



# FLORIDA DEPARTMENT OF JUVENILE JUSTICE

## LEGISLATIVE BUDGET REQUEST

Department of Juvenile Justice  
Tallahassee, Florida

October 15, 2020

Chris Spencer, Policy Director  
Office of Policy and Budget  
Executive Office of the Governor  
1701 Capitol  
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director  
House Appropriations Committee  
221 Capitol  
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director  
Senate Committee on Appropriations  
201 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 2021-22 Fiscal Year. This submission has been approved by Simone Marsteller, Secretary.

A handwritten signature in blue ink, reading "Simone Marsteller", with a stylized flourish at the end.

Simone Marsteller  
Secretary

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

**Ron DeSantis, Governor**

**Simone Marsteller, Secretary**

*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 2021 – 2022



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.
- This additive may be approved for employees in career service positions who temporarily perform duties and responsibilities not customarily assigned to their position. The department shall review the temporary duties and responsibilities being assigned, the additive amount and ensure compliance with applicable collective bargaining agreement(s).
- The pay additive shall be reviewed every ninety (90) days; and shall be removed or adjusted if there is a change in the conditions upon which it was granted.
- The pay additive may be effective beginning the first day of the temporary duties and shall be effective after the 22<sup>nd</sup> workday pursuant to applicable collective bargaining agreement(s). Employees shall be eligible to receive the temporary special duties – general pay additive in an amount up to 5% of the employee’s base rate of pay.
- All career service positions assigned to Pay Plan – 01 are eligible to receive the temporary special duties – general pay additive. There are 2,601 eligible positions. The additive amount shall not exceed 5% of an employee’s base rate of pay.
- Pay additives have been used since the creation of DJJ on October 1, 1994. Please note the following existing additive types and the circumstances in which they are used:
  - a. Maintain Ratio: To ensure the appropriate staff to client ratio (i.e. male and female) to carry out the duties of supervision depending on the needs of the juvenile population;
  - b. Acting Appointments: To act in a vacant established position in a higher broadband level than the employee’s current broadband level;
  - c. Agency Initiatives or Special Projects: To ensure the agency’s mission and or to comply with statutory requirements; and
  - d. Specialized Training Programs:
    1. Detention Review Specialists – Provides a single point of contact in each detention facility to review all youth assigned to secure detention after their first appearance.
    2. Field Training Coordinators – A comprehensive and systematic approach to provide training to newly hired juvenile detention officers and ensure compliance with annual in-service training requirements.

## Temporary Special Duty – General Pay Additives Implementation Plan for Fiscal Year 2021 – 2022



- A total of twenty-seven (27) employees were granted the temporary special duties – general pay additive in fiscal year 2019 – 2020. The annual cost was \$27,572.16.
- Collective Bargaining Units Impacted:

### **The American Federation of State County and Municipal Employees (AFSCME)**

#### Article 21

##### COMPENSATION FOR TEMPORARY SPECIAL DUTY IN A HIGHER POSITION

(A) Each time an employee is designated by the employee's immediate supervisor to act 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 (6) 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.

(B) Employees being paid at a higher rate while temporarily acting in a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level is ended.

### **Florida Nursing Association (FNA)**

#### Article 21

##### COMPENSATION FOR TEMPORARY SPECIAL DUTY IN A HIGHER POSITION

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 23<sup>rd</sup> day.







DJJ CLASS TITLES (Updated: 08/10/2020)

Class Code	Broadband Code	Class Title	Bband Occupation Title	Pay Grade	Pay Grade Bi-Weekly Min	Pay Grade Bi-Weekly Max	Pay Grade Annual Min	Pay Grade Annual Max	Employee Group	Overtime Indicator	Bband Payband	Payband Bi-Weekly Min	Payband Bi-Weekly Max	Payband Annual Min	Payband Annual Max	Pay Plan	Spec Risk Ret	Cbu	Eeo4
0945	13-1023-03	PROPERTY CONSULTANT	PURCHASING AGENTS	017	\$ 1,074.08	\$ 2,082.56	\$27,926.08	\$54,146.63	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	05	02
0830	13-1023-04	PURCHASING ANALYST	PURCHASING AGENTS	023	\$ 1,486.92	\$ 3,060.72	\$38,659.92	\$79,578.74	Excluded	No	010	\$ 1,399.29	\$4,290.19	\$36,381.54	\$111,544.83	01	N	01	02
0818	13-1023-03	PURCHASING SPECIALIST	PURCHASING AGENTS	021	\$ 1,326.98	\$ 2,678.54	\$34,501.48	\$69,641.92	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	01	02
2208	13-1111-01	RECORDS ANALYST	MANAGEMENT ANALYSTS	017	\$ 1,074.08	\$ 2,082.56	\$27,926.08	\$54,146.63	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	05	02
0045	43-4199-02	RECORDS TECHNICIAN	INFORMATION AND RECORD CLERKS, ALL OTHER	013	\$ 903.19	\$ 1,683.60	\$23,482.94	\$43,773.51	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	01	02
5240	19-3099-04	REGIONAL MENTAL HEALTH CONSULTANT	SOCIAL SCIENTISTS & RELATED WORKERS, ALL	97	\$ 1,920.85	\$ 4,277.93	\$49,942.10	\$111,226.11	Excluded	No	011	\$ 1,525.23	\$4,453.59	\$39,655.98	\$115,793.36	01	N	04	02
5312	29-1141-04	REGISTERED NURSING CONSULTANT	REGISTERED NURSES	079	\$ 1,710.68	\$ 3,809.88	\$44,477.68	\$99,056.89	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N	04	02
1334	13-1151-04	RESEARCH AND TRAINING SPECIALIST-SES	TRAINING AND DEVELOPMENT SPECIALISTS	423	\$ 1,486.92	\$ 3,176.22	\$38,659.92	\$82,581.59	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
9491	10-1011-03	SECRETARY OF JUVENILE JUSTICE	CHIEF EXECUTIVES	950	\$ 2,979.62	\$ 7,098.35	\$77,470.12	\$184,557.21	Excluded	No	025	\$ 2,620.61	\$12,243.37	\$68,135.86	\$318,327.74	09	N	99	01
0105	43-6014-01	SECRETARY SPECIALIST	SEC & ADMN ASST, EXPT LEGAL, MED & EXEC	010	\$ 797.49	\$ 1,379.66	\$20,734.74	\$35,871.09	Included	Yes	001	\$ 648.27	\$1,881.28	\$16,855.14	\$48,913.20	01	N	01	06
7738	23-1011-04	SENIOR ATTORNEY	LAWYERS	230	\$ 1,985.65	\$ 5,321.71	\$51,626.90	\$138,364.38	Excluded	No	014	\$ 1,975.21	\$5,767.53	\$51,355.46	\$149,955.74	08	N	81	02
5237	19-3099-04	SENIOR BEHAVIORAL ANALYST	SOCIAL SCIENTISTS & RELATED WORKERS, ALL	095	\$ 1,686.49	\$ 3,756.06	\$43,848.74	\$97,657.56	Excluded	No	011	\$ 1,525.23	\$4,453.59	\$39,655.98	\$115,793.36	01	N	04	02
0008	43-1011-02	SENIOR CLERICAL SUPERVISOR - SES	FRST-LINE SUPV OF OFFI ADMIN SUPPT WRKRS	412	\$ 863.60	\$ 1,575.19	\$22,453.60	\$40,954.84	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	08	N	86	06
0004	43-9061-02	SENIOR CLERK	OFFICE CLERKS, GENERAL	011	\$ 828.19	\$ 1,441.46	\$21,532.94	\$37,477.84	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	01	06
0004	43-9061-02	SENIOR CLERK - SES	OFFICE CLERKS, GENERAL	411	\$ 828.19	\$ 1,489.38	\$21,532.94	\$38,723.79	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	08	N	89	06
2114	15-1199-04	SENIOR INFO TECH BUSINESS CONSULTANT	COMPUTER OCCUPATIONS, ALL OTHERS	026	\$ 1,783.89	\$ 3,537.88	\$46,381.14	\$91,984.86	Excluded	No	009	\$ 1,283.74	\$4,172.06	\$33,377.24	\$108,473.50	01	N	05	02
5966	21-1092-03	SENIOR JUVENILE PROBATION OFFICER	PROBATION OFFICER & CORR TREATMENT SPEC	019	\$ 1,311.06	\$ 2,359.70	\$34,087.56	\$61,352.27	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	05	02
2224	13-1111-03	SENIOR MANAGEMENT ANALYST I - SES	MANAGEMENT ANALYSTS	422	\$ 1,402.60	\$ 2,860.33	\$36,467.60	\$74,368.48	Excluded	No	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	08	N	89	02
2225	13-1111-04	SENIOR MANAGEMENT ANALYST II - SES	MANAGEMENT ANALYSTS	426	\$ 1,783.89	\$ 4,159.53	\$46,381.14	\$108,147.74	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
2228	13-1111-04	SENIOR MANAGEMENT ANALYST SUPV - SES	MANAGEMENT ANALYSTS	426	\$ 1,783.89	\$ 4,159.53	\$46,381.14	\$108,147.74	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	87	02
1468	13-2011-03	SENIOR PROFESSIONAL ACCOUNTANT	ACCOUNTANTS AND AUDITORS	022	\$ 1,402.60	\$ 2,860.33	\$36,467.60	\$74,368.48	Excluded	No	008	\$ 1,177.77	\$3,827.66	\$30,622.02	\$99,519.26	01	N	05	02
8711	29-9011-03	SENIOR SAFETY SPECIALIST - SES	OCCUPATIONAL HEALTH & SAFETY SPECIALISTS	416	\$ 1,257.57	\$ 1,919.00	\$32,696.82	\$49,893.90	Included	Yes	005	\$ 1,080.50	\$2,814.86	\$28,093.00	\$73,186.33	08	N	89	02
0120	43-6011-02	STAFF ASSISTANT	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	013	\$ 903.19	\$ 1,683.60	\$23,482.94	\$43,773.51	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	01	06
0120	43-6011-02	STAFF ASSISTANT - SES	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	413	\$ 903.19	\$ 1,651.86	\$23,482.94	\$42,948.37	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	08	N	86	06
2111	15-1142-02	SYSTEMS PROGRAMMER I	NETWORK & COMPUTER SYSTEMS ADMINISTRATOR	023	\$ 1,486.92	\$ 3,060.72	\$38,659.92	\$79,578.74	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N	05	03
2117	11-3021-02	SYSTEMS PROGRAMMING ADMINISTRATOR - SES	COMPUTER & INFORMATION SYSTEMS MANAGERS	427	\$ 1,901.03	\$ 4,160.95	\$49,426.78	\$108,184.68	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
2109	11-3021-02	SYSTEMS PROJECT ADMINISTRATOR - SES	COMPUTER & INFORMATION SYSTEMS MANAGERS	425	\$ 1,673.36	\$ 3,589.74	\$43,507.36	\$93,333.36	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	86	03
2107	15-1121-03	SYSTEMS PROJECT ANALYST	COMPUTER SYSTEMS ANALYST	024	\$ 1,574.93	\$ 3,269.23	\$40,948.18	\$85,000.02	Excluded	No	008	\$ 1,177.77	\$3,827.66	\$30,622.02	\$99,519.26	01	N	05	03
2109	15-1121-04	SYSTEM PROJECT CONSULTANT	COMPUTER SYSTEMS ANALYST	025	\$ 1,673.36	\$ 3,302.59	\$43,507.36	\$85,867.24	Excluded	No	009	\$ 1,283.74	\$4,172.06	\$33,377.24	\$108,473.50	01	N	05	03
2039	11-3021-02	TELECOMMUNICATIONS ADMINISTRATOR - SES	COMPUTER & INFORMATION SYSTEMS MANAGERS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
1330	13-1151-03	TRAINING CONSULTANT	TRAINING AND DEVELOPMENT SPECIALISTS	019	\$ 1,191.87	\$ 2,358.66	\$30,988.62	\$61,325.27	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	05	02

Broadband Min Is Higher Than Pay Grade Min

# DEPARTMENT OF JUVENILE JUSTICE

## Department Level Exhibits and Schedules



*Simone Marstiller, Secretary*

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>FDJJ</b>		
<b>Contact Person:</b>	Brian Berkowitz	<b>Phone Number:</b>	850-921-4129
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	GH, RL, BW, minor(s) by and through parent(s) and legal guardian(s) v. Marstiller, in her official capacity as Secretary of FDJJ and FDJJ.		
<b>Court with Jurisdiction:</b>	U.S. District Court Northern District of Florida – Tallahassee Division		
<b>Case Number:</b>	4:19-cv-00431-MW-MJF		
<b>Summary of the Complaint:</b>	Plaintiffs are 3 juveniles, adjudicated dependent, who have been in the custody of the DJJ at Duval Regional Juvenile Detention Center (RL & BW) or Volusia Regional Juvenile Detention Center (GH) and were placed in confinement during their detention. Plaintiffs allege Department’s use of confinement is a violation of 14 <sup>th</sup> and 8 <sup>th</sup> amendments, as well as the Americans with Disabilities Act and Section 504 of the Rehabilitation Act and also alleged the Secretary had knowledge of the risk of harm and condoned the practice.		
<b>Amount of the Claim:</b>	Declaratory & Injunctive Relief, plus reasonable costs & attorney fees		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	42 U.S.C s. 1983, 14 <sup>th</sup> and 8 <sup>th</sup> Amendments to the U.S. Constitution Section 504 of the Rehabilitation Act: 42 U.S.C. s. 794 ADA: 42 U.S.C. s. 12131 et seq.		
<b>Status of the Case:</b>	Mtn. to Dismiss denied. Discovery is ongoing – timeline currently extended by 4 months to October 2020, due to court closures during public health emergency.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input checked="" type="checkbox"/>	Outside Contract Counsel - Campbell, Trohn, Tamayo & Aranda	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	Case is pled as class action but motion for class certification deadline was extended- currently October 2020. Florida Legal Services Florida Justice Institute Southern Poverty Law Center		

## Schedule VII: Agency Litigation Inventory

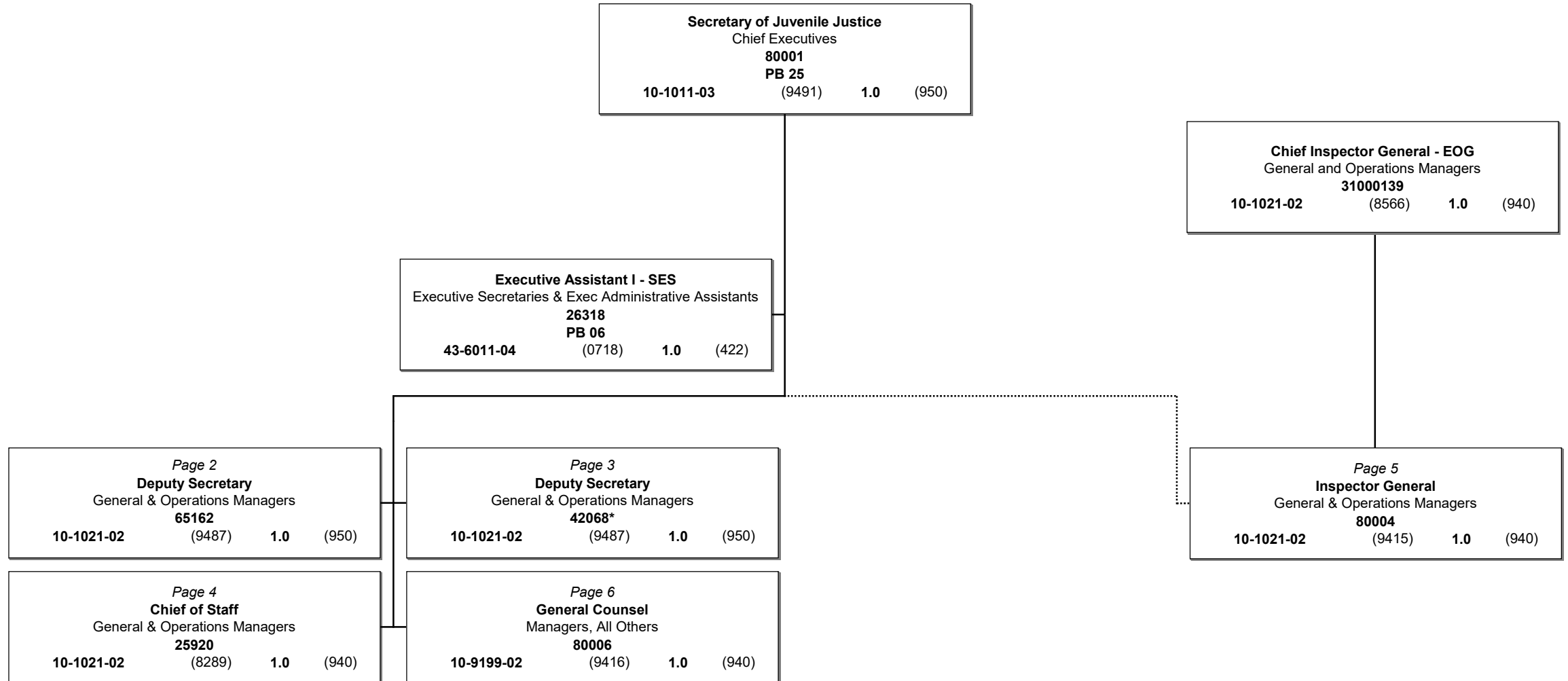
*For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.*

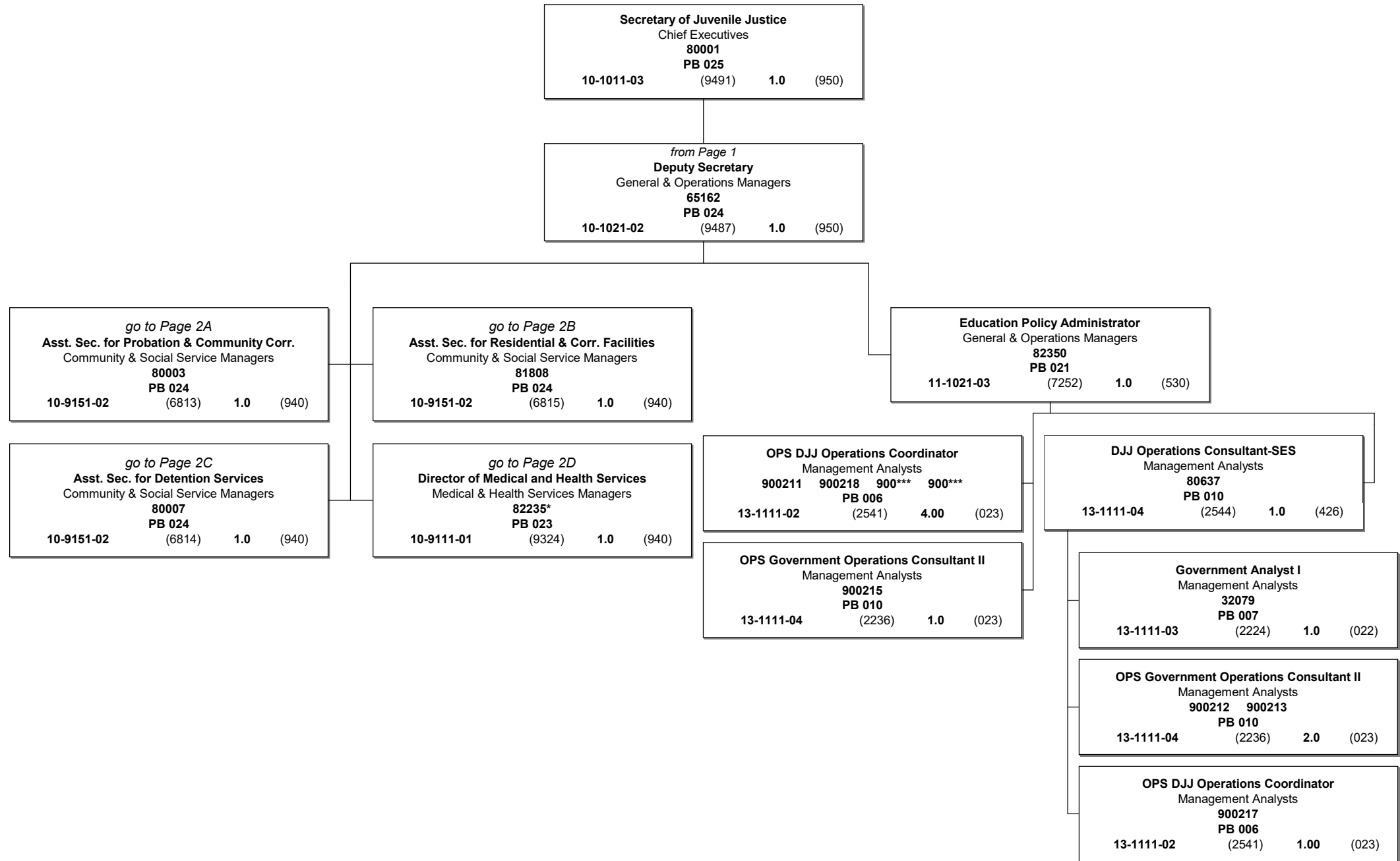
Agency:	FDJJ		
Contact Person:	Brian Berkowitz	Phone Number:	850-921-4129
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Tynes v. FDJJ		
Court with Jurisdiction:	U.S. District Court for the Southern District of Florida		
Case Number:	18-cv-62891-WPD		
Summary of the Complaint:	Plaintiff, an African American woman, alleges her termination from the position of Superintendent at Broward Regional Juvenile Detention Center, in 12/2015, constituted race and gender discrimination. EEOC issued a preliminary finding of discrimination in 2018. Plaintiff was an employee for over 15 years with no prior disciplinary record. Plaintiff contends that other Superintendents who had more egregious incidents take place at their facility than that which took place at BRJDC in November 2015, were not terminated or were given other options.		
Amount of the Claim:	Compensatory damages capped at 300K; Back pay at 70K/year +benefits; reinstatement or front pay.		
Specific Statutes or Laws (including GAA) Challenged:	Title VII Civil Rights Act – 42 U.S.C. Section 2000 et seq.		
Status of the Case:	Motion for Summary Judgment denied in part/granted in part. Originally on August 2020 trial docket; on 8/14/20 jury trials suspended thru 1/4/21; set on trial docket for 1/4/21.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
	X	Outside Contract Counsel: Williams, Leininger, Cosby	
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).	Not a class action. Glenn R. Miller represents Plaintiff.		

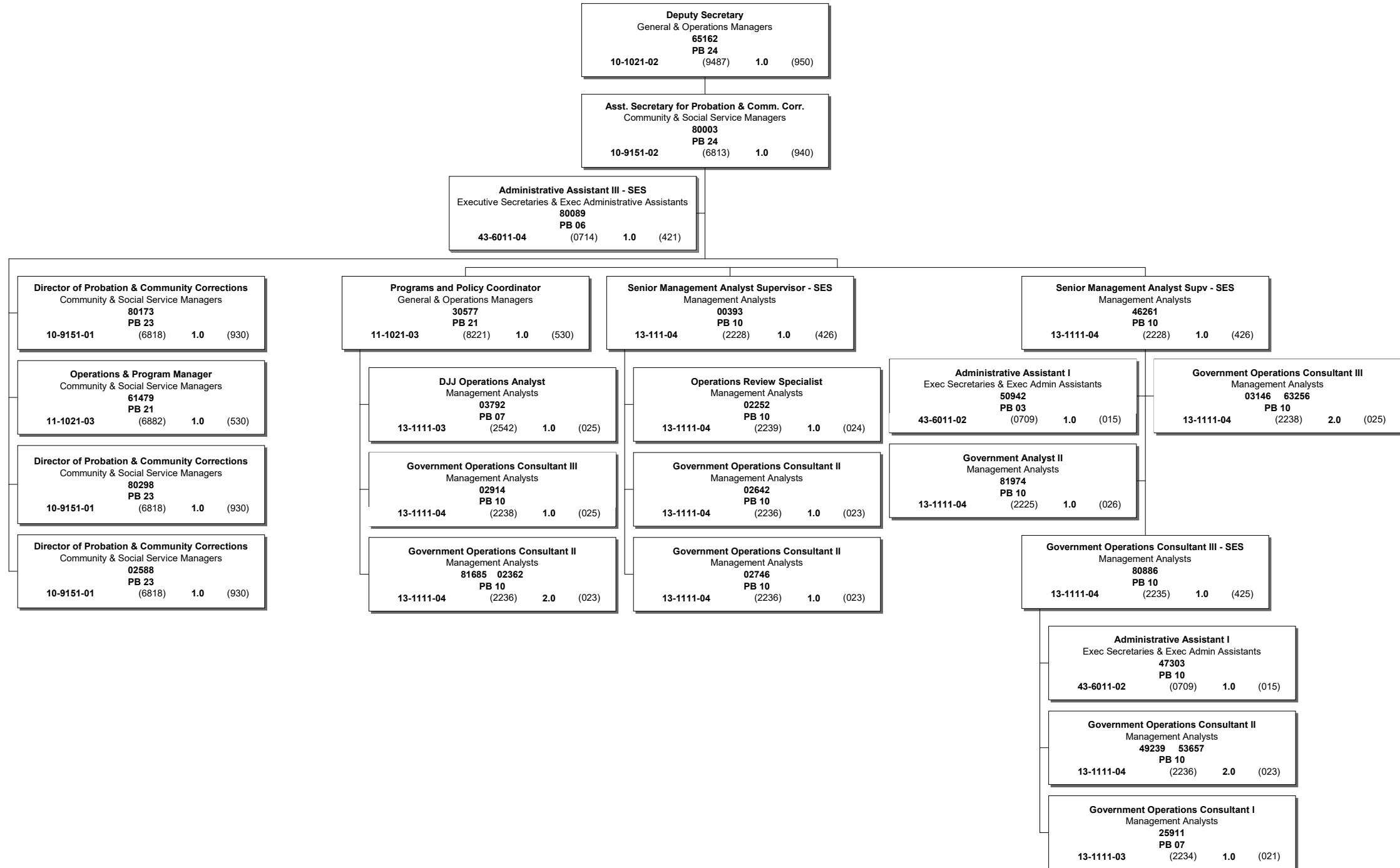
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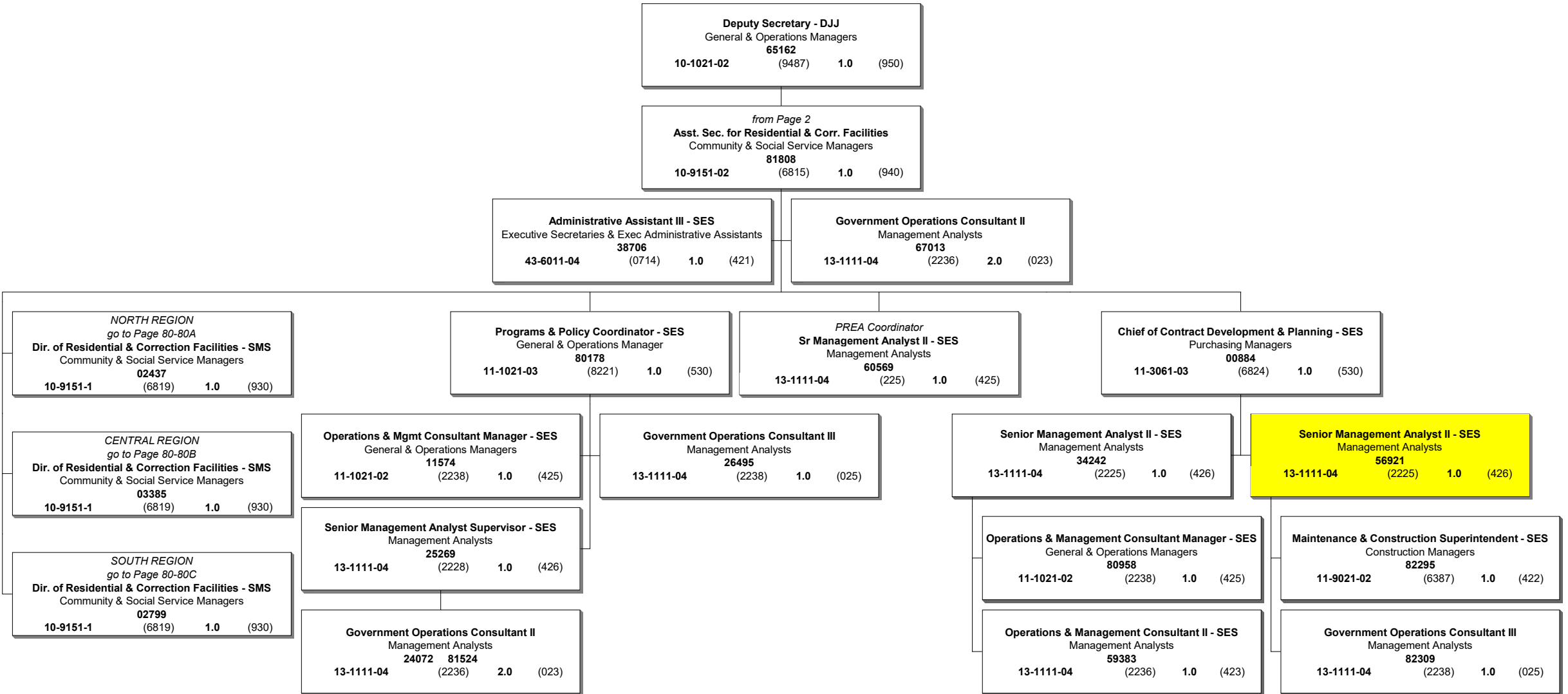
<b>Office of the Secretary</b>	<b>Page 1</b>
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Assistant Secretary for Probation and Community Corrections	Page 2A <i>(also Page 80-70 under Probation)</i>
Assistant Secretary for Residential Correctional Facilities	Page 2B <i>(also Page 80-80 under Residential)</i>
Assistant Secretary for Detention Services	Page 2C <i>(also Page 80-40 under Detention)</i>
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Director of Administration	Page 4A
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Director of Staff Development & Training	Page 4B
Inspector General	Page 5
General Counsel	Page 6











**Deputy Secretary**  
 General & Operations Managers  
**65162**  
**PB 24**  
**10-1021-02** (9847) 1.0 (950)

*from Page 2*  
**Asst. Secretary for Detention Services**  
 Community & Social Service Managers  
**80007**  
**PB 24**  
**10-9151-02** (6814) 1.0 (940)

**Administrative Assistant III - SES**  
 Executive Secretaries & Exec Administrative Assistants  
**81846**  
**PB 06**  
**43-6011-04** (0714) 1.0 (421)

**Government Operations Consultant III**  
 Management Analysts  
**61114**  
**PB 10**  
**13-1111-04** (2238) 1.0 (025)

**DJJ Operations Coordinator**  
 Management Analysts  
**80624**  
**PB 06**  
**13-1111-02** (2541) 1.0 (023)

**Chief of Policy Development & Planning**  
 General & Operations Managers  
**81839**  
**PB 21**  
**11-1021-03** (6826) 1.0 (530)

**Government Analyst II**  
 Management Analysts  
**82818**  
**PB 10**  
**13-1111-04** (2225) 1.0 (026)

*NORTH*  
*go to Page 80-40-1*  
**Director of Detention**  
 Community & Social Service Managers  
**23074**  
**PB 23**  
**10-9151-01** (6817) 1.0 (930)

