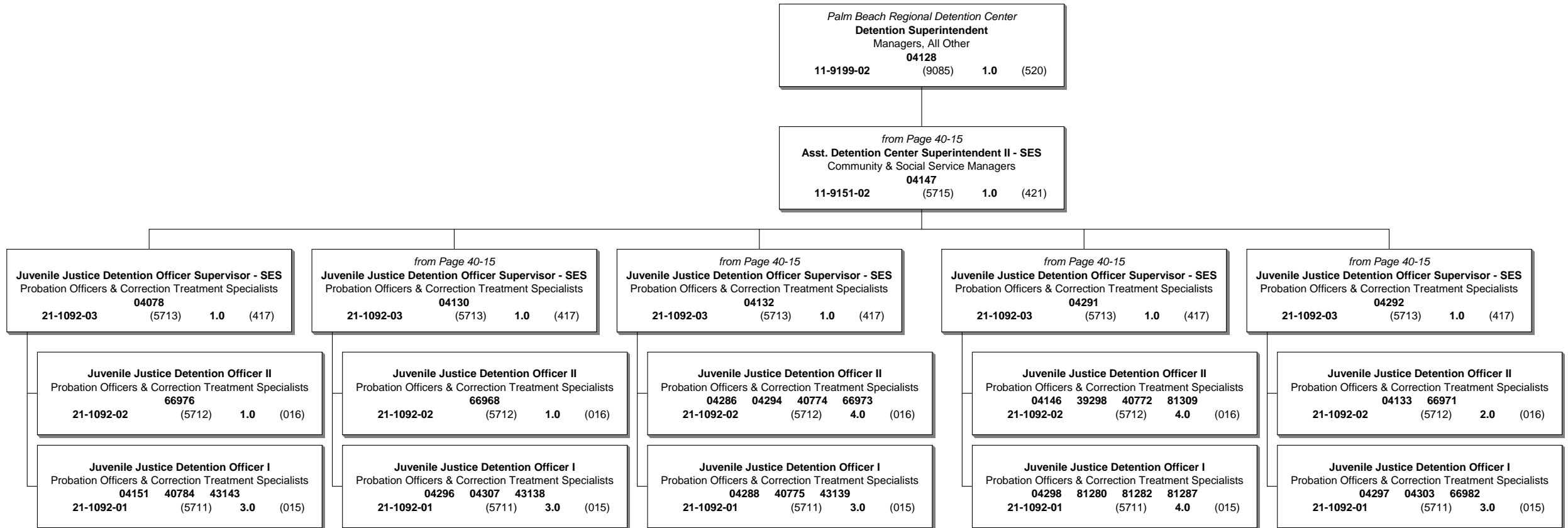


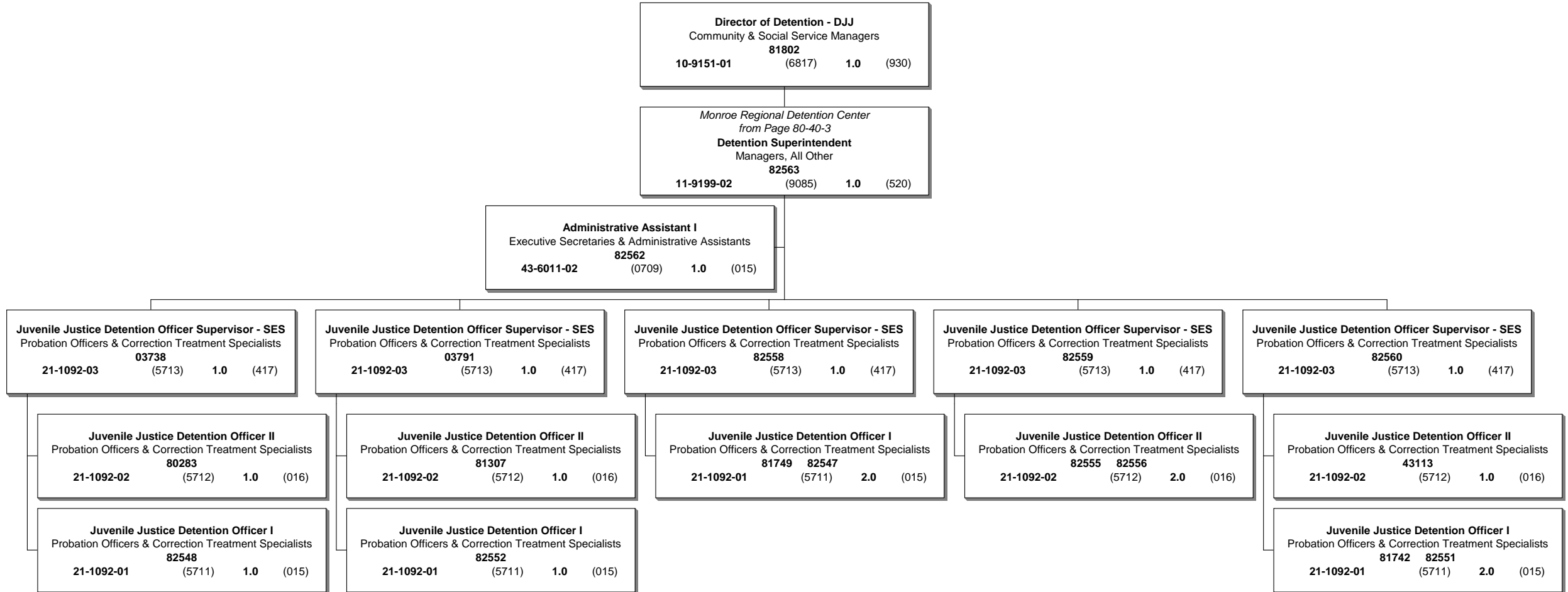


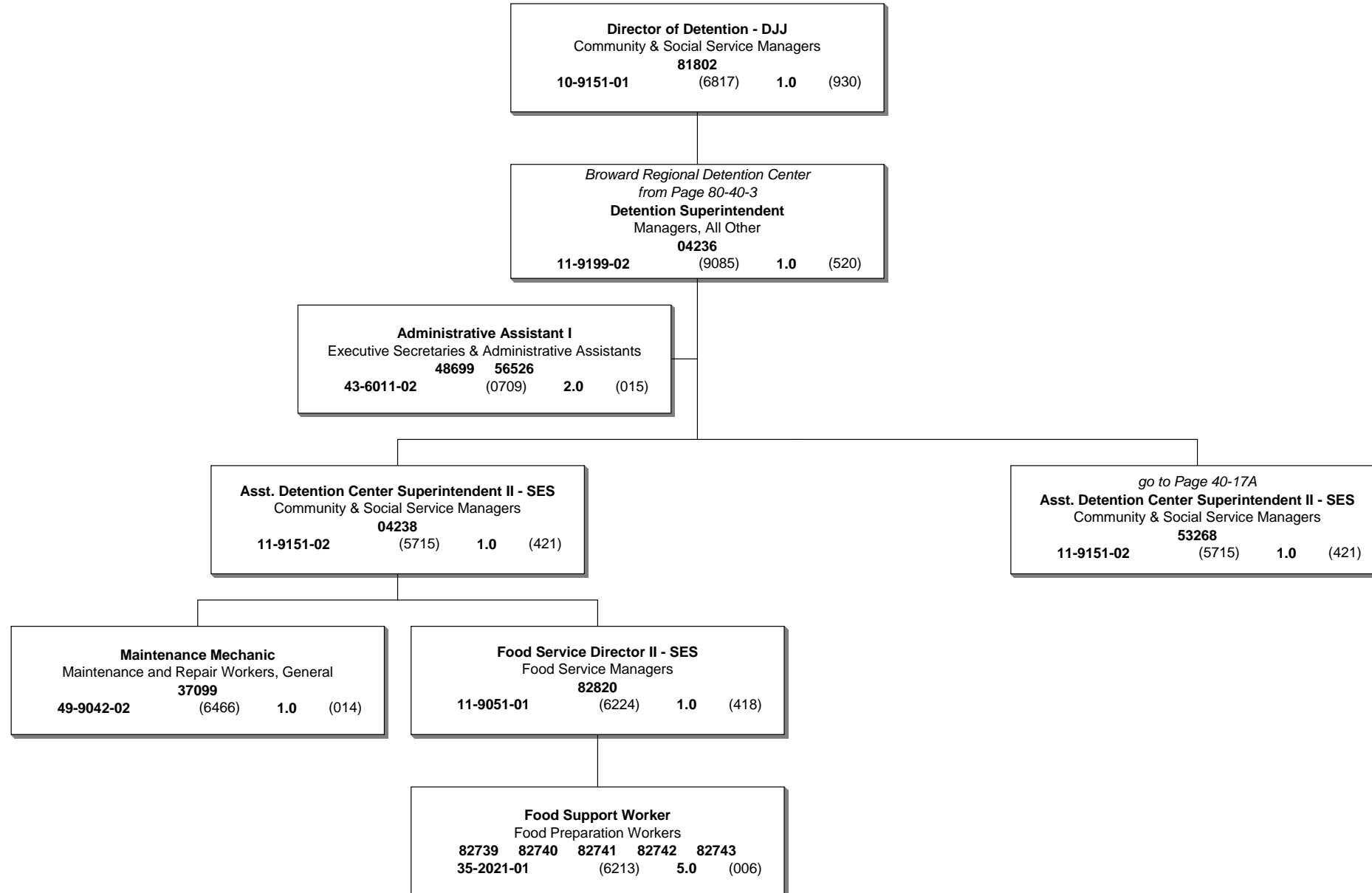


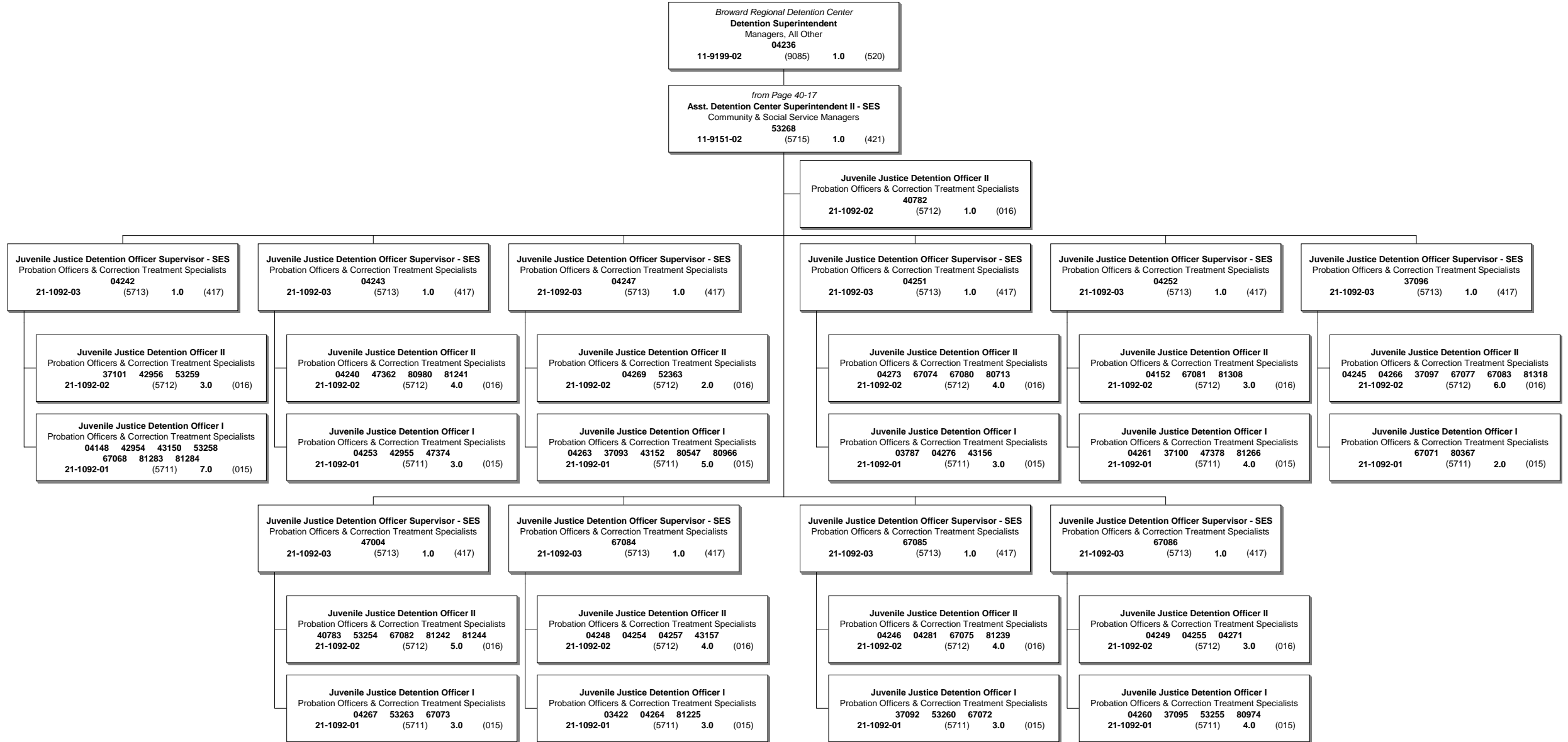


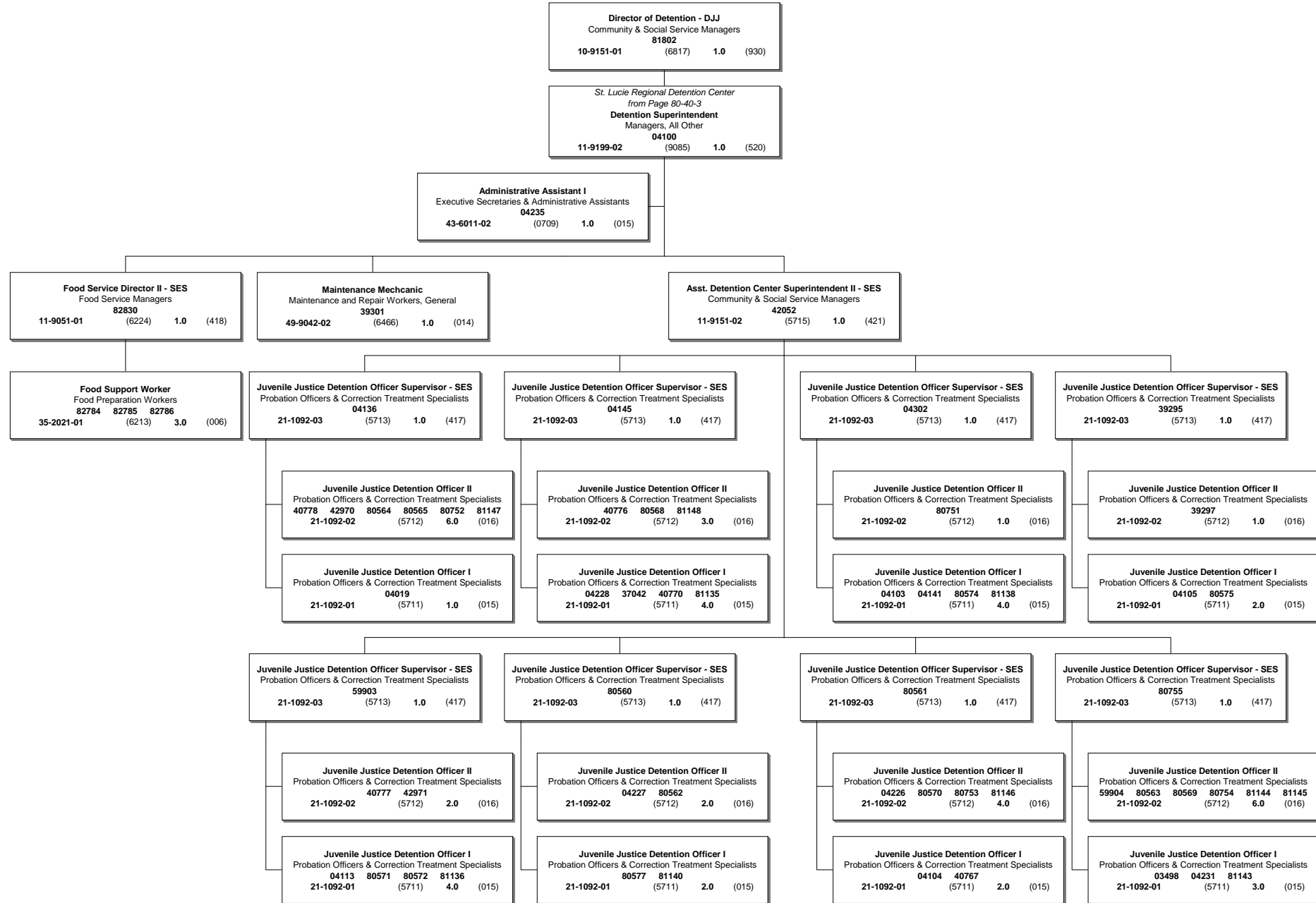


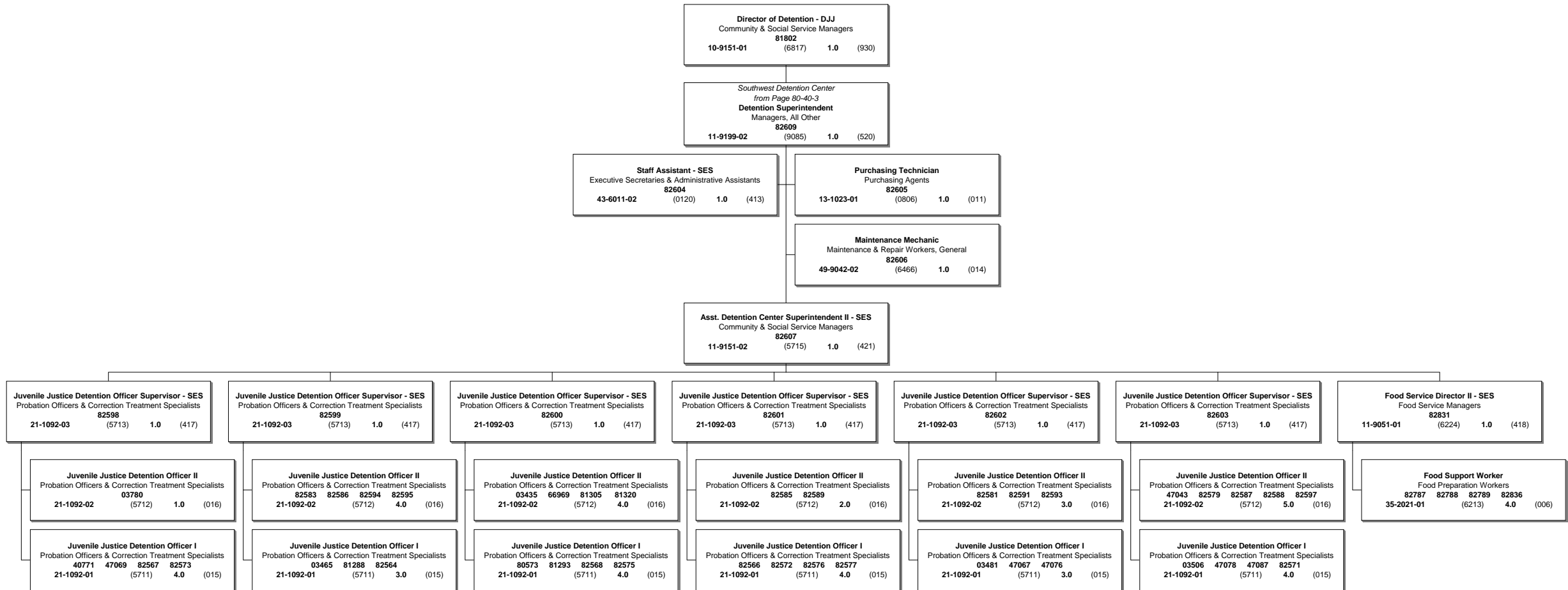












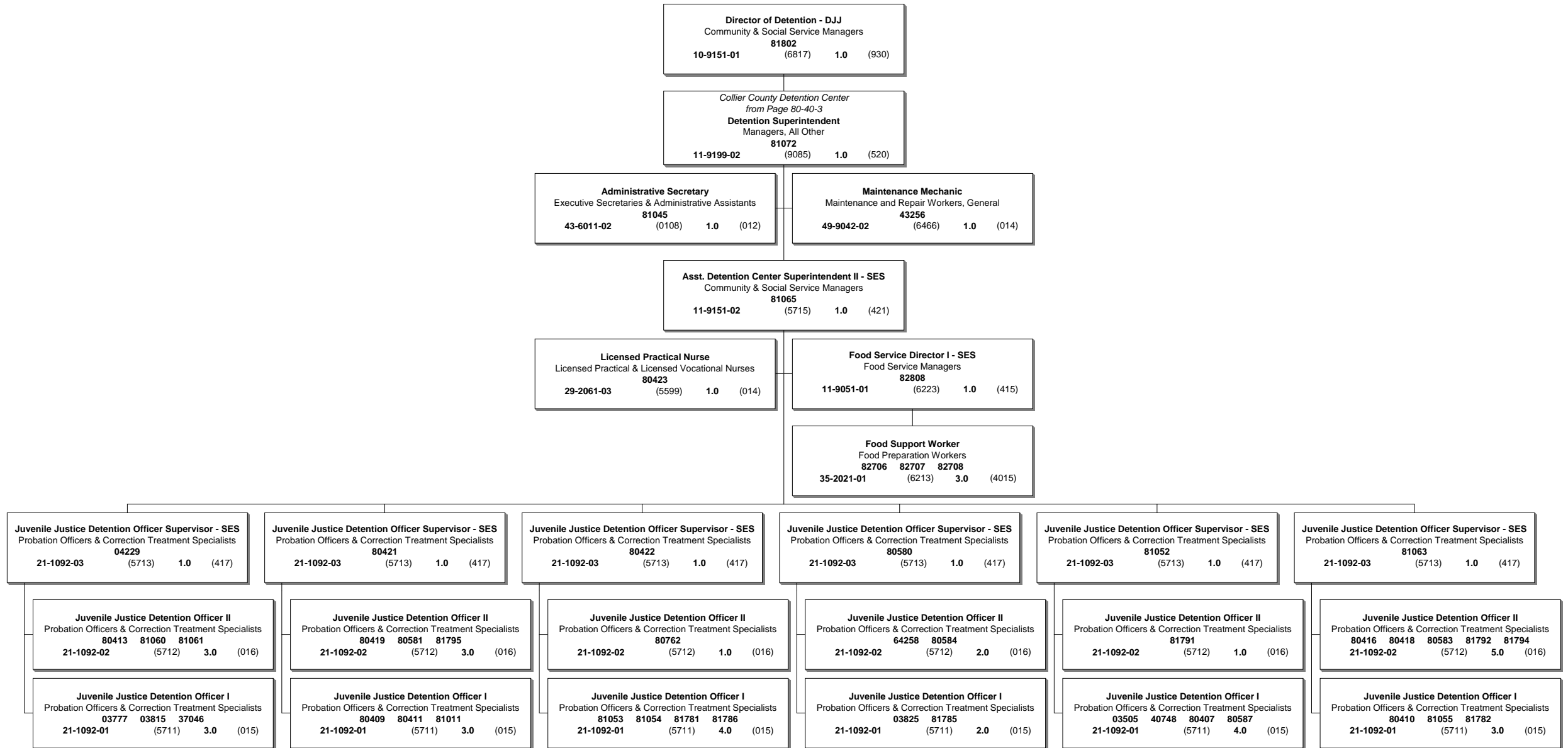


TABLE OF CONTENTS

Director of Probation & Comm. Corrections Central Region **Page 80-70-2**

CIRCUIT 6

Case Mgmt - St. Pete Units 106, 109
Case Management Unit 101
Case Mgmt - St. Pete Units 105, 107, 110
Case Management - Dade City Unit 113
Case Management - New Port Richey Unit 114
Pinellas County Detention Screening

Page 70-6

Page 70-6
Page 70-6A
Page 70-6A
Page 70-6A
Page 70-6A
Page 70-6A

CIRCUIT 9

Case Management Impact # 102
Case Management Unit 103, 104, 105, 106
Case Management Unit 109, 110, 111
Aftercare Supervision

Page 70-9

Page 70-9A
Page 70-9A
Page 70-9B
Page 70-9B

CIRCUIT 10

Case Management Combined Units 301, 302
Case Management Combined Units 303, 304
Case Management Combined Units 305, 306