*CENTRAL*  
*go to Page 80-40-2*  
**Director of Detention**  
 Community & Social Service Managers  
**81801**  
**PB 23**  
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*SOUTH*  
*Page 80-40-3*  
**Director of Detention**  
 Community & Social Service Managers  
**81802**  
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**Operations & Management Consultant Manager - SES**  
 General and Operations Managers  
**39784**  
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**Operations & Management Consultant Manager - SES**  
 General and Operations Managers  
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**DJJ Operations Consultant-SES**  
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 General and Operations Managers  
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**DJJ Operations Analyst**  
 Management Analysts  
**64431**  
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**13-1111-03** (2542) 1.0 (025)

**DJJ Operations Coordinator**  
 Management Analysts  
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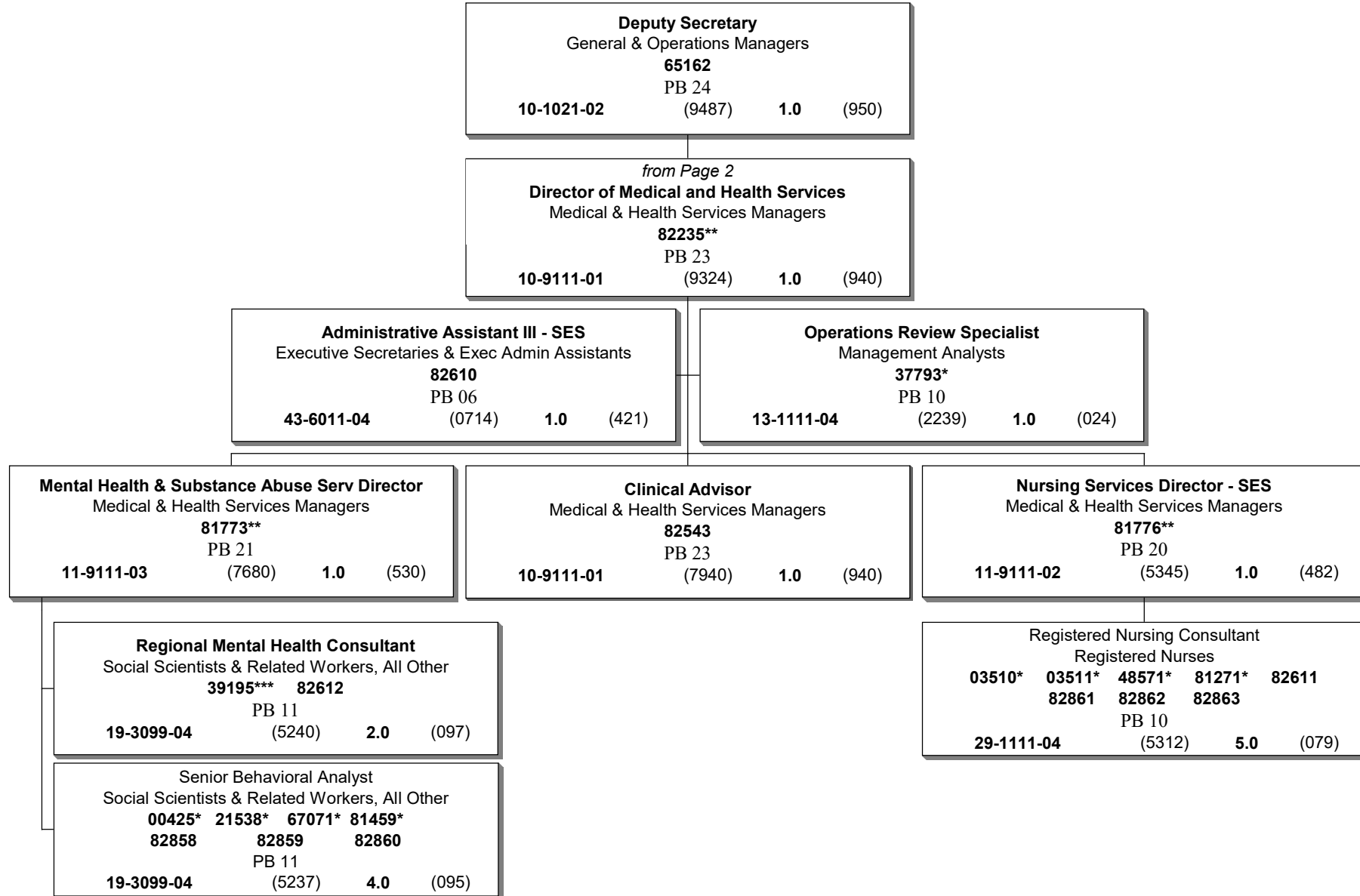
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**Government Operations Consultant III**  
 Management Analysts  
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**Government Operations Consultant III**  
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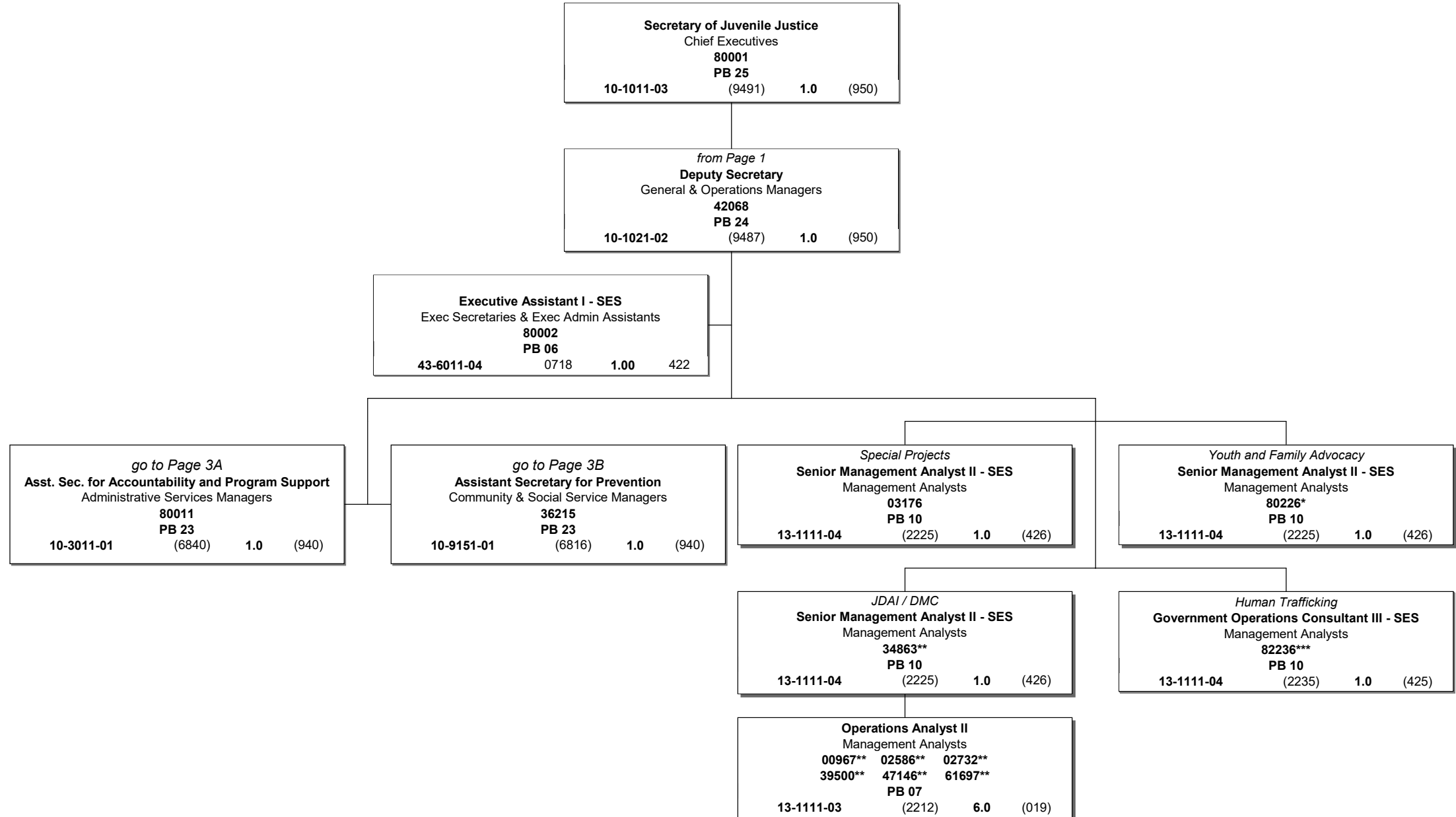
**Government Operations Consultant II**  
 Management Analysts  
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**DJJ Operations Coordinator**  
 Management Analysts  
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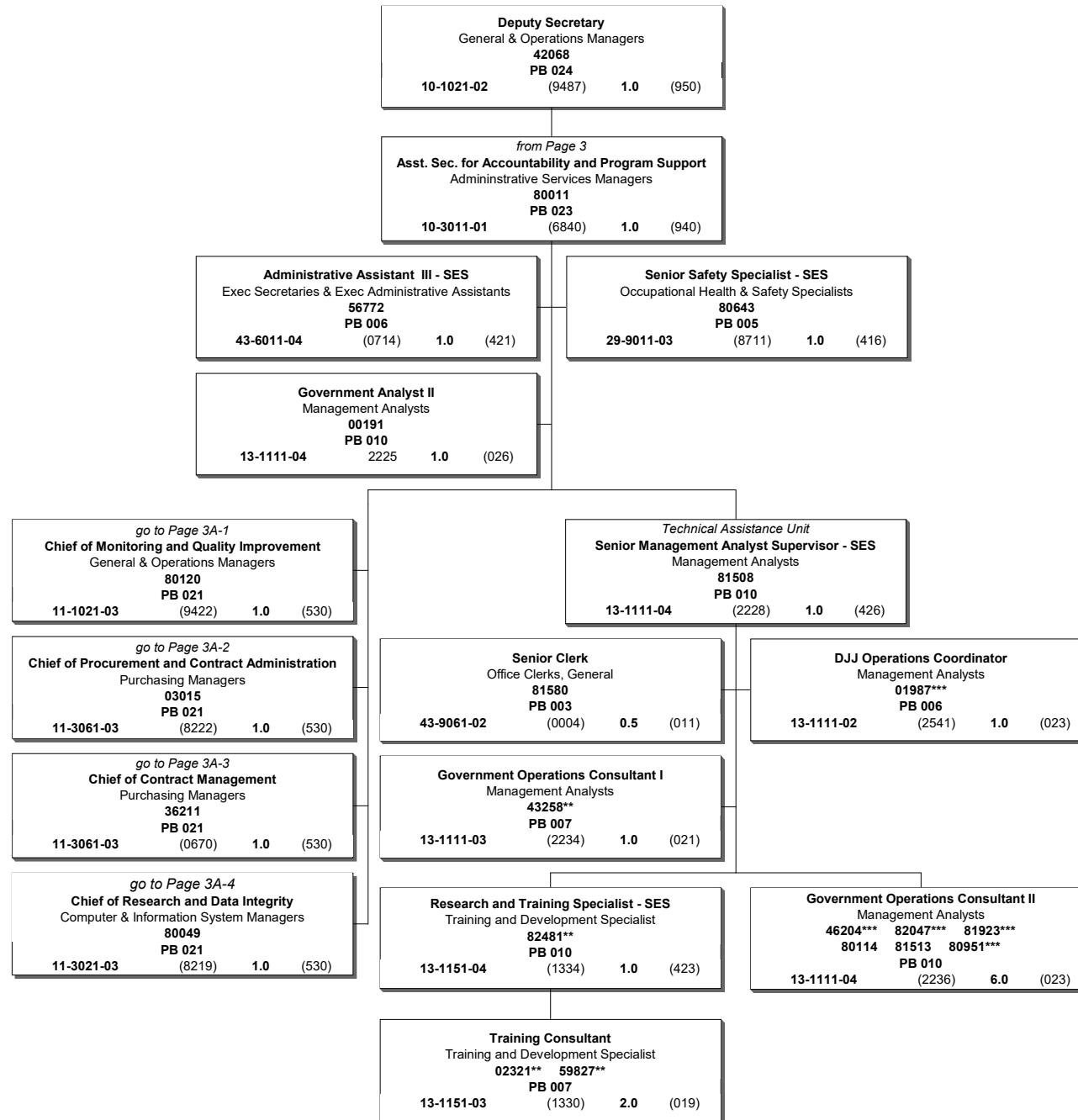


\*Funded by Detention  
 \*\*Funded by Residential  
 \*\*\*Funded by Probation

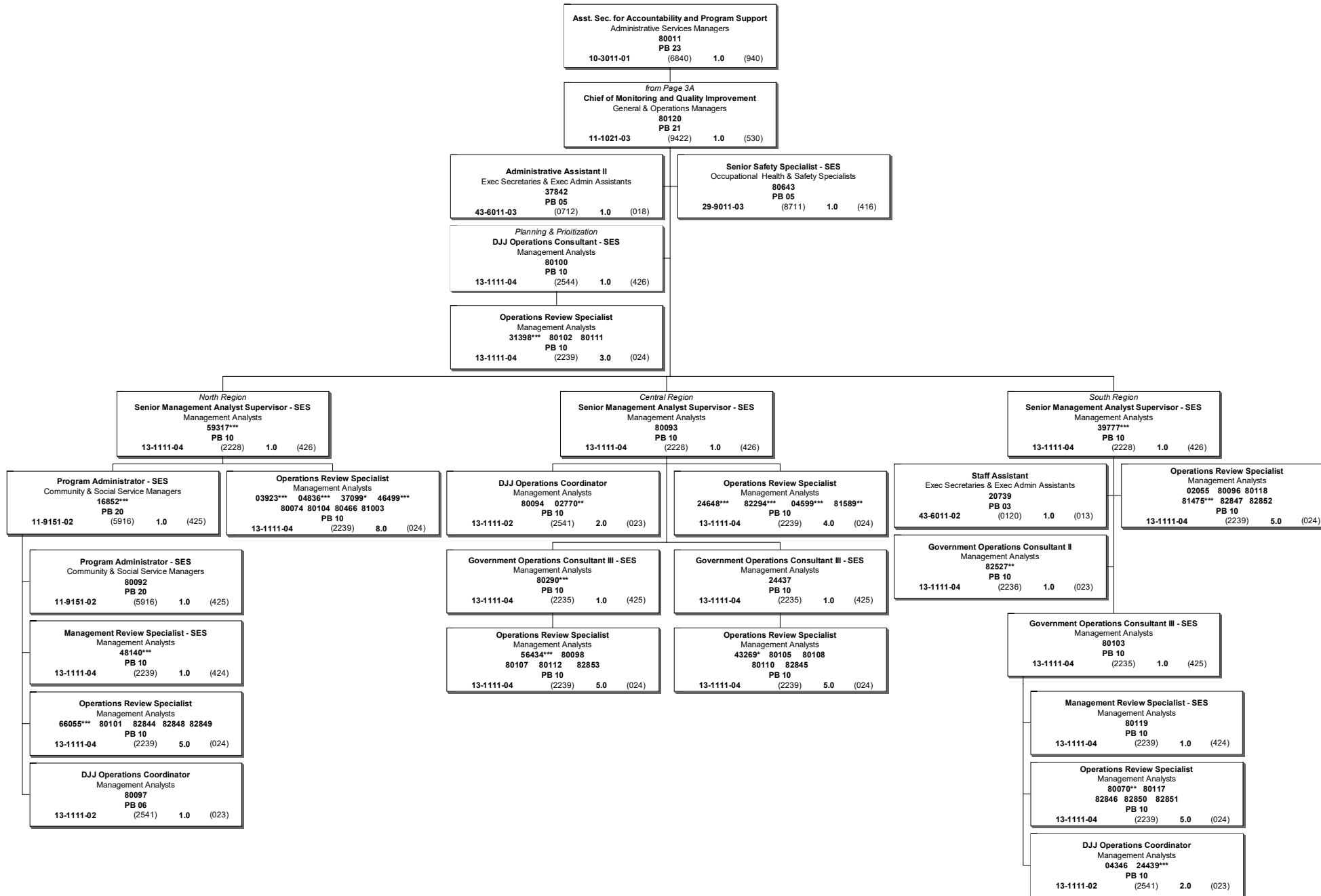




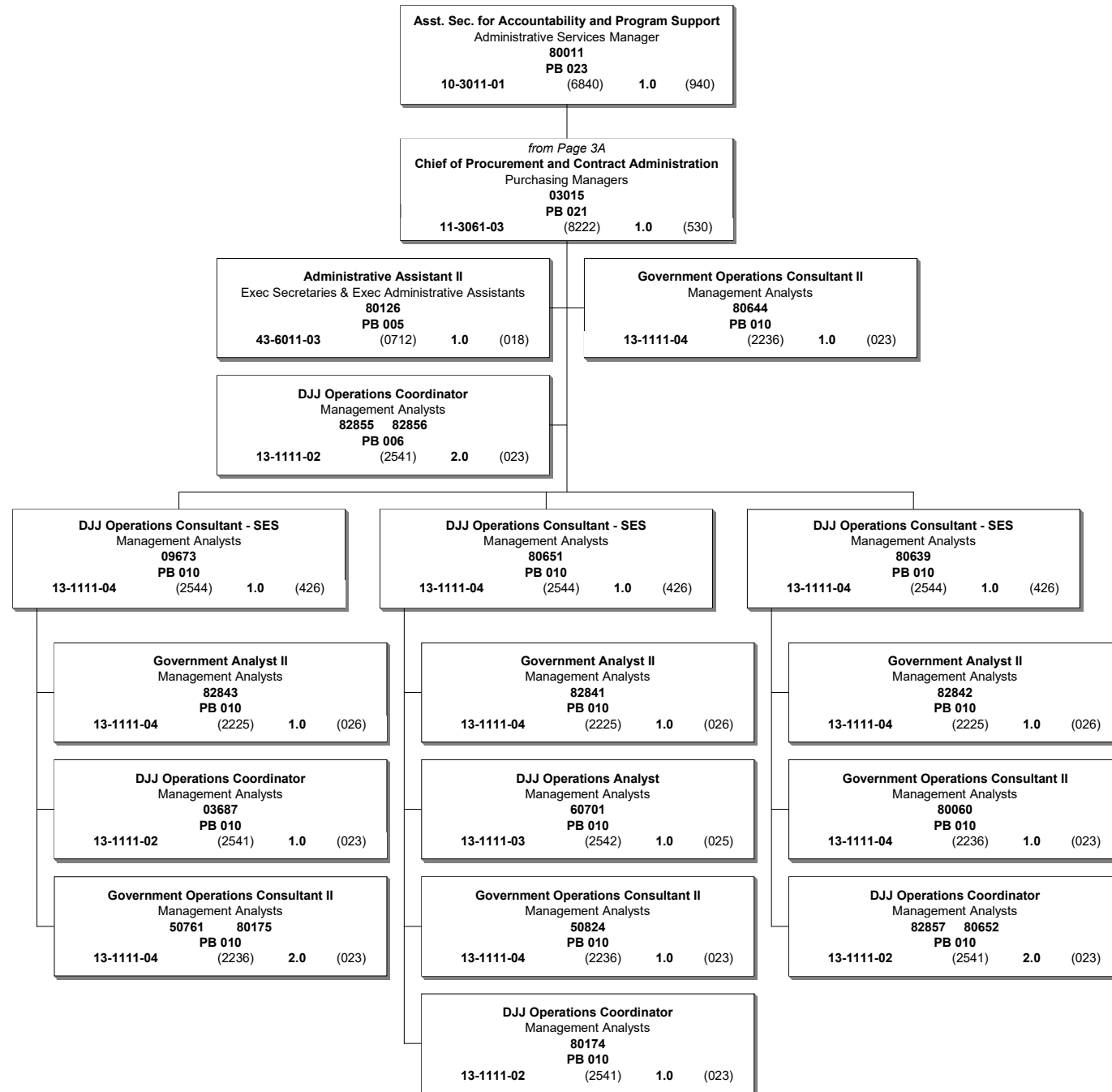
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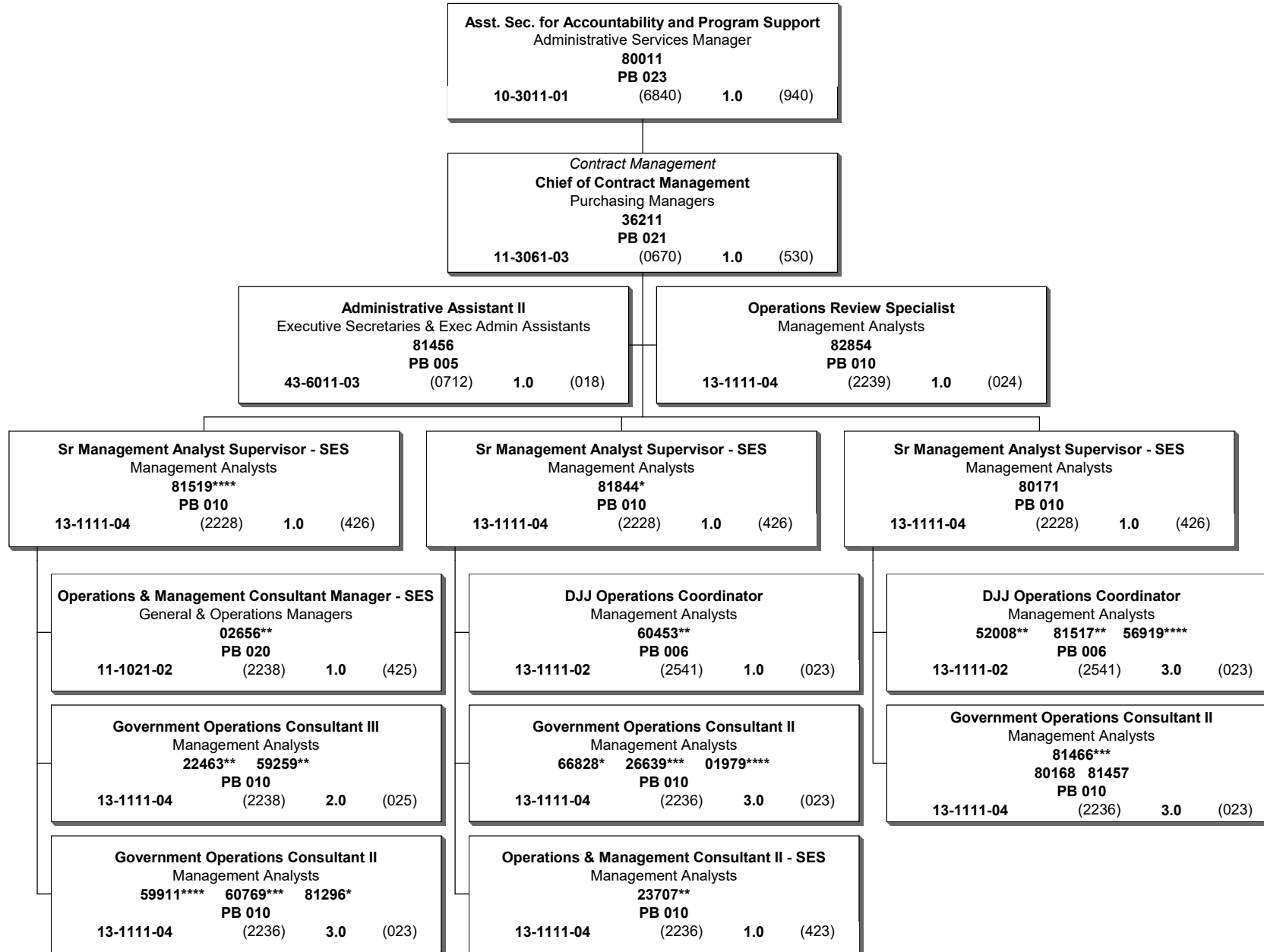


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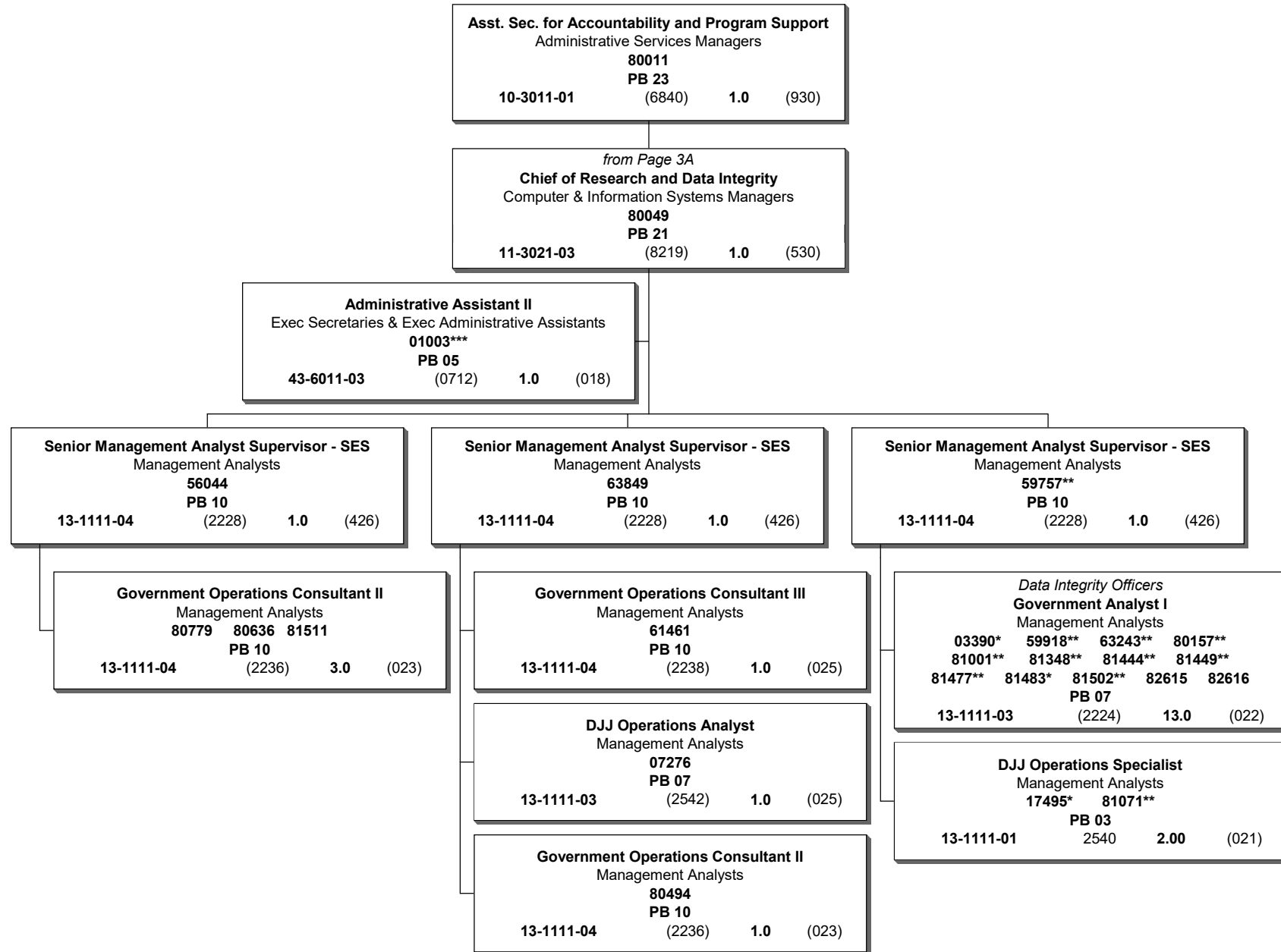


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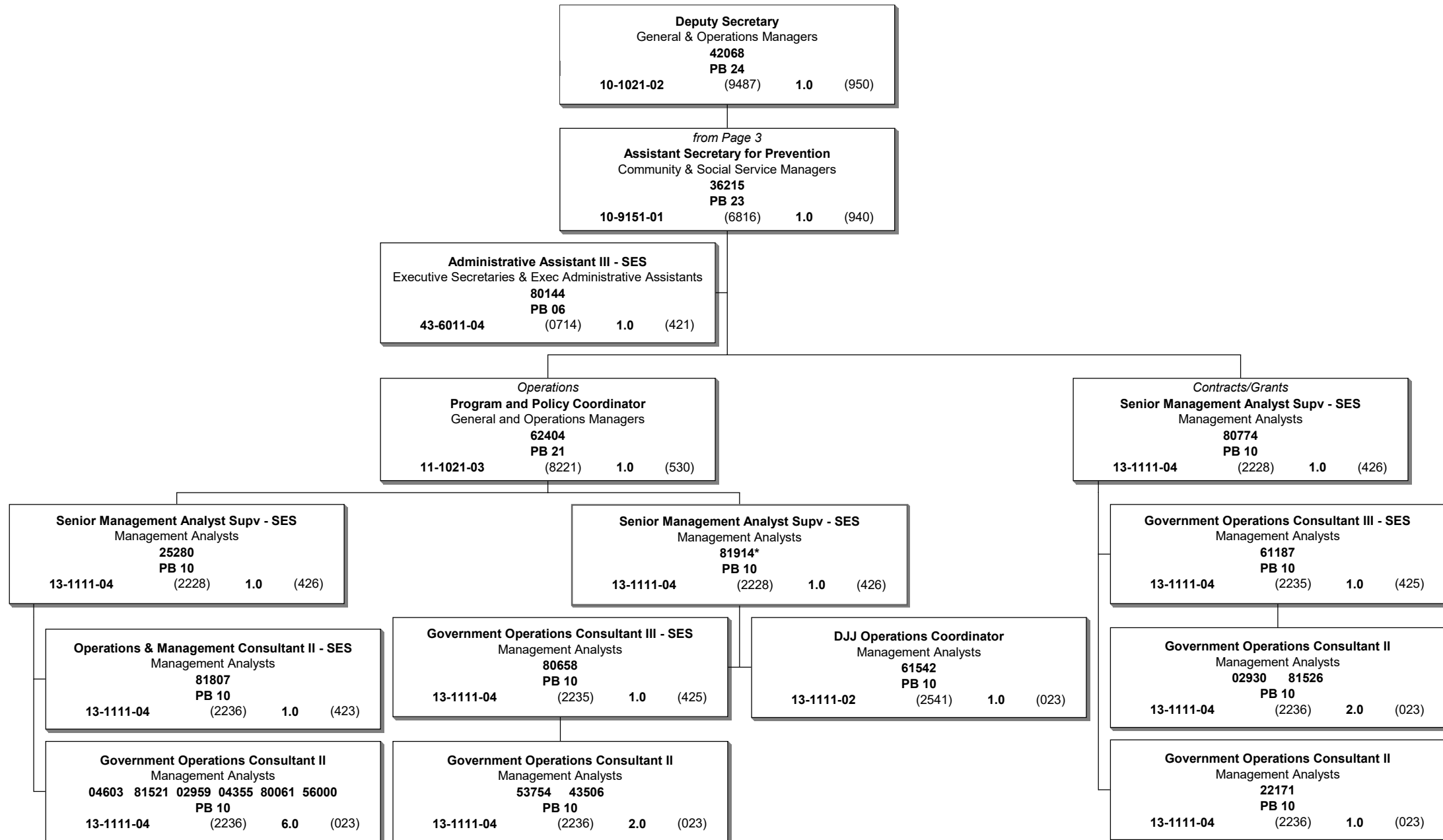