Page 70-10

CIRCUIT 12

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

Page 70-12

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

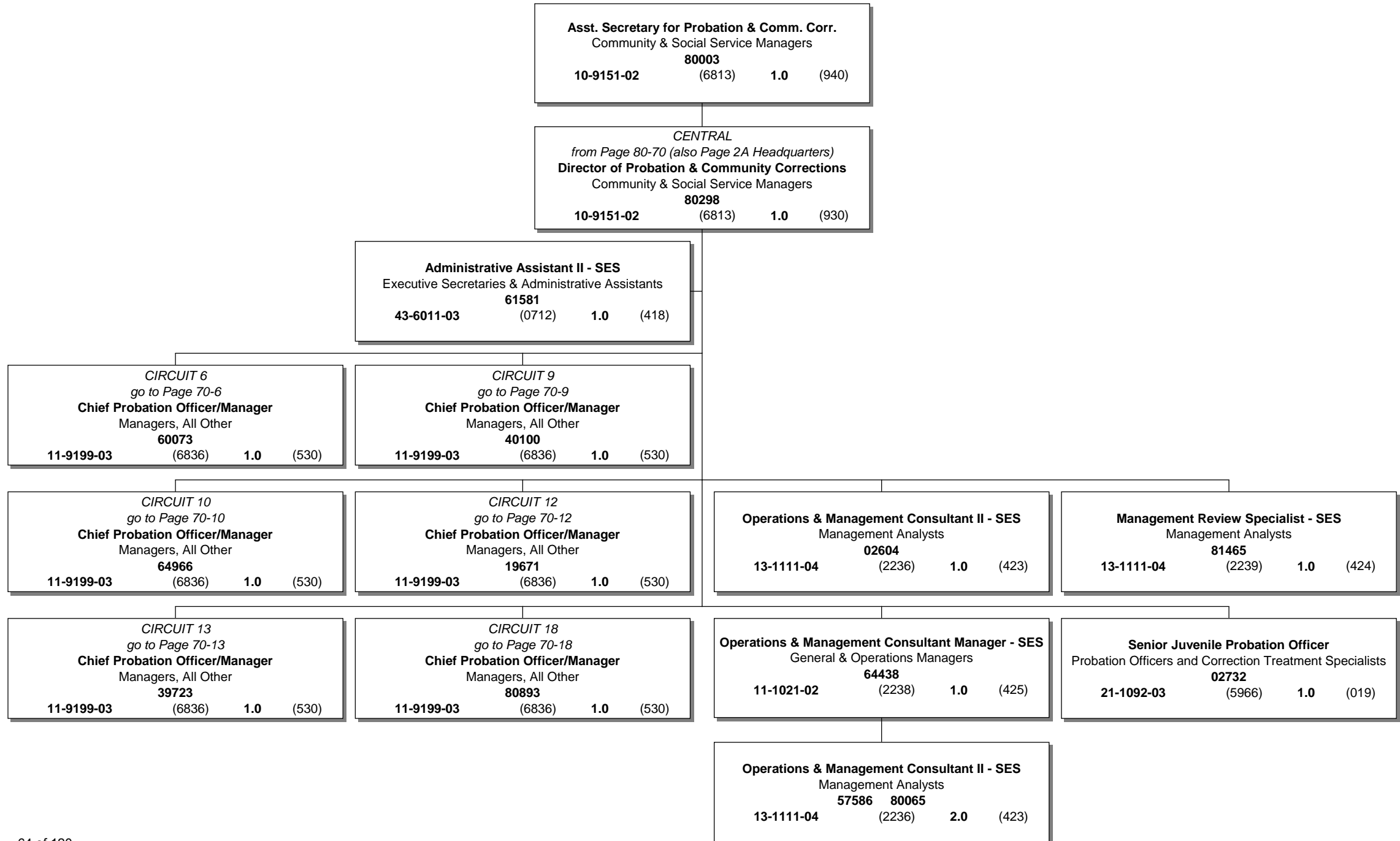
Page 70-13

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

Page 70-18



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

CIRCUIT 6
from Page 80-70-2
Chief Probation Officer/Manager
 Managers, All Other
60073
11-9199-03 (6836) **1.0** (530)

Administrative Assistant II - SES
 Executive Secretaries & Administrative Assistants
59631
43-6011-03 (0712) **1.0** (418)

Case Management - St. Pete Unit 106
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
37791
21-1092-04 (5967) **1.0** (420)

Case Management - St. Pete Unit 109
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
62077
21-1092-04 (5967) **1.0** (420)

Operations & Management Consultant I - SES
 Management Analysts
46471
13-1111-03 (2234) **1.0** (421)

go to Page 70-6A
Senior Management Analyst II - SES
 Management Analysts
04010
13-1111-04 (2225) **1.0** (426)

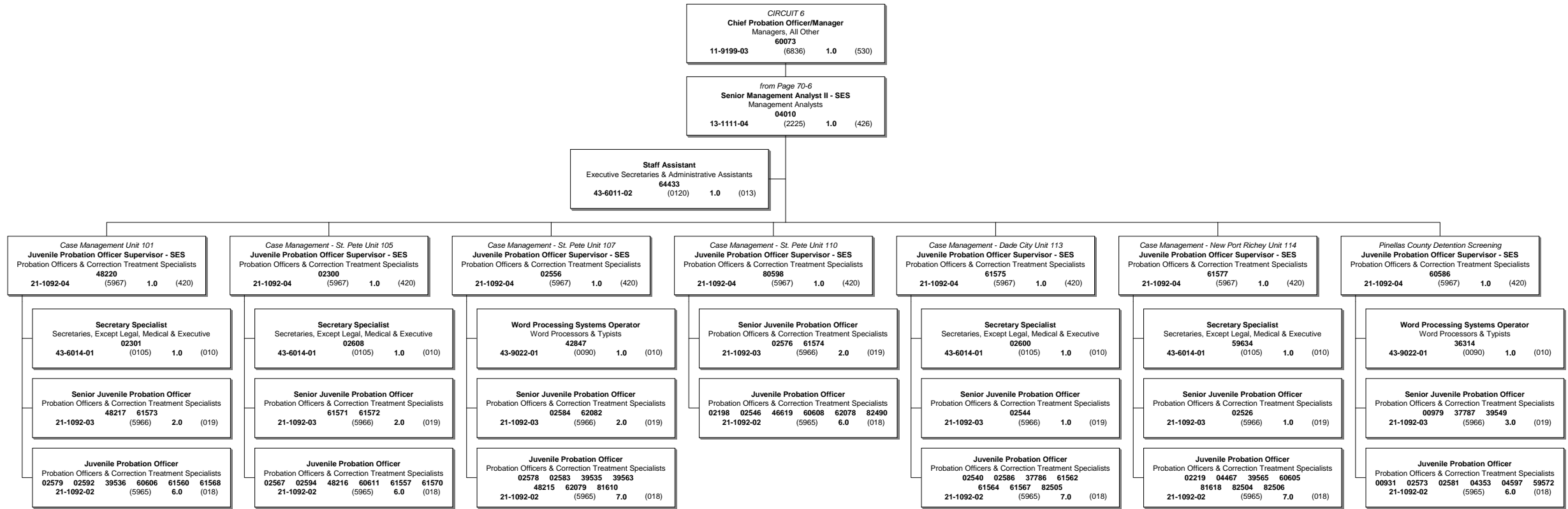
Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
61580
43-6014-01 (0105) **1.0** (010)

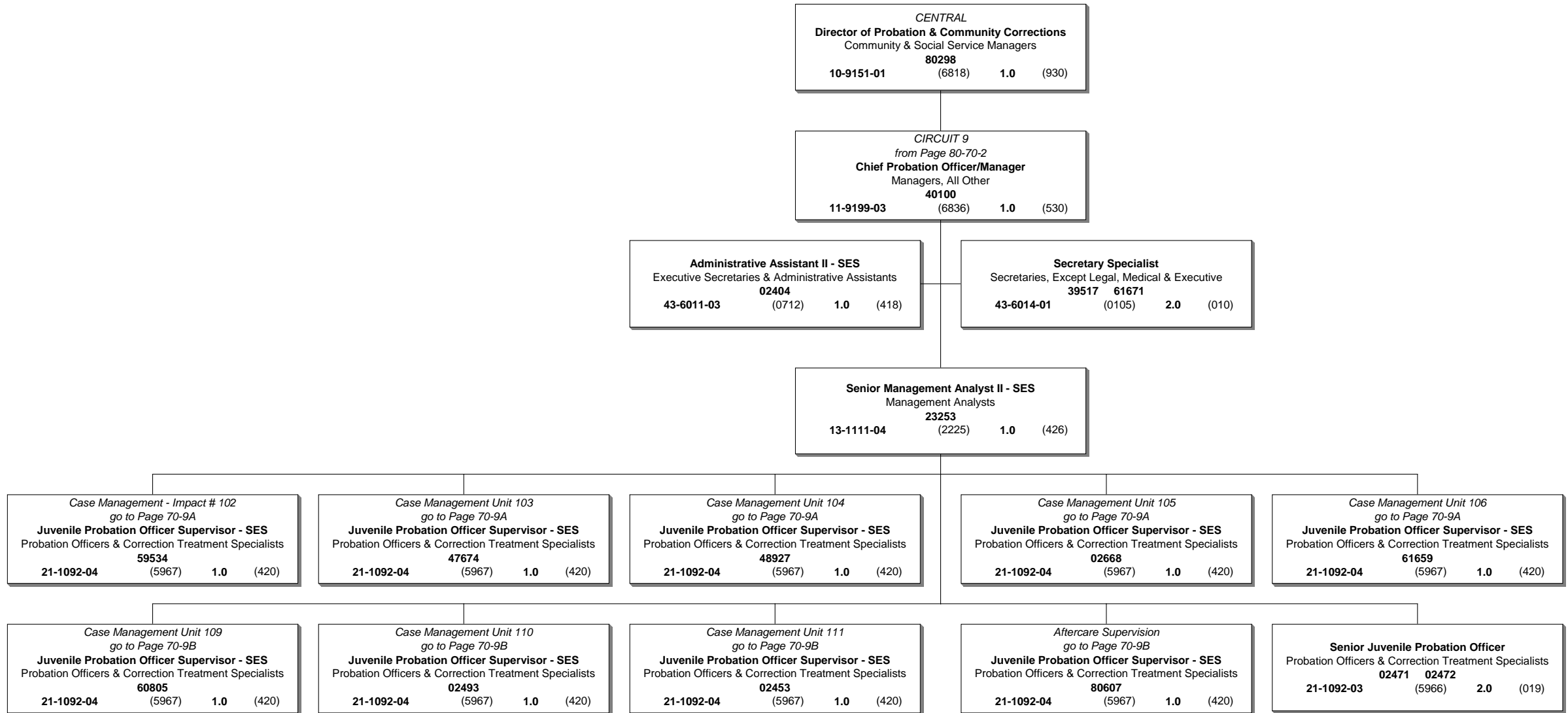
Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
59629 60607
21-1092-03 (5966) **2.0** (019)

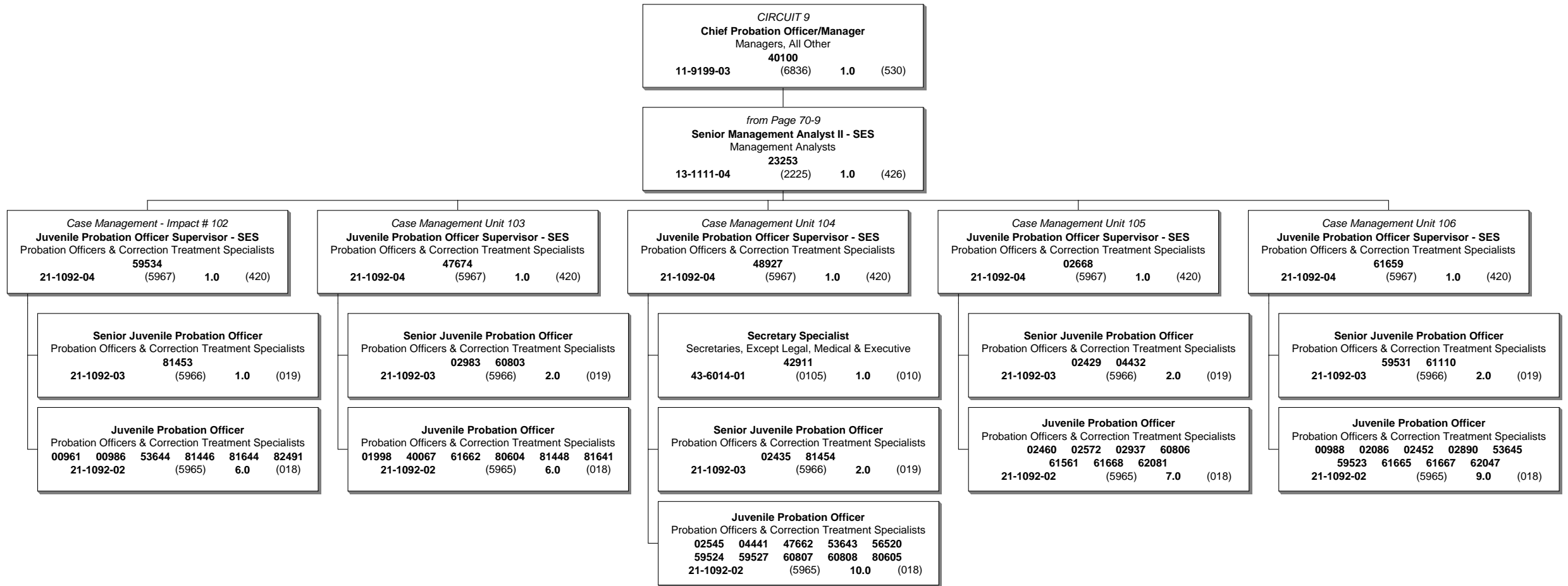
Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02200 61569
21-1092-03 (5966) **2.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02582 81611 81614 81616 82501
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39541 59623 60609 61558 61565 80597
21-1092-02 (5965) **6.0** (018)







CIRCUIT 9
Chief Probation Officer/Manager
 Managers, All Other
40100
11-9199-03 (6836) **1.0** (530)

from Page 70-9
Senior Management Analyst II - SES
 Management Analysts
23253
13-1111-04 (2225) **1.0** (426)

Case Management Unit 109
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
60805
21-1092-04 (5967) **1.0** (420)

Case Management Unit 110
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02493
21-1092-04 (5967) **1.0** (420)

Case Management Unit 111
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
02453
21-1092-04 (5967) **1.0** (420)

Aftercare Supervision
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
80607
21-1092-04 (5967) **1.0** (420)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
24060
21-1092-03 (5966) **1.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61660
21-1092-03 (5966) **1.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
60804
21-1092-03 (5966) **1.0** (019)

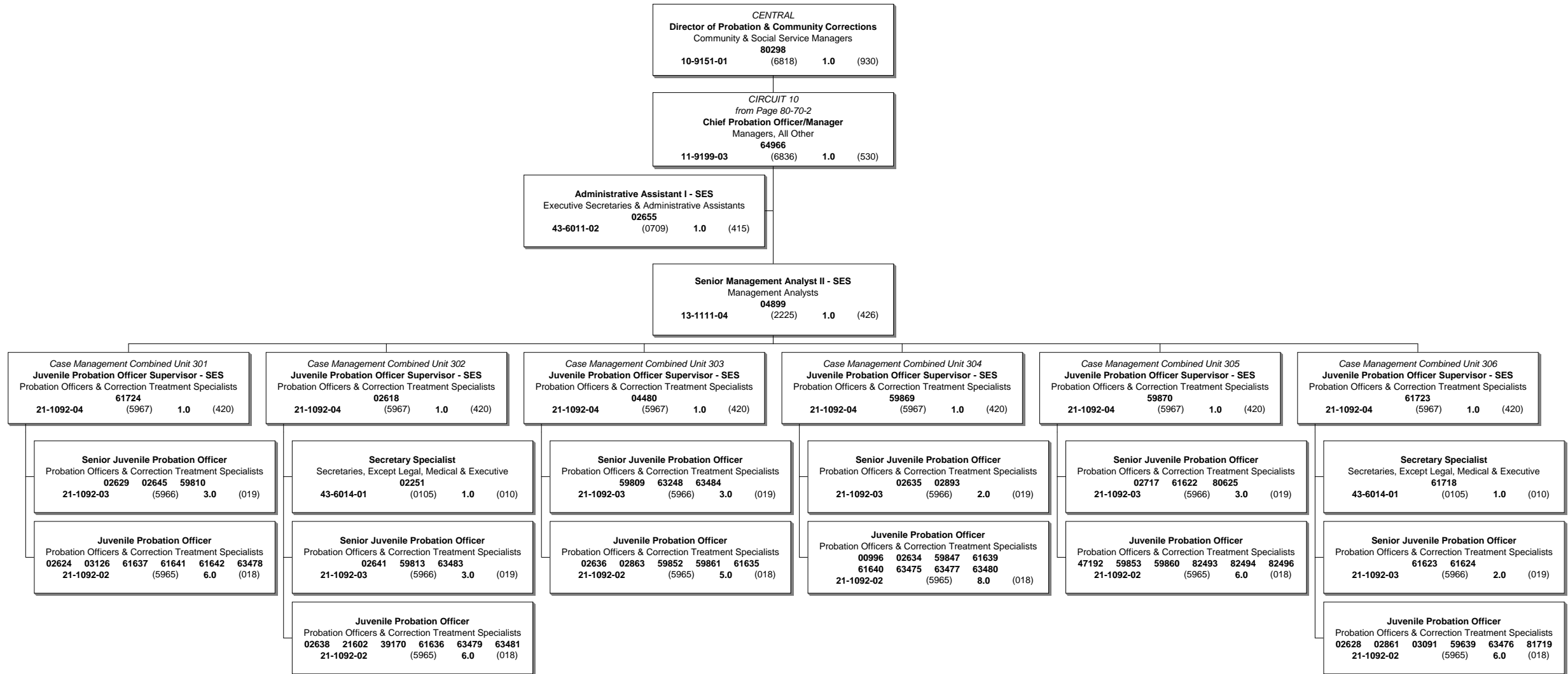
Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02480
21-1092-03 (5966) **1.0** (019)

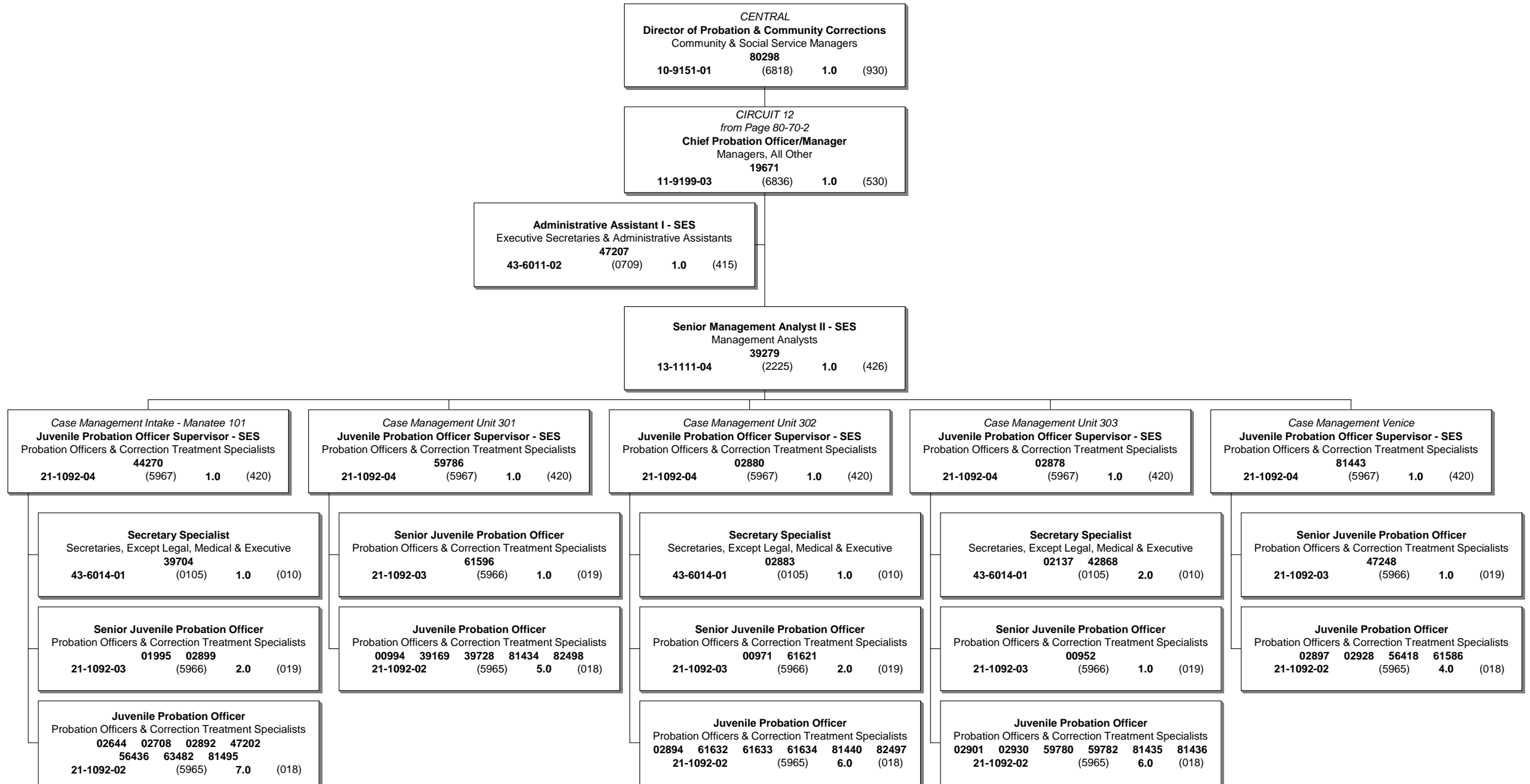
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
47660 80606 81447 81629
82507 82508 82510
21-1092-02 (5965) **7.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02475 39826 59525 62048 81637 82492
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02478 02512 02575 04450 39166
55792 55795 81617 81642
21-1092-02 (5965) **9.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02378 39711 39827 47149
59521 61663 61664 82509
21-1092-02 (5965) **8.0** (018)





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)

go to Page 70-13A
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)

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

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)

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

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
61629 81689 81717
21-1092-02 (5965) **7.0** (018)

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

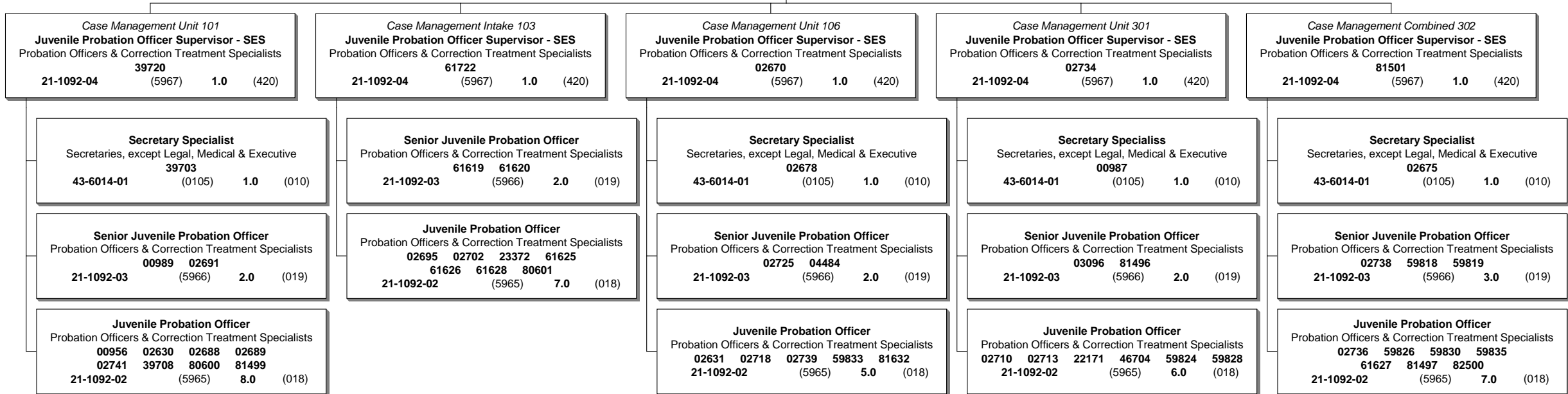
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02711 21491 39726 59829 81630
21-1092-02 (5965) **5.0** (018)

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



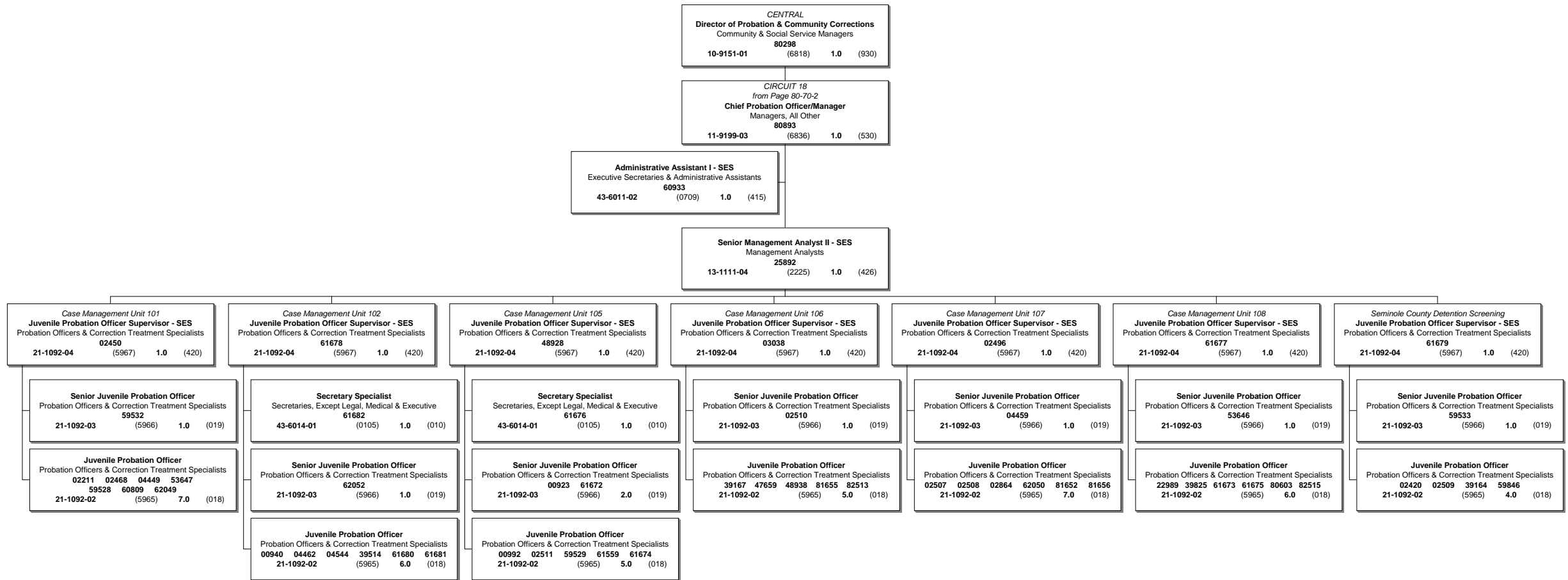


TABLE OF CONTENTS

Assistant Secretary for Probation & Community Corrections Page 80-70 *(also Page 2A Headquarters)*
Director of Probation & Community Corrections North Region Page 80-70-1

CIRCUIT 1

Case Management Escambia - 101 Page 70-1
Case Management Santa Rosa / Milton Page 70-1A
Case Management Escambia – 102 Page 70-1A
Case Management Intake Escambia - 108 Page 70-1A
Case Management Okaloosa / Crestview Page 70-1A
Case Management Okaloosa / Ft. Walton Page 70-1A

CIRCUIT 2:

Case Management Combined Leon County - 301 Page 70-2
Case Management Combined Leon County - 302
Case Management Combined Gadsden County - 305

CIRCUIT 3:

Case Management Unit 301 Page 70-3
Case Management Combined Taylor County - 302

CIRCUIT 4

Case Management Combined Clay County - 302 Page 70-4
Case Management Duval Unit 104 Intake Page 70-4
Case Management Comm. Control Duval County - 203 Page 70-4
Case Management Orange Park Unit 303 Page 70-4
Detention Screening Page 70-4A
Case Management Nassau Unit 301 Page 70-4A
Case Management St. Augustine Unit 304 Page 70-4A

CIRCUIT 5

Case Management Lake County West Page 70-5
Case Management Citrus / Sumter County Page 70-5A
Case Management Hernando County Page 70-5A
Case Management Lake County East Page 70-5A
Case Management Intake Lake County West 101 Page 70-5A
Case Management Intake Marion 103 Page 70-5A
Case Management Marion Unit 203 Page 70-5A

CIRCUIT 7

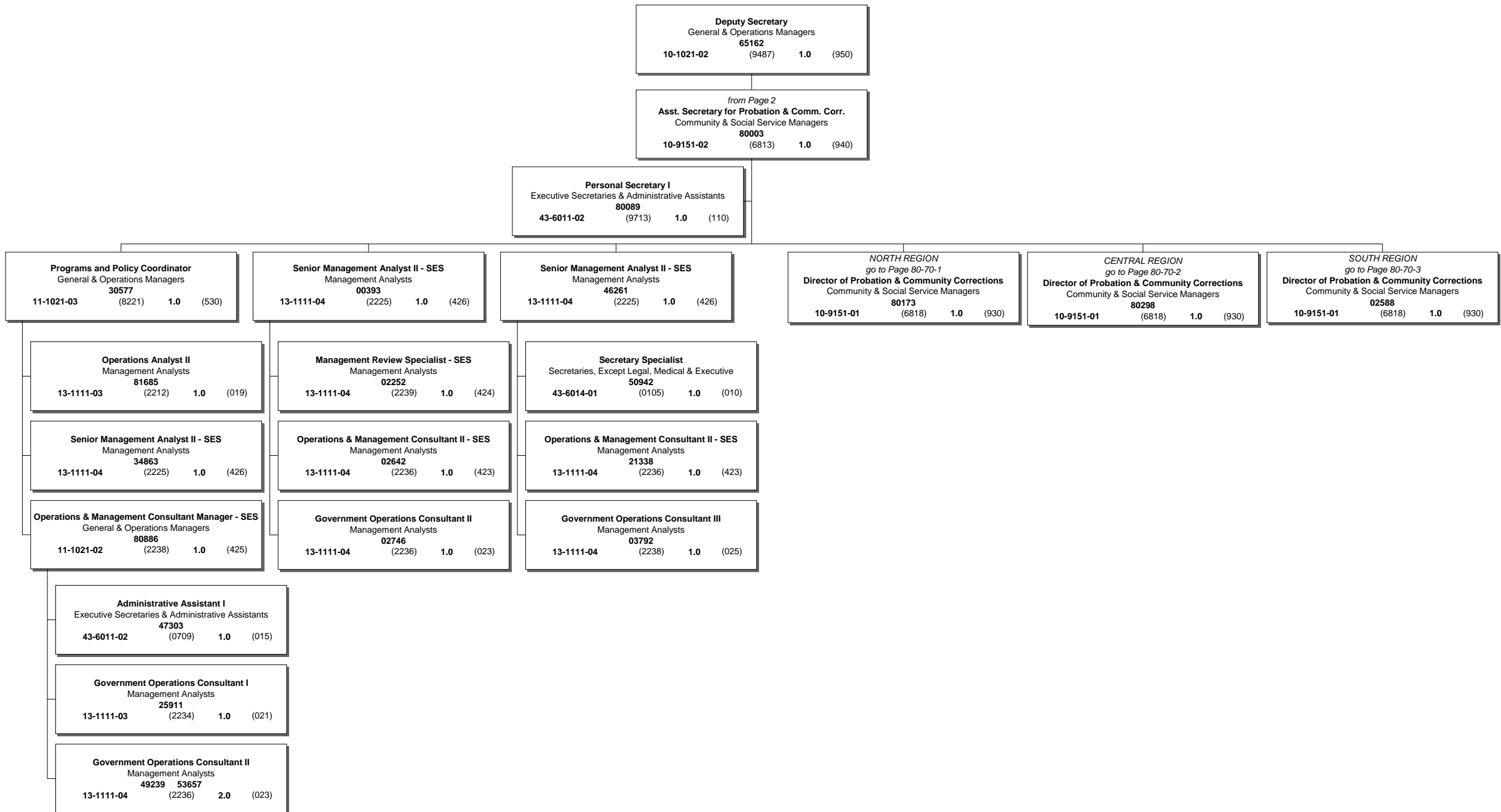
Case Management Unit 301 Page 70-7
Case Management St. Johns Unit 302 Page 70-7
Case Management Unit 303 Page 70-7
Case Management Unit 304 Page 70-7A
Case Management Combined 305 Page 70-7A
Case Management Combined 306 Page 70-7A
Case Management Combined 307 Page 70-7A

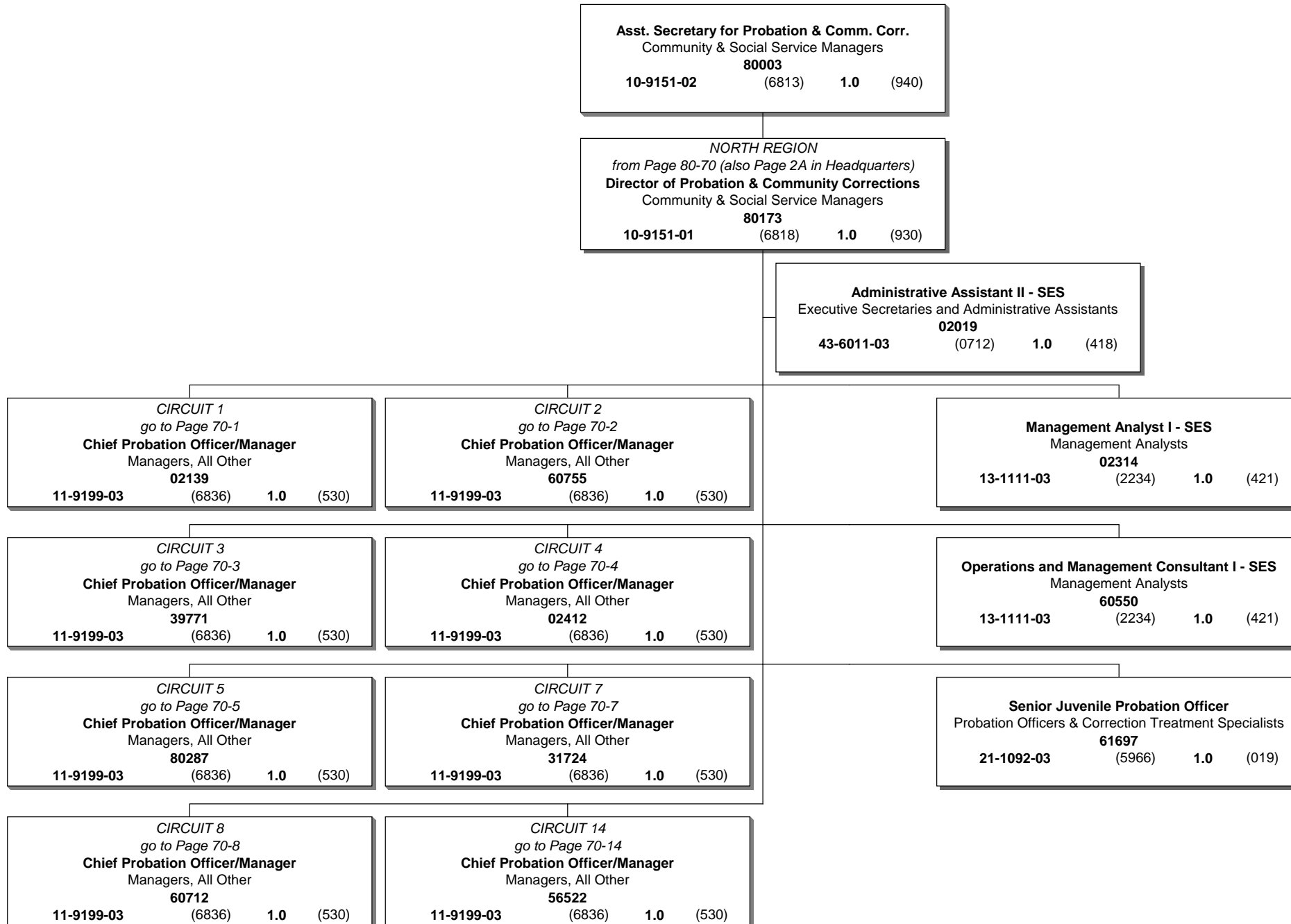
CIRCUIT 8

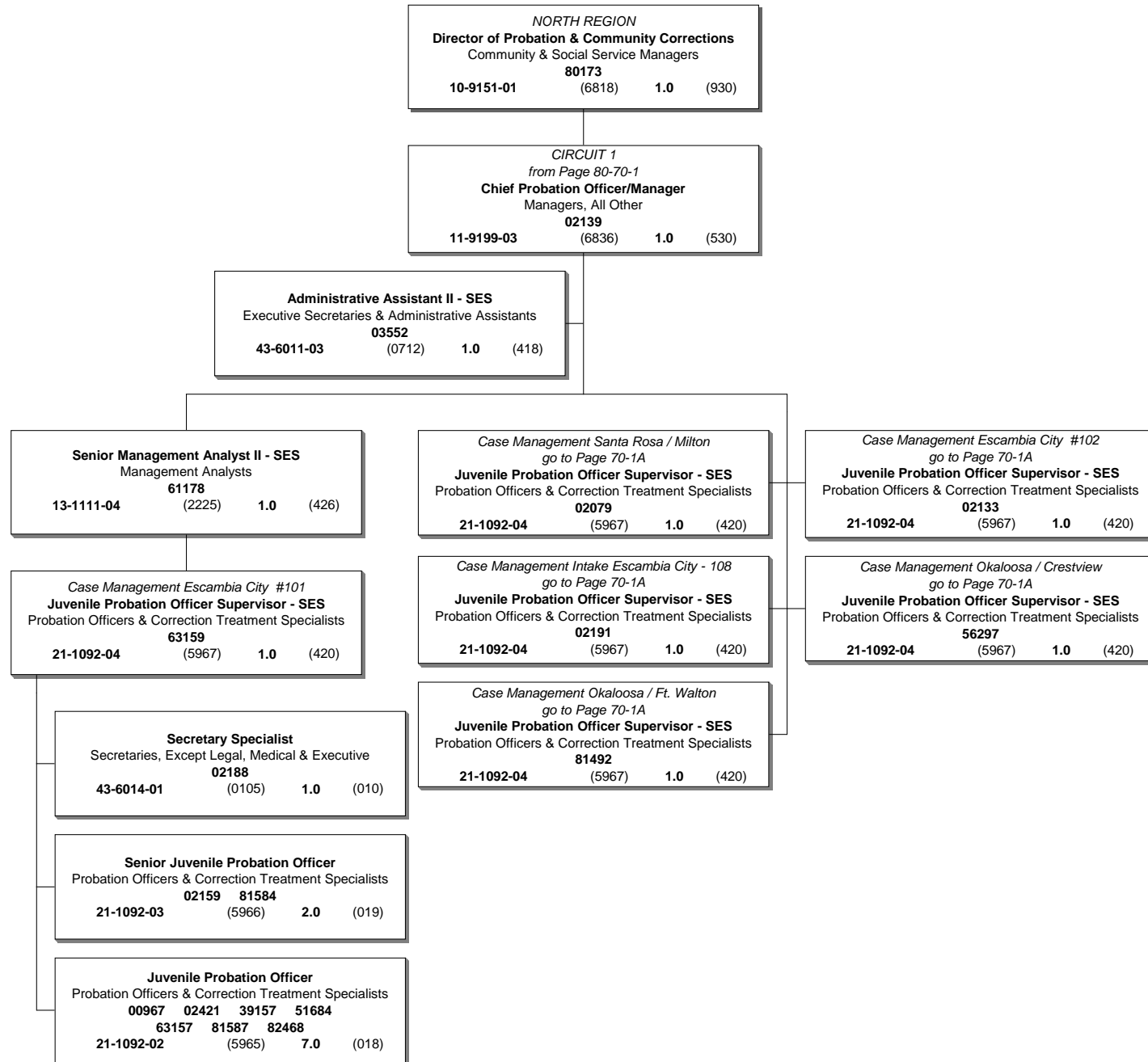
Case Management Combined Baker Unit, 301, 302 Page 70-8

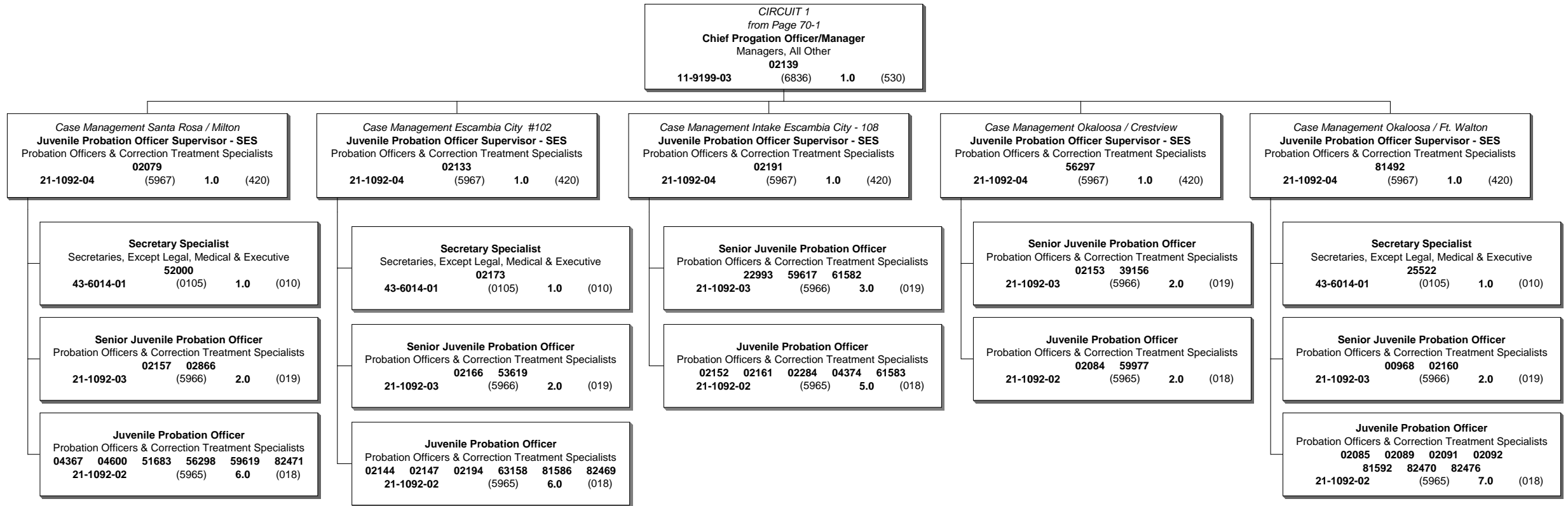
CIRCUIT 14:

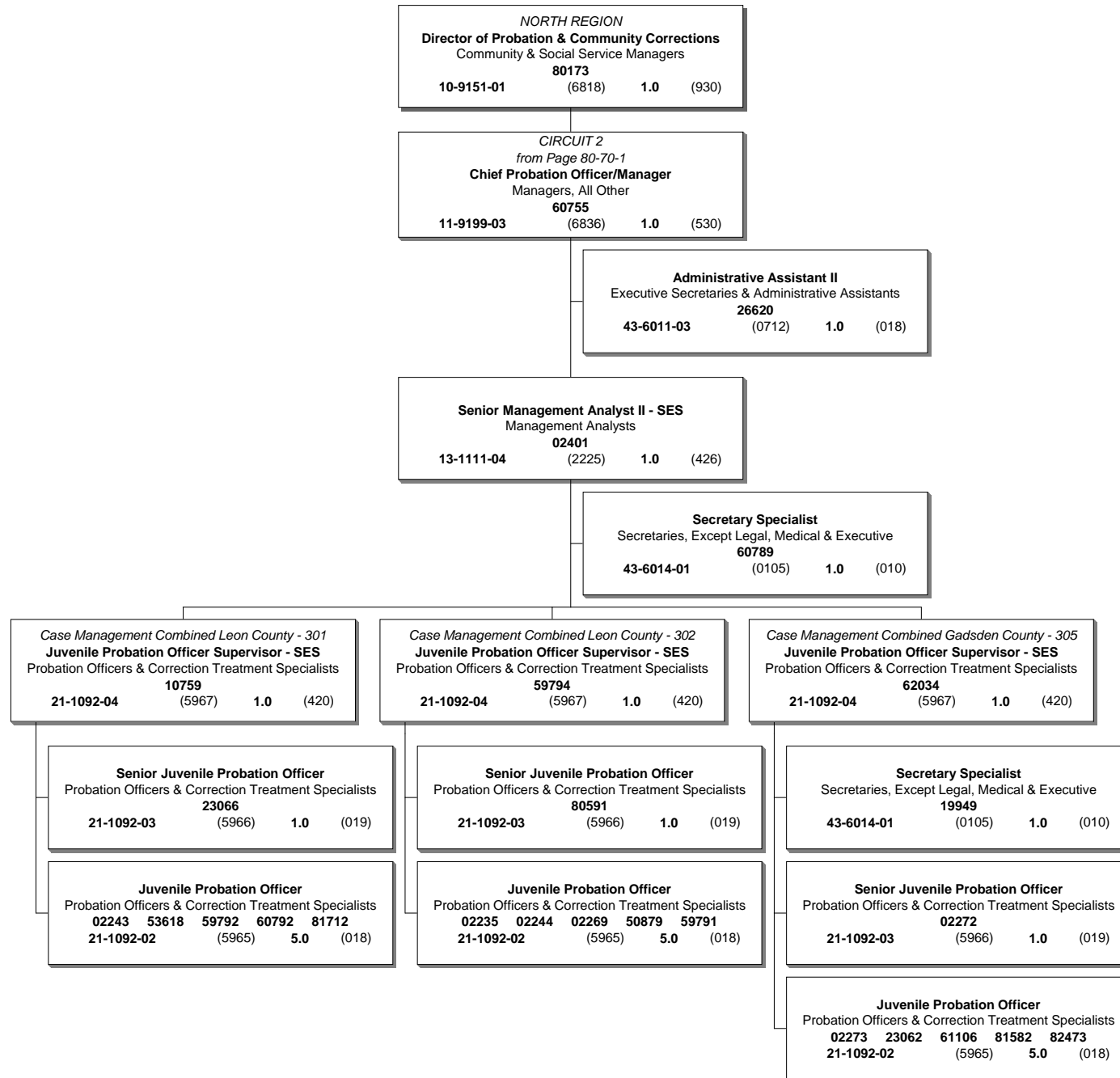
Case Management Community Control Bay County 201 Page 70-14
Case Management Combined Gulf County 301
Case Management Combined Calhoun County 302