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 \*\*\*\*Funded by Prevention



\*Funded by Detention  
 \*\*Funded by Probation  
 \*\*\*Funded by Residential





\*Funded by Residential

**Secretary of Juvenile Justice**  
 Chief of Executives  
**80001**  
**PB 25**  
**10-1011-03** (9491) **1.0** (950)

**Chief of Staff**  
 General & Operations Managers  
**25920**  
**PB 24**  
**10-1021-02** (8289) **1.0** (940)

**Operations & Management Consultant Manager - SES**  
 General & Operations Managers  
**80148**  
**PB 20**  
**11-1021-02** (2238) **1.0** (425)

**Director of Administration**  
 General & Operations Managers  
**80008**  
**PB 23**  
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**Director of Staff Development & Training**  
 Managers, All Others  
**80047**  
**PB 23**  
**10-9199-01** (9044) **1.0** (930)

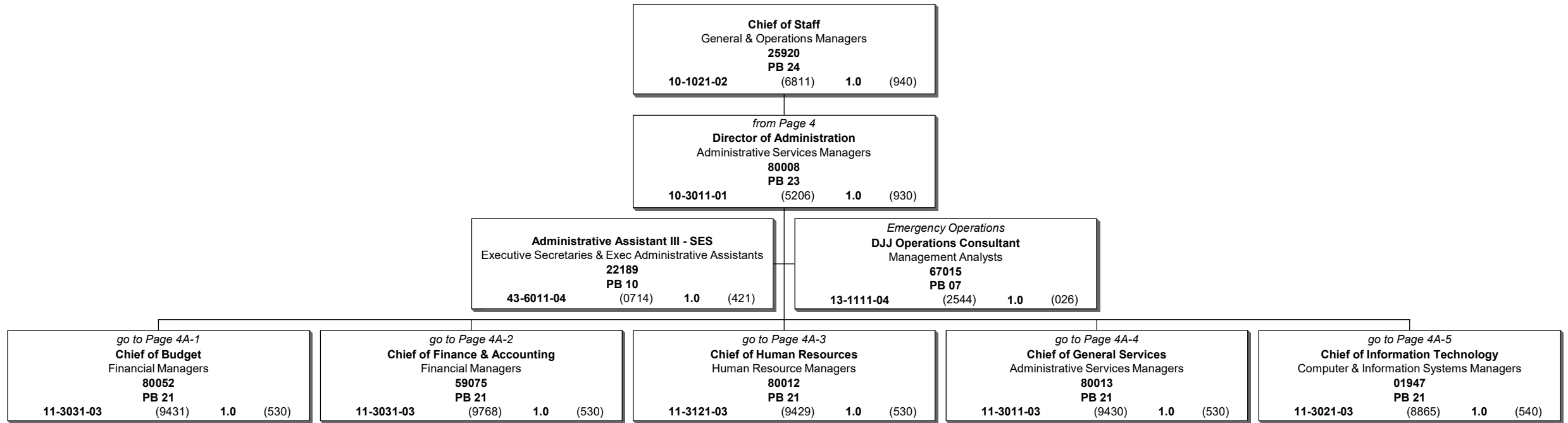
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 General & Operations Managers  
**64369**  
**PB 23**  
**10-1021-01** (9512) **1.0** (920)

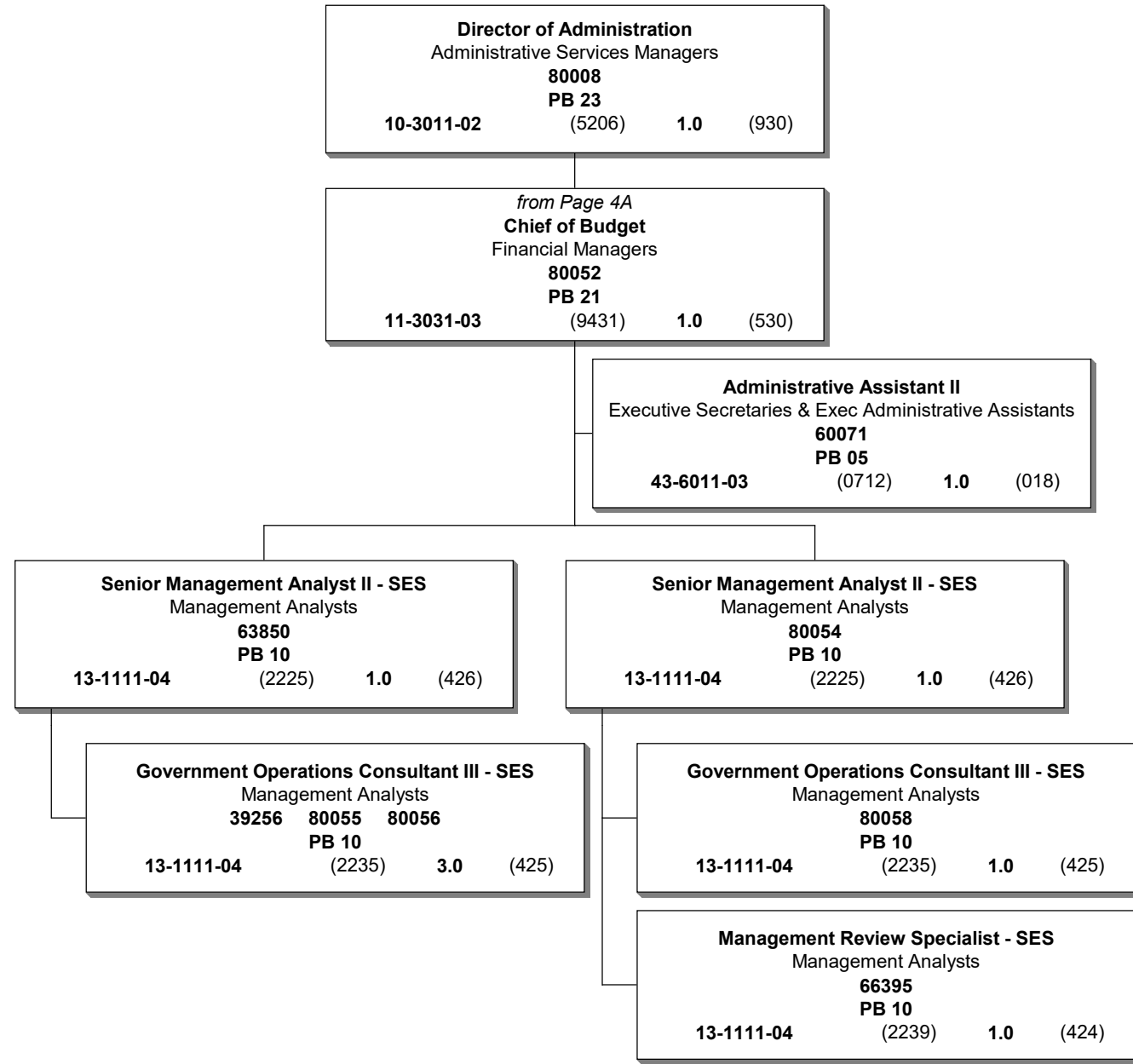
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 Public Relations Managers  
**80147**  
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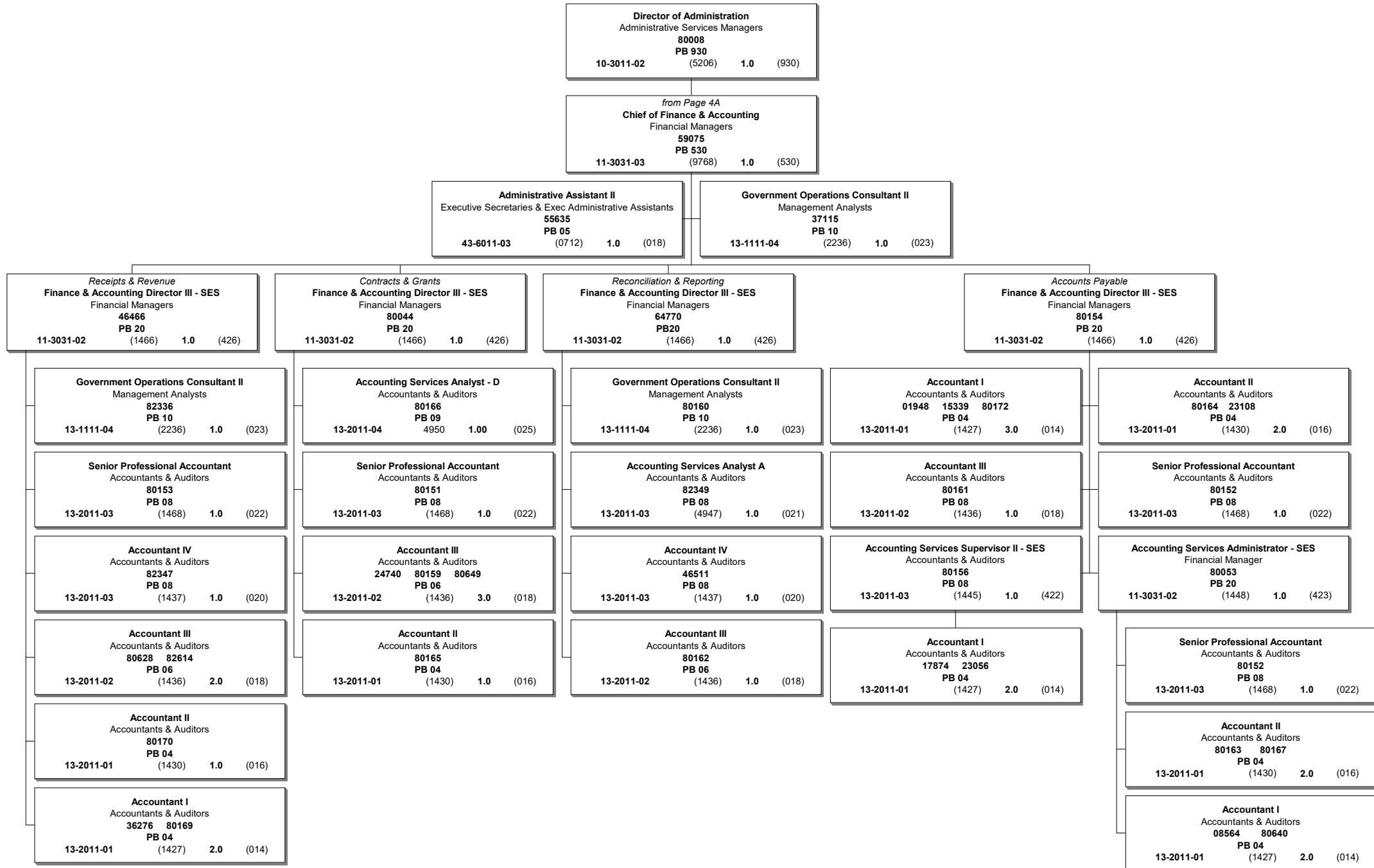
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 Management Analysts  
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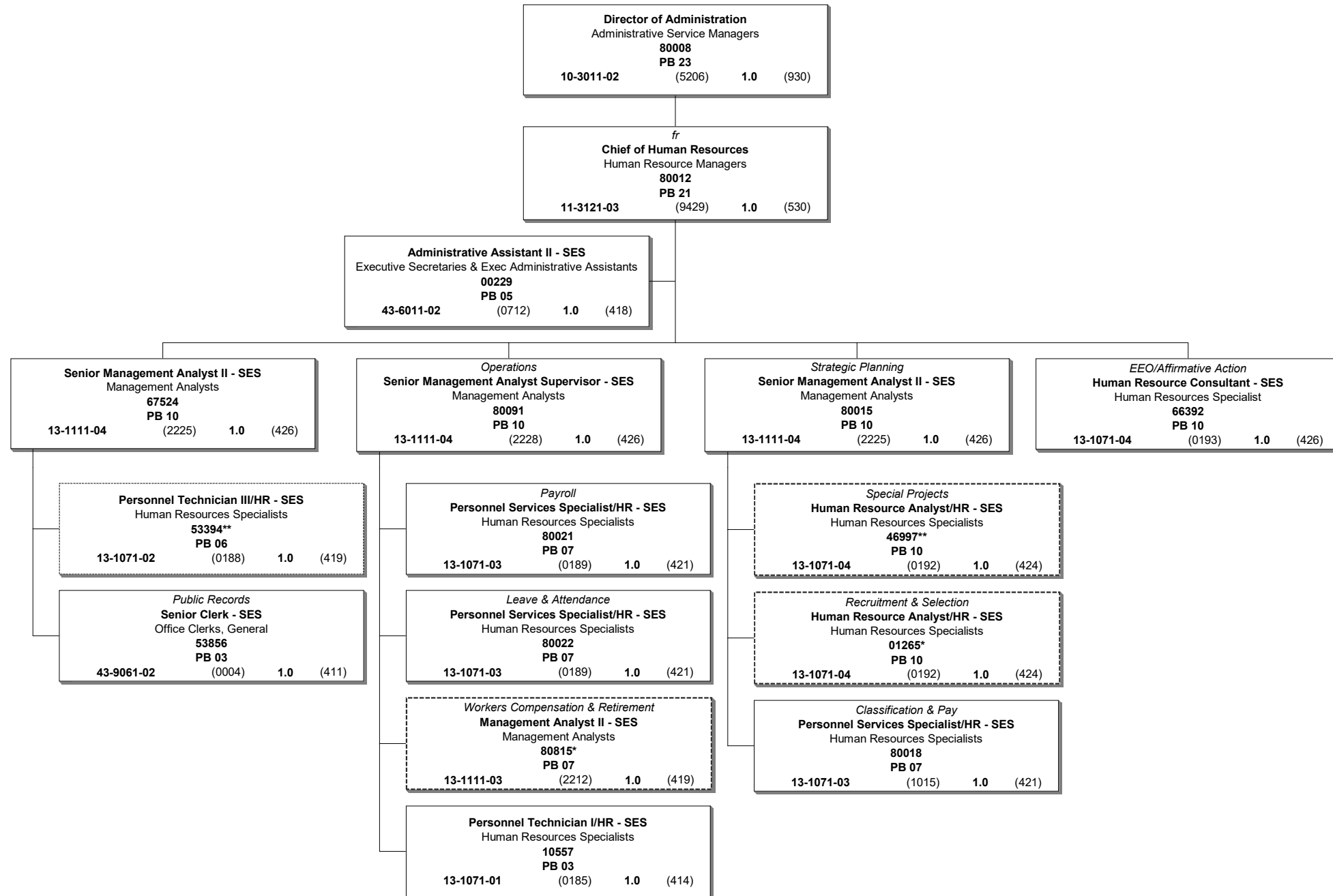
**Community Relations Administrator - SES**  
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**17667**  
**PB 20**  
**11-2031-02** (8715) **1.0** (160)

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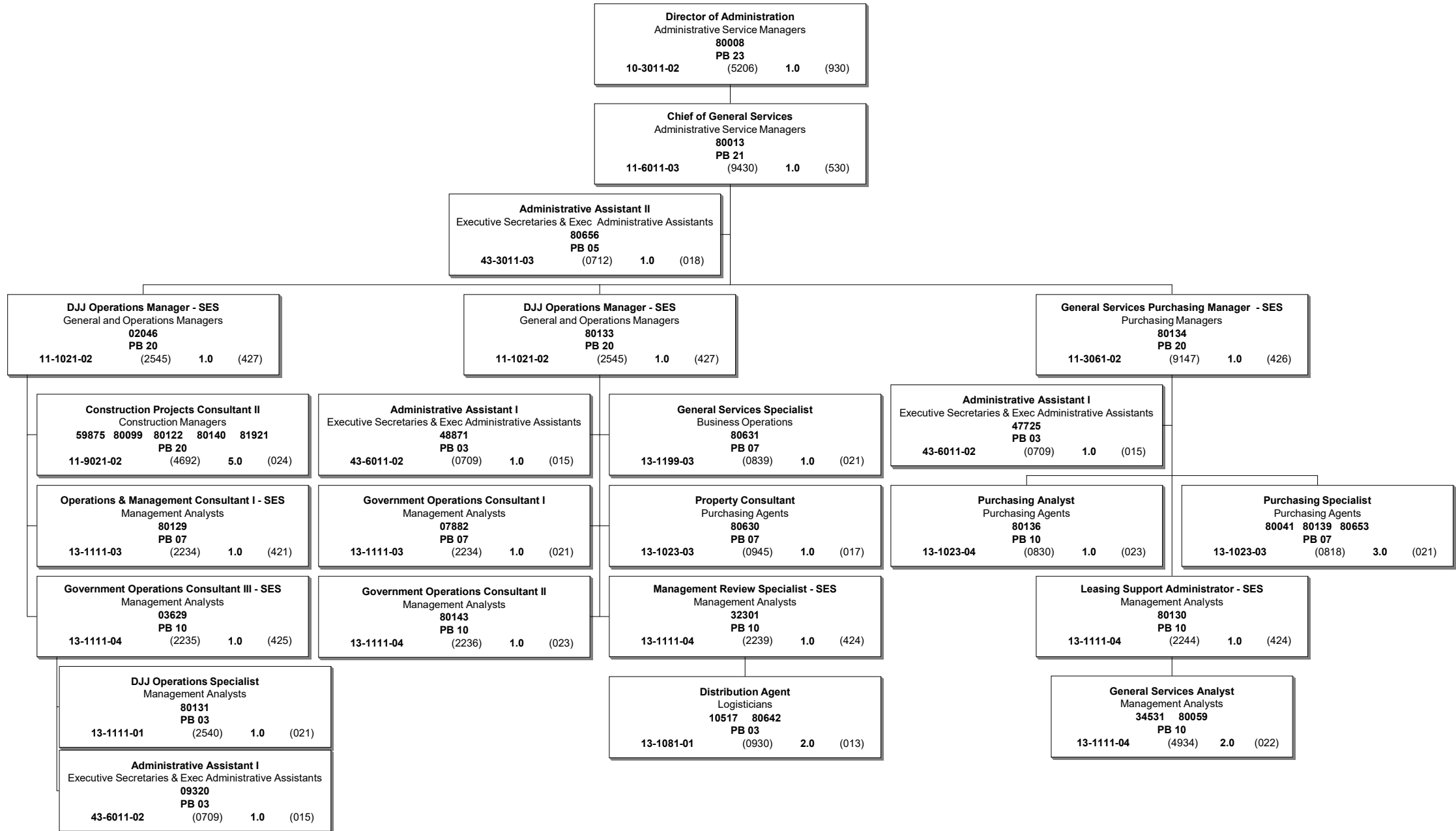


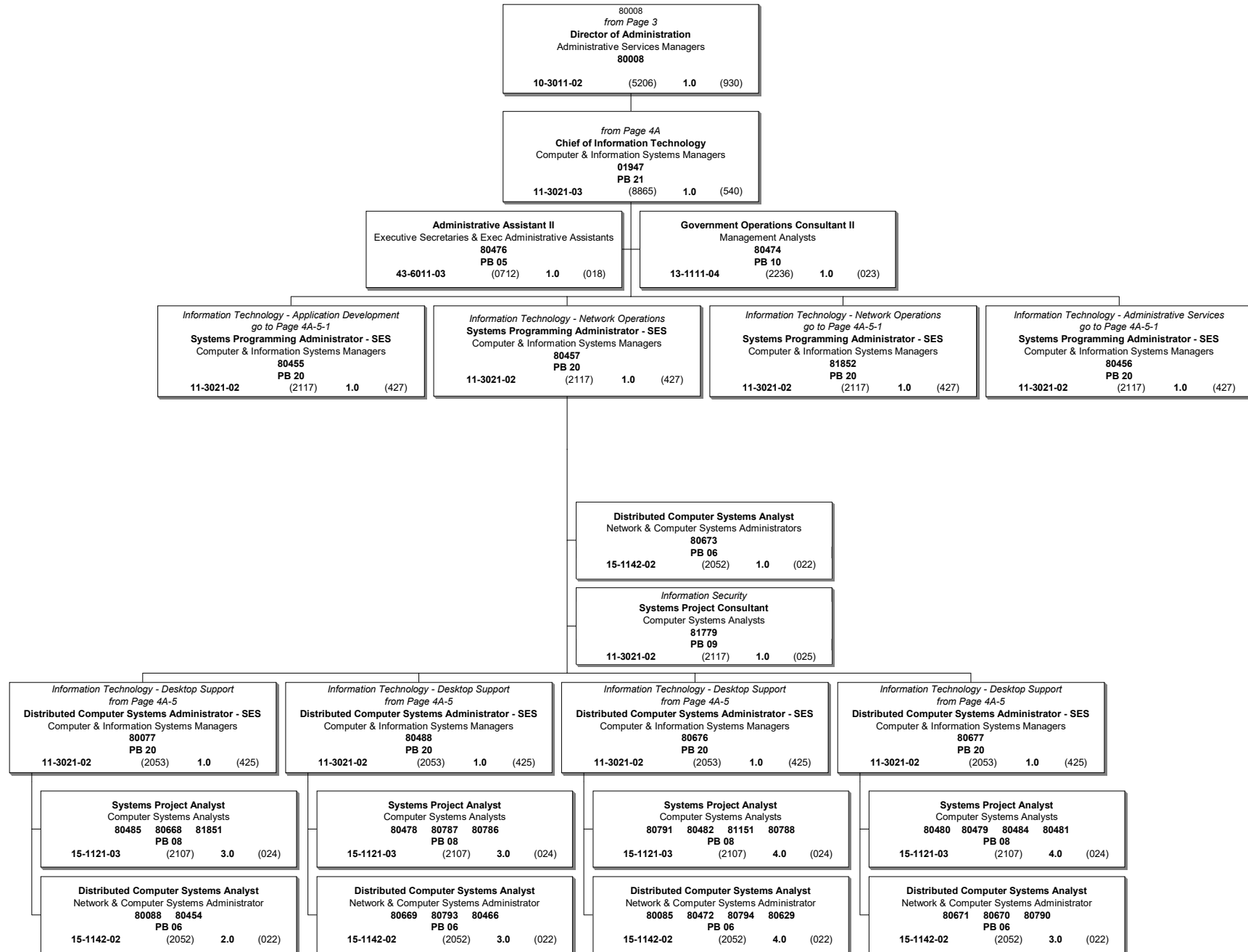




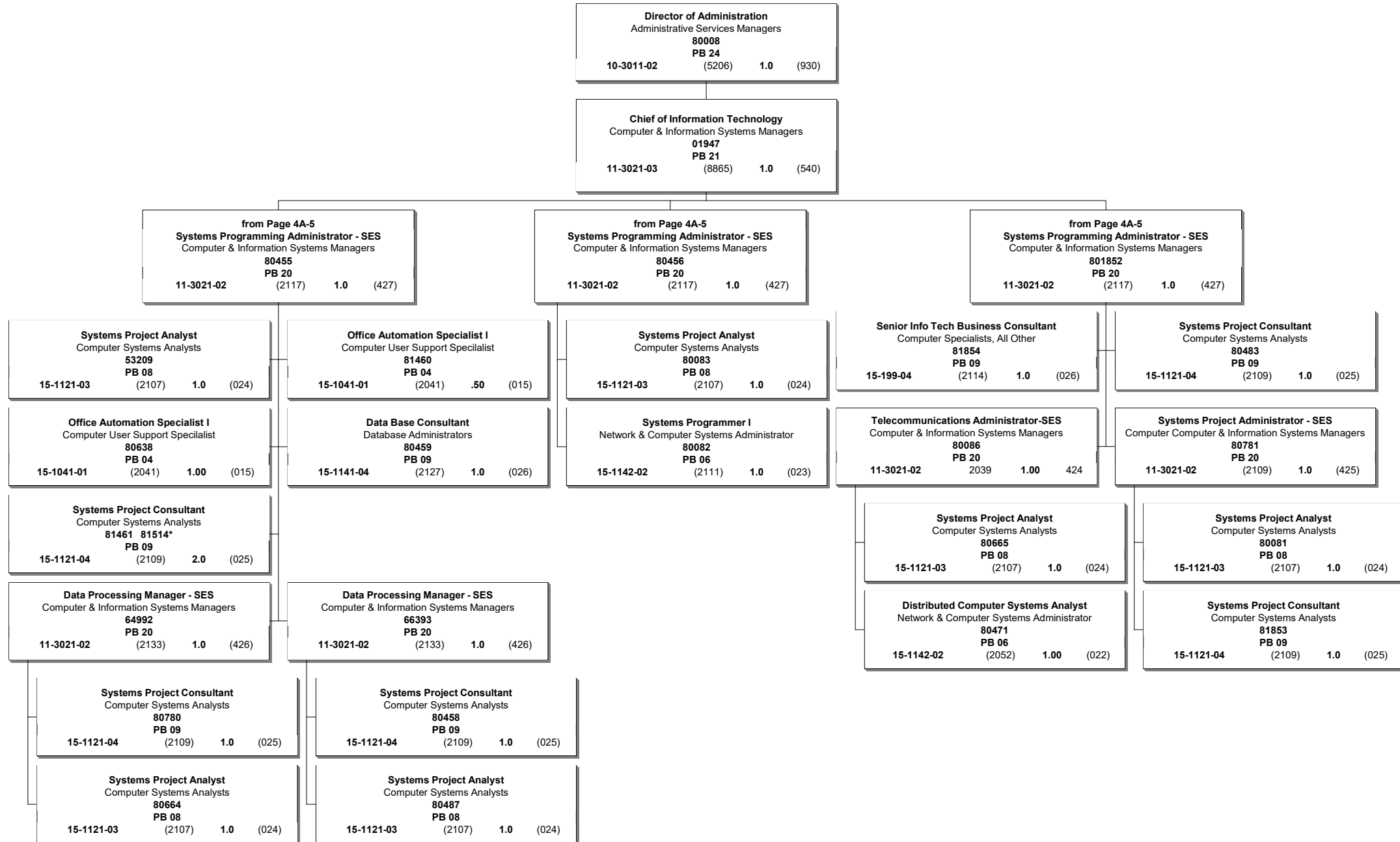
\* Funded by Residential  
 \*\* Funded by Detention







\*Funded by Residential



\*Funded by Residential

80 - DEPARTMENT OF JUVENILE JUSTICE  
 75 - HEADQUARTERS  
 00 - ADMINISTRATION  
 00 - ADMINISTRATION  
 160 - DIR OF STAFF DEV & TRAINING

**CURRENT**  
 Verified by: T. Dodie Garye  
 Effective: 6/14/2019

**Chief of Staff**  
 General & Operations Managers  
**25920**  
**PB 23**  
**10-1021-02** (6811) **1.0** (940)

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**Director of Staff Development & Training**  
 Managers, All Others  
**80047**  
**PB 23**  
**10-9199-01** (9044) **1.0** (930)

**Administrative Assistant II**  
 Executive Secretaries & Exec Administrative Assistants  
**02324**  
**PB 05**  
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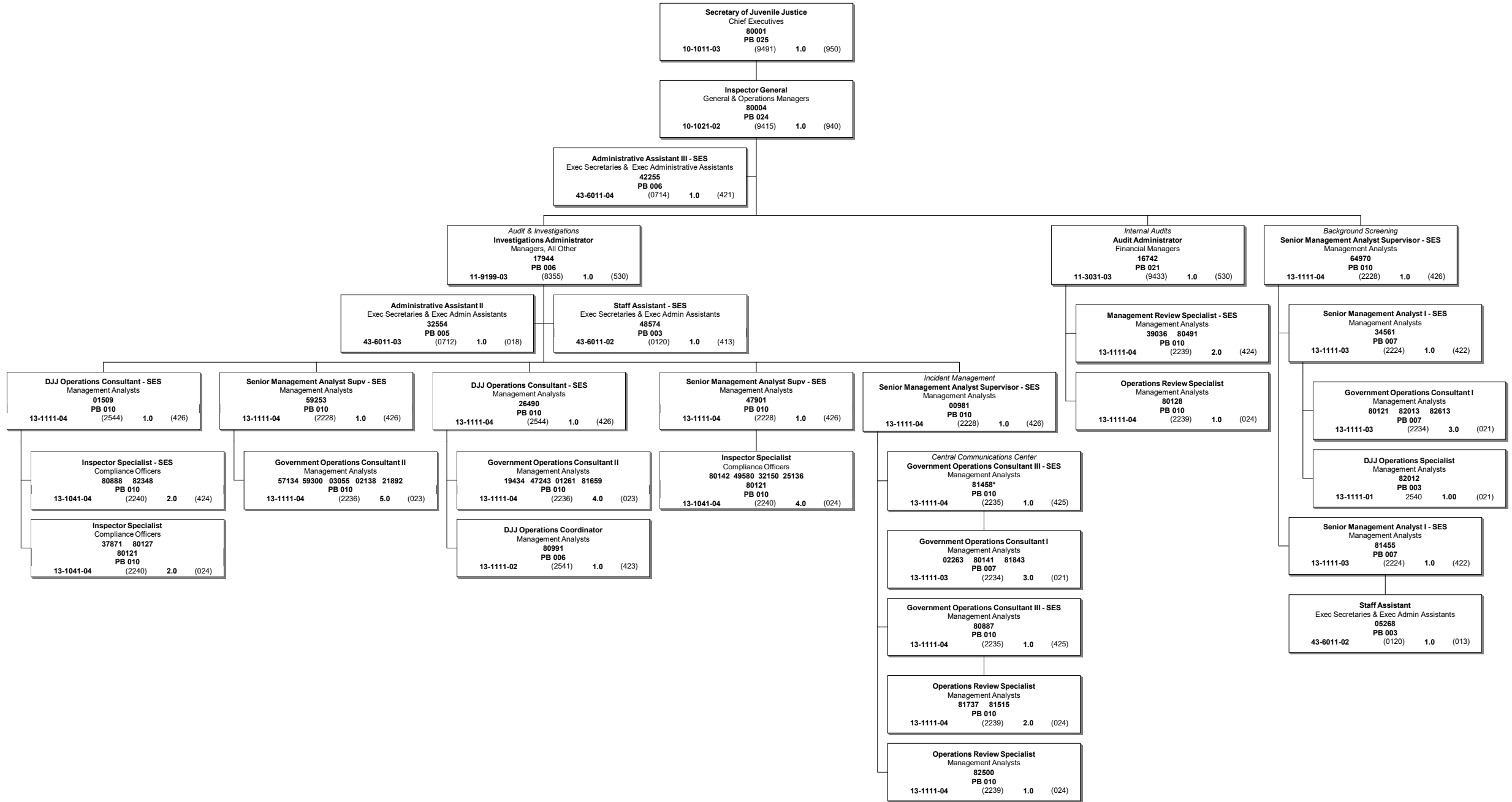
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 Management Analysts  
**01013\*\* 46469\* 80005**  
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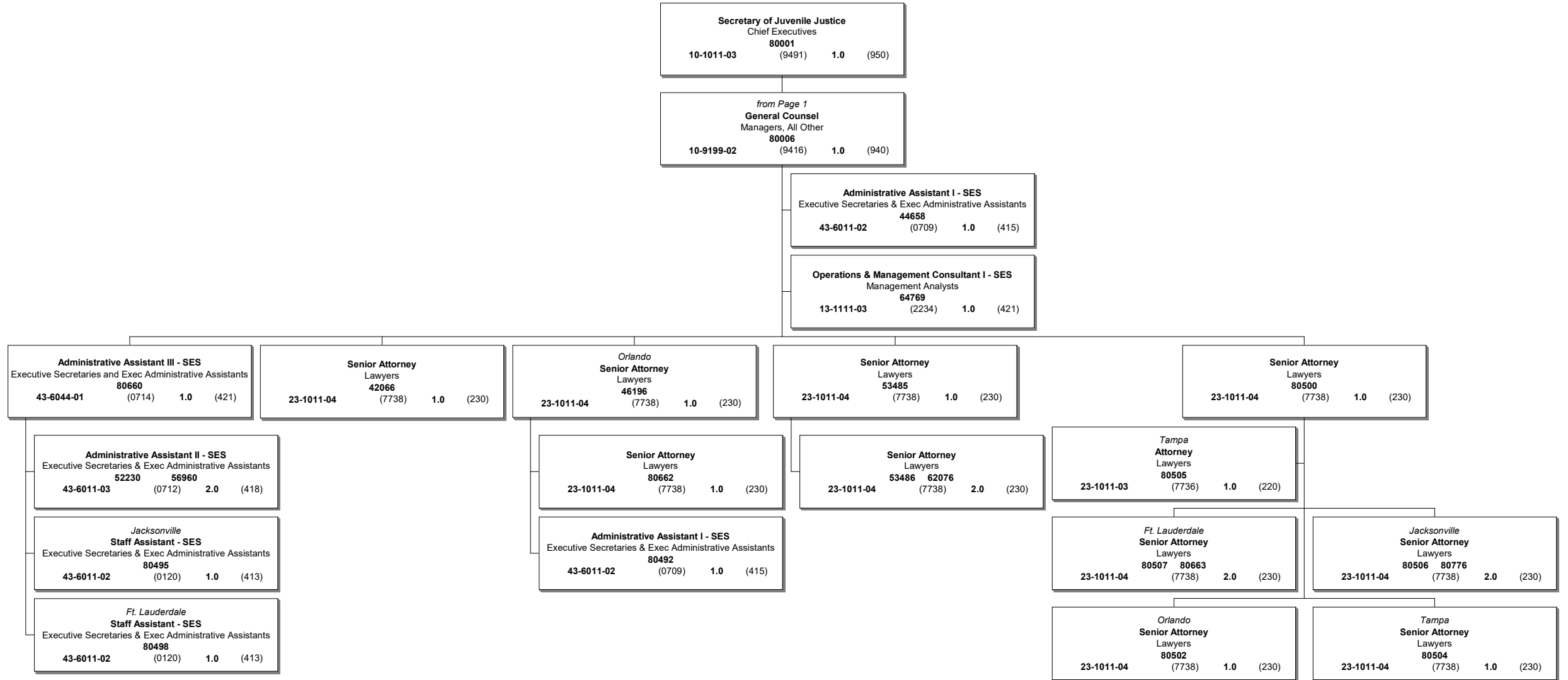
**Government Operations Consultant II**  
 Management Analysts  
**82253**  
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**Training and Research Manager - SES**  
 Training and Development Managers  
**35527**  
**PB 20**  
**11-3131-02** (6004) **1.0** (426)