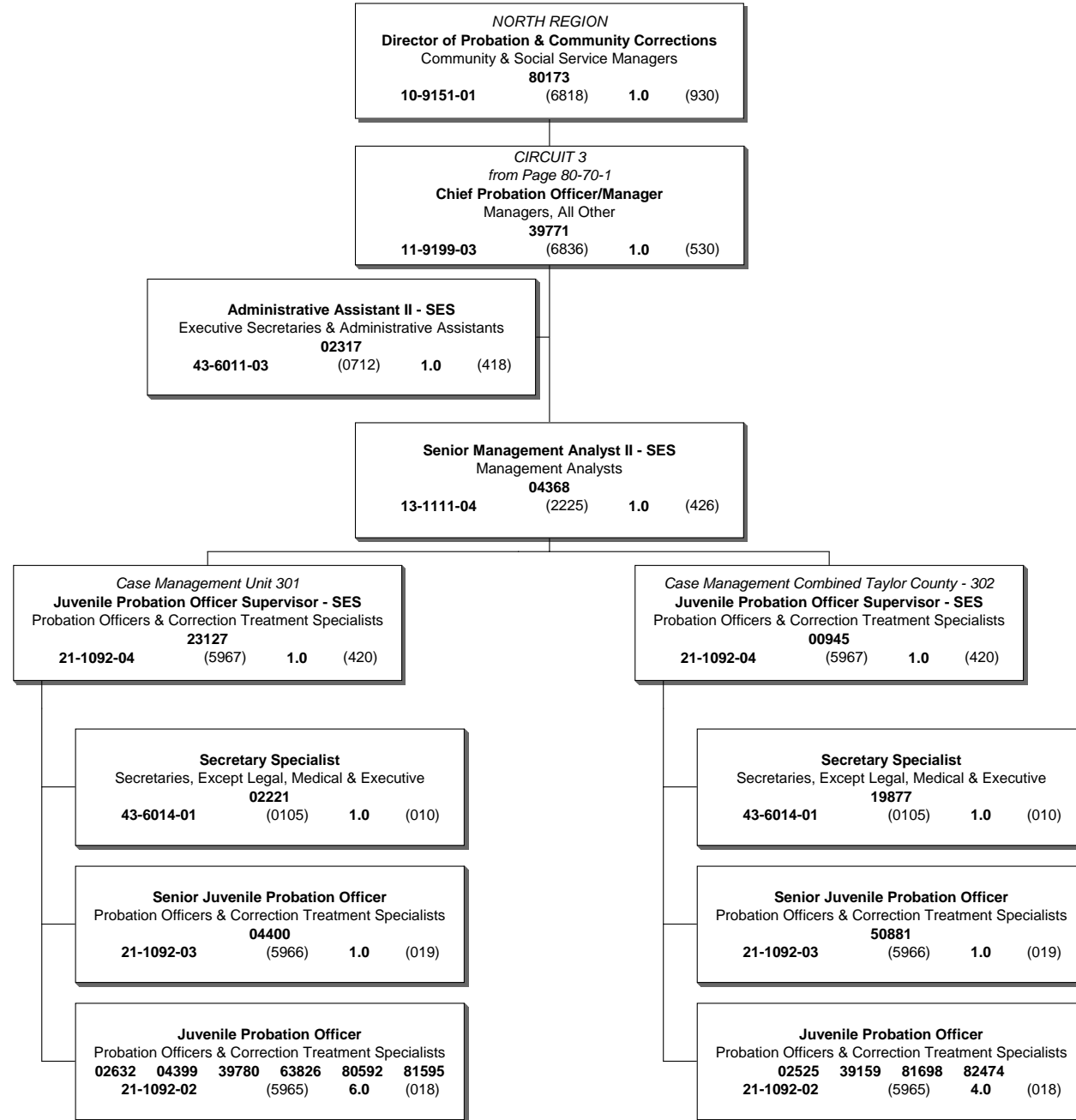


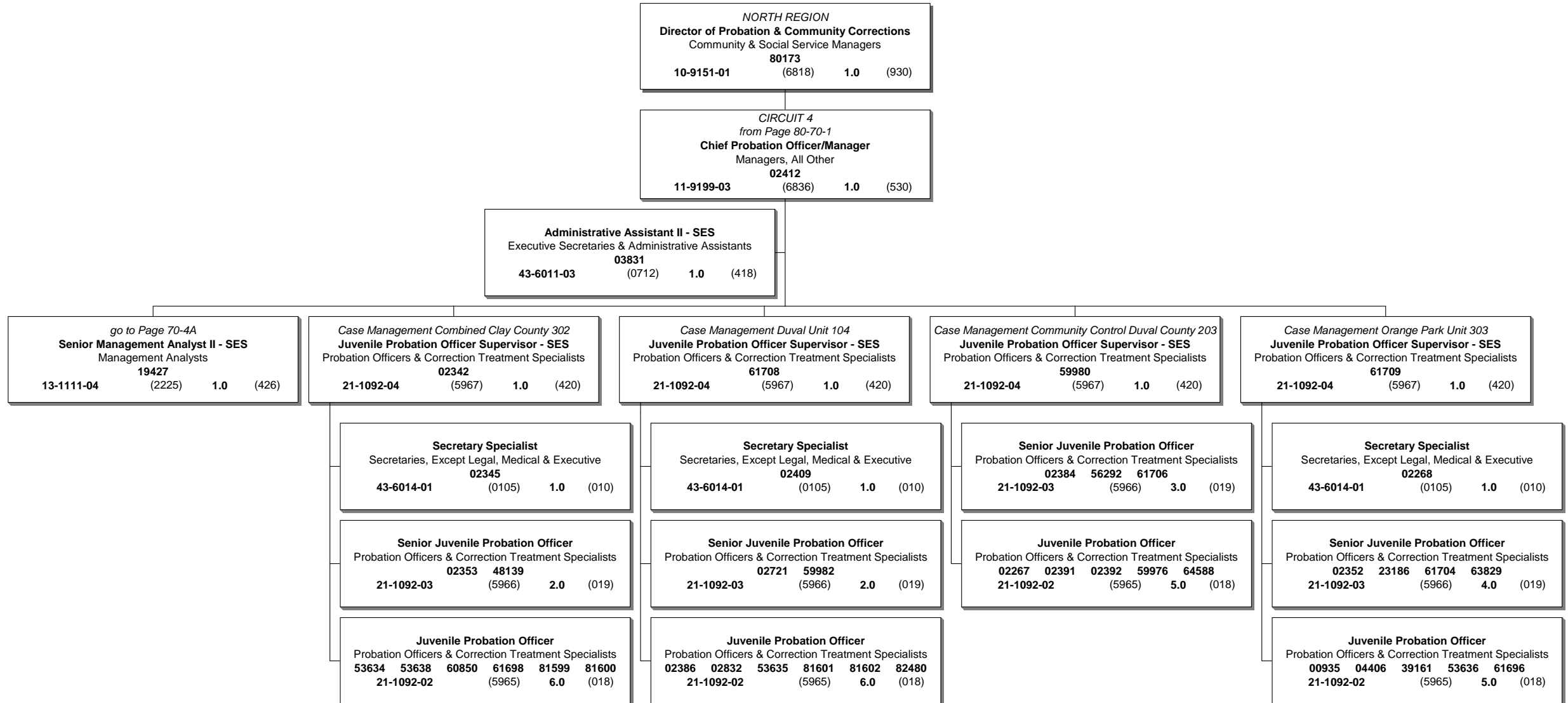


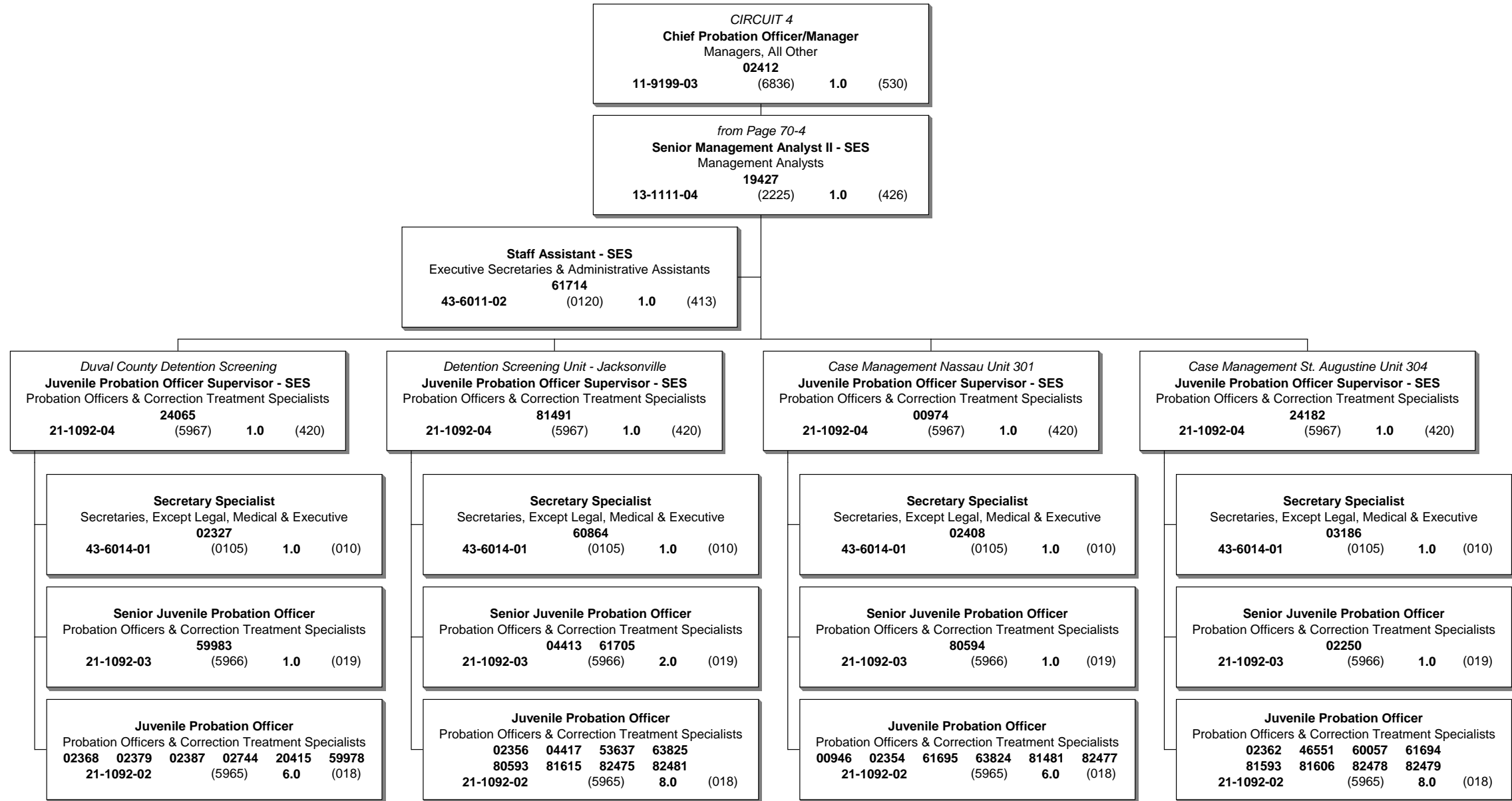


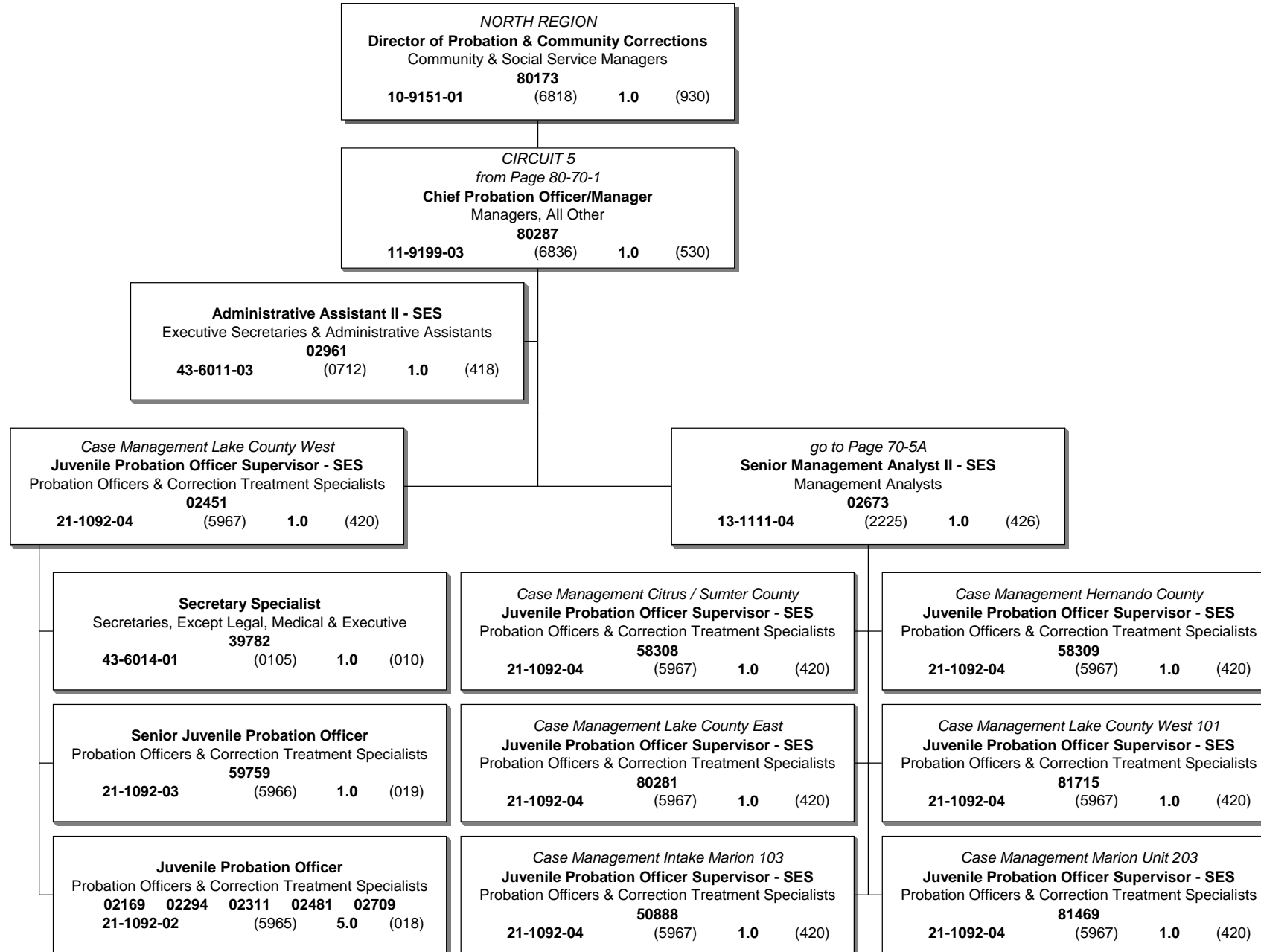


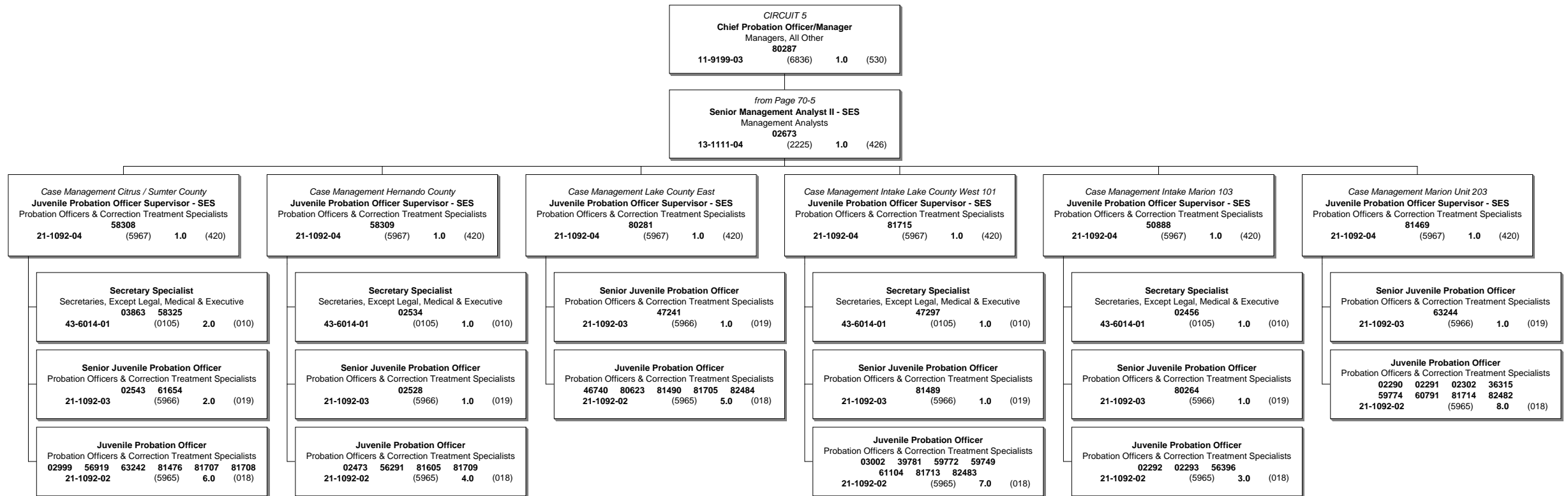


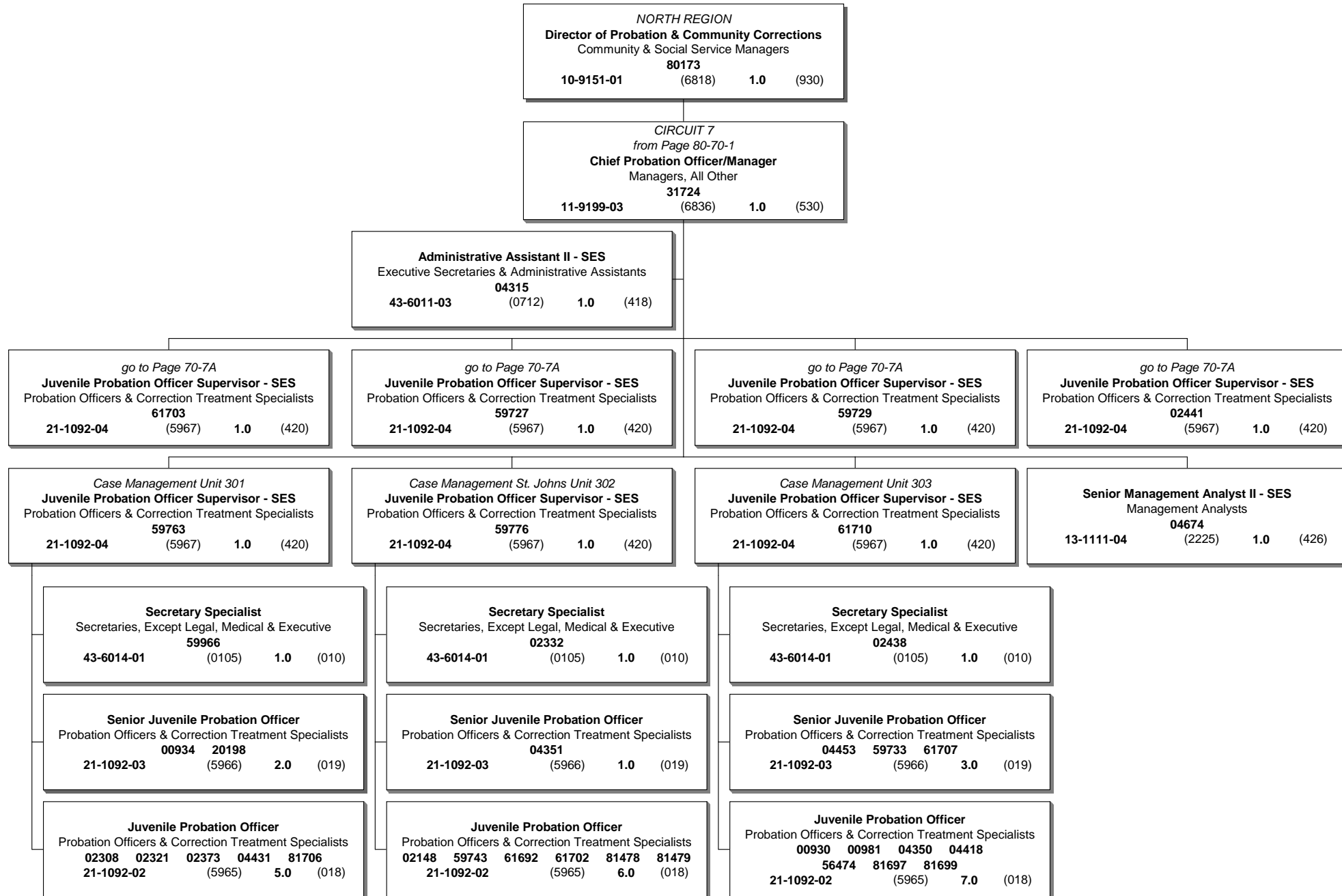


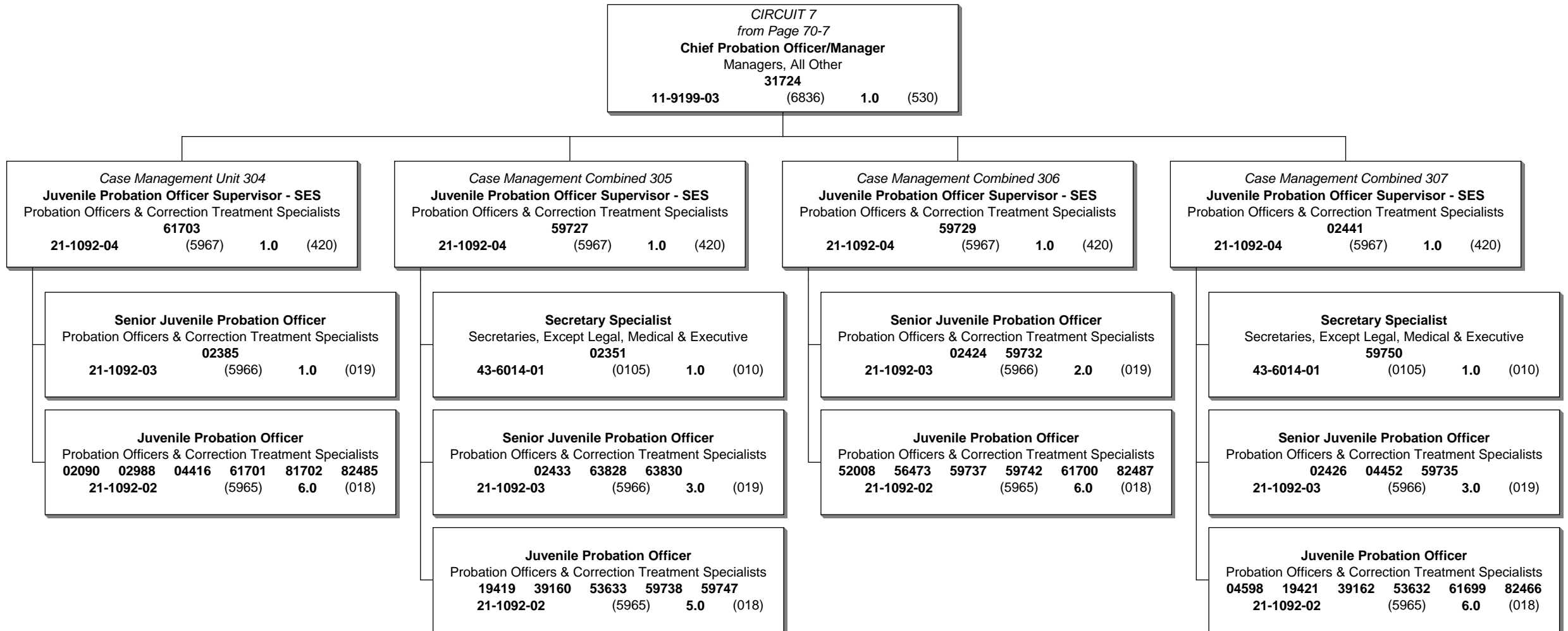


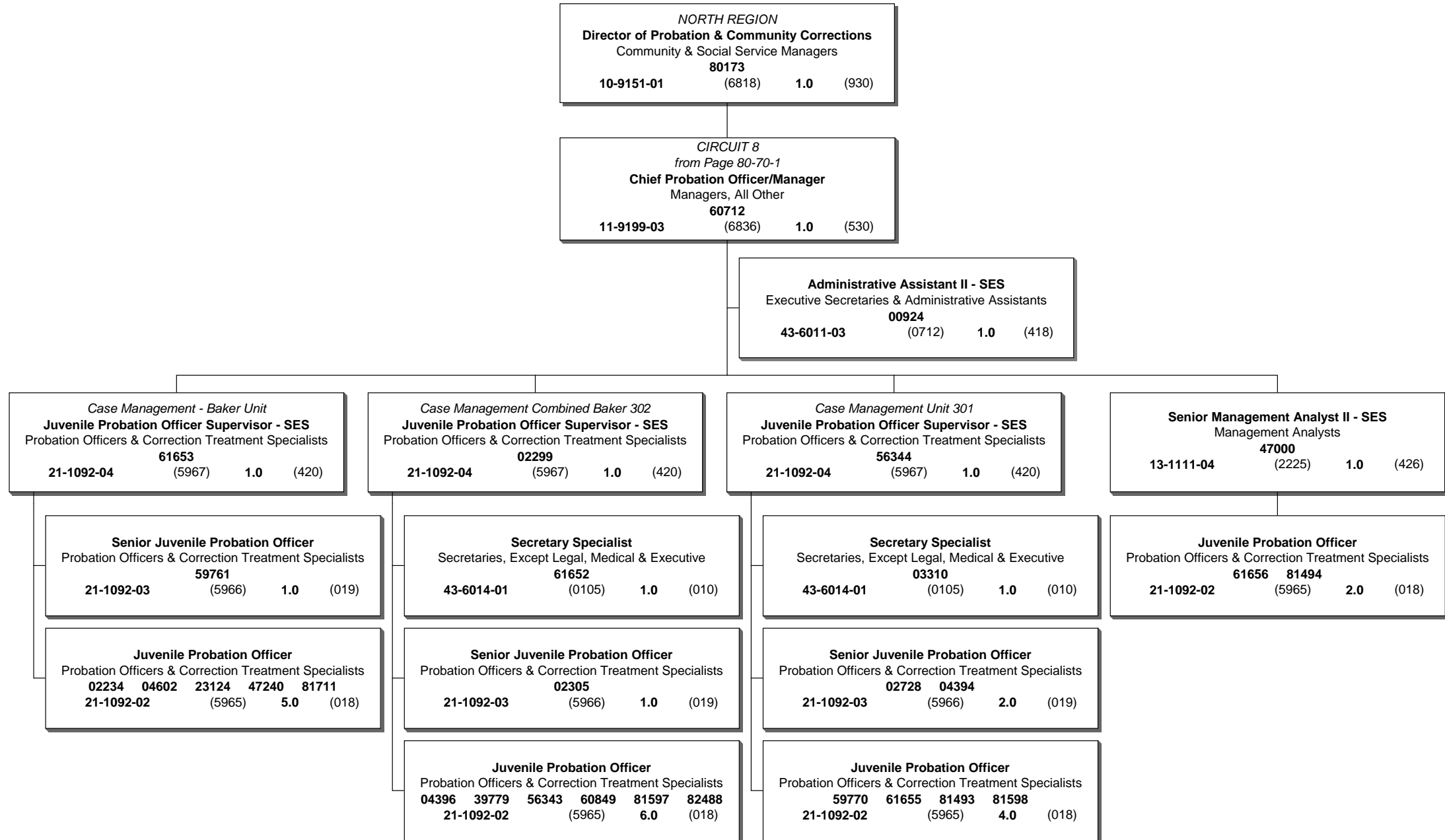












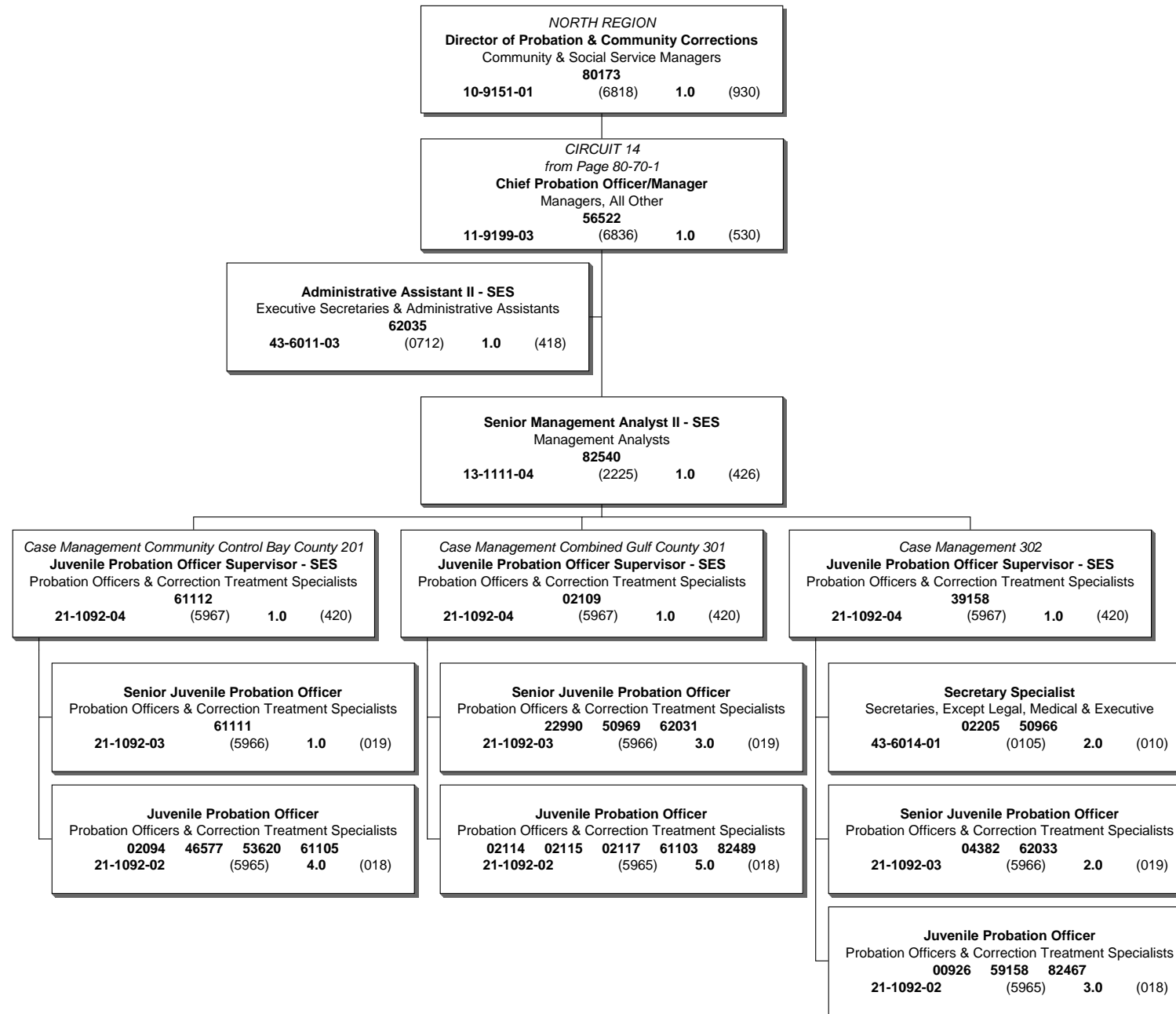


TABLE OF CONTENTS

Director of Probation & Community Corrections South Region Page 80-70-3

CIRCUIT 11

Case Management	Page 70-11
Case Management Combined Units 312, 313, 314	Page 70-11A
Case Management Combined Unit 319	Page 70-11A
Case Management Units 322, 323, 324	Page 70-11B
Case Management Combined South Unit 408	Page 70-11B
Case Management Combined South Unit 414	Page 70-11C
Case Management Combined South Units 702, 703	Page 70-11C
Case Management Combined Central Unit 705	Page 70-11C

CIRCUIT 15

Case Management Combined 301	Page 70-15
Palm Beach County Detention Screening	Page 70-15
Case Management Combined 302, 303	Page 70-15A
Case Management Combined 304 - Trust	Page 70-15A
Case Management Combined 306, 308	Page 70-15A

CIRCUIT 16

Case Management Units 301, 302	Page 70-16
--------------------------------	------------

CIRCUIT 17

Case Management Intake # 102	Page 70-17A
Case Management Combined Unit 10-1-200	Page 70-17A
Case Management Combined Unit 10-2-100	Page 70-17A
Case Management Combined Unit 10-3-100	Page 70-17A
Case Management Combined Unit 10-3-254	Page 70-17A

CIRCUIT 17 (continued)

Case Management	Page 70-17B
Case Management Combined Unit 10-1-212	Page 70-17B
Case Management Combined Unit 10-1-222	Page 70-17B
Case Management Combined Unit 10-2-250	Page 70-17B
Case Management Combined Unit 10-2-350	Page 70-17B
Case Management Combined Unit 10-3-253	Page 70-17B

CIRCUIT 19

Page 70-19

Detention Screening	
Case Management Combined - St. Lucie County 302	
Case Management Combined - Martin County 303	
Case Management Combined – Okeechobee County 305	

CIRCUIT 20

Page 70-20

Case Management - South Ft. Myers	Page 70-20
Case Management - Labelle	Page 70-20A
Detention Screening	Page 70-20A
Case Management - Ft. Myers	Page 70-20A
Case Management - East Ft. Myers	Page 70-20A
Case Management - Imokalee	Page 70-20A
Case Management - Naples	Page 70-20A
Case Management Combined Punta Gorda 302	Page 70-20A

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

SOUTH REGION
 go to Page 80-70 (also Page 2A Headquarters)
Director of Probation & Community Corrections
 Community & Social Service Managers
02588
10-9151-01 (6818) **1.0** (930)

Administrative Assistant II - SES
 Executive Secretaries and 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 11 (South Region)
 go to Page 70-11
Chief Probation Officer/Manager
 Managers, All Other
59601
11-9199-03 (6836) **1.0** (530)

CIRCUIT 15 (South Region)
 go to Page 70-15
Chief Probation Officer/Manager
 Managers, All Other
56616
11-9199-03 (6836) **1.0** (530)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39500 47146
21-1092-03 (5966) **2.0** (019)

CIRCUIT 16 (South Region)
 go to Page 70-16
Chief Probation Officer/Manager
 Managers, All Other
07396
11-9199-03 (6836) **1.0** (530)

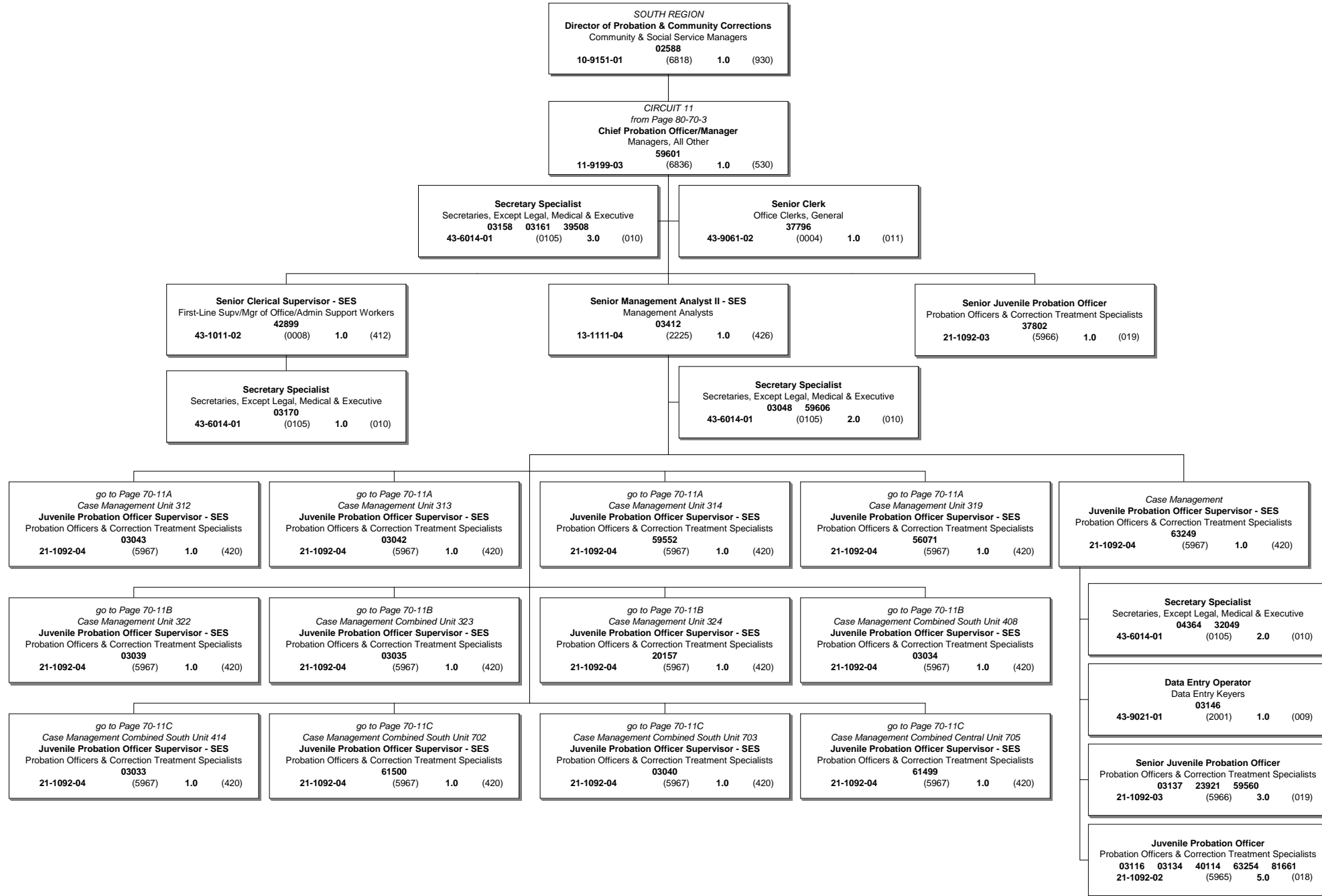
CIRCUIT 17 (South Region)
 go to Page 70-17
Chief Probation Officer/Manager
 Managers, All Other
48690
11-9199-03 (6836) **1.0** (530)

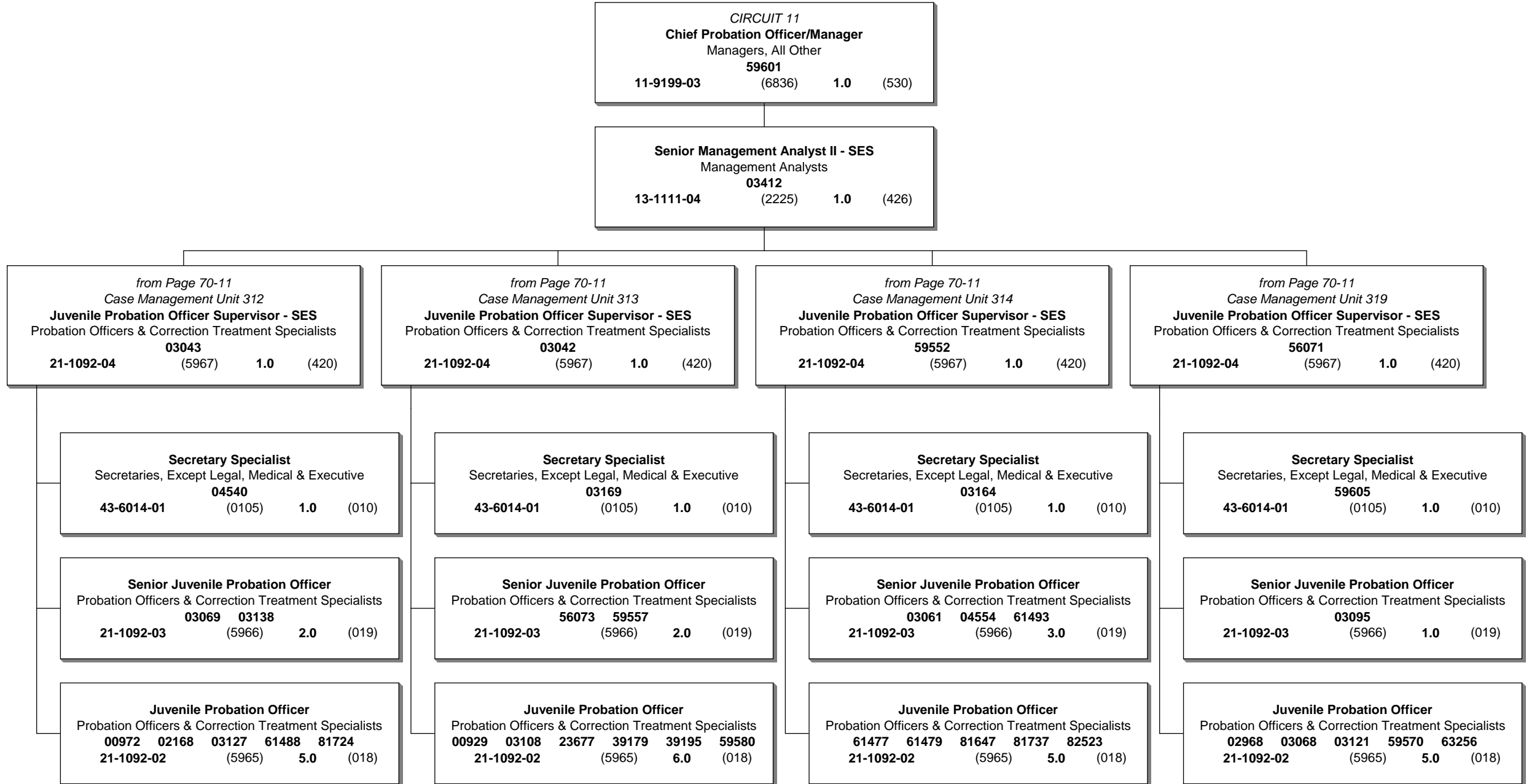
Operations and Management Consultant II - SES
 Management Analysts
03527 42906
13-1111-04 (2236) **2.0** (423)

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

CIRCUIT 19 (South Region)
 go to Page 70-19
Chief Probation Officer/Manager
 Managers, All Other
81800
11-9199-03 (6836) **1.0** (530)

CIRCUIT 20 (South Region)
 go to Page 70-20
Chief Probation Officer/Manager
 Managers, All Other
60731
11-9199-03 (6836) **1.0** (530)





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)

from Page 70-11
Case Management Unit 322
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03039
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Unit 323
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03035
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Unit 324
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
20157
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined South Unit 408
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03034
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03050
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03162
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
40151 59604
43-6014-01 (0105) **2.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03157
43-6014-01 (0105) **1.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03094 03118 03135
21-1092-03 (5966) **3.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02672 03090
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03112 04547
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03060 56070
21-1092-03 (5966) **2.0** (019)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02674 03114 39178 81623 82528 82536
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02667 03087 03088 04347 59573 81662
21-1092-02 (5965) **6.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
39505 59571 61589 63257 81649
21-1092-02 (5965) **5.0** (018)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02199 02867 03073 03074 82516
21-1092-02 (5965) **5.0** (018)

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)

from Page 70-11
Case Management Combined South Unit 414
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03033
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined South Unit 702
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61500
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined South Unit 703
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
03040
21-1092-04 (5967) **1.0** (420)

from Page 70-11
Case Management Combined Central Unit 705
Juvenile Probation Officer Supervisor - SES
 Probation Officers & Correction Treatment Specialists
61499
21-1092-04 (5967) **1.0** (420)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
03167
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
61459
43-6014-01 (0105) **1.0** (010)

Secretary Specialist
 Secretaries, Except Legal, Medical & Executive
02871 36176
43-6014-01 (0105) **2.0** (010)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
37801 61495
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03139 39180
21-1092-03 (5966) **2.0** (019)

Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61491 61496
21-1092-03 (5966) **2.0** (019)

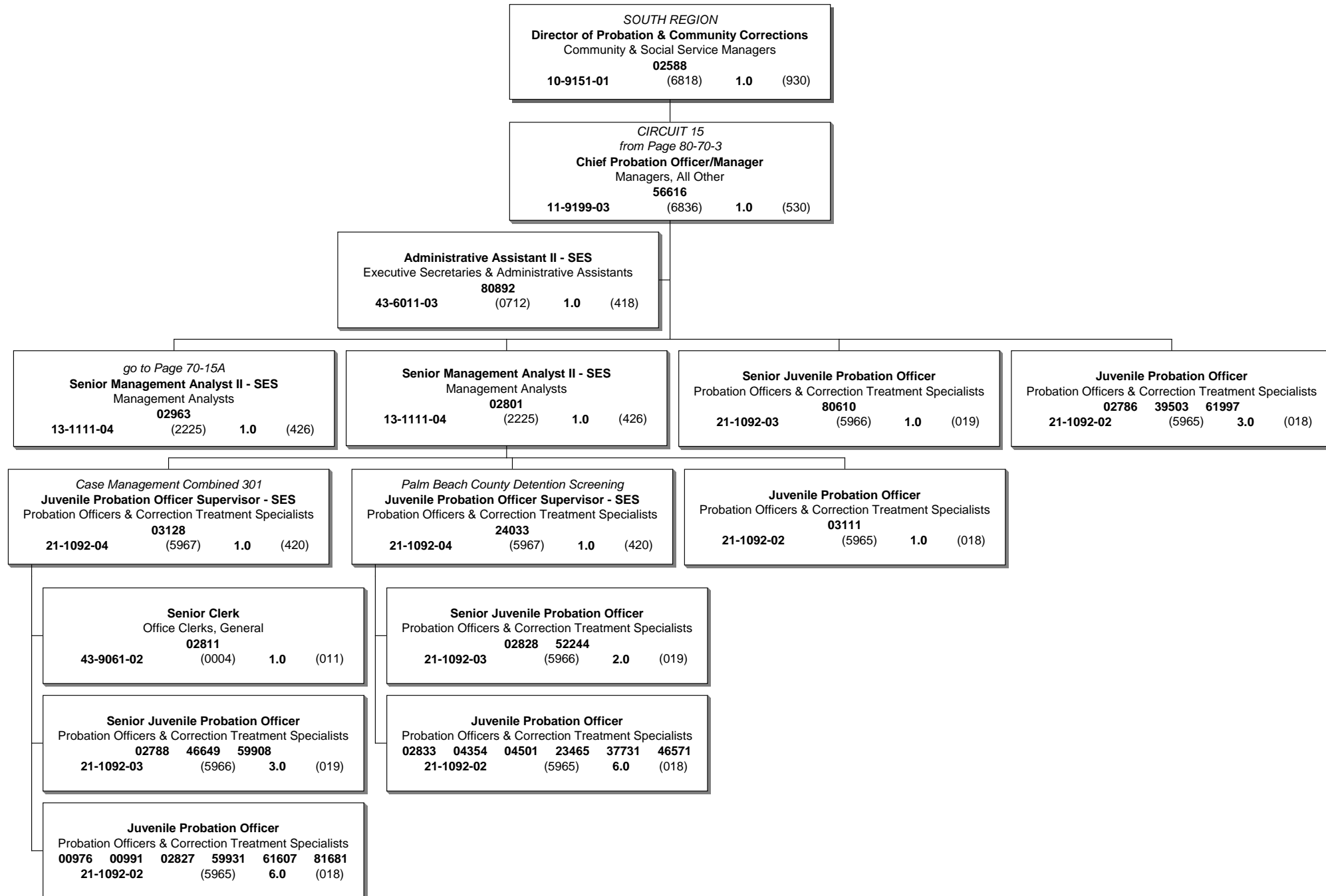
Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03063 61492
21-1092-03 (5966) **2.0** (019)

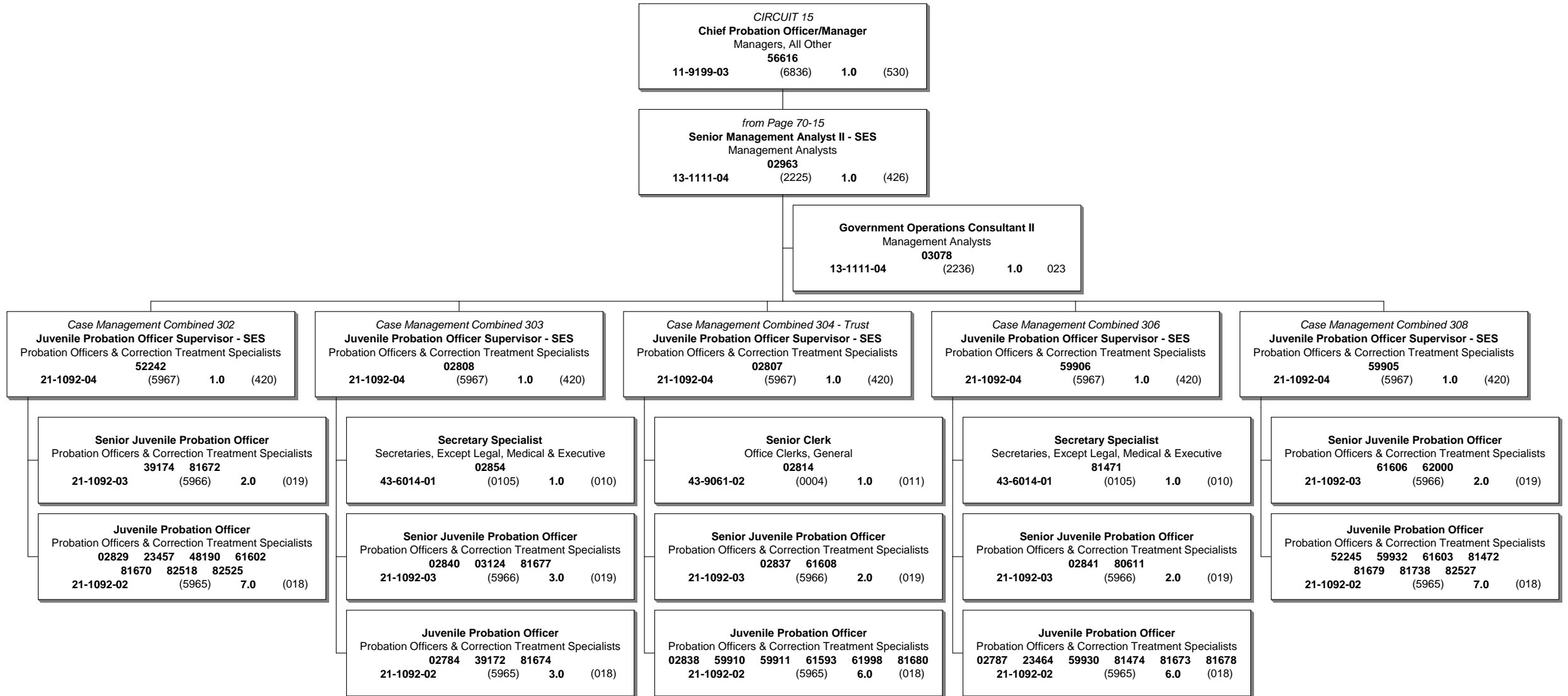
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03083 59569 59581 61476 61480 80617
21-1092-02 (5965) **6.0** (018)

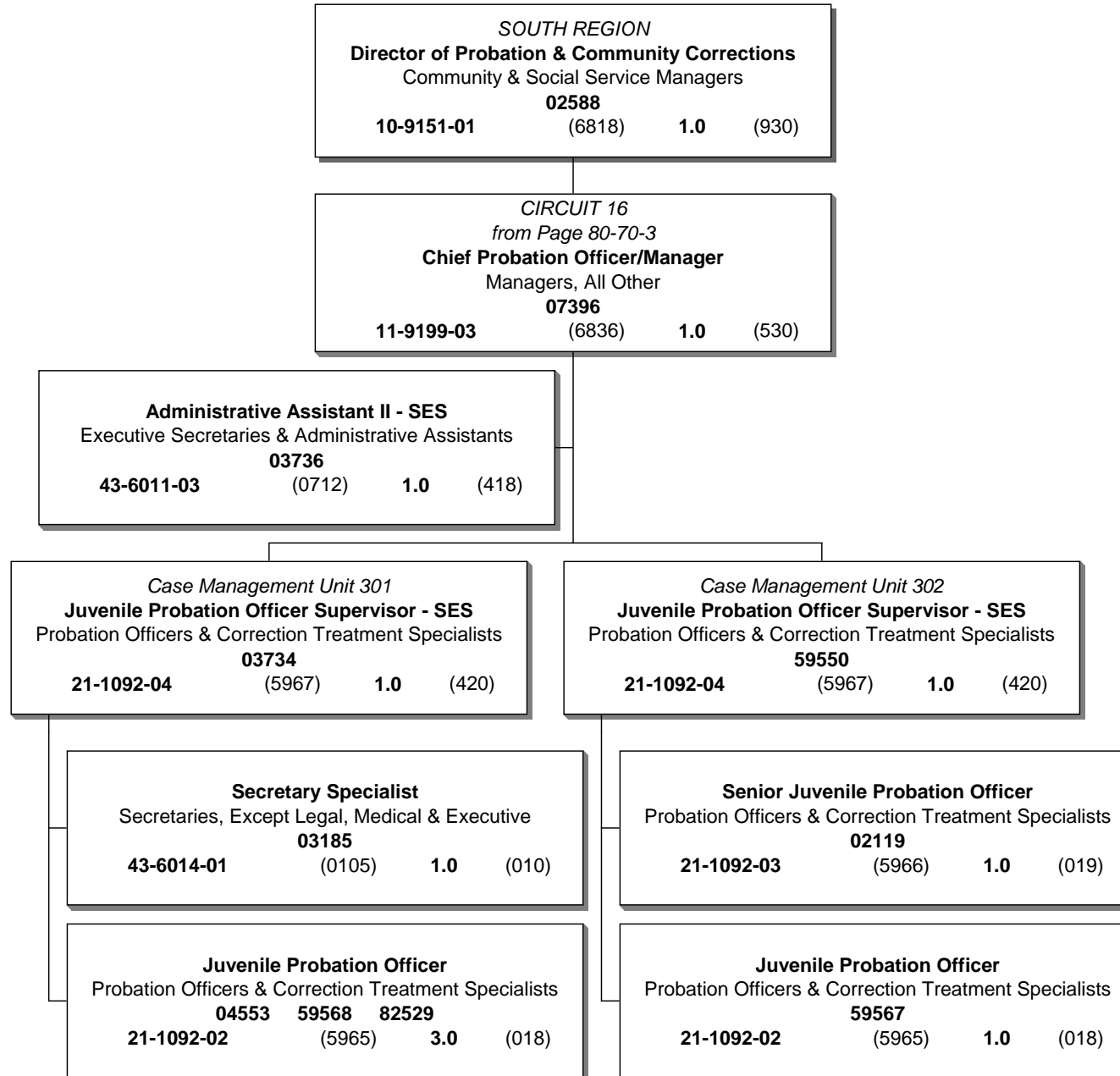
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03119 03130 81669 82524
21-1092-02 (5965) **4.0** (018)

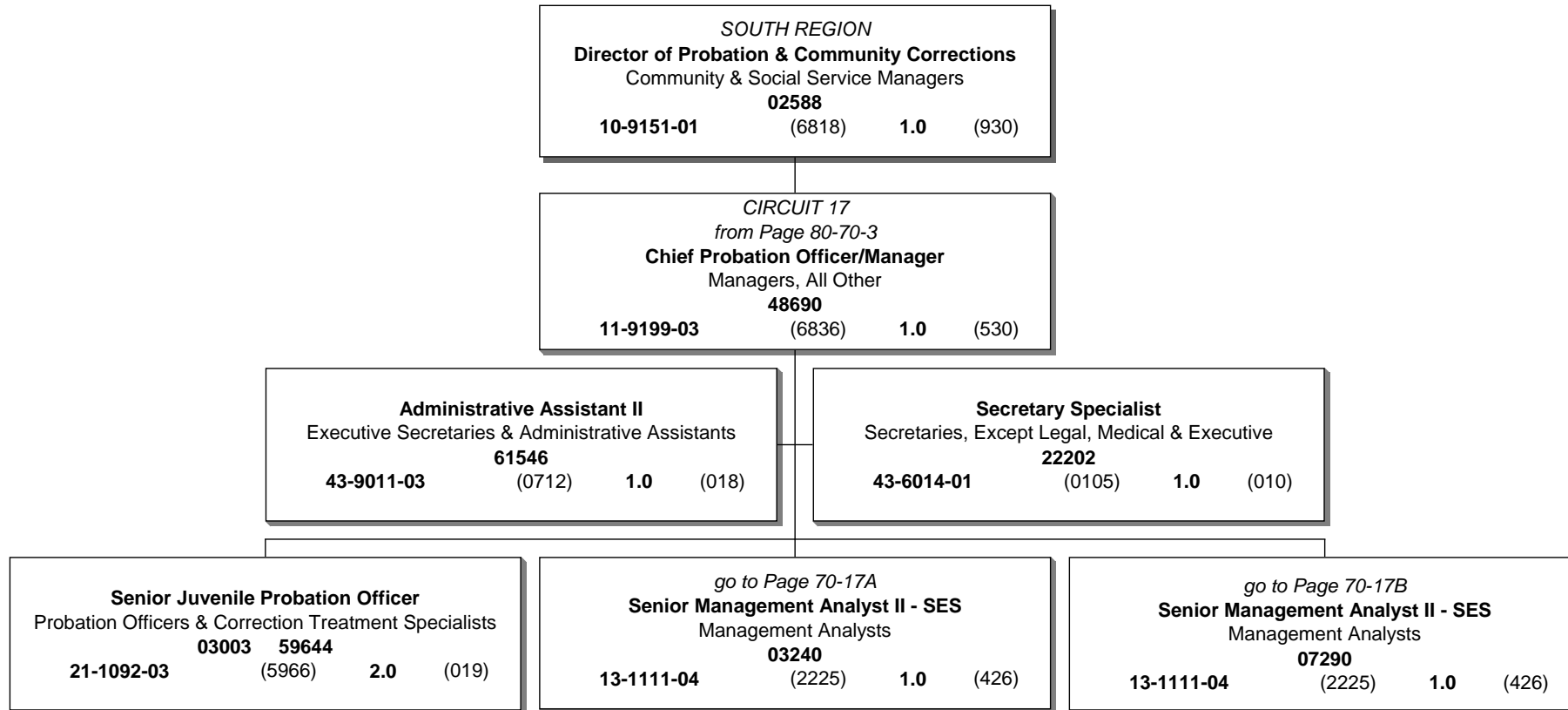
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
61487 61489 80616 81583 81733
21-1092-02 (5965) **5.0** (018)