\*Funded By Detention  
 \*\*Funded by Residential

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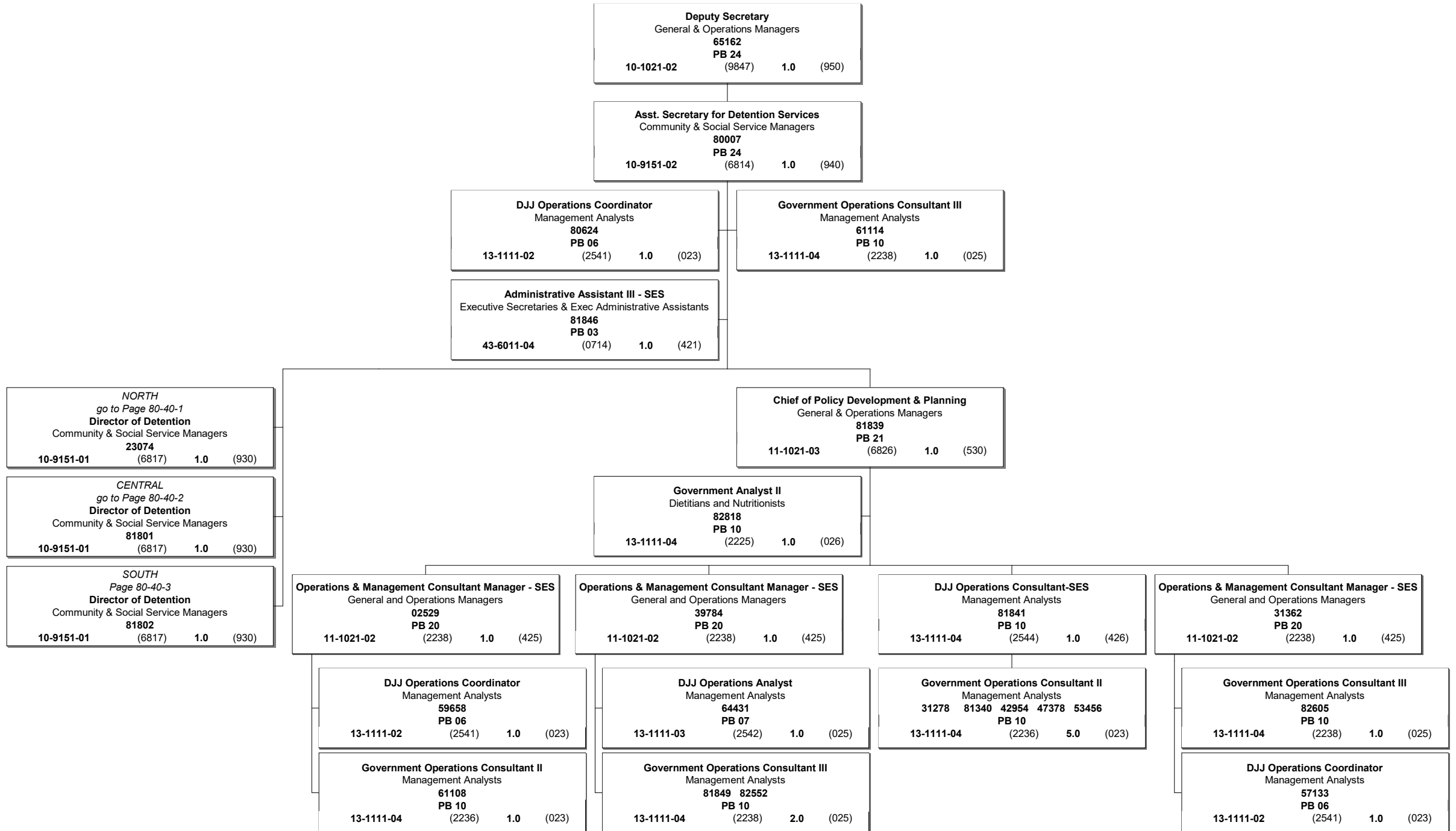
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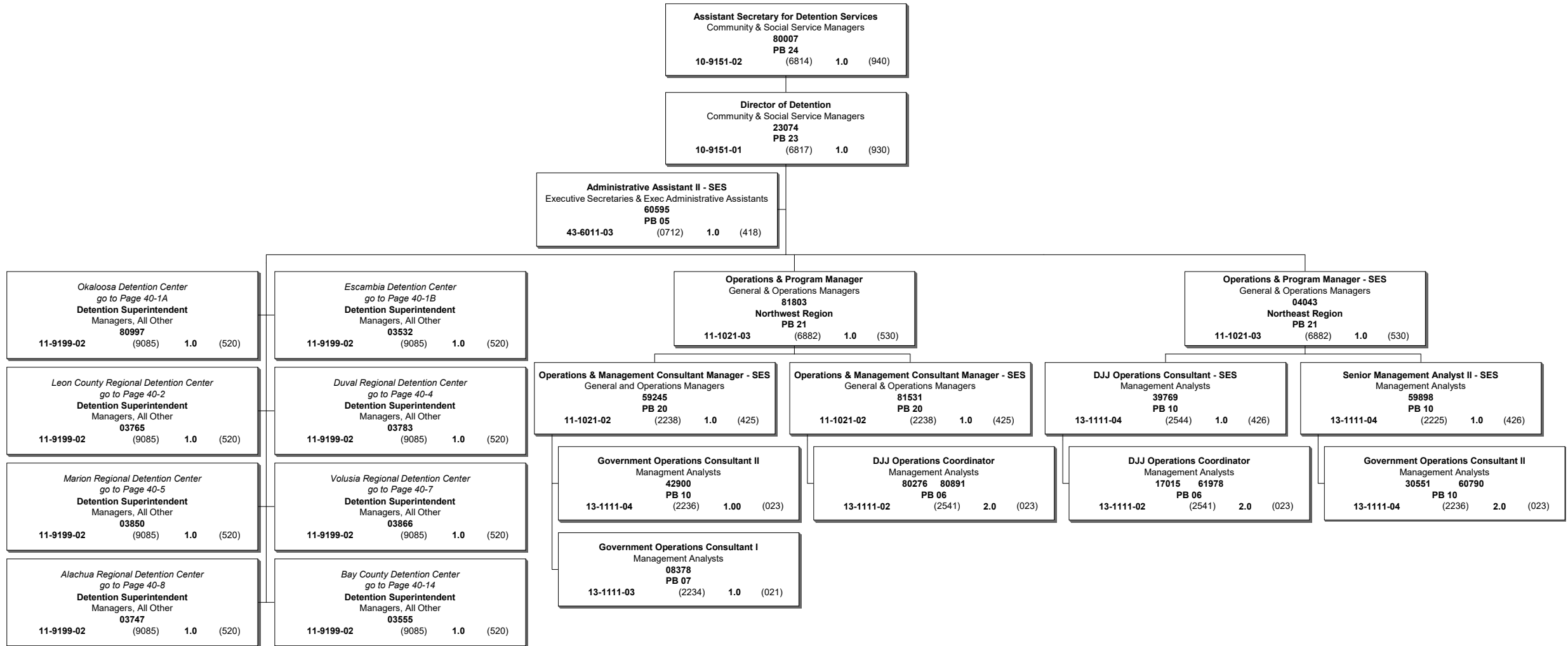
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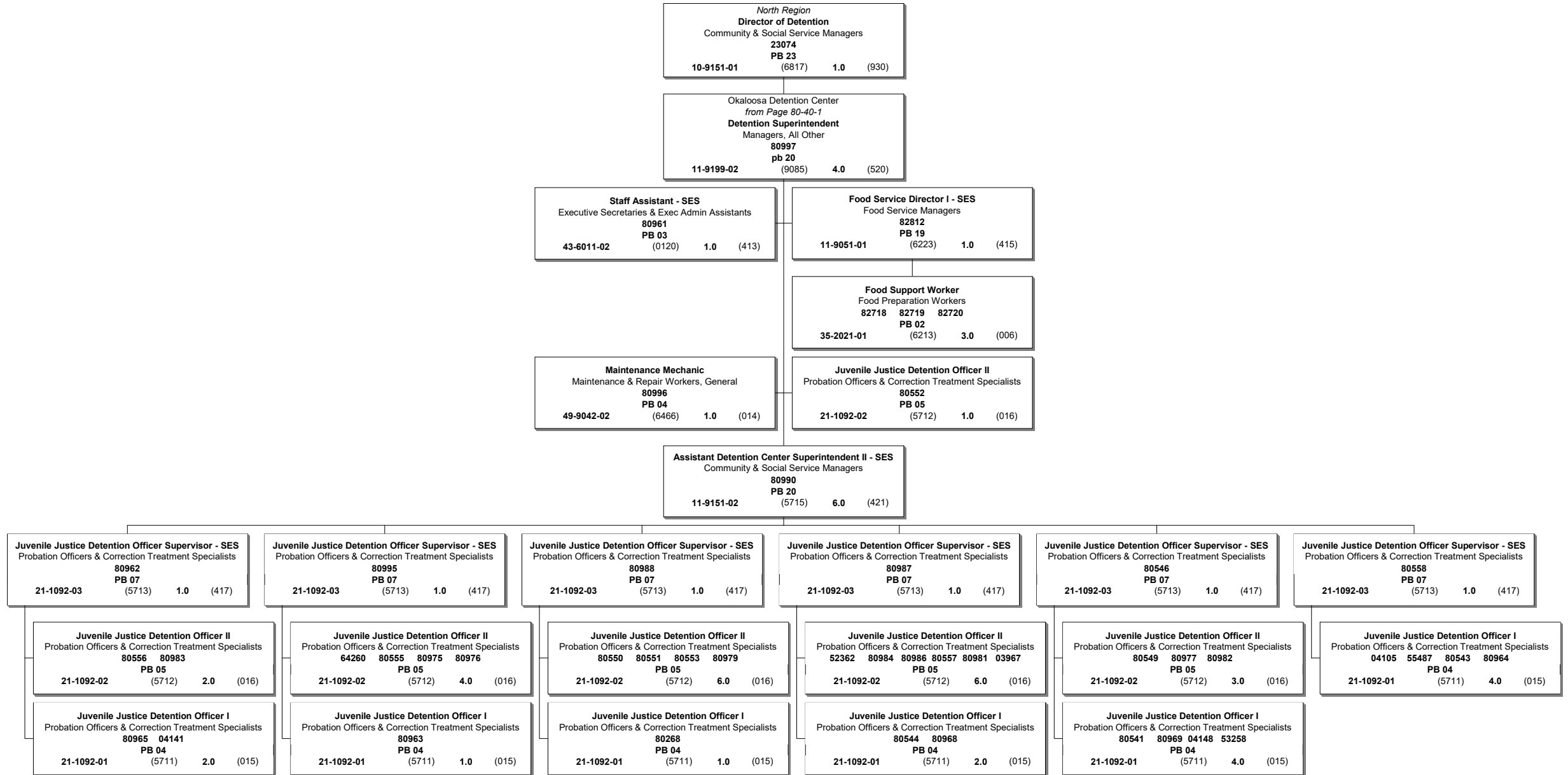
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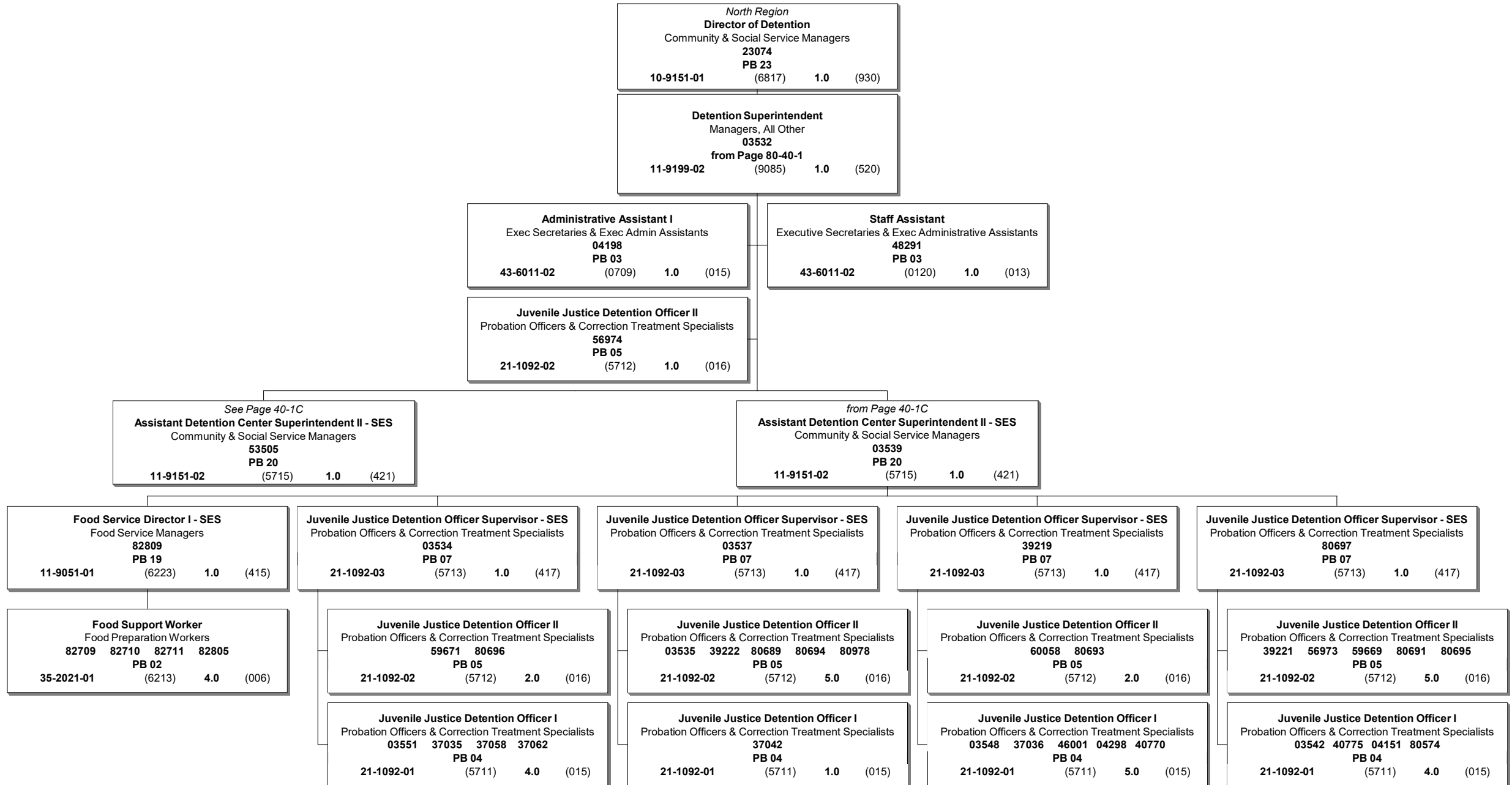
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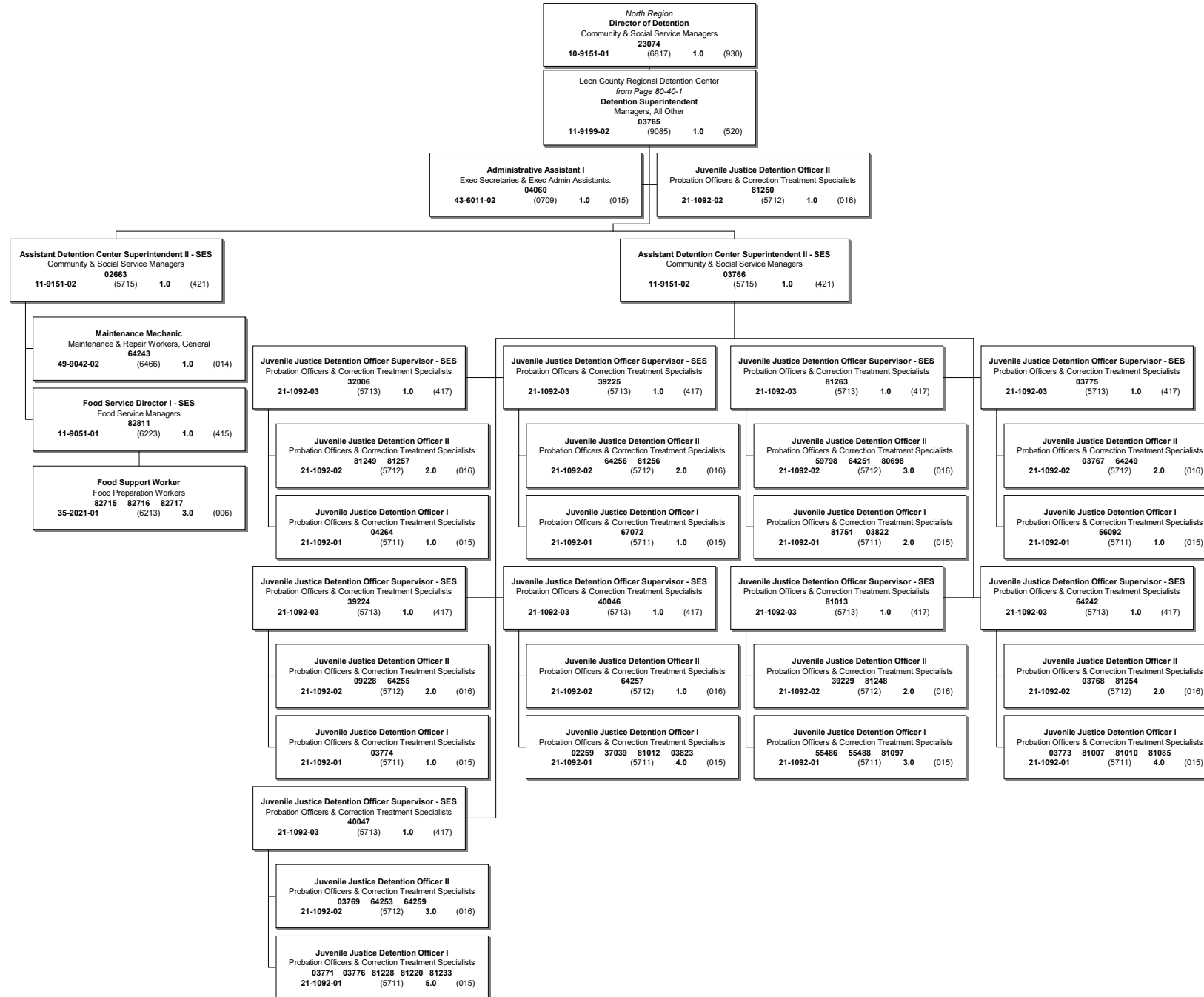