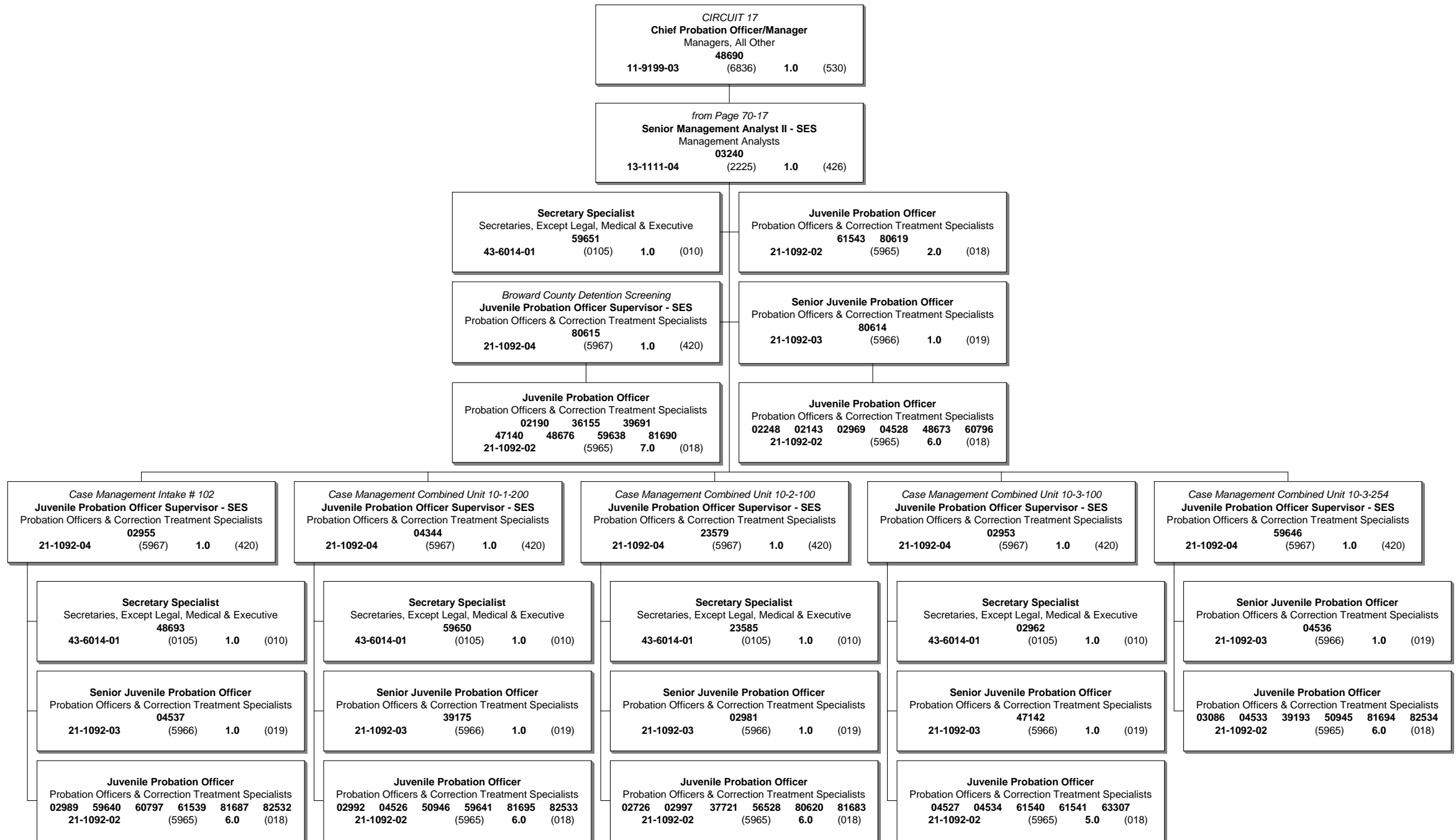
Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
03089 03102 04543 39498 40155 61474
21-1092-02 (5965) **6.0** (018)

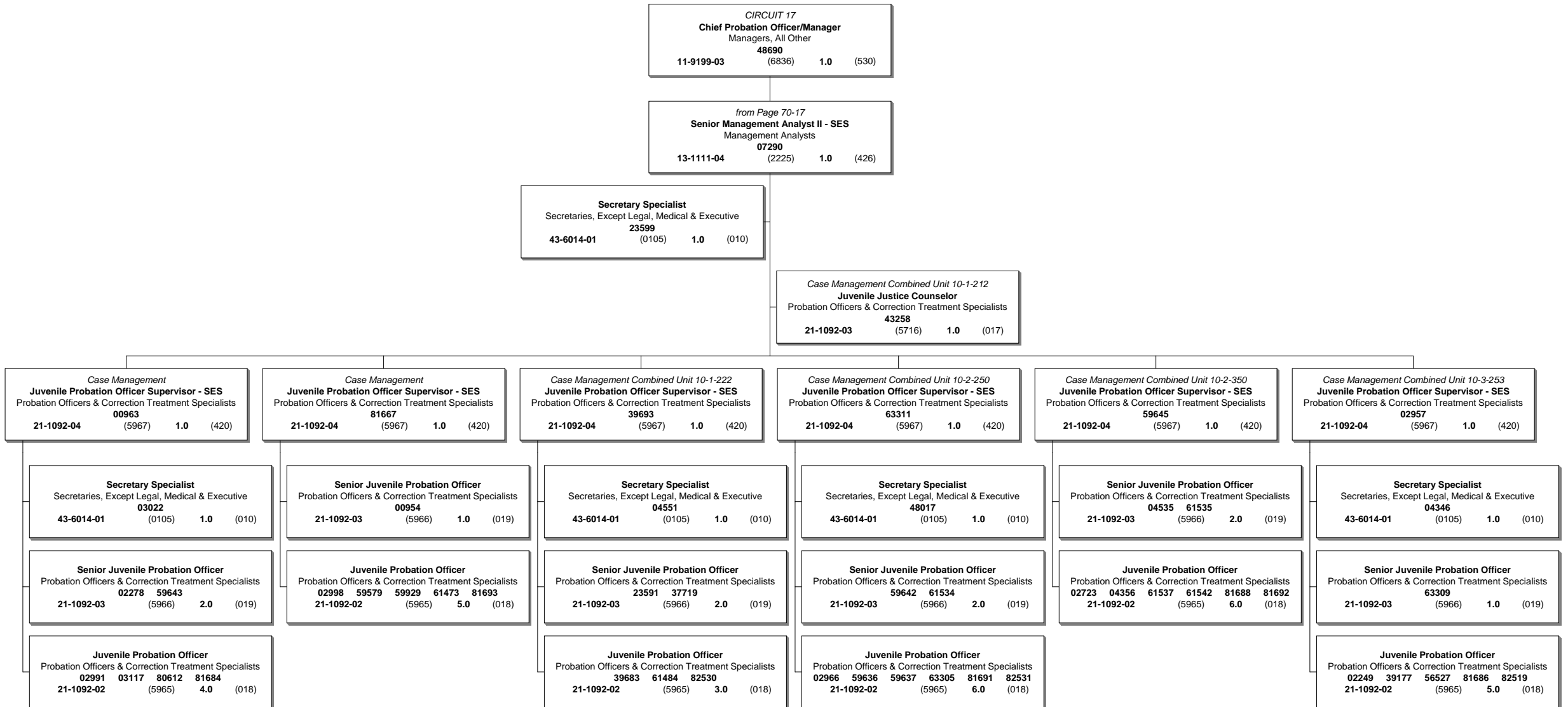












SOUTH REGION
Director of Probation & Community Corrections
 Community & Social Service Managers
02588
10-9151-01 (6818) 1.0 (930)

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)

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)

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)

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

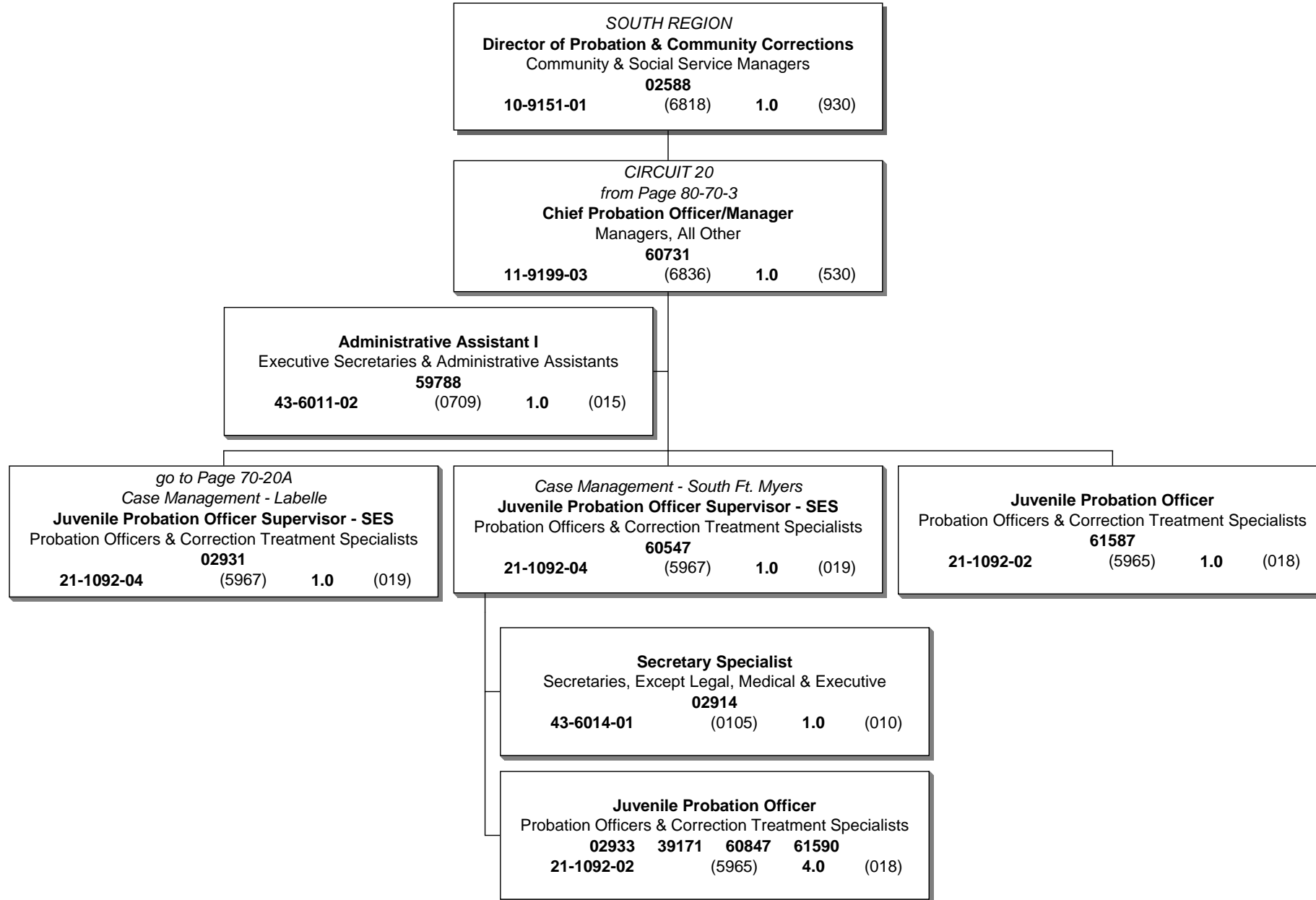
Senior Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02891 59909 59940
21-1092-03 (5966) 3.0 (019)

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)

Juvenile Probation Officer
 Probation Officers & Correction Treatment Specialists
02782 02790 61999 81730
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)



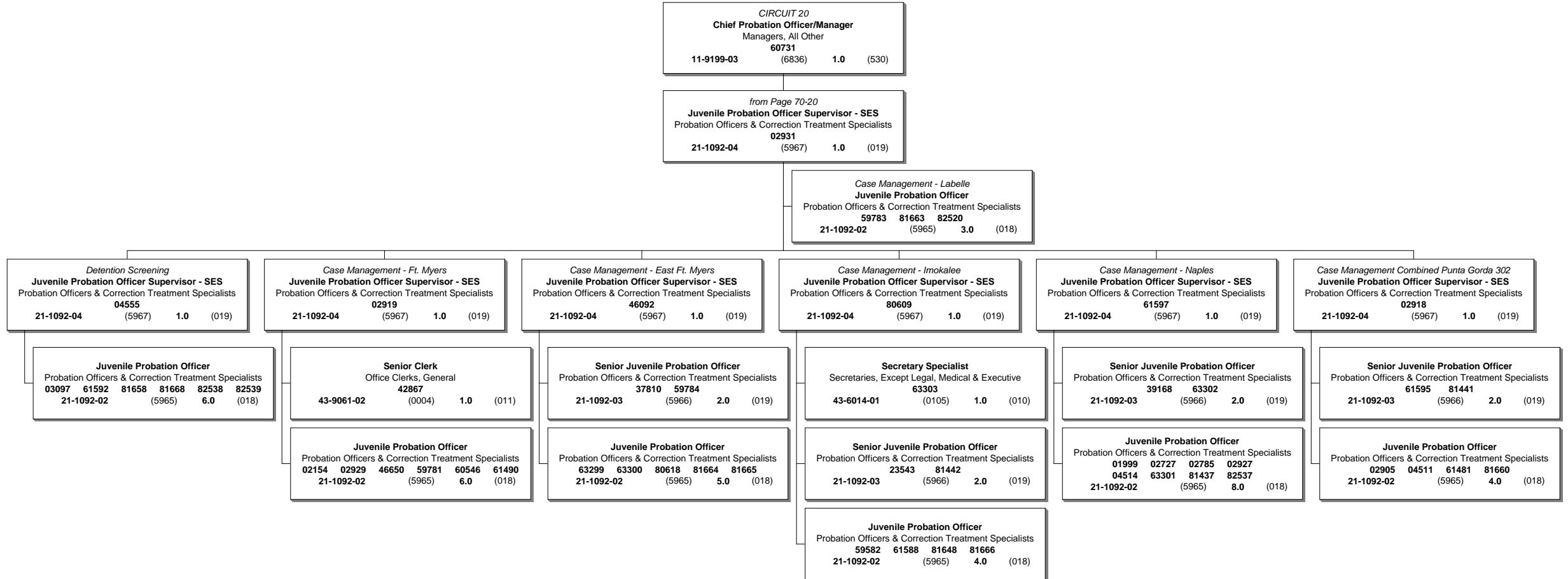
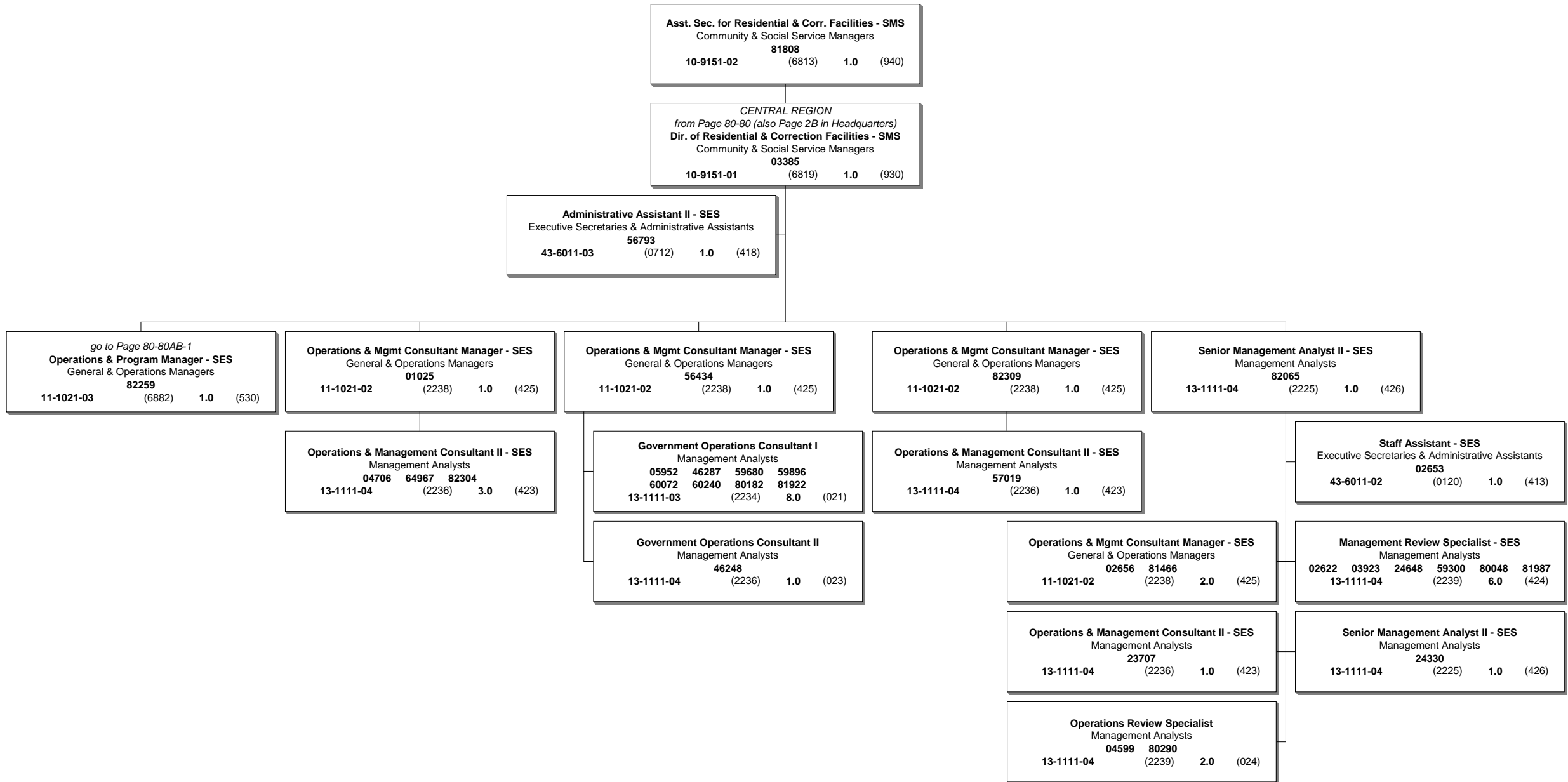
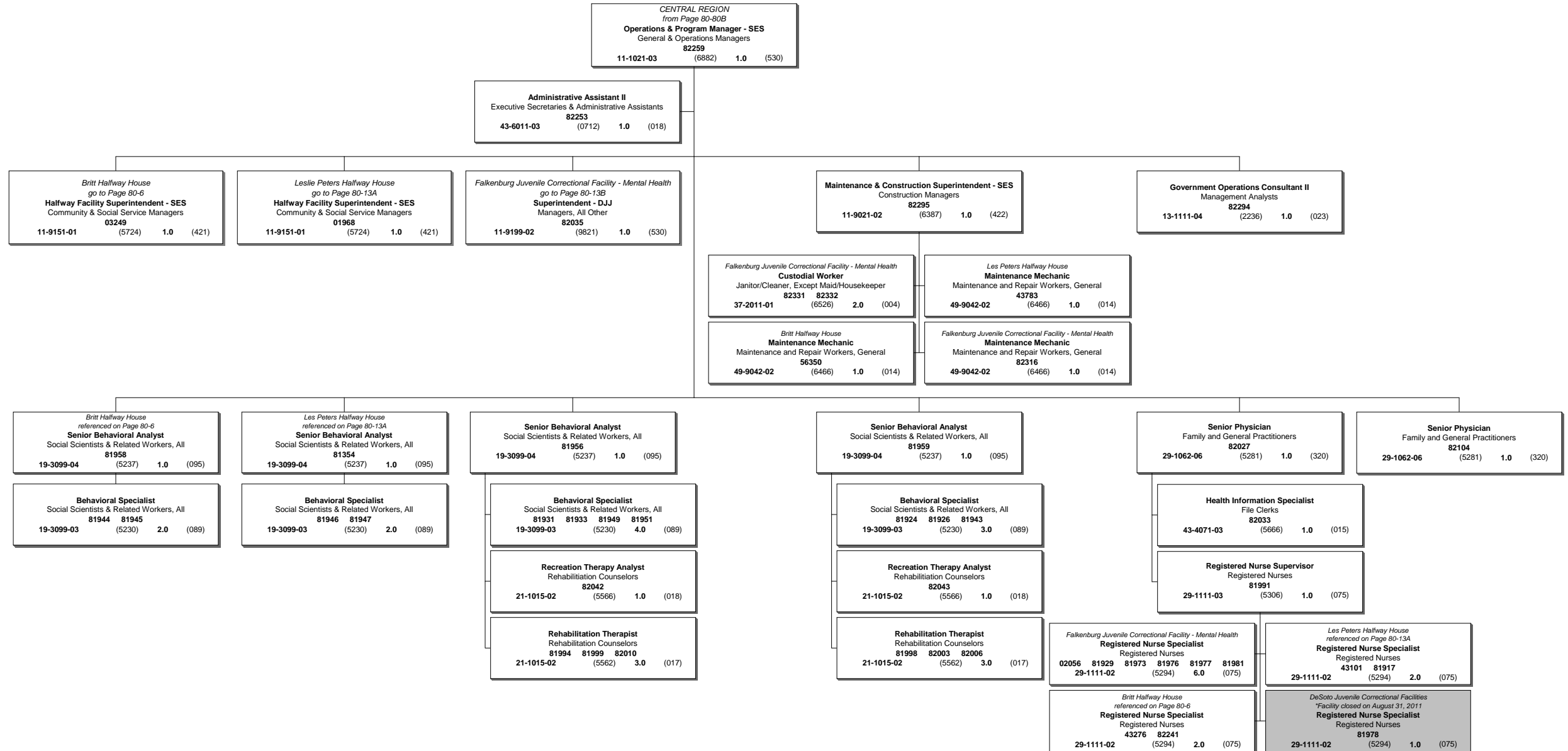
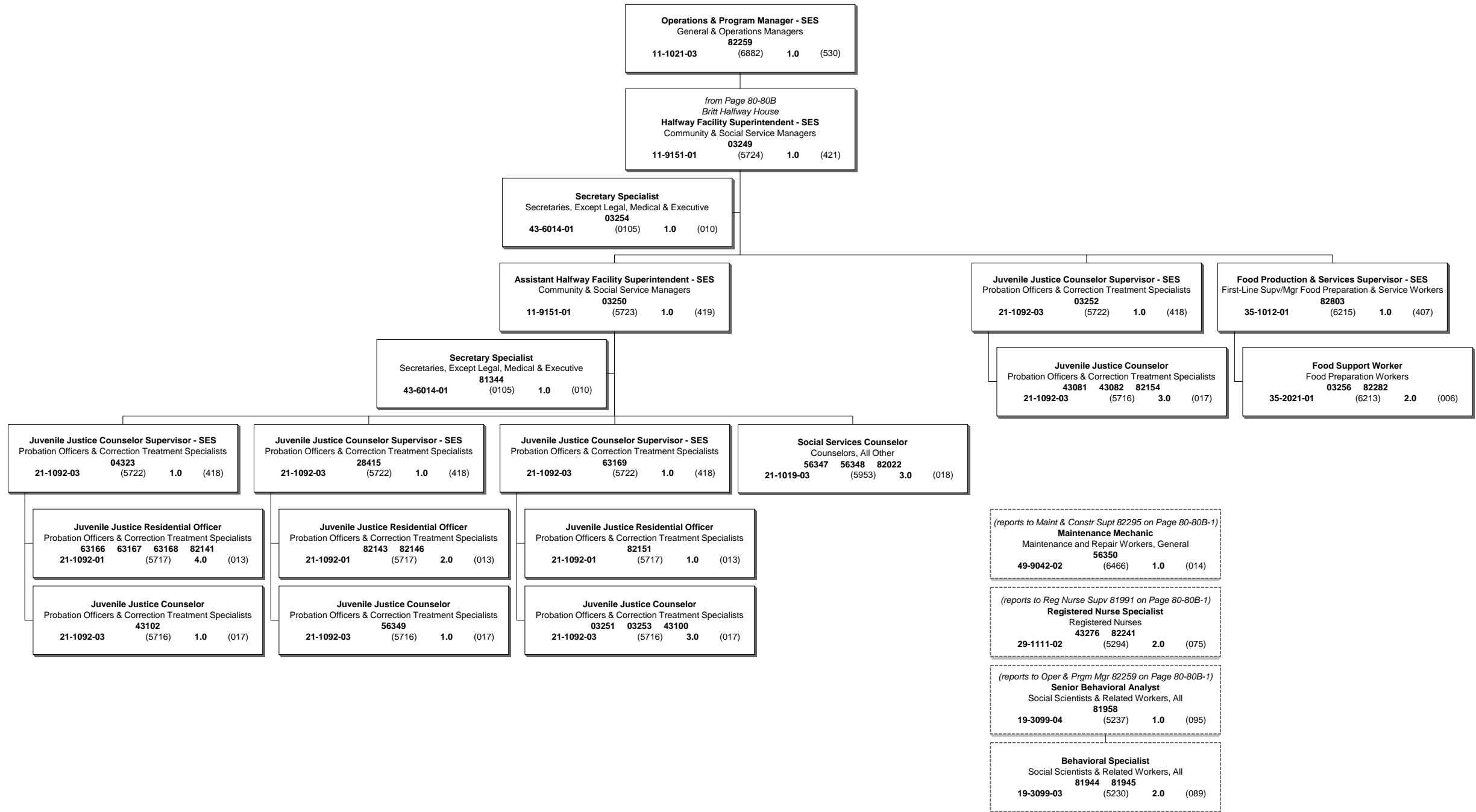