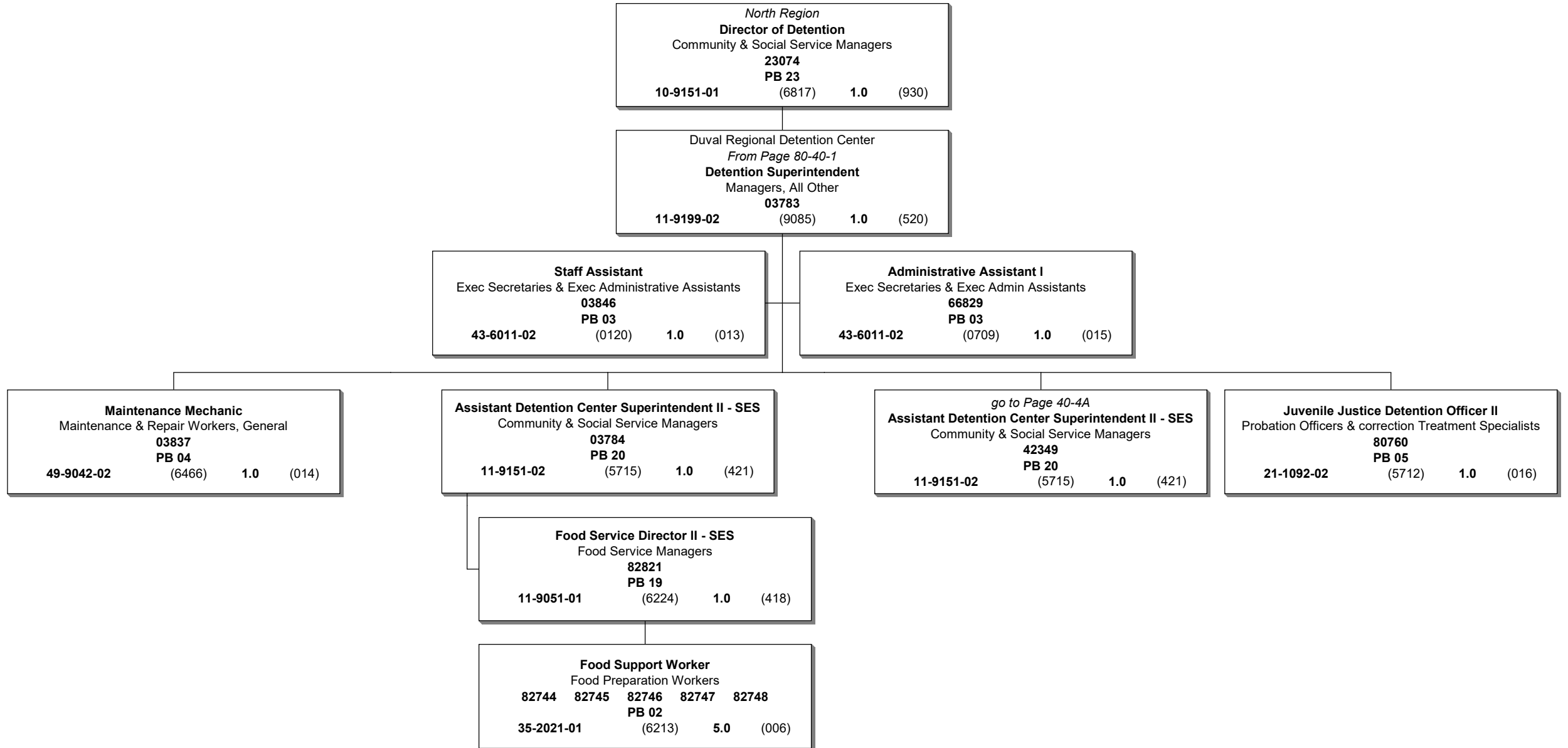


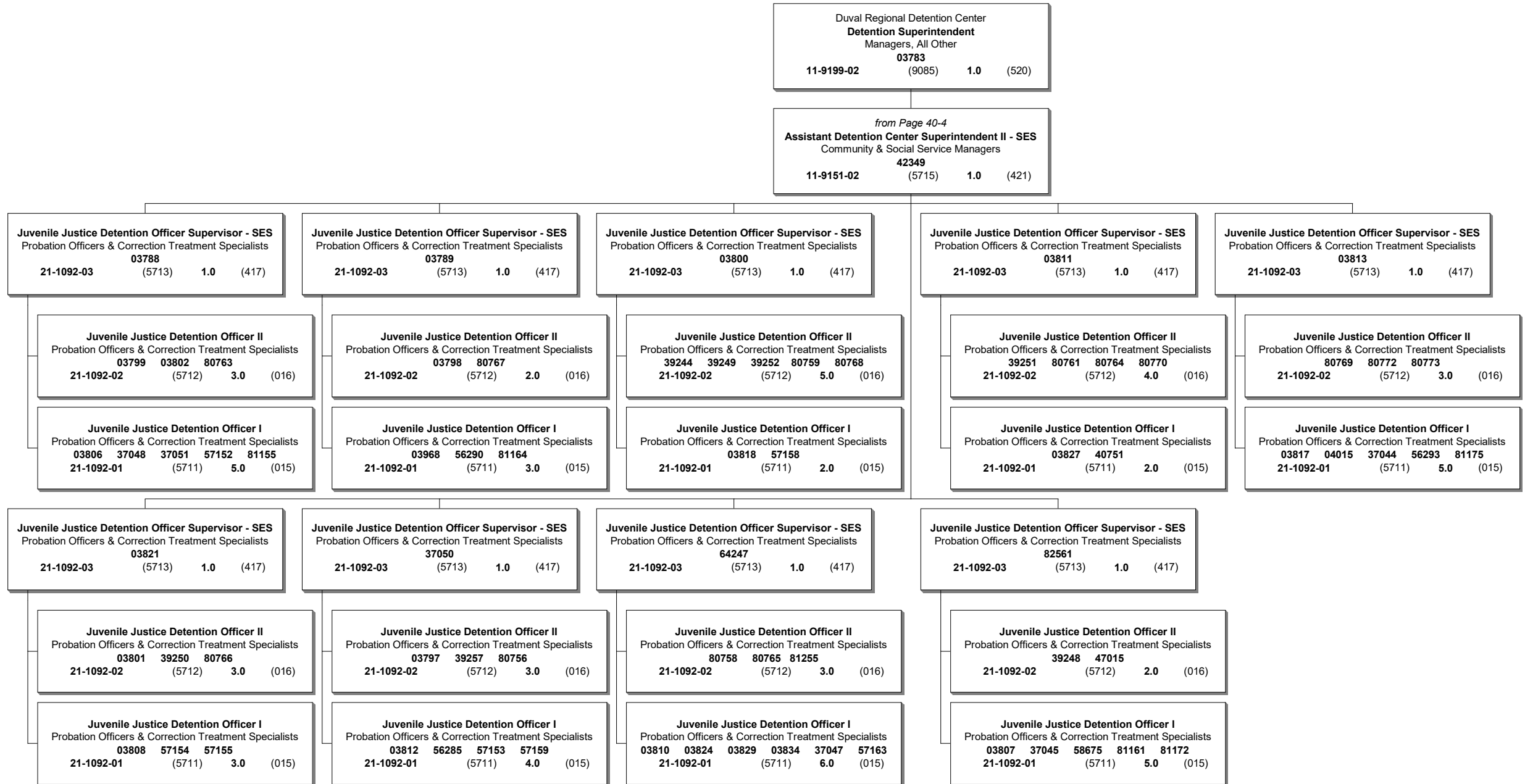


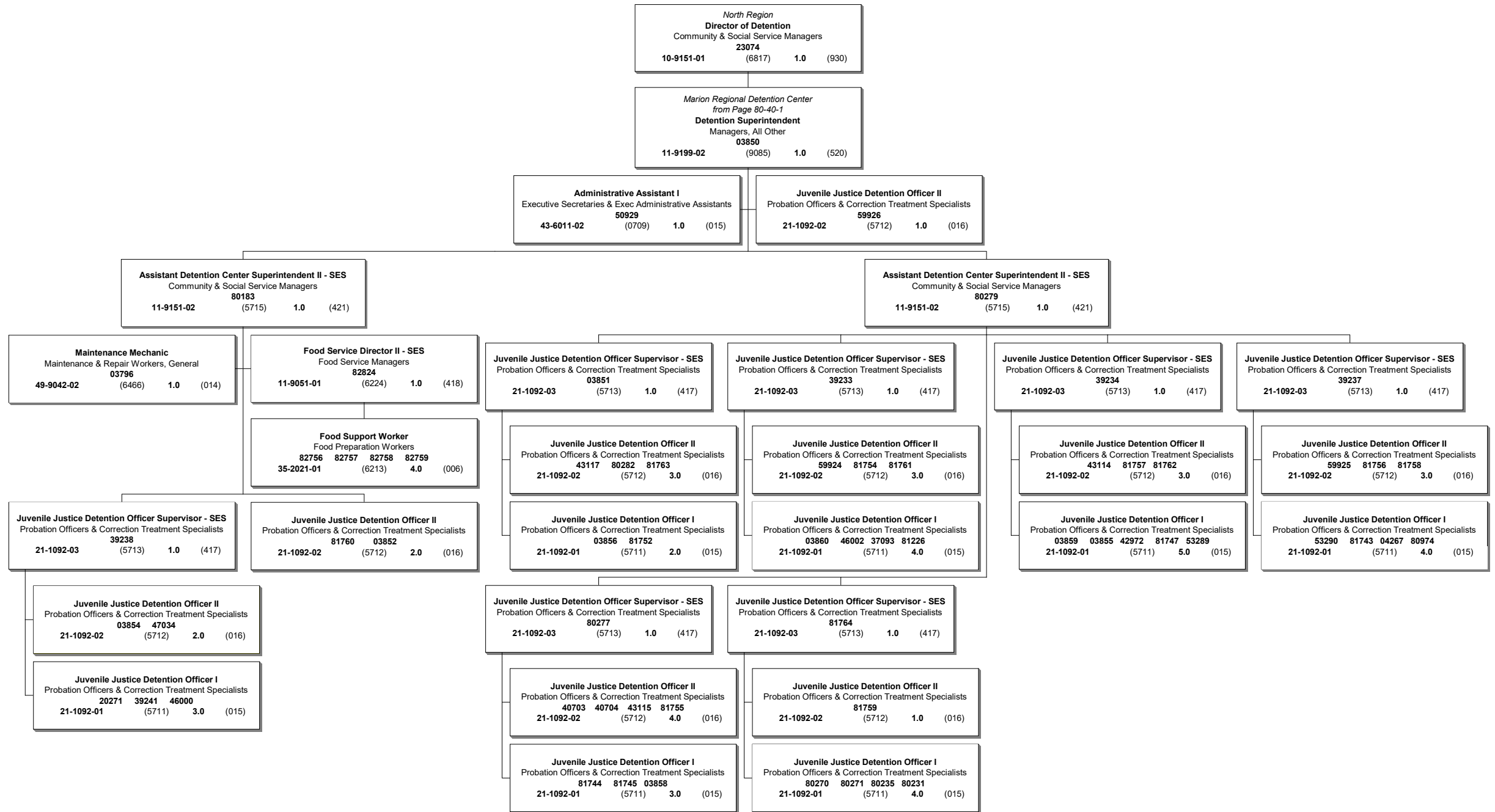




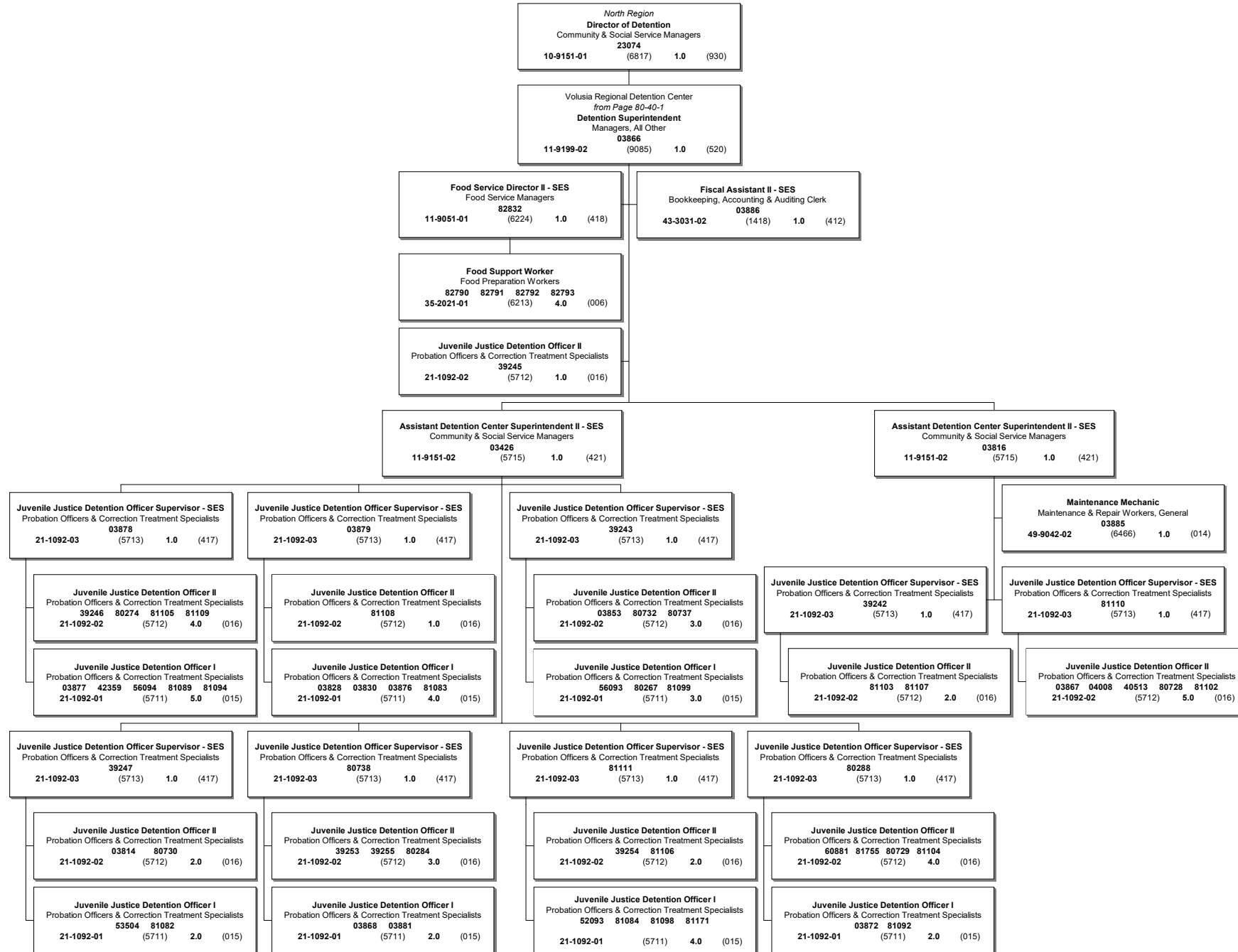


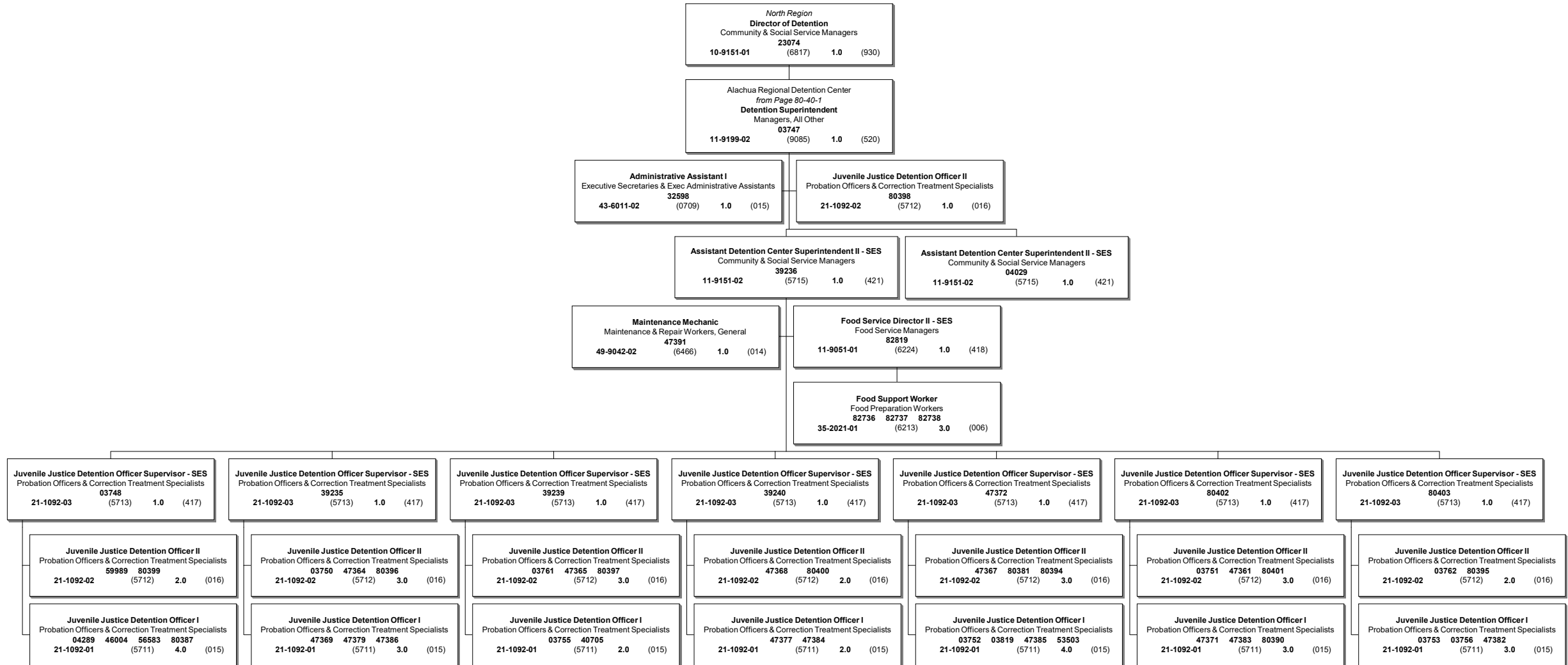


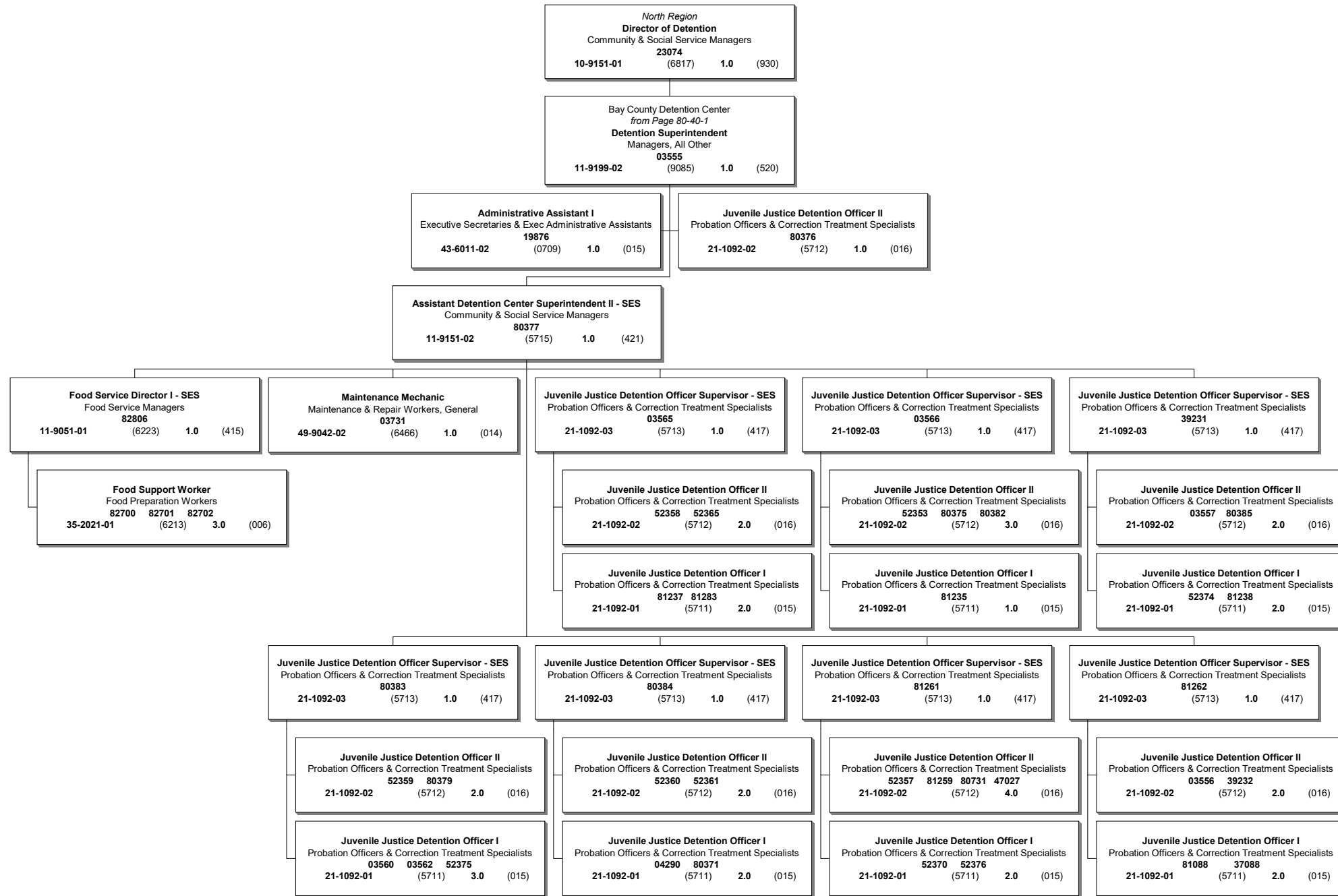






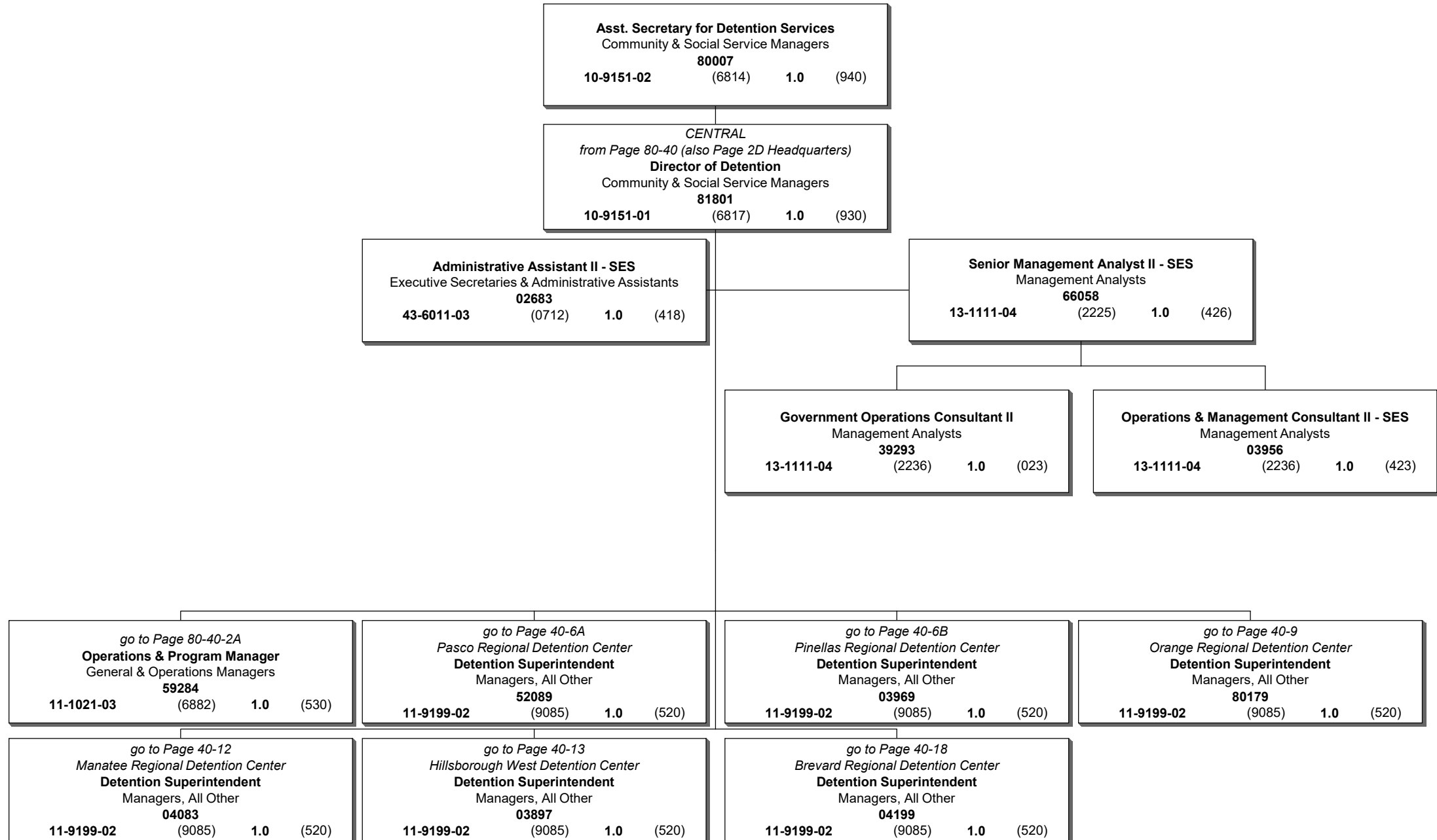


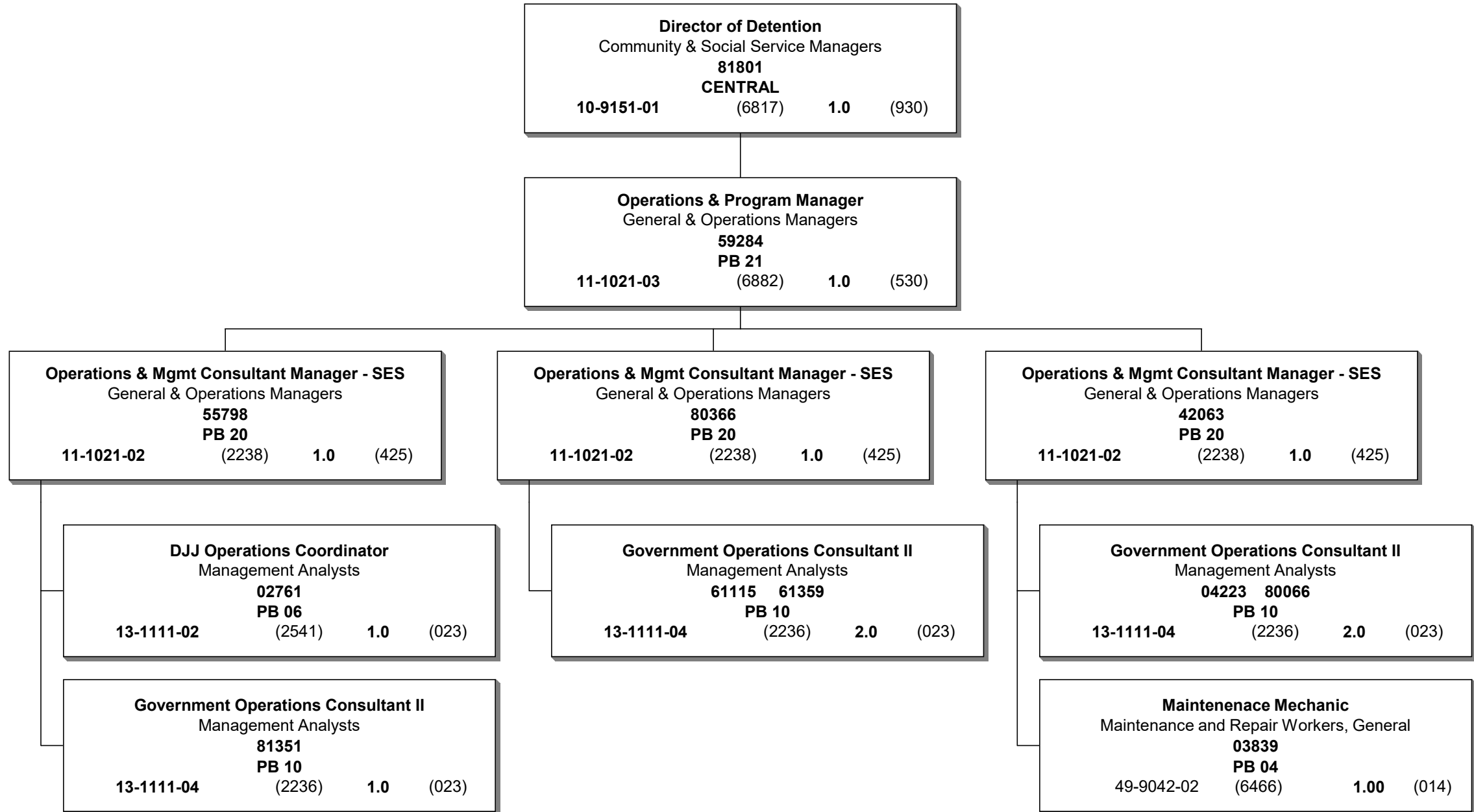


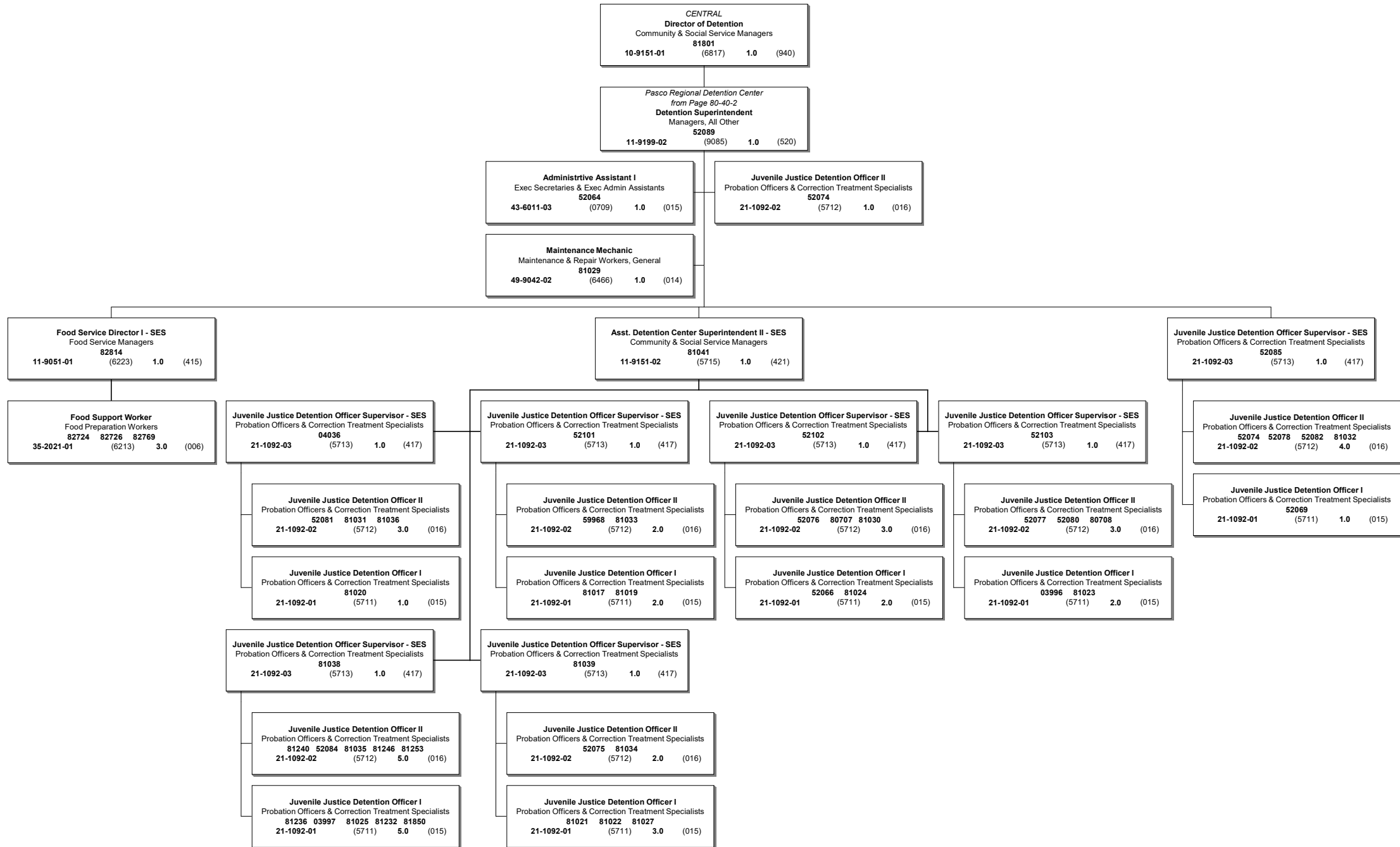


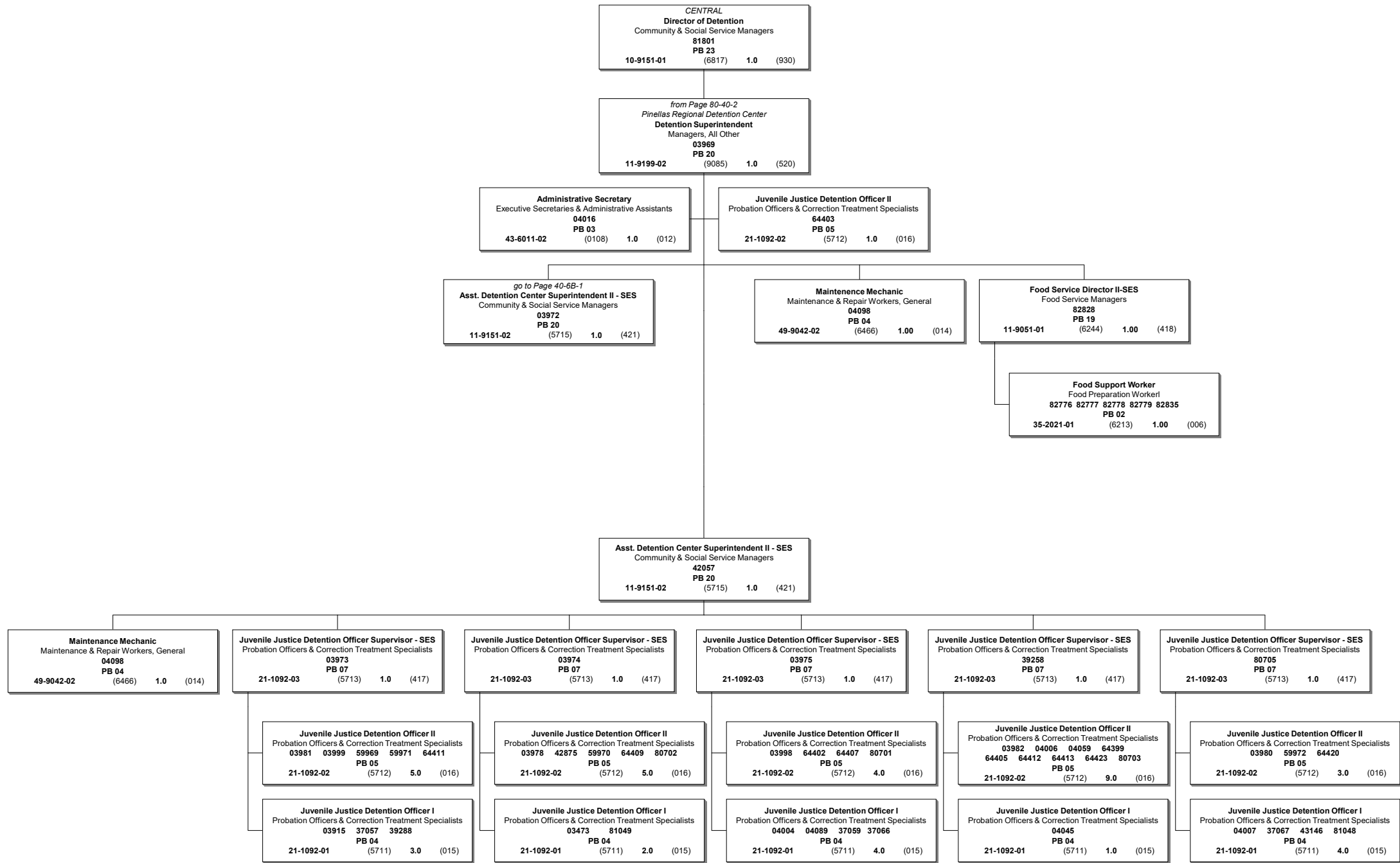
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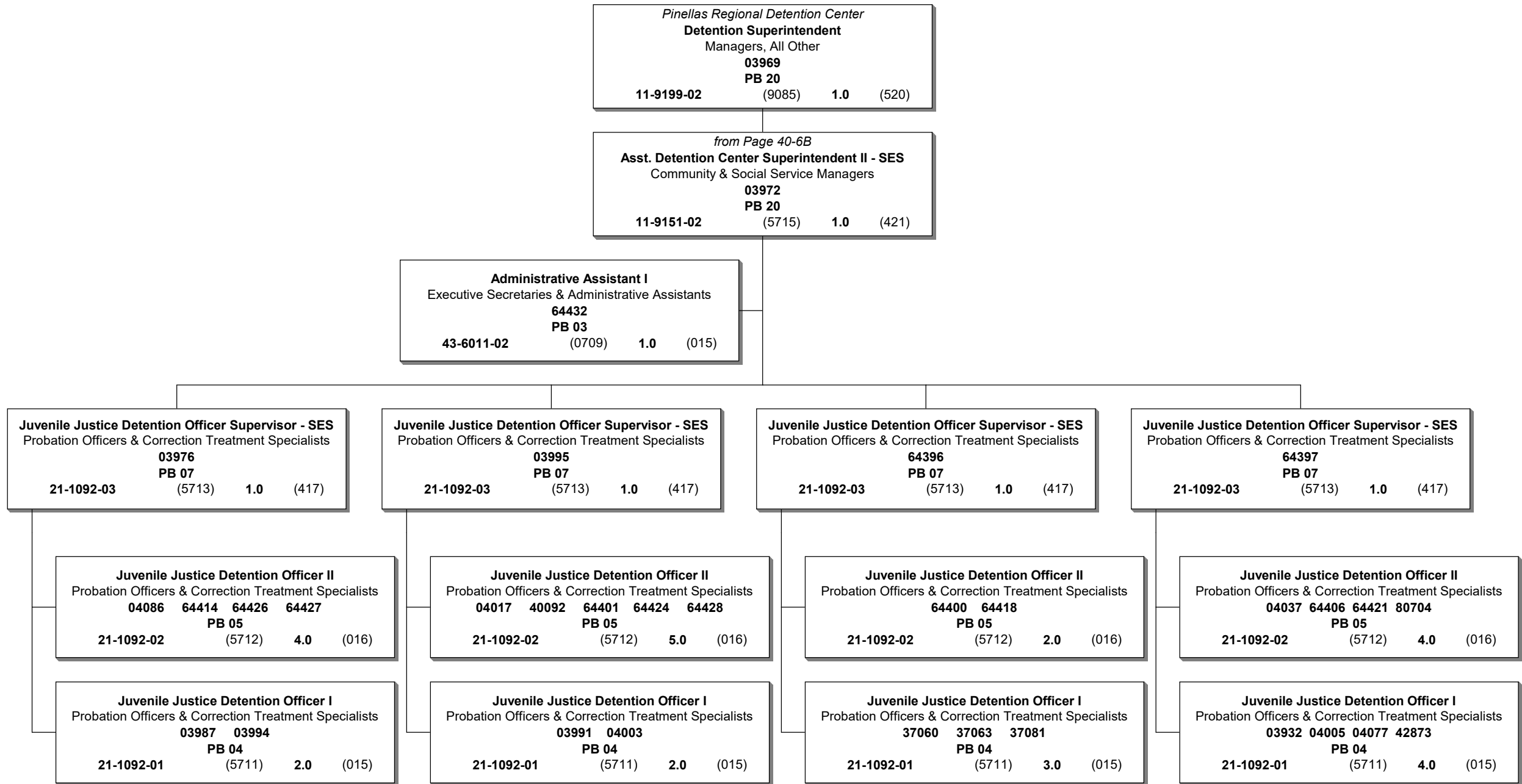


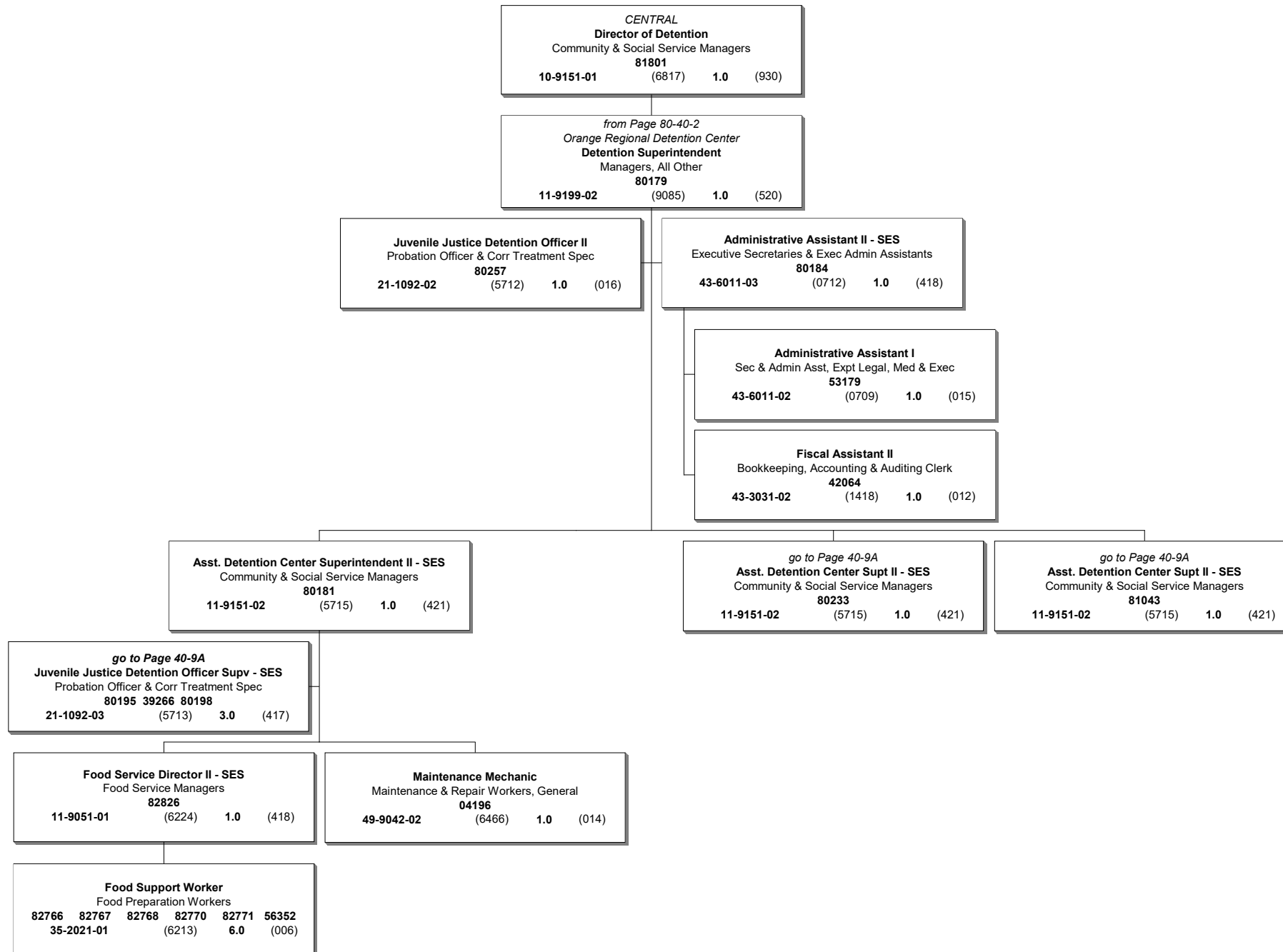


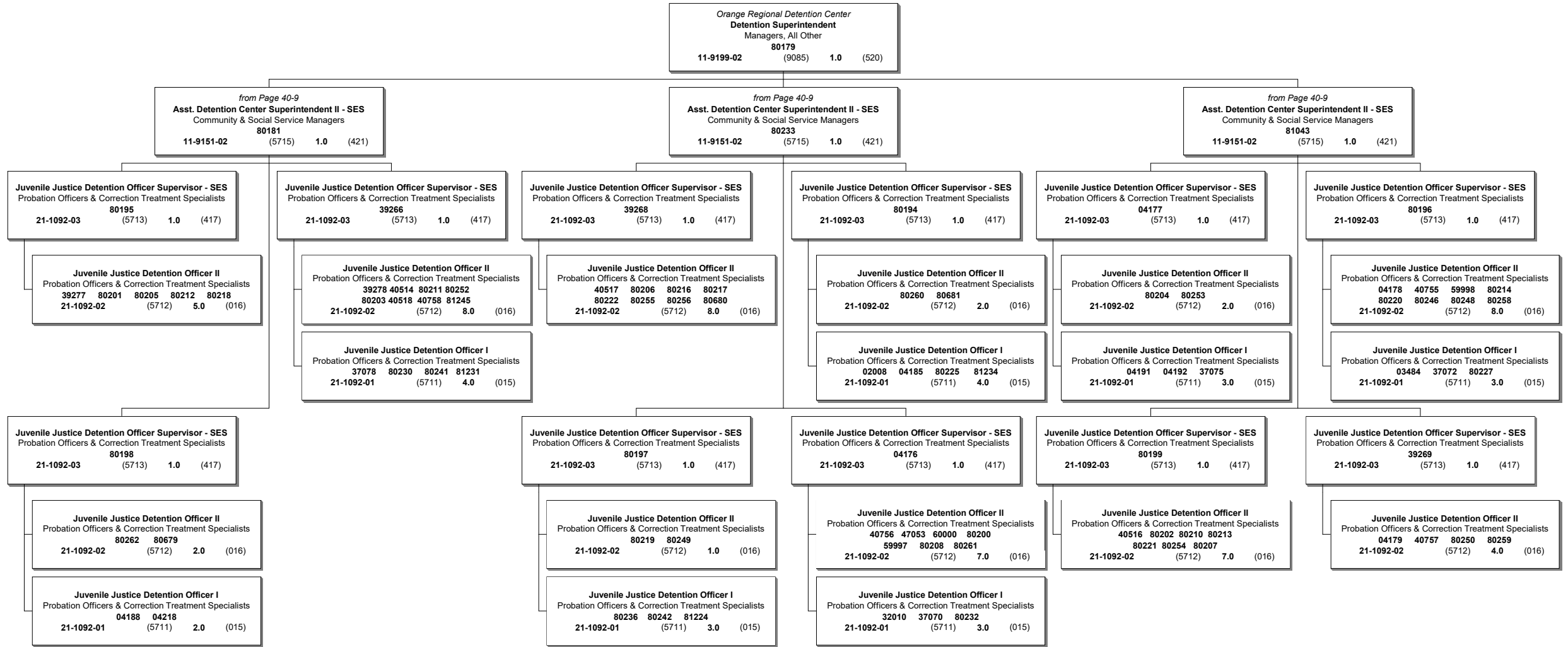


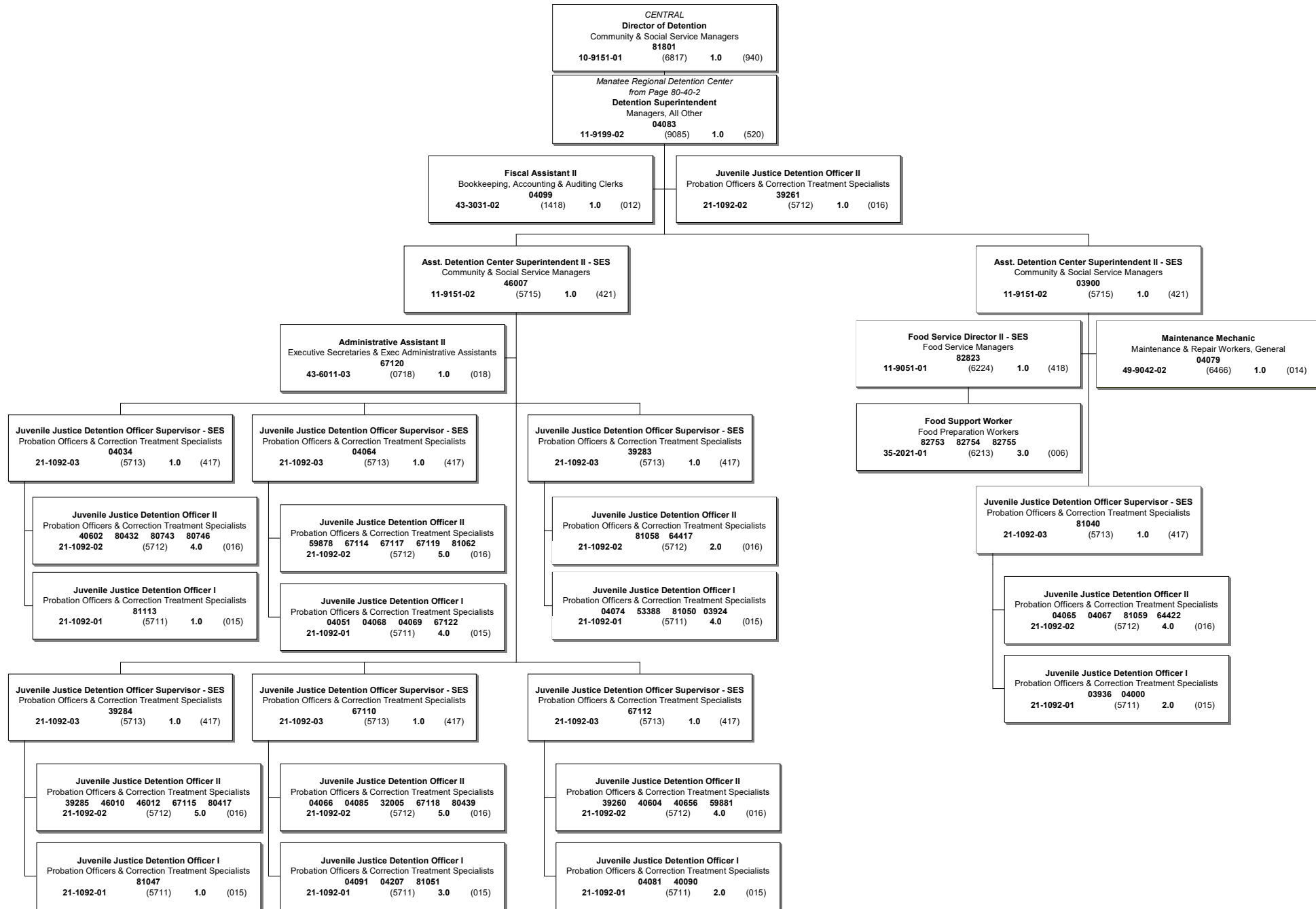


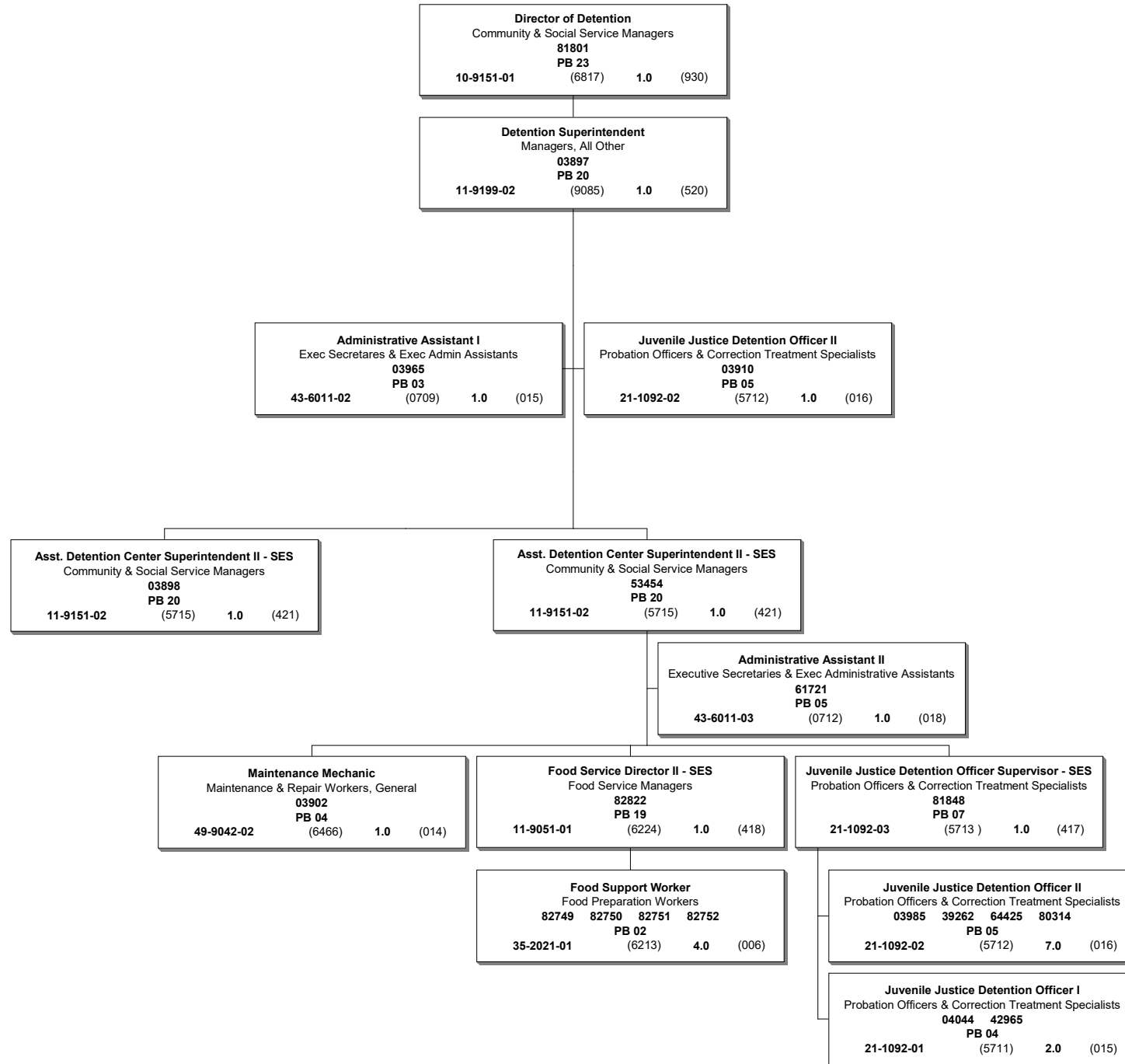


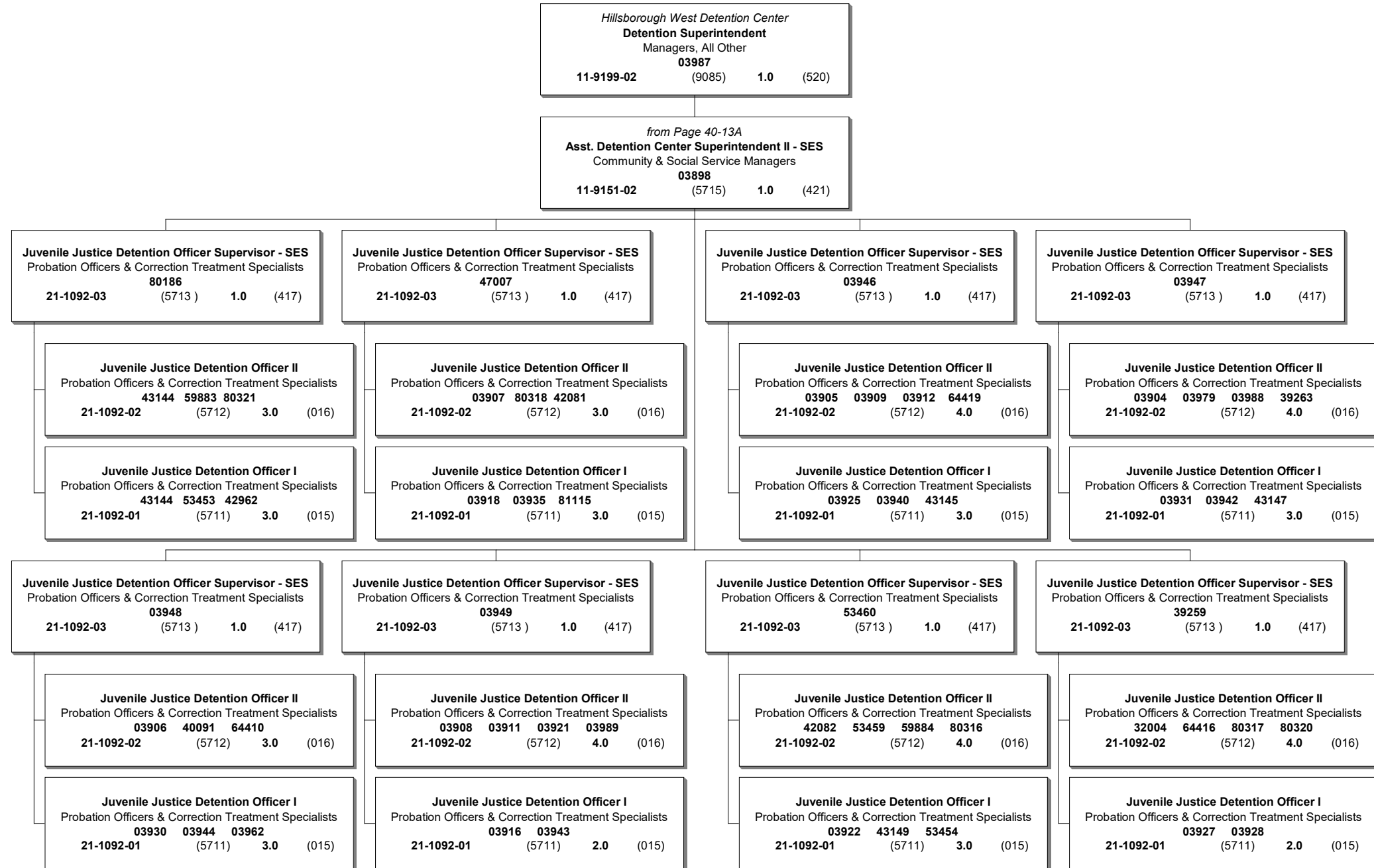


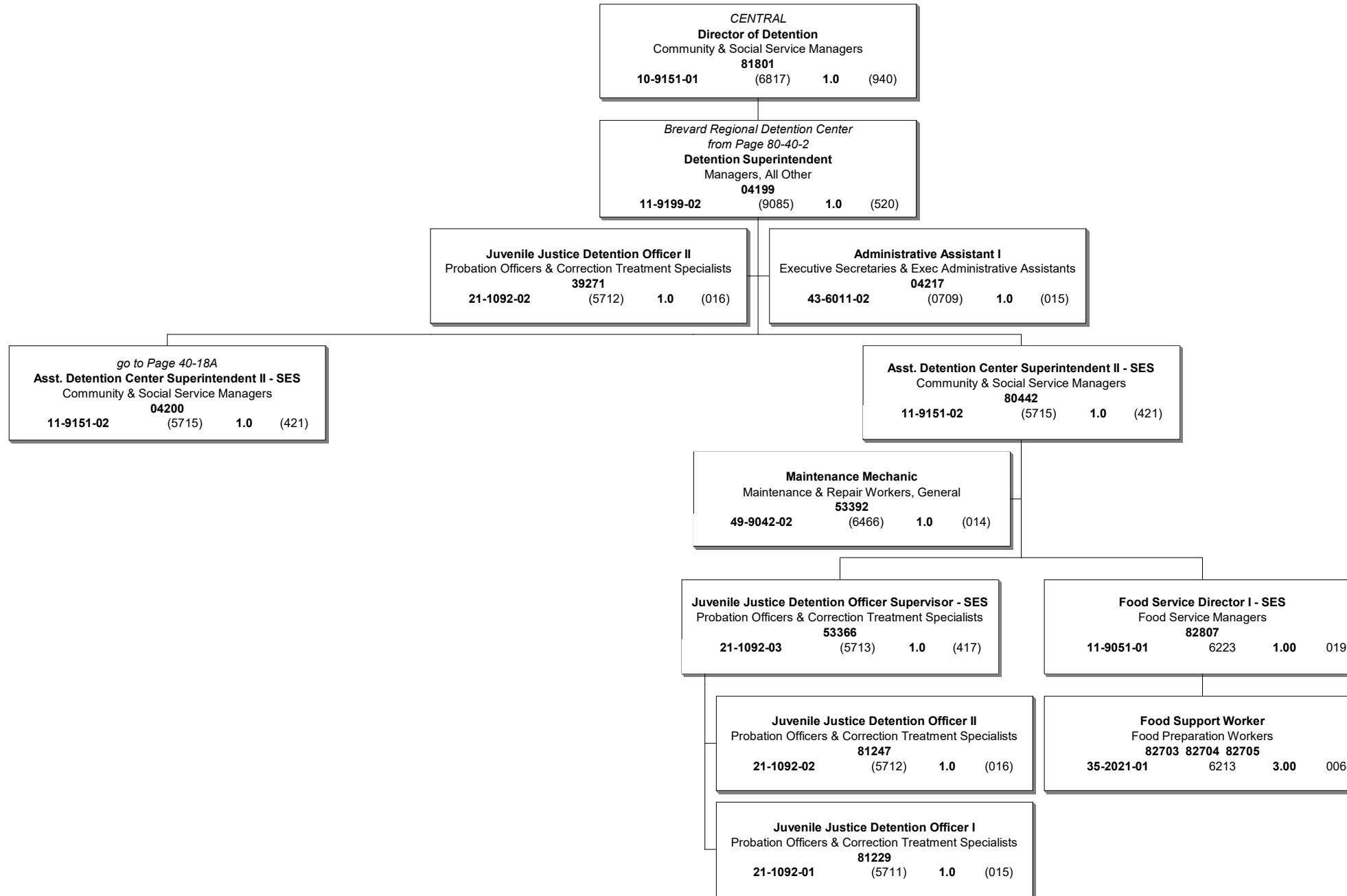


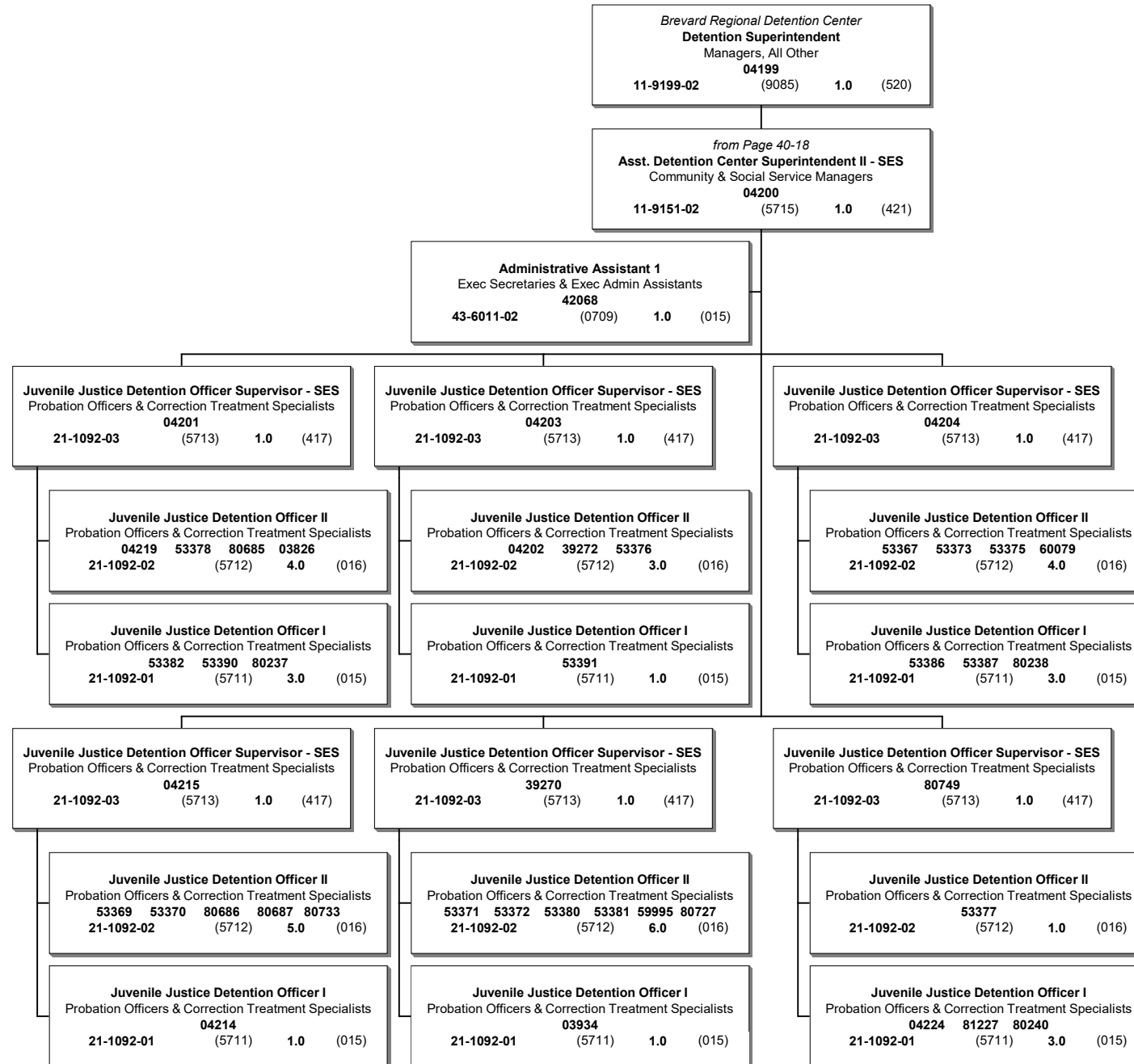








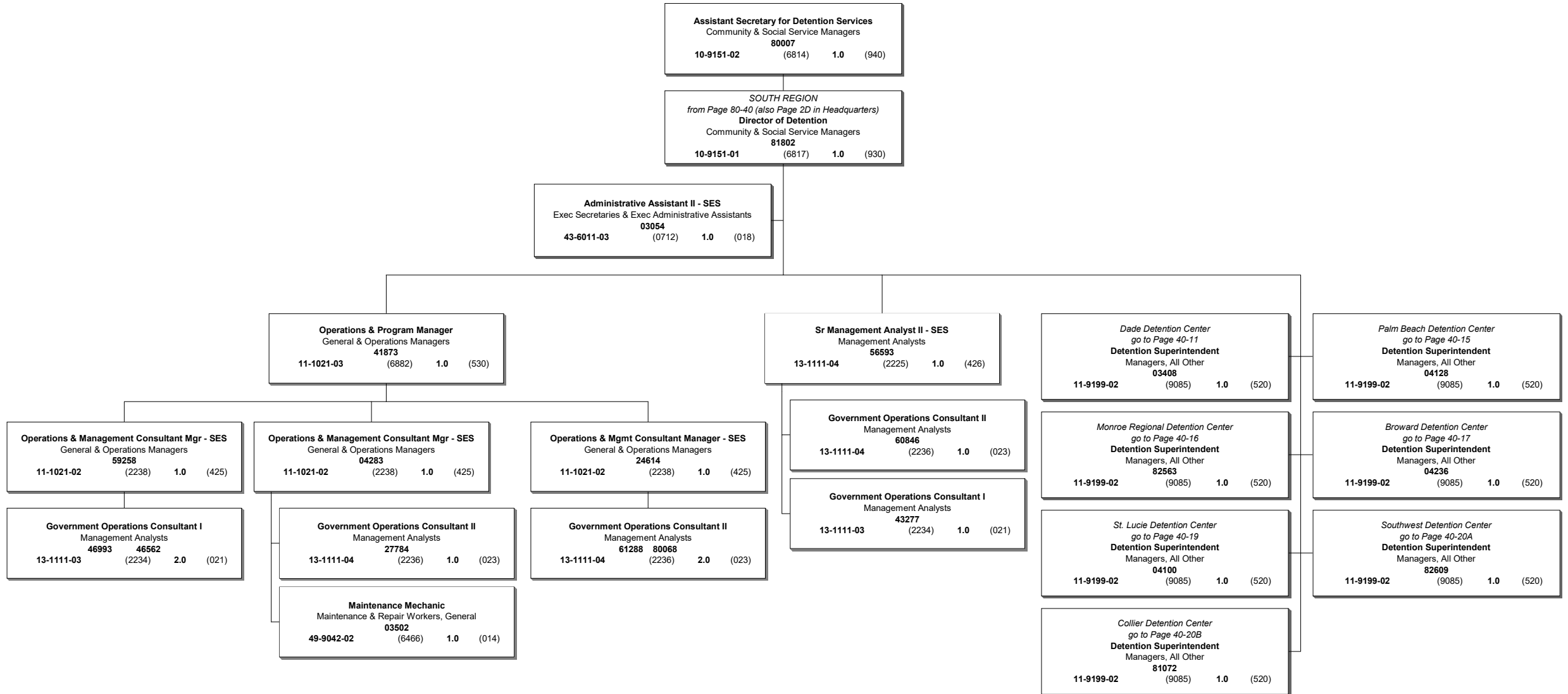


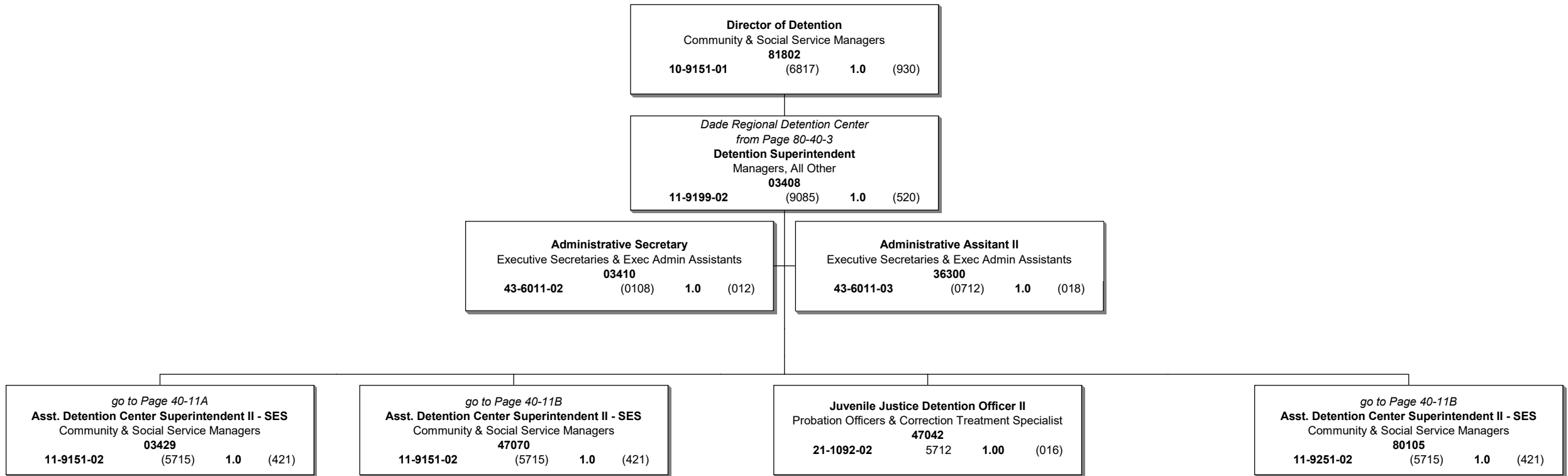


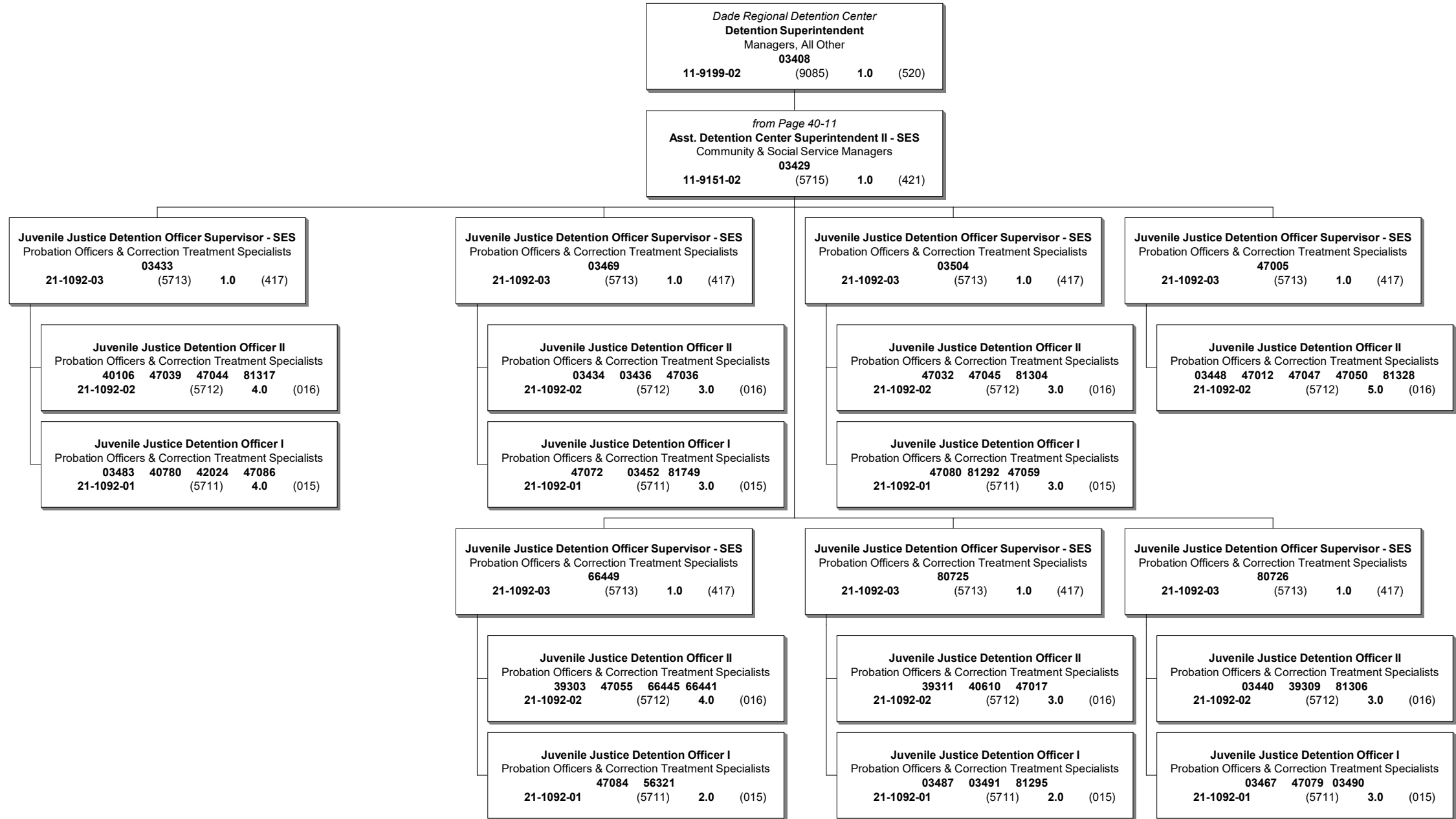


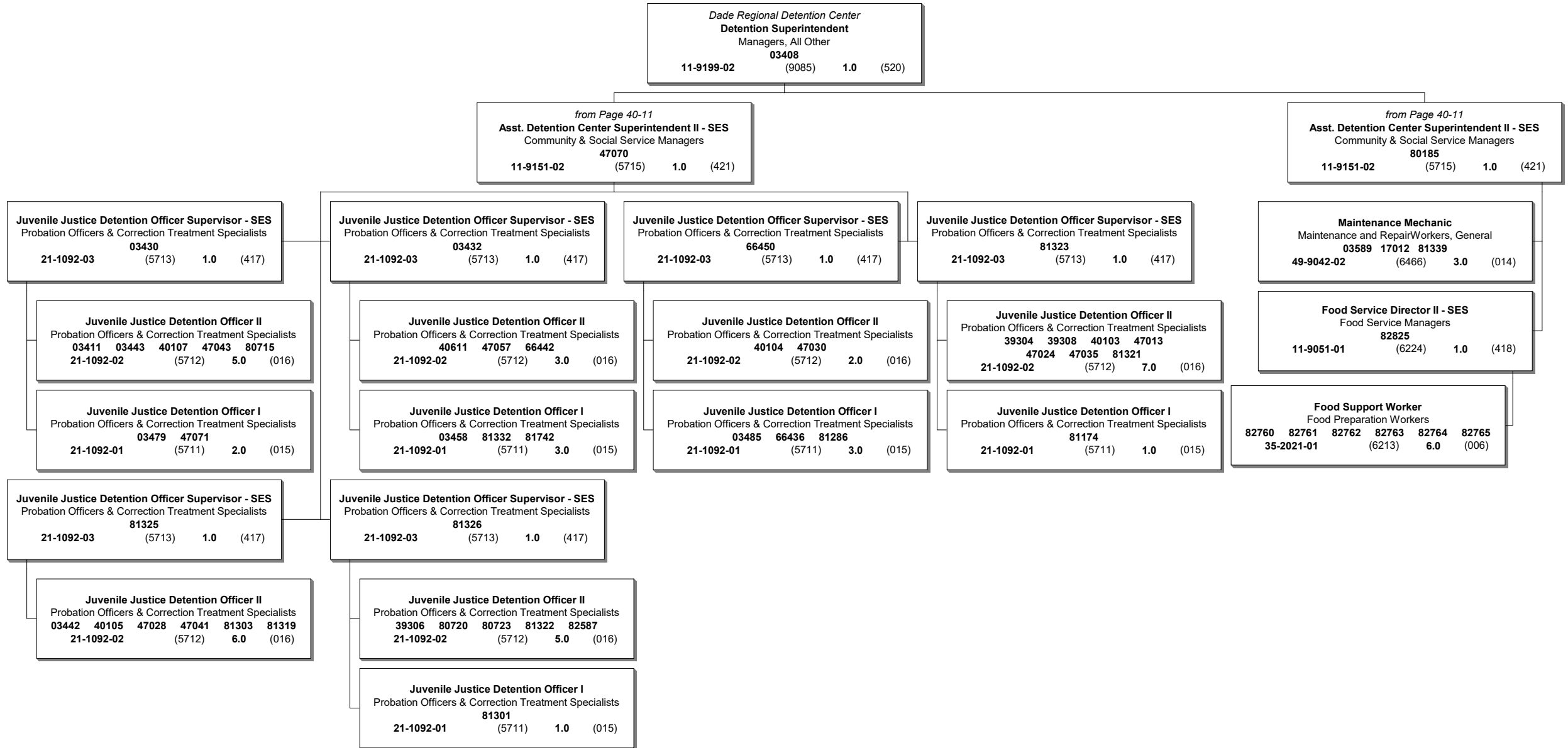
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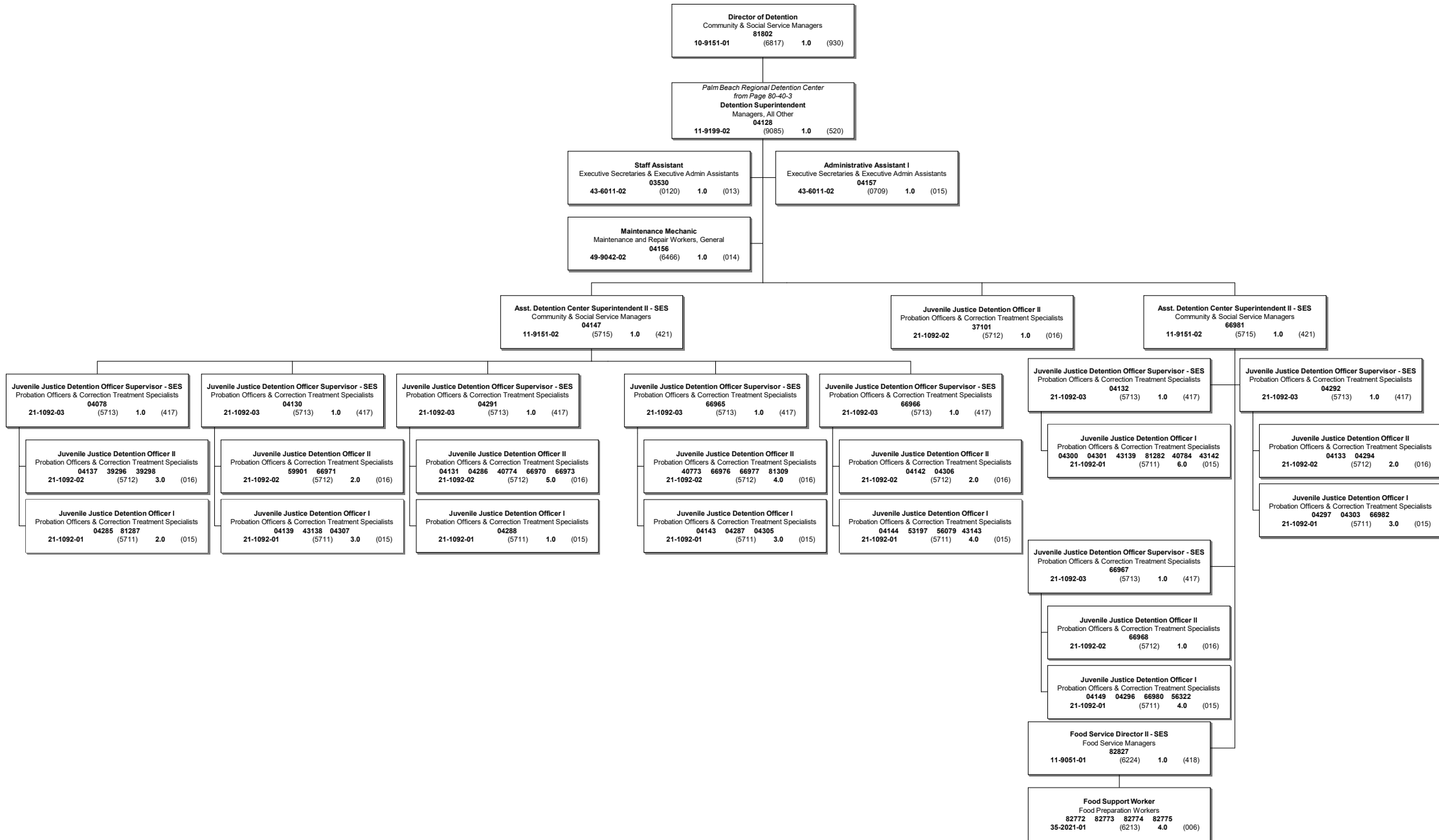
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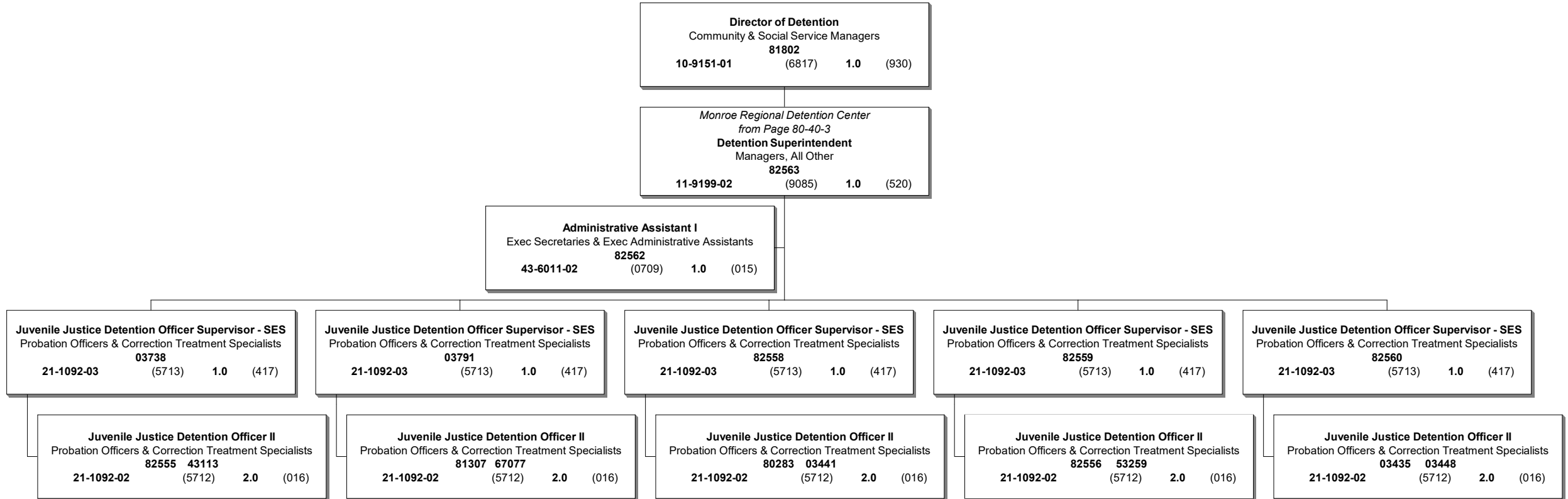