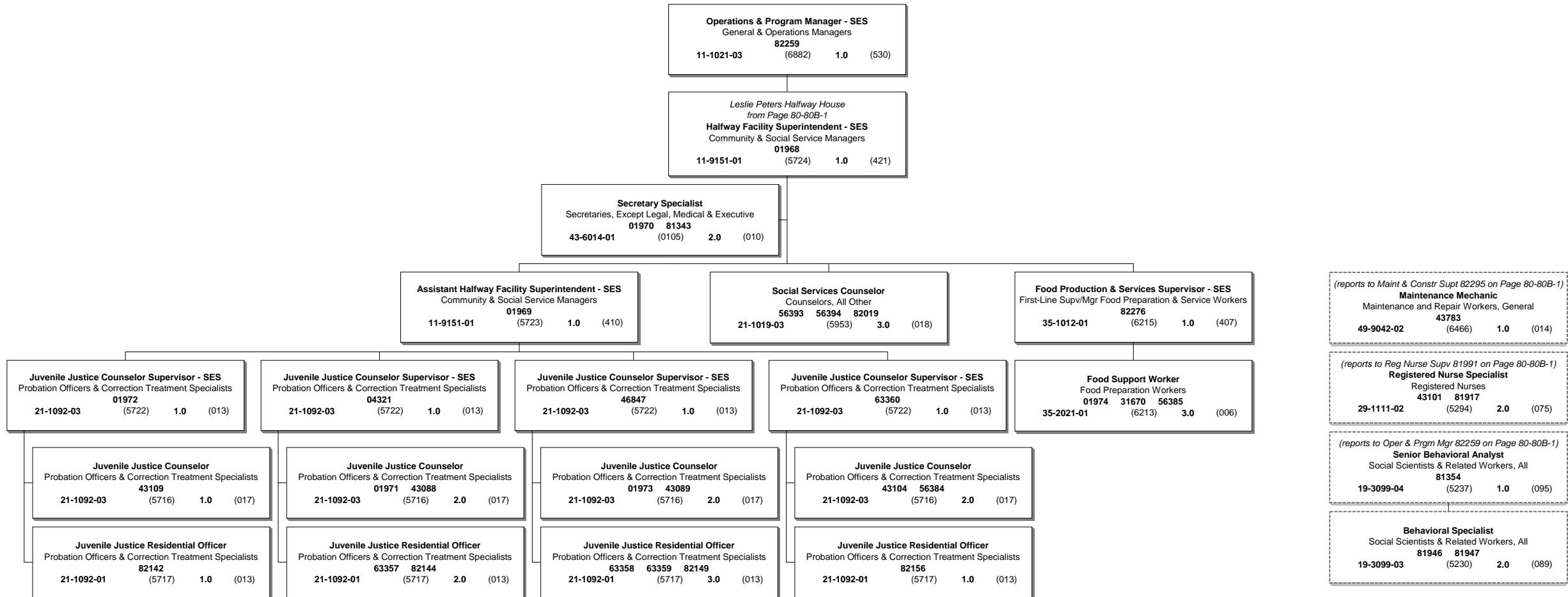
TABLE OF CONTENTS

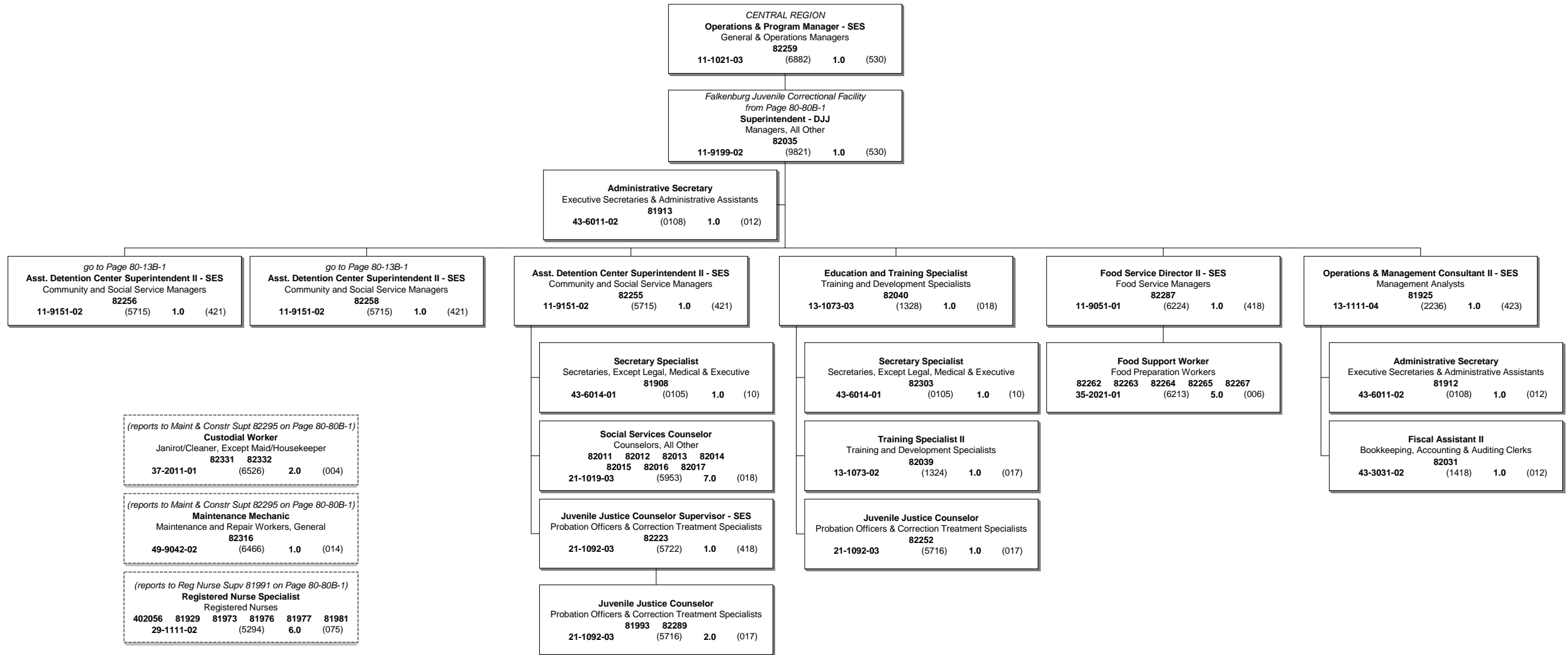
Central Region - Director of Residential & Correctional Facilities	Page 80-80B
Operations & Program Manager	Page 80-80B-1
Britt Halfway House	Page 80-6
Leslie Peters Halfway House	Page 80-13A
Falkenburg Academy	Page 80-13B, 80-13B-1











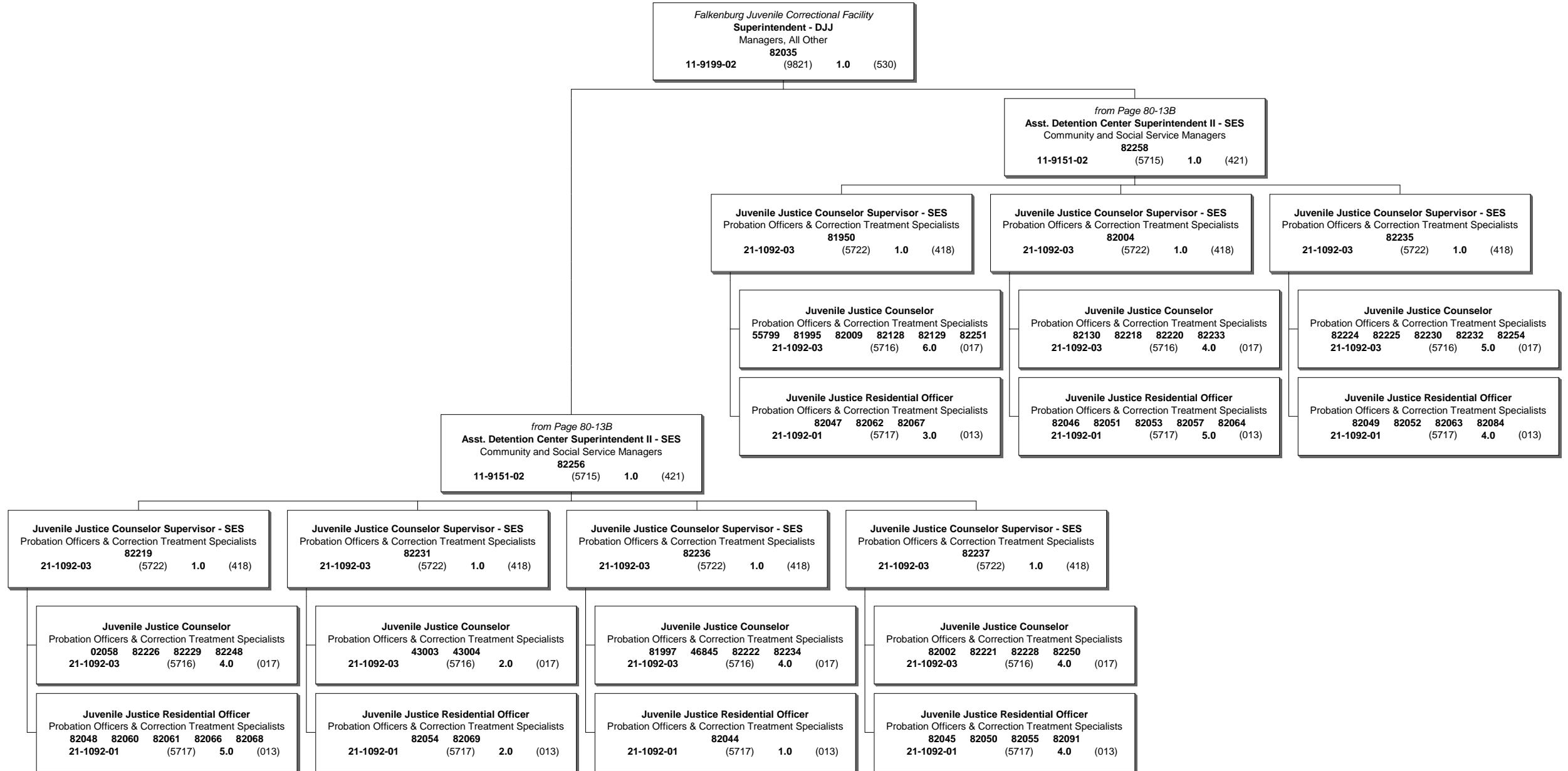
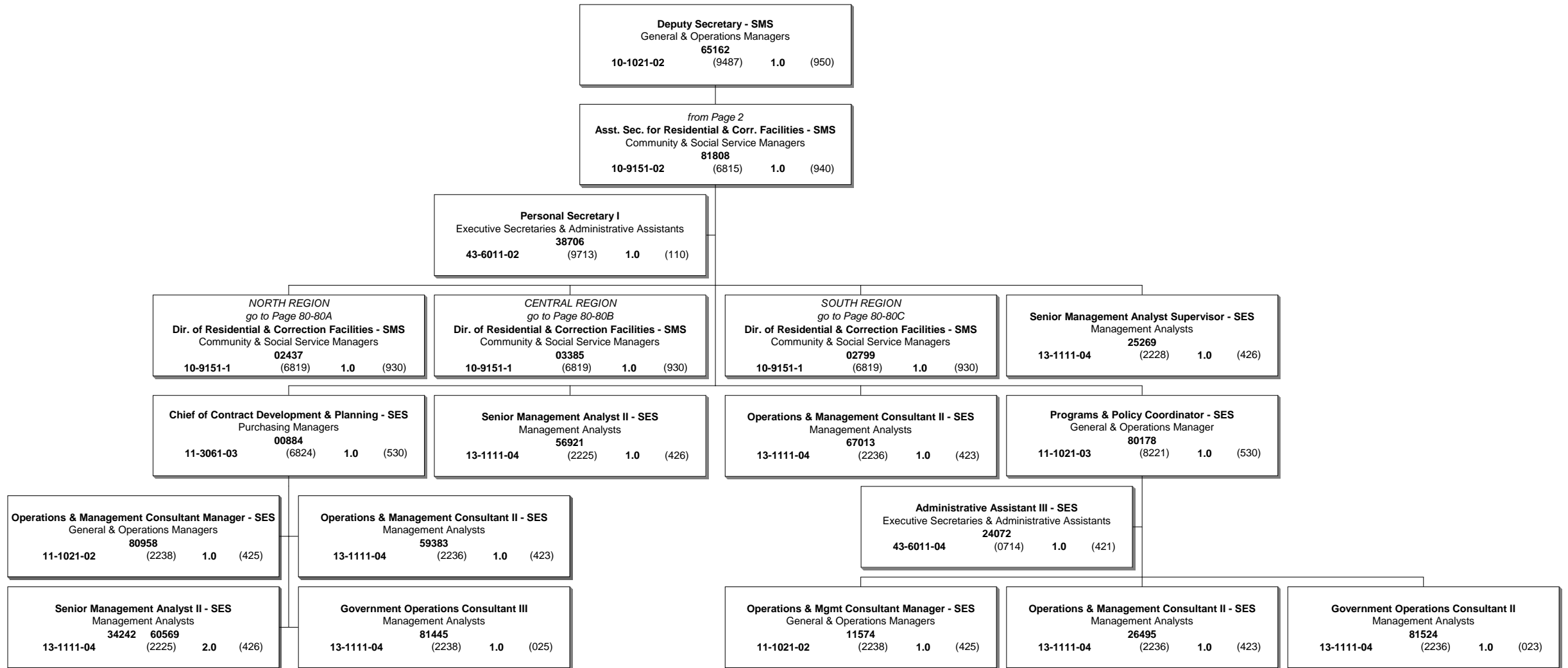
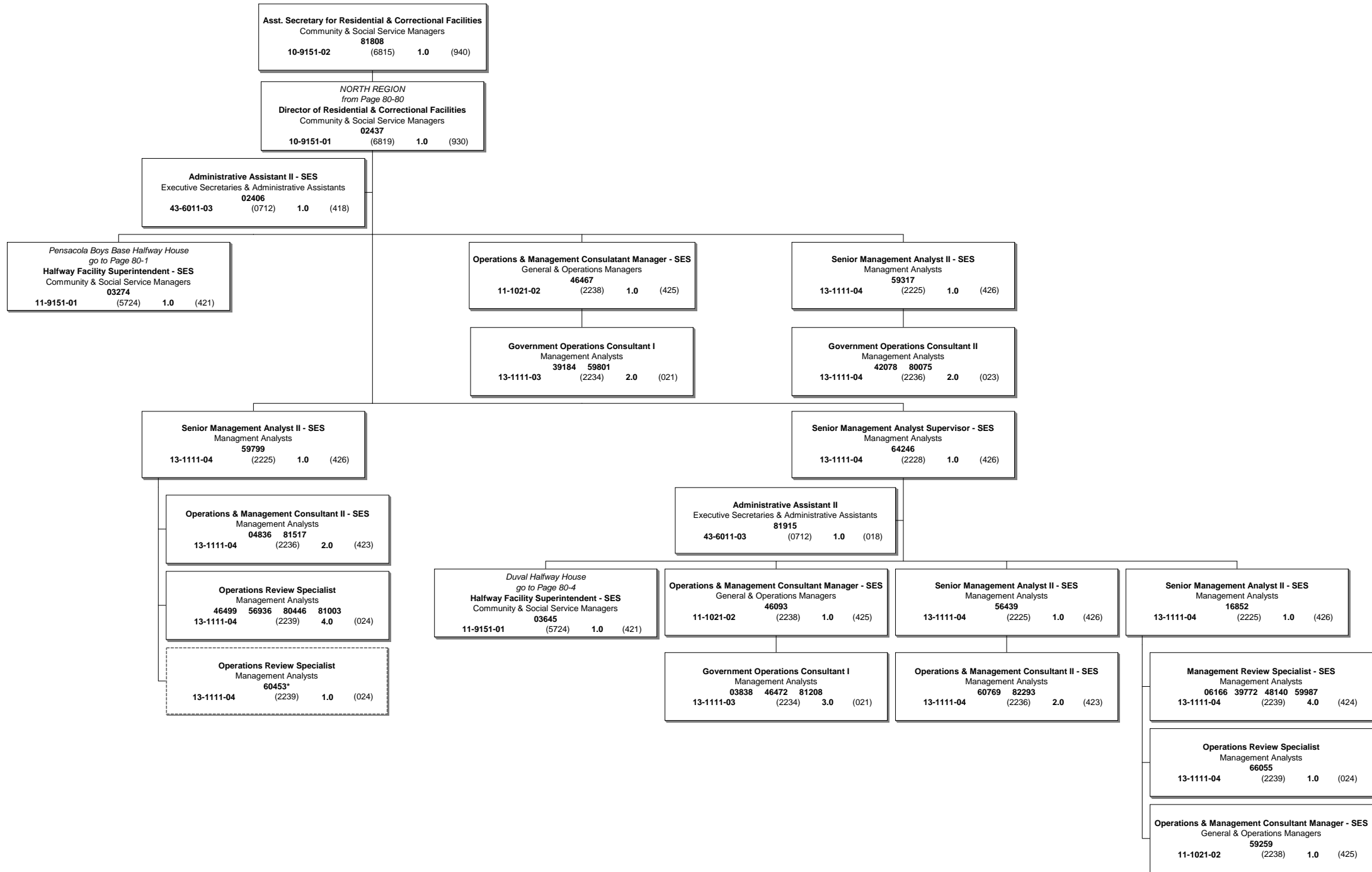
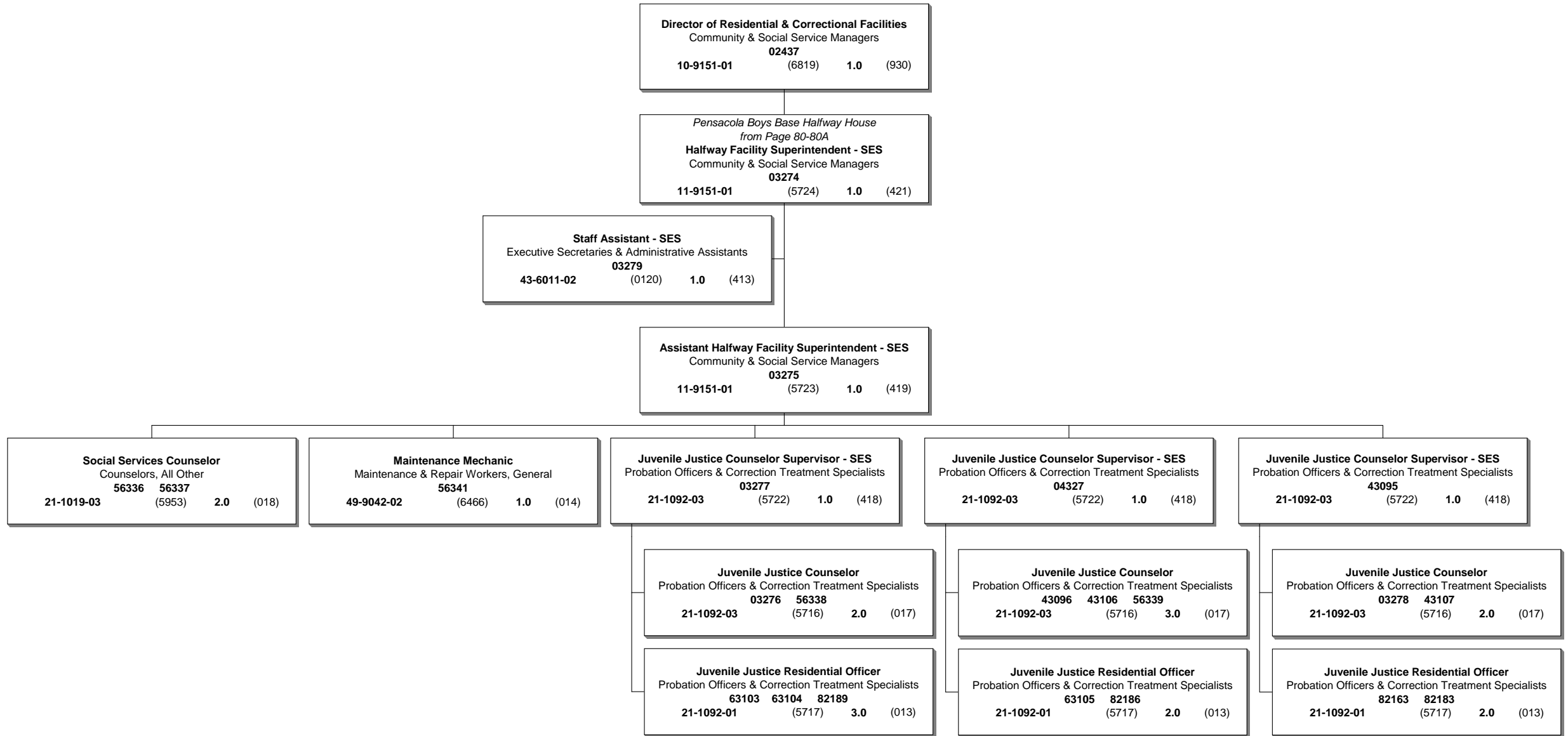


TABLE OF CONTENTS

Assistant Secretary for Residential & Correctional Facilities	Page 80-80 <i>(also Page 2B in Headquarters)</i>
Policy Development & Planning	
Contract Development & Planning	
North Region – Director of Residential & Correctional Facilities	Page 80-80A
Pensacola Boys Base Halfway House	Page 80-1
Duval Halfway House	Page 80-4