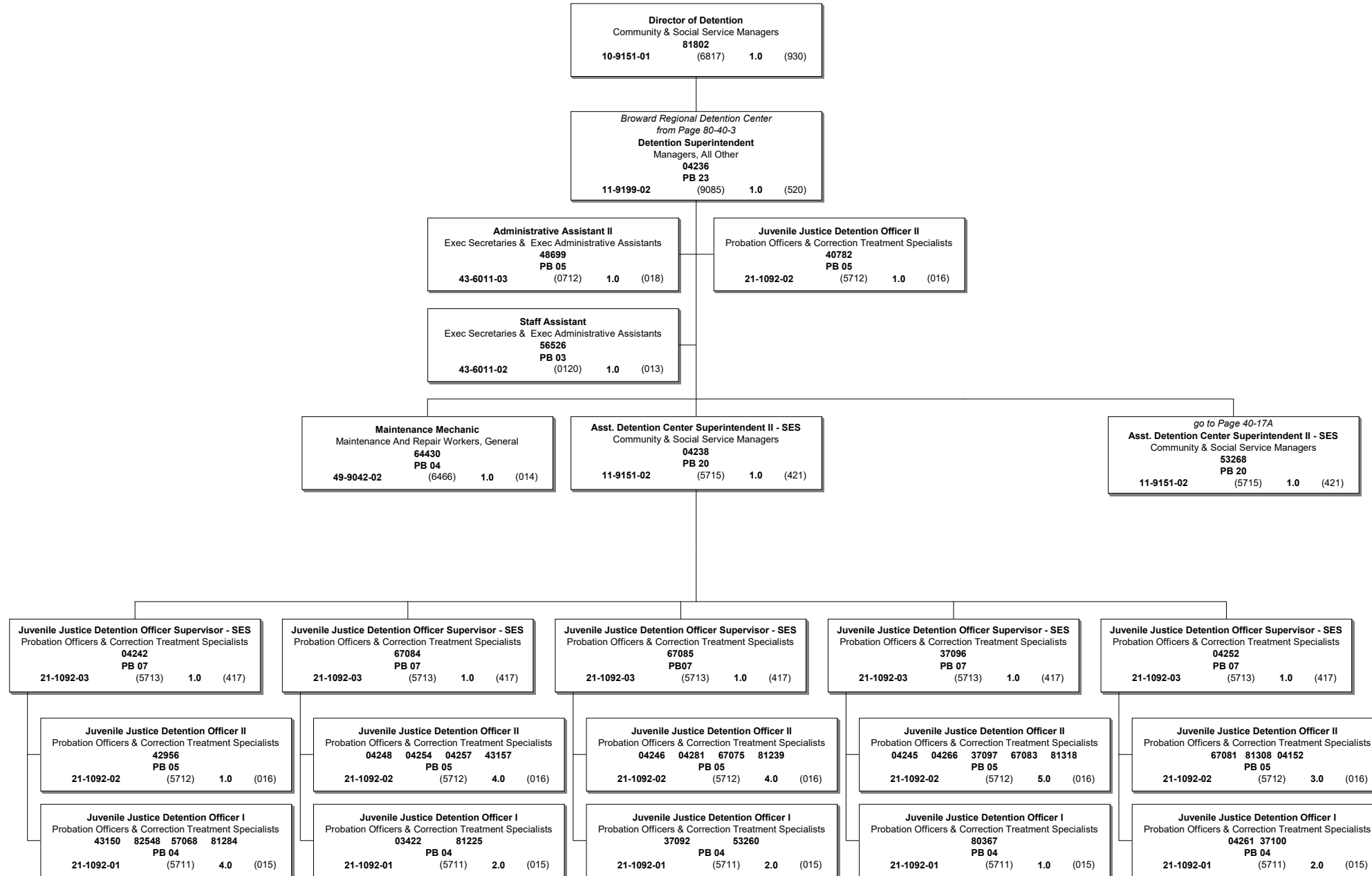




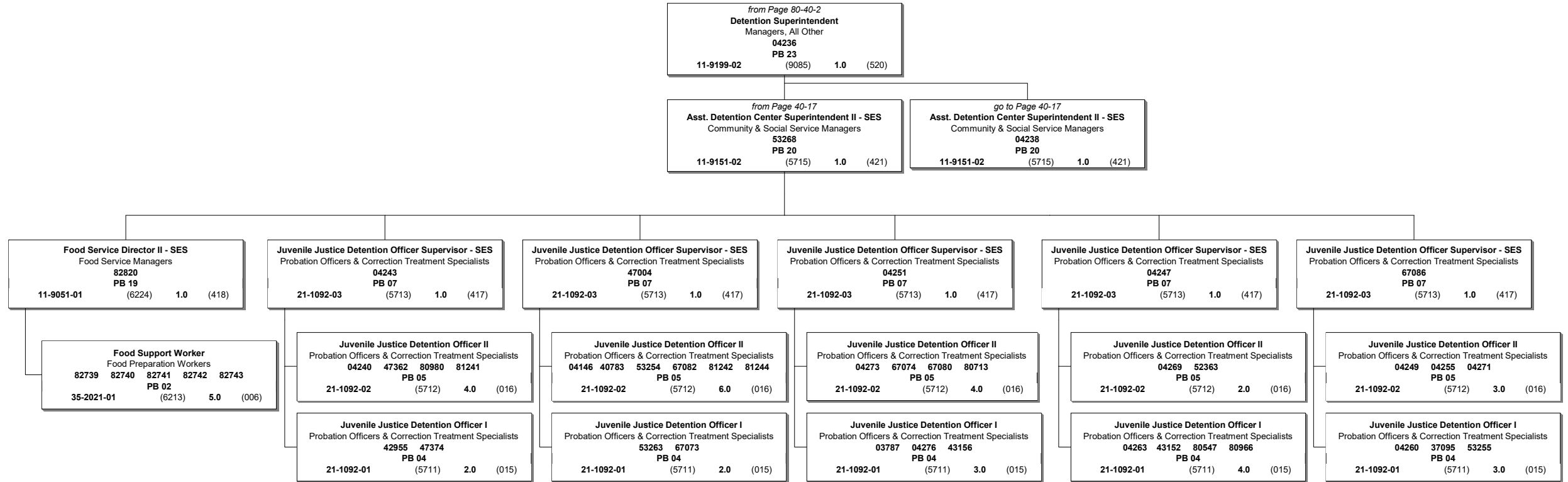


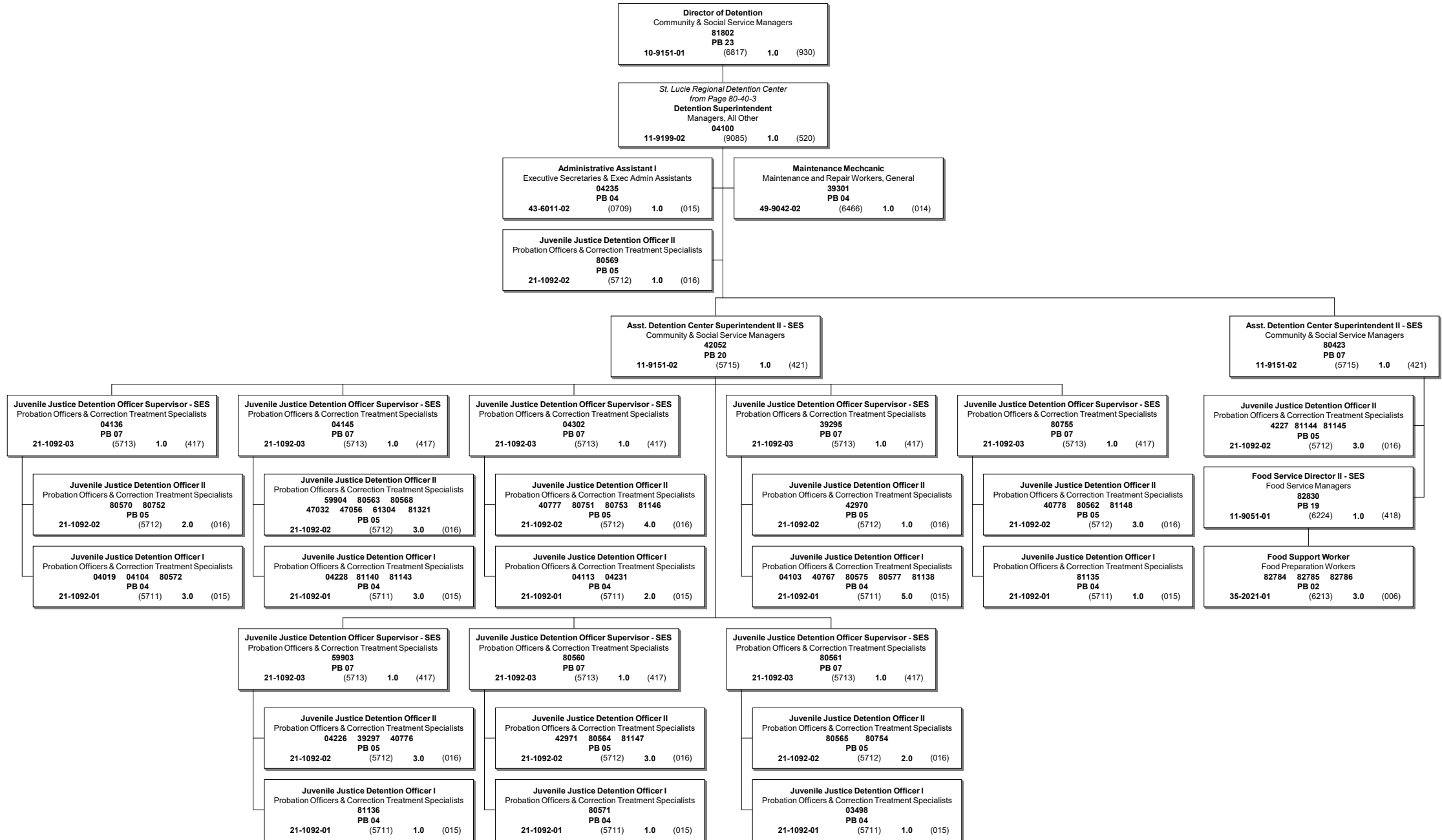


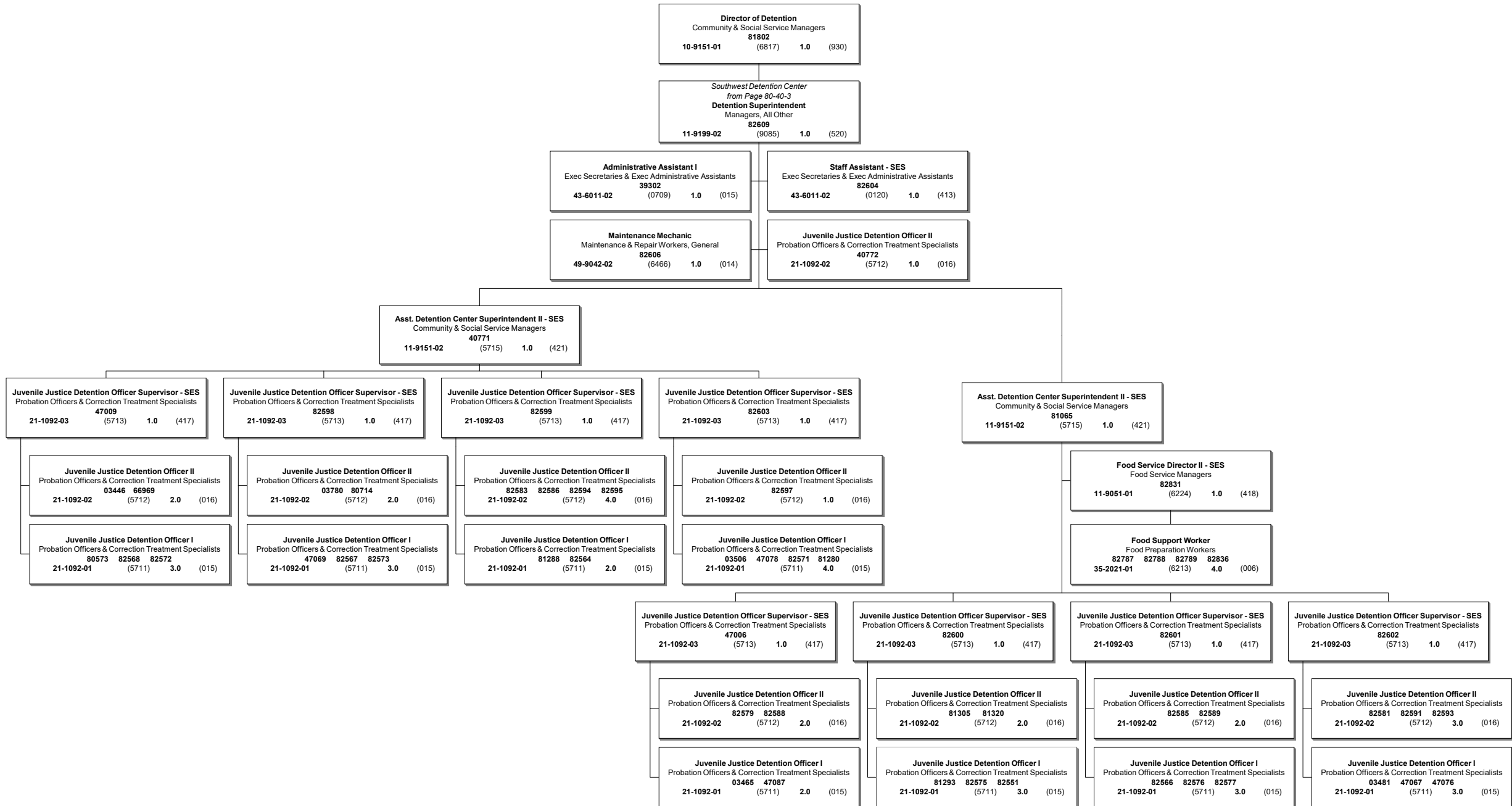


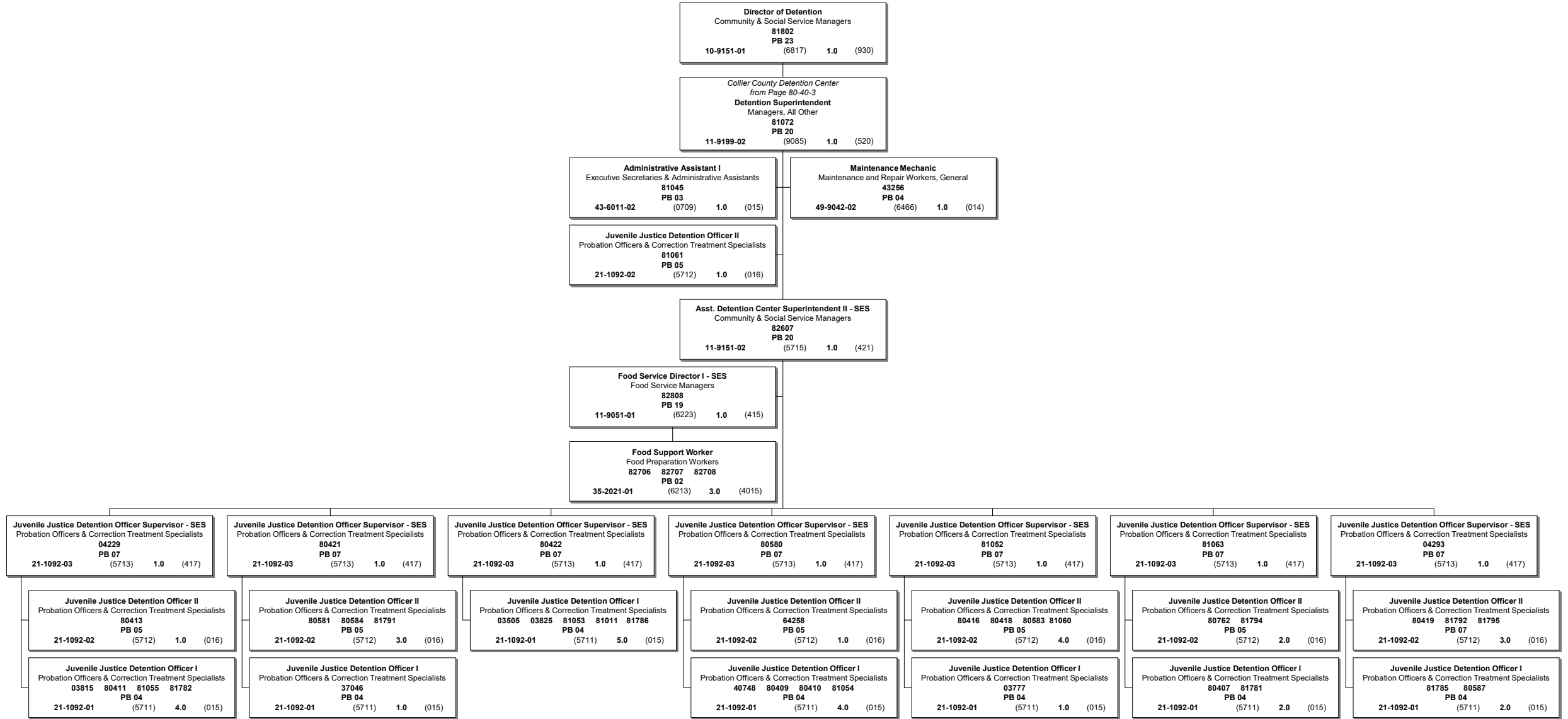












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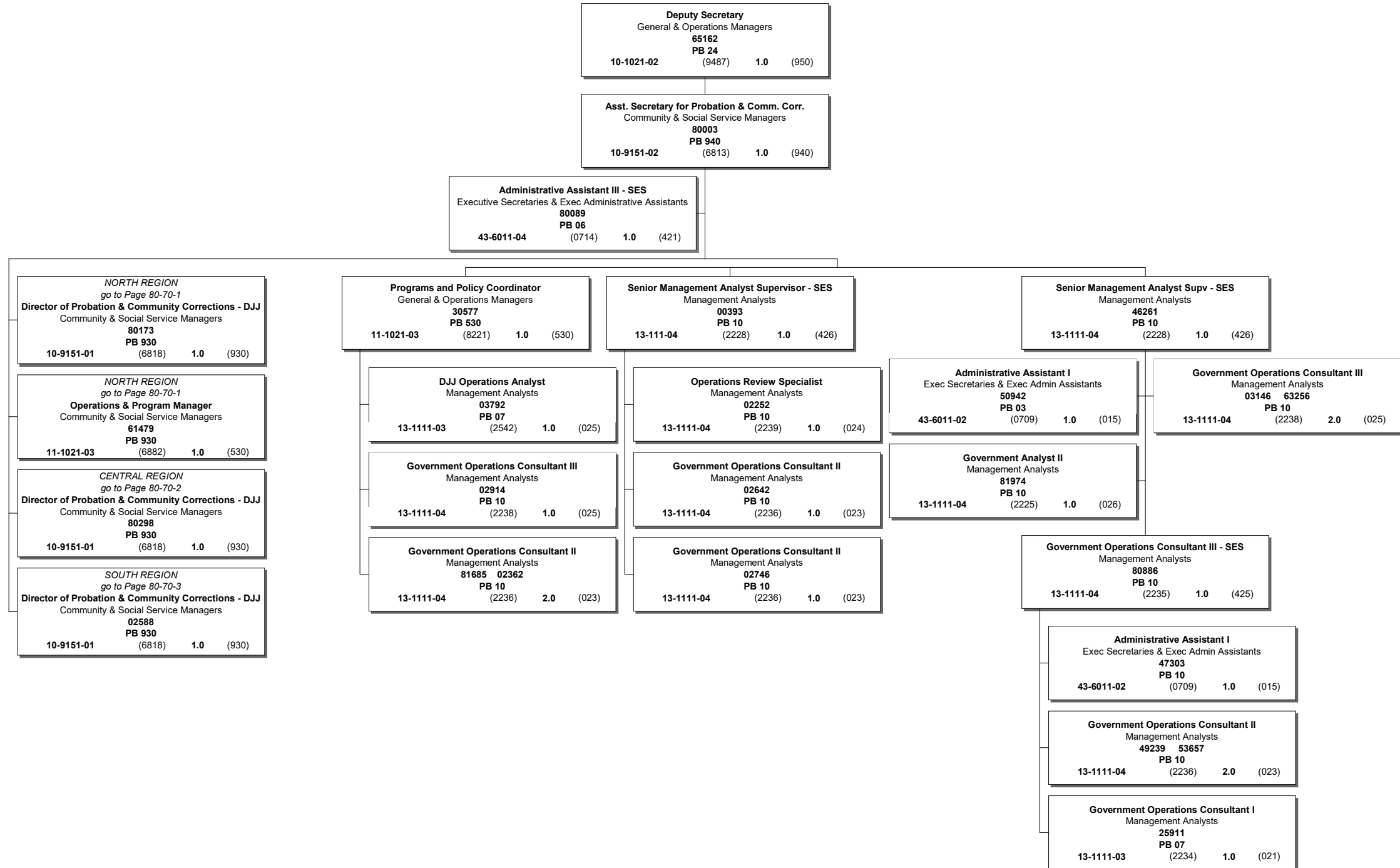
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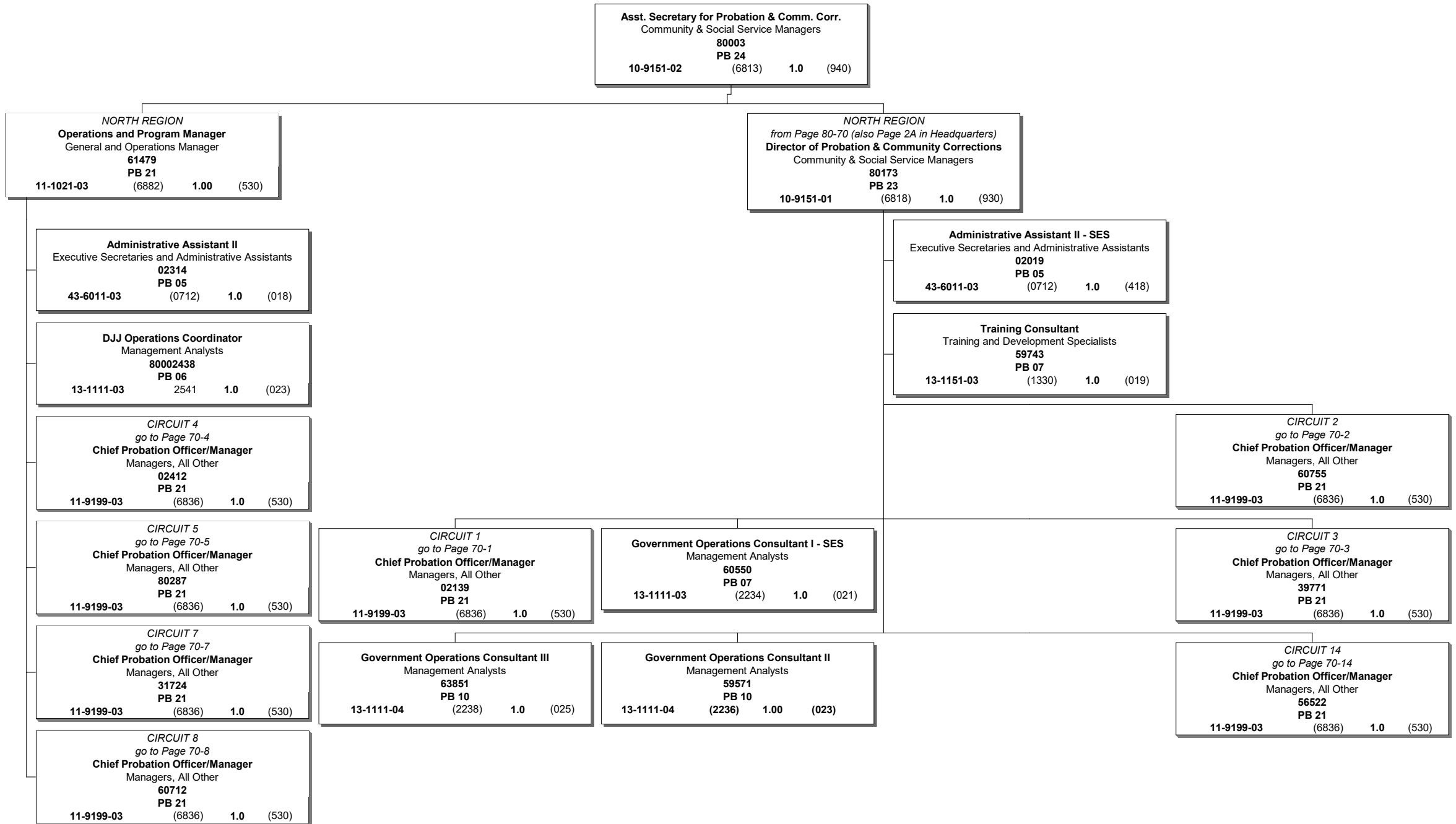
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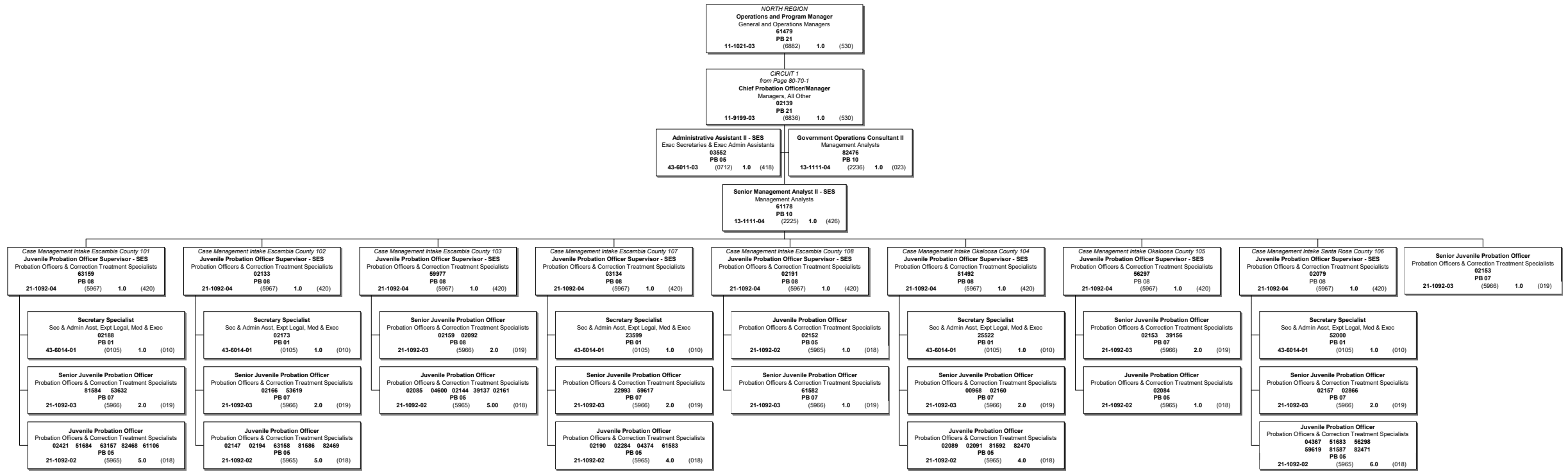
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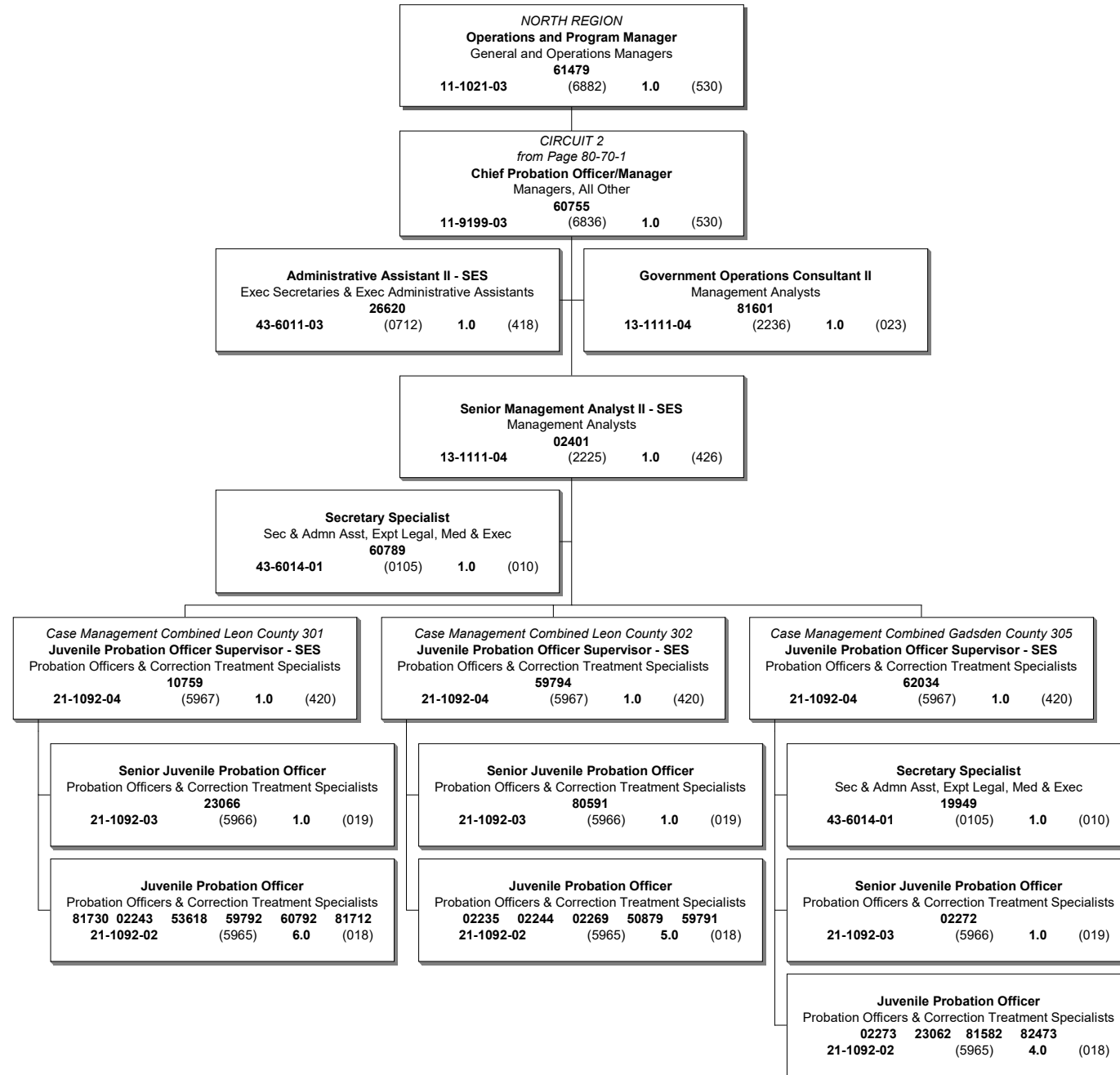
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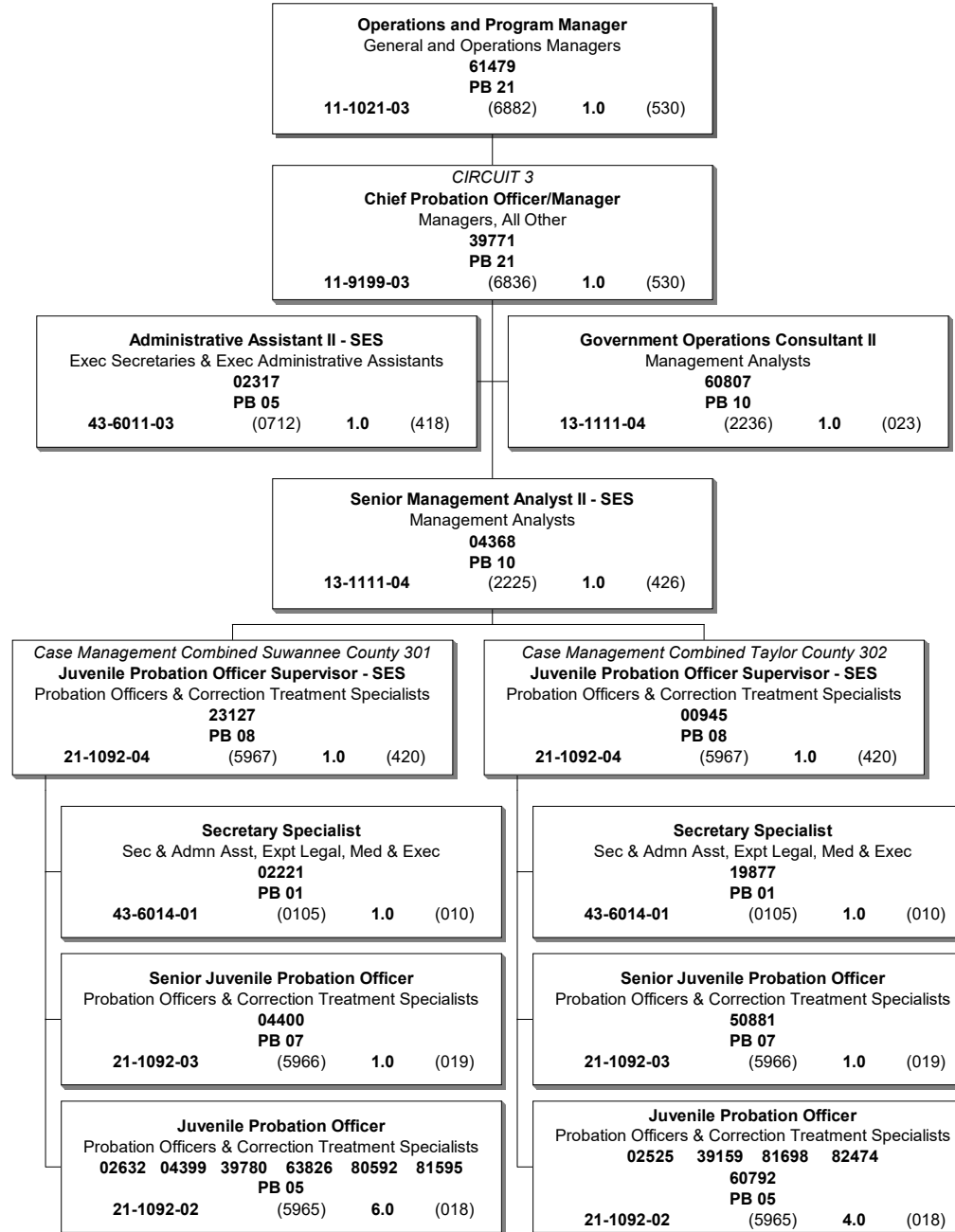


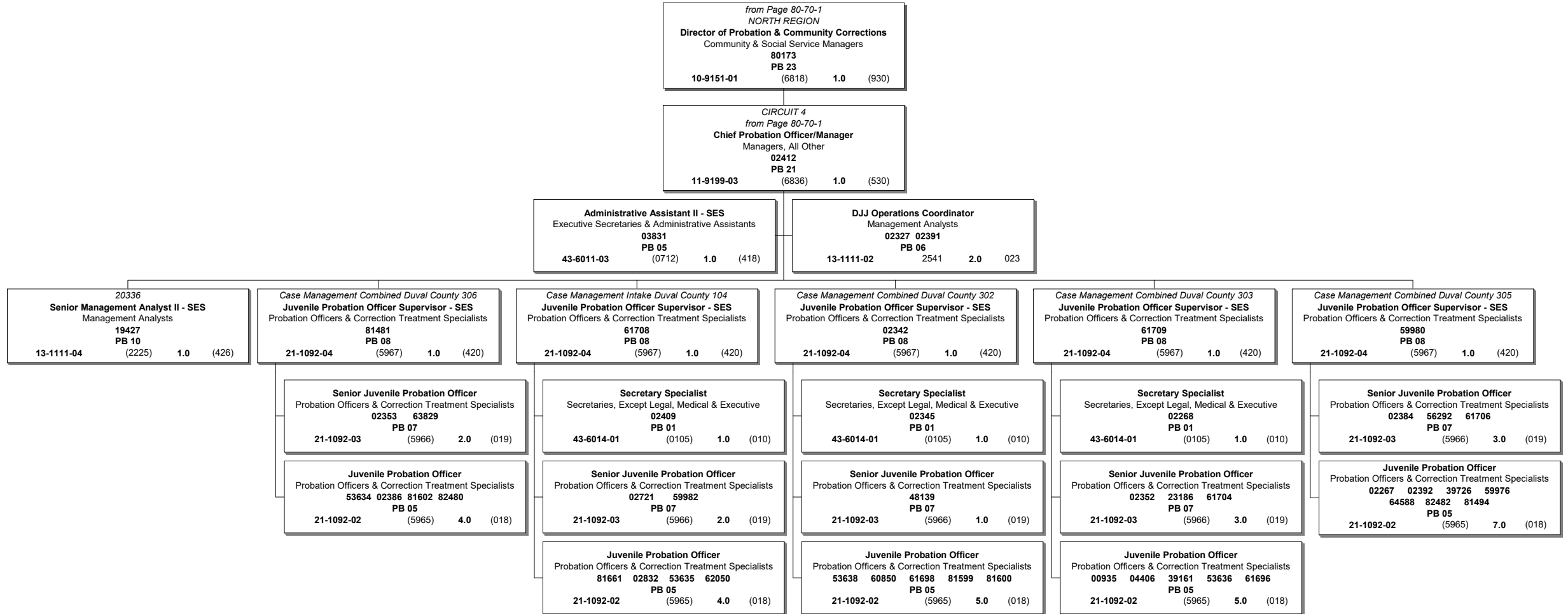


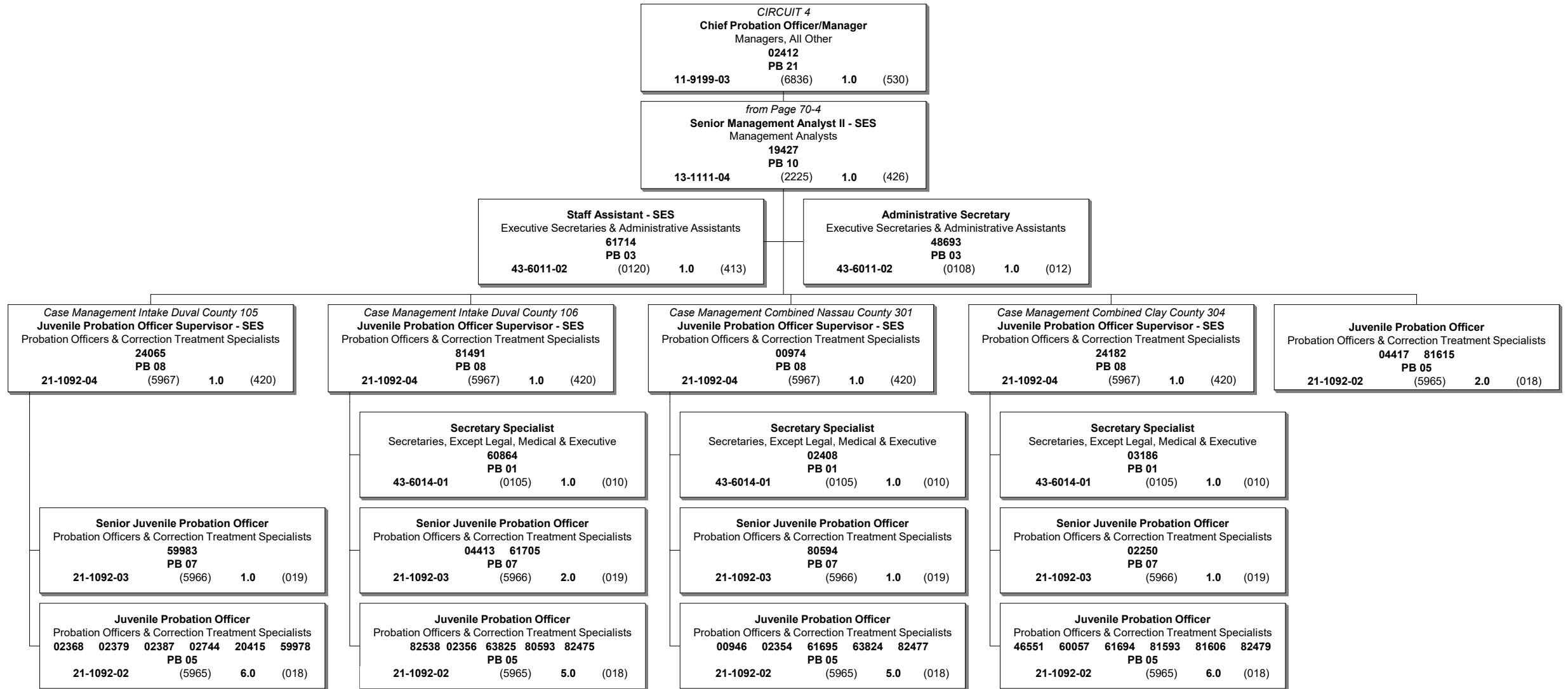


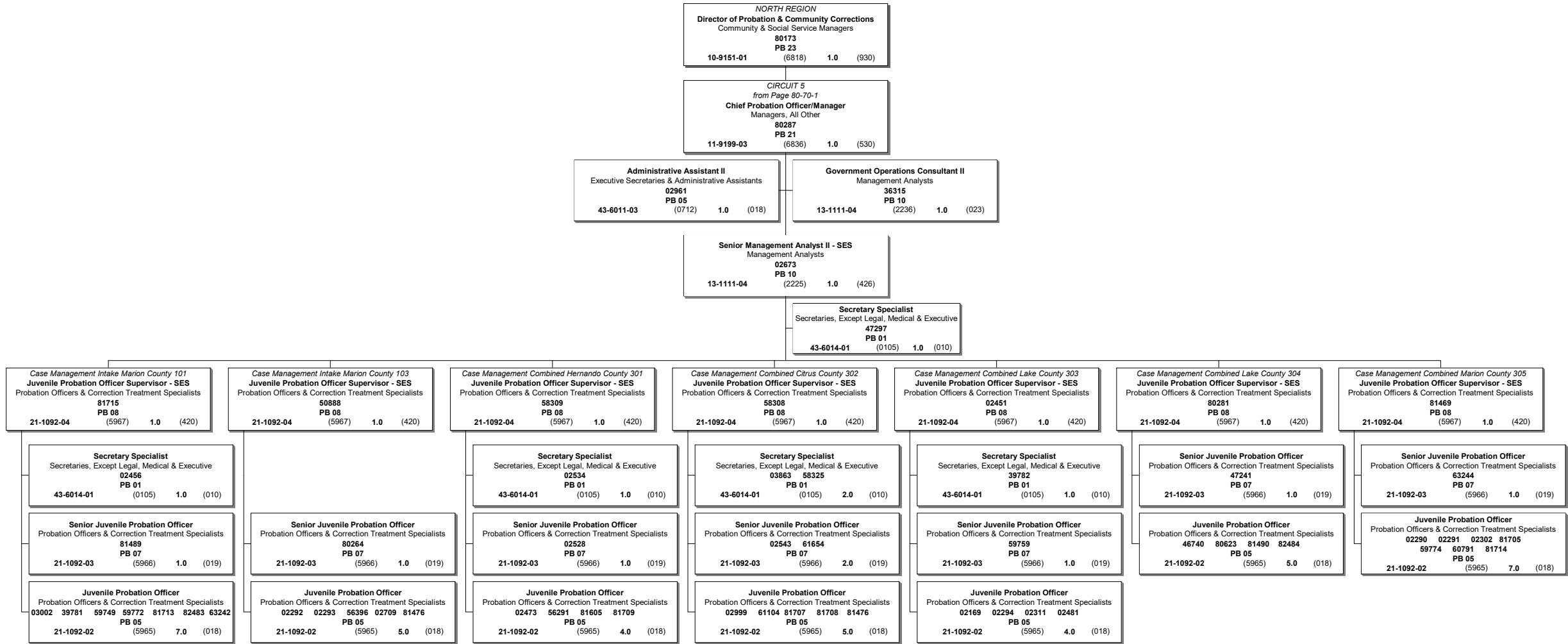


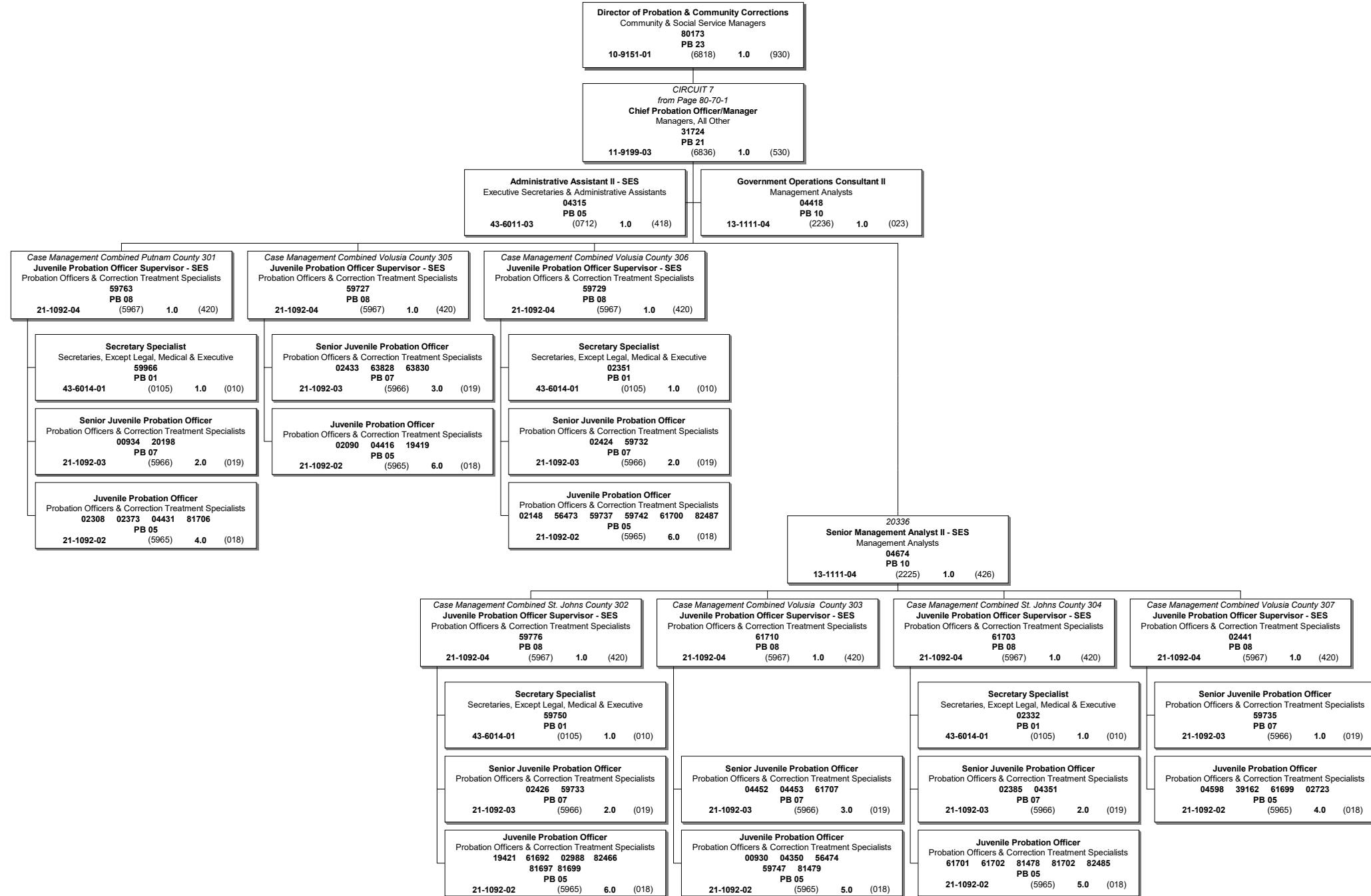