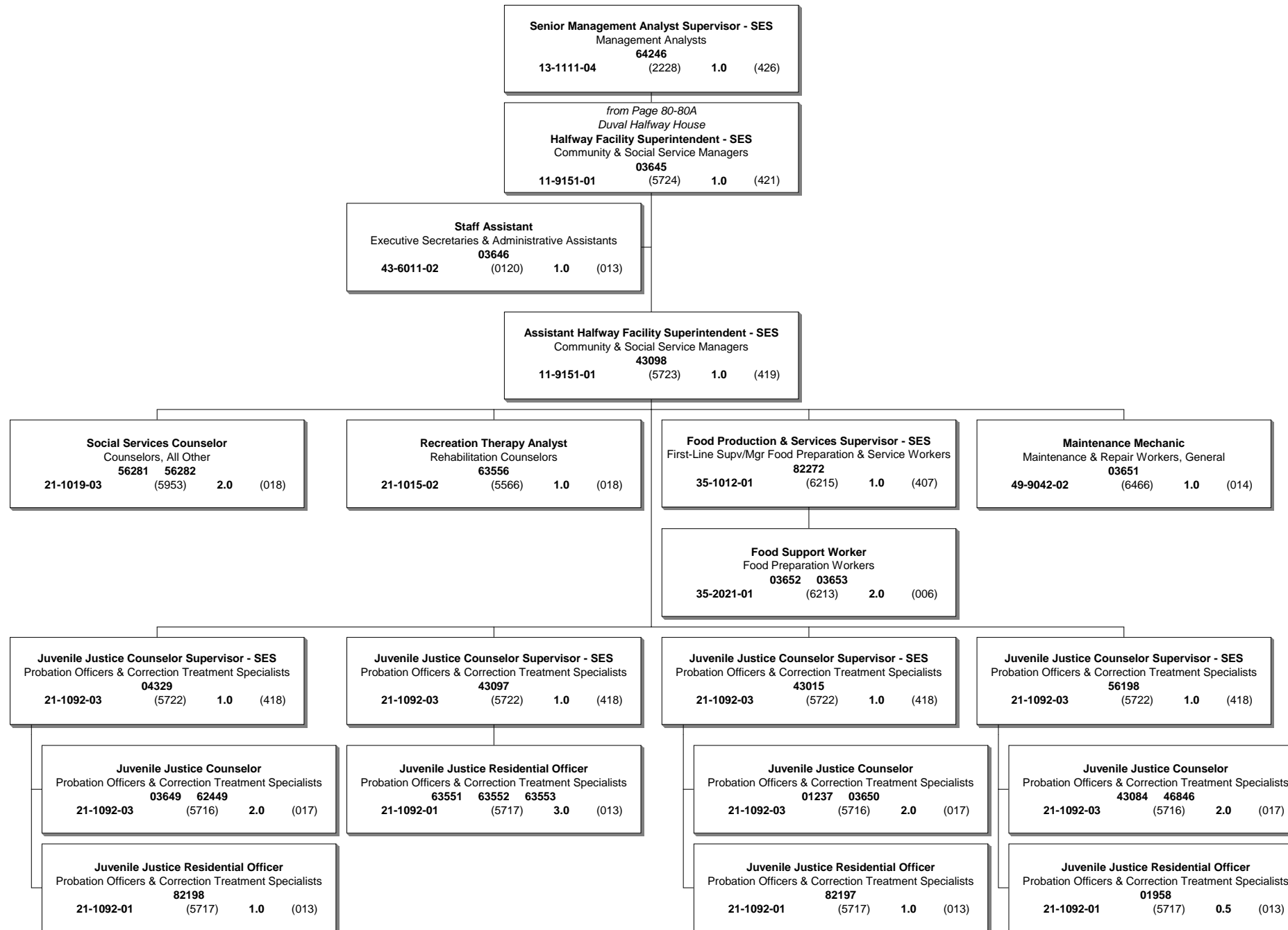


TABLE OF CONTENTS

South Region – Director of Residential & Correctional Facilities Page 80-80C

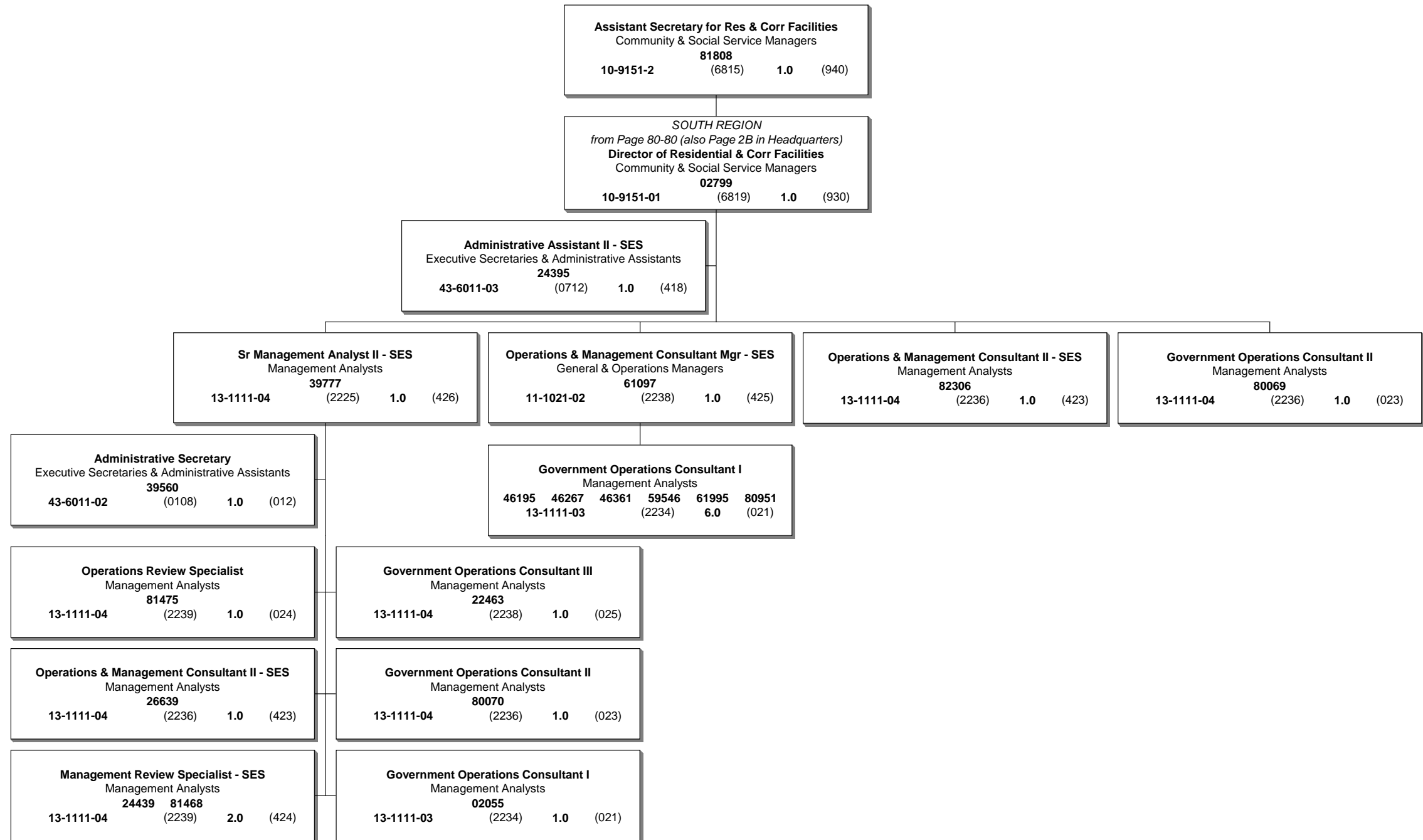
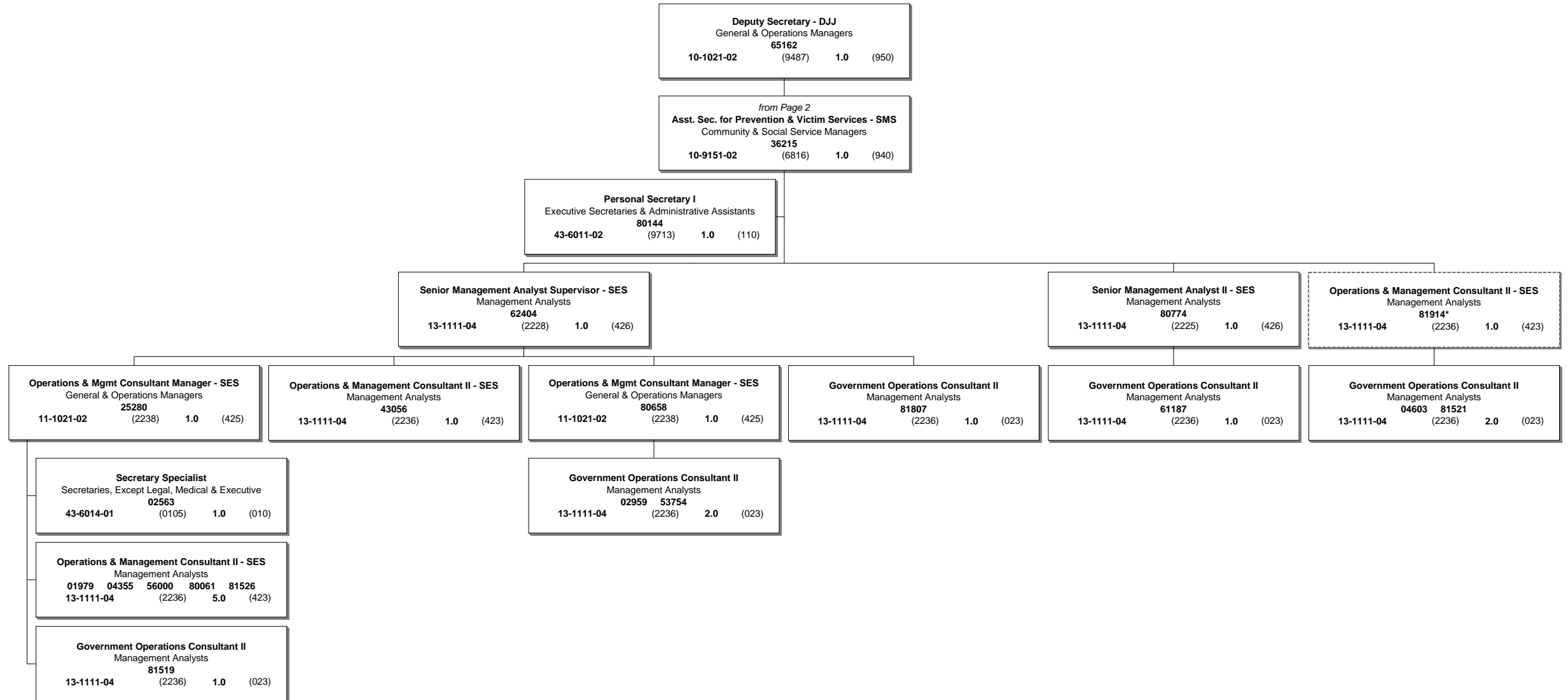


TABLE OF CONTENTS

Assistant Secretary of Prevention and Victim Services

Page 80-90 *(also Page 2C in Headquarters)*



JUVENILE JUSTICE, DEPARTMENT OF		FISCAL YEAR 2011-12			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		533,503,059		2,106,244	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		-6,422,227		0	
FINAL BUDGET FOR AGENCY		527,080,832		2,106,244	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					2,086,459
Secure Supervision * Number of cases served.		34,512	2,524.44	87,123,542	
Health Services * Number of cases served		41,400	184.48	7,637,295	
Mental Health Services * Number of cases served		34,512	148.46	5,123,564	
Food Services * Number of resident days food services are provided		377,294	16.02	6,045,759	
Transportation * Number of Miles Youths Transported		515,260	2.79	1,438,145	
Facilities, Repair Maintenance * Square feet maintained		994,077	2.02	2,006,515	
Counseling And Supervision - Contracted * Number of youths served		8,641	5,702.32	49,273,757	
Counseling And Supervision - State Provided * Number of youths served		30,907	1,521.53	47,026,059	
Juvenile Assessment Center Administration * Number of youths served		34,848	79.93	2,785,318	
Intake And Screening * Number of cases served		96,196	377.32	36,296,385	
Diversion * Number of youths served		32,526	227.21	7,390,159	
Sex Offender Treatment * Number of youths served		359	9,742.35	3,497,502	
Independent Living * Number of youths served		45	10,283.49	462,757	
Mental Health Treatment * Number of youths served		1,099	1,011.63	1,111,777	
Substance Abuse Treatment * Number of youths served		4,773	2,647.80	12,637,958	
Care And Custody * Number of youths served		6,888	23,250.17	160,147,199	
Behavioral Training And Life Skills * Number of youth served		6,888	611.42	4,211,463	
Vocational Training * Number of youths served		6,525	383.37	2,501,503	
Secure Mental Health Treatment Facility * Number of youths served		147	82,192.72	12,082,330	
Secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		6	6,250.00	37,500	
Non-secure Children-in-need-of-services / Families-in-need-of-services * Number of youths served		13,322	2,289.55	30,501,376	
Female Diversion Programs * Number of youths served		2,091	5,240.09	10,957,031	
School Attendance * Number of youths served		729	1,160.63	846,102	
Violence Reduction * Number of youth served		2,725	712.19	1,940,715	
Afterschool Programming * Number of youths served		2,033	397.71	808,537	
Central Communications Center * Number of incidents referred for review		4,269	84.50	360,744	
Juvenile Justice System Improvements * Number of programs impacted		14	205,331.14	2,874,636	
TOTAL				497,125,628	2,086,459
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				29,955,193	19,785
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				527,080,821	2,106,244

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 XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS**

Contact Information
Agency: Department of Juvenile Justice (DJJ)
Name: Richard Haire
Phone: (850) 921-7952
E-mail address: Richard.Haire@djj.state.fl.us

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3>. Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website http://www.myfloridacfo.com/aadir/statewide_financial_reporting/.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
Replacement and installation of telecom and data equipment located in the Knight and Alexander Buildings, Tallahassee, Florida, with the commodity code 730310 telephone system. The installation is scheduled to begin during FY 2012-13.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
The purchase of telecom and data equipment is expected to be from a state purchasing contract. The state purchasing contract process is based on payment after delivery. The department is currently working with Siemens in regards to a lease purchase agreement.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
Historically, financing equipment is the most economical means of purchasing items when the department does not have funds to cover the purchase in one lump sum. The entire purchase price was not possible from a single fiscal year's budget, without sacrificing other critical agency priorities.
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.
Budget in the amount of \$59,032 was transferred from the Expenses category to the Deferred-Payment Commodity Contracts category via budget amendment #B-ED13-0001/EOG #B0021. The following issue codes were included in the DJJ's FY 2013-14 Legislative Budget Request to continue the approved budget amendment: 1600440 – Transfer Budget Between Appropriation Categories for Deferred Payment Commodity Contracts – Add and 1600450 – Transfer Budget Between Appropriation Categories for Deferred Payment Commodity Contracts – Deduct.

Office of Policy and Budget – July 2012

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 2012 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 2013-2014 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 2013-2014 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Department of Juvenile Justice-Prevention and Intervention Programs	B	2.3 M	9,966,720
b	Maintenance, Repairs, and Capital Improvements - Statewide Buildings	B	5.6 M	20,599,061
c				
d				
e				
f				

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

Item a - The department's FY 2013-14 Legislative Budget Request includes the following issues in the Delinquency Prevention and Diversion budget entity: 1) \$5,905,343 transferred from multiple budget entities to properly align prevention/intervention initiatives; 2) \$3,936,377, savings associated with underutilized residential beds, from the Non-Secure Residential Commitment budget entity to implement initiatives that will strengthen prevention and interventions services; and 3) \$125,000, non-recurring General Revenue, is requested to implement Phase I of the SEED School of Miami. The school will eventually provide an intensive educational program that prepares at-risk youth for success in college and beyond. The Long Range Financial Outlook's projection for this budget driver is based on a four-year appropriation average. Item b - The department's issues include the \$5.6M projected in the Long Range Financial Outlook for this budget driver and additional funding requests for other needs associated with maintaining the state's property.

* R/B = Revenue or Budget Driver

Florida Department of Juvenile Justice

Juvenile Detention Program

Detention Centers

Exhibits or Schedules



Wansley Walters, Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 -2014

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Detention Centers

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-1112-DJJ-001	2011-2012	Audit of Detention's Healthcare Services	<p>Finding 1: The review of 100 youth medical records at ten regional juvenile detention centers disclosed that nine Comprehensive Physical Assessments were not conducted in accordance with the requisite time frame of ten days. Six of those Comprehensive Physical Assessments were completed between three to six days beyond the ten day requirement. One Comprehensive Physical Assessment was not conducted for a youth that had been at the facility for twenty days at the time of the review. One Comprehensive Physical Assessment was not conducted for a youth that had been at the facility for eleven days at the time of the review. Another Comprehensive Physical Assessment was not conducted for a youth that was at the facility for ten days and subsequently discharged. It was noted that eight of the nine Comprehensive Physical Assessments were at the regional juvenile detention centers whose capacity exceeded 90 beds.</p> <p>Finding 2: The audit indicated that sick call complaints for one youth at two of the ten regional juvenile detention centers visited were not transferred to the Sick Call Index Form.</p> <p>Finding 3: The review of the Individual Healthcare Records (Medical Records) showed that youth photos were not always kept current.</p>	<p>Management stated that Detention Services agree with the recommendations and the following actions will be implemented:</p> <ul style="list-style-type: none"> · On at least a quarterly basis, the Detention Registered Nursing Consultants will review Comprehensive Physical Assessments to confirm that the reviews are conducted in a timely manner. · Workload or system issues will be addressed. · Utilize the Detention Registered Nursing Consultants to conduct specialized training of nursing staff on medication management, with particular focus on the medication inventory process, and safety and security of medications. · On at least a quarterly basis, the Detention Registered Nursing Consultants will provide technical assistance to the detention clinic staff regarding appropriate medical records management and documentation. 	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 -2014

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Detention Centers

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
			<p>Finding 4: During the audit, it was noted that the refrigerator containing medication in the clinic at one regional juvenile detention center did not have a lock. This made the medication accessible to youth as they are frequently in the clinic. This possible access could pose a risk to the safety of youth.</p> <p>Finding 5: During the audit, it was noted that at one regional juvenile detention center, the actual supply of acetaminophen (an over-the-counter medication) did not reconcile to the inventory record sheet.</p> <p>Recommendation: We recommend:</p> <ul style="list-style-type: none"> · Detention review its medical services processes to identify and eliminate the factors causing the delay of conducting Comprehensive Physical Assessments. · Detention review its medical services procedures to ensure that the sick call complaints are consistently transferred to the Sick Call Index Form. · The department enforces the inclusion of all the required components of the Individual Healthcare Records and the Medication Administration Records. · Medical staff at the regional juvenile detention centers having medication inventory control issues be provided training pertaining to medication inventory controls. 	<ul style="list-style-type: none"> · Due to budget limitations, 24/7 nursing staff is not feasible at this time. The department will submit an issue in their legislative budget request during the next fiscal year to address these budget limitations in order to increase the nurse staffing hours at the regional juvenile detention centers. · On at least a quarterly basis, the Detention Registered Nursing Consultants will provide technical assistance to the detention clinic staff regarding appropriate medical records management of the Sick Call Index Forms, Individual Healthcare Records, Medication Administration Records and all other required documentation. · The Office of Health Services is exploring other options to determine the feasibility of redesigning medical services oversight. 	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2013 -2014

Department: Juvenile Justice

Chief Internal Auditor: Michael Yu, CIA

Budget Entity: Detention Centers

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
			<p>Based on the evaluation of healthcare services processes, we further recommend the department:</p> <ul style="list-style-type: none"> · Conduct a study of the feasibility of redesigning the current medical services oversight structure to include the oversight of the Designated Health Authority and Advanced Registered Nurse Practitioner's performance. · Explore the feasibility of incorporating a health education curriculum in the regular school classes that address all health issues that predominantly affect youth and include gender specific classes within the detention school education program. A study should be conducted on the available levels of funding to provide for the educational needs of all youth. · Re-evaluate the current healthcare services contracting practice to assess the feasibility of employing in-house medical staff. We also recommend that the department conducts a study to assess the cost and benefit of having 24/7 nursing staff on site in the regional juvenile detention centers. · Develop and implement an electronic medical records management system to better manage youth medical records and to improve the healthcare services to youth. 		

Florida Department of Juvenile Justice

Residential Corrections Program

Secure Residential Commitment

Exhibits or Schedules



Wansley Walters, Secretary

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department: 80 Juvenile Justice **Budget Period 2013 - 14**
Budget Entity: 80800200 Secure Residential Commitment

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
Interest on Debt (A)	584,685	521,896	455,494
Principal (B)	1,197,497	1,260,577	1,346,473
Repayment of Loans (C)			
Fiscal Agent or Other Fees (D)			
Other Debt Service (E)	4,277	4,277	4,277
Total Debt Service (F)	1,786,459	1,786,750	1,806,244

Explanation: The Department of Juvenile Justice is contractually obligated to pay lease payments for Hastings Comprehensive Mental Health Treatment Program (96-Bed Juvenile Facility) located in St. Johns County. This facility is operated by G4S Youth Services, LLC.

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 2013	JUNE 30, 2014
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
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, 2013	JUNE 30, 2014
		ACTUAL	ESTIMATED	REQUEST
		FY 2011 - 12	FY 2012 - 13	FY 2013 - 14
Interest on Debt (G)				
Principal (H)				
Fiscal Agent or Other Fees (I)				
Other (J)				
Total Debt Service (K)				

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Detention Centers

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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.	Y	Y			
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	N			

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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80400100	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80400100	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	N/A			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	N/A			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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						

Action		Program or Service (Budget Entity Codes)				
		80400100	Dept.			
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?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 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/Melonie Davila

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)				
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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80700100	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

Action		Program or Service (Budget Entity Codes)				
		80700100	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80700200	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700200	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700200	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700200	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

		Program or Service (Budget Entity Codes)				
Action		80700200	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 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/Melonie Davila

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)			
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
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	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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80700300	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)			
Action		80700300	Dept.		
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	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A		

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

Action		Program or Service (Budget Entity Codes)				
		80700300	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Community Supervision

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)				
	80700700	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	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	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")	N/A	Y			

		Program or Service (Budget Entity Codes)				
Action		80700700	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	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")	N/A	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.)	N/A	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.)	N/A	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700700	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700700	Dept.			
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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700700	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700700	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700700	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

		Program or Service (Budget Entity Codes)				
Action		80700700	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Community Interventions and Services

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)			
80700800	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
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	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	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")	N/A	Y			

		Program or Service (Budget Entity Codes)				
Action		80700800	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A	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")	N/A	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.)	N/A	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.)	N/A	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700800	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700800	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700800	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80700800	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80700800	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

Action		Program or Service (Budget Entity Codes)				
		80700800	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Executive Direction/Support Services

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
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	N			

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	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	Y			

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)				
Action		80750100	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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.	Y	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.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	Y	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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						

Action		Program or Service (Budget Entity Codes)				
		80750100	Dept.			
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?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Information Technology
 Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
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	N			

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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80750200	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	Y	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXC) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)			
		80750200	Dept.		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
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)?	N/A	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?	N/A	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	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y		
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y		

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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						

Action		Program or Service (Budget Entity Codes)				
		80750200	Dept.			
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?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 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/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N			

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	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	Y			

		Program or Service (Budget Entity Codes)				
Action		80800100	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

		Program or Service (Budget Entity Codes)			
Action		80800100	Dept.		
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	Y		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	N/A		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	N/A	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	N/A		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A		
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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	N/A		

Action		Program or Service (Budget Entity Codes)				
		80800100	Dept.			
7.16	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)			
		80800100	Dept.		
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y		
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A		
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)?	N/A	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?	N/A	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	Y		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y		
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y		

Action		Program or Service (Budget Entity Codes)				
		80800100	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800100	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

Action		Program or Service (Budget Entity Codes)				
		80800100	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N			

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	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	Y			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
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	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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	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	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A	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 #13-003?	Y	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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 2012-13 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?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N/A	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	N/A			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
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	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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			

Action		Program or Service (Budget Entity Codes)				
		80800200	Dept.			
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.					
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			

Fiscal Year 2013-14 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/Melonie Davila

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)				
	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	Y			
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y			

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y			
1.4 Has security been set correctly? (CSDR, CSA)	Y	Y			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y	N/A			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	N/A			
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	Y			
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?	Y	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	Y			
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	N			

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	Y			
--	---	---	--	--	--

		Program or Service (Budget Entity Codes)				
Action		80900100	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	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 61 of the LBR Instructions?	Y	Y			
4.2	Is the program component code and title used correct?	Y	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y			
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y			
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	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	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 2011-12 approved budget. Amounts should be positive.					

		Program or Service (Budget Entity Codes)				
Action		80900100	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	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.)	Y	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)	Y	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A	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	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	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.	Y	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	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 #13-003?	N/A	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	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A			

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept.			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y			
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 29 and 88 of the LBR Instructions.)	N/A	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)?	N/A	N/A			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A			
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?	Y	Y			
AUDIT:						
7.19	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	N/A			
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N	Y			
7.23	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	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 66 through 70 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.					

		Program or Service (Budget Entity Codes)				
Action		80900100	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 2012-13 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?	N/A	Y			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A	Y			
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	N/A	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A			
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)?	N/A	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?	N/A	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	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	N/A	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A	Y			
8.10	Are the statutory authority references correct?	N/A	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.)	N/A	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80900100	Dept.			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A	Y			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A	Y			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A			
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? 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?	N/A	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?	N/A	Y			
8.20	Are appropriate service charge nonoperating amounts included in Section II?	N/A	Y			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	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.)	N/A	Y			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A	Y			
8.24	Are prior year September operating reversions appropriately shown in column A01?	N/A	Y			
8.25	Are current year September operating reversions appropriately shown in column A02?	N/A	Y			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A	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?	N/A	Y			
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A	Y			
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A	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")	N/A	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)	N/A	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!					

		Program or Service (Budget Entity Codes)				
Action		80900100	Dept.			
TIP	Determine if the agency is scheduled for trust fund review. (See page 125 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)	N	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	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.	Y	N/A			
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A	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?	N/A	Y			
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	N/A	Y			
15. SCHEDULE XI (USCR, SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)	N/A	Y			
15.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
15.3	Does the FY 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	N/A	Y			

Action		Program or Service (Budget Entity Codes)				
		80900100	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")	N/A	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")	N/A	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.)	N/A	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")	N/A	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?	N/A	N/A			
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A	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			
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.						

	Program or Service (Budget Entity Codes)				
Action	80900100	Dept.			

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			
------	---	---	---	--	--	--

Fiscal Year 2013-14 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Fixed Capital Outlay

Agency Budget Officer/OPB Analyst Name: Vickie J. Harris/Melonie Davila

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	80700700	80800100	80800200	

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)					
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)					

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
1.4 Has security been set correctly? (CSDR, CSA)					
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 58 of the LBR Instructions?					
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?					
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?					
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 30) been followed?					

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.					
3.2 Are the 33XXXXX0 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 33XXXXX0 - a unique issue should be used for issues that net to zero or a positive amount.					

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")					
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")					

		Program or Service (Budget Entity Codes)				
Action		80400100	80700700	80800100	80800200	
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 61 of the LBR Instructions?					
4.2	Is the program component code and title used correct?					
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)					
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")					
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.)					
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.)					
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 2011-12 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?					

Action		Program or Service (Budget Entity Codes)				
		80400100	80700700	80800100	80800200	
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.)					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 66-67 of the LBR Instructions.)					
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?					
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?					
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.)					
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.					
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.					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?					
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 #13-003?					
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)					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?					
7.14	Do the amounts reflect appropriate FSI assignments?					
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.)					

Action		Program or Service (Budget Entity Codes)				
		80400100	80700700	80800100	80800200	
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)?					
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?					
7.18	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development as requested in Memo# 13-010?					
AUDIT:						
7.19	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")					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)					
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)					
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)					
7.23	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))					
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 66 through 70 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 2012-13 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?					

Action		Program or Service (Budget Entity Codes)				
		80400100	80700700	80800100	80800200	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?					
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?					
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?					
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)?					
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?					
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?					
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?					
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)?					
8.10	Are the statutory authority references correct?					
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.)					
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?					
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?					
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?					
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?					
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?					
8.17	If applicable, are nonrecurring revenues entered into Column A04?					
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?					
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?					
8.20	Are appropriate service charge nonoperating amounts included in Section II?					

Action		Program or Service (Budget Entity Codes)				
		80400100	80700700	80800100	80800200	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?					
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.)					
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?					
8.24	Are prior year September operating reversions appropriately shown in column A01?					
8.25	Are current year September operating reversions appropriately shown in column A02?					
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?					
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?					
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?					
AUDITS:						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).					
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")					
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)					
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.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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.)					
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 90 of the LBR Instructions.)					

		Program or Service (Budget Entity Codes)				
Action		80400100	80700700	80800100	80800200	
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.					
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?					
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?					
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR					
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 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?					
15. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 105-109 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 no 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.)					
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 2011-12 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)					
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")					
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")					
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.)					
15.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")					
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						

Action		Program or Service (Budget Entity Codes)				
		80400100	80700700	80800100	80800200	
16.1	Do exhibits and schedules comply with LBR Instructions (pages 110 through 154 of the LBR Instructions), and are they accurate and complete?					
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?					
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?					
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	Y	Y	
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	
17.5	Are the appropriate counties identified in the narrative?	Y	Y	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	Y	Y	
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
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	Y	Y	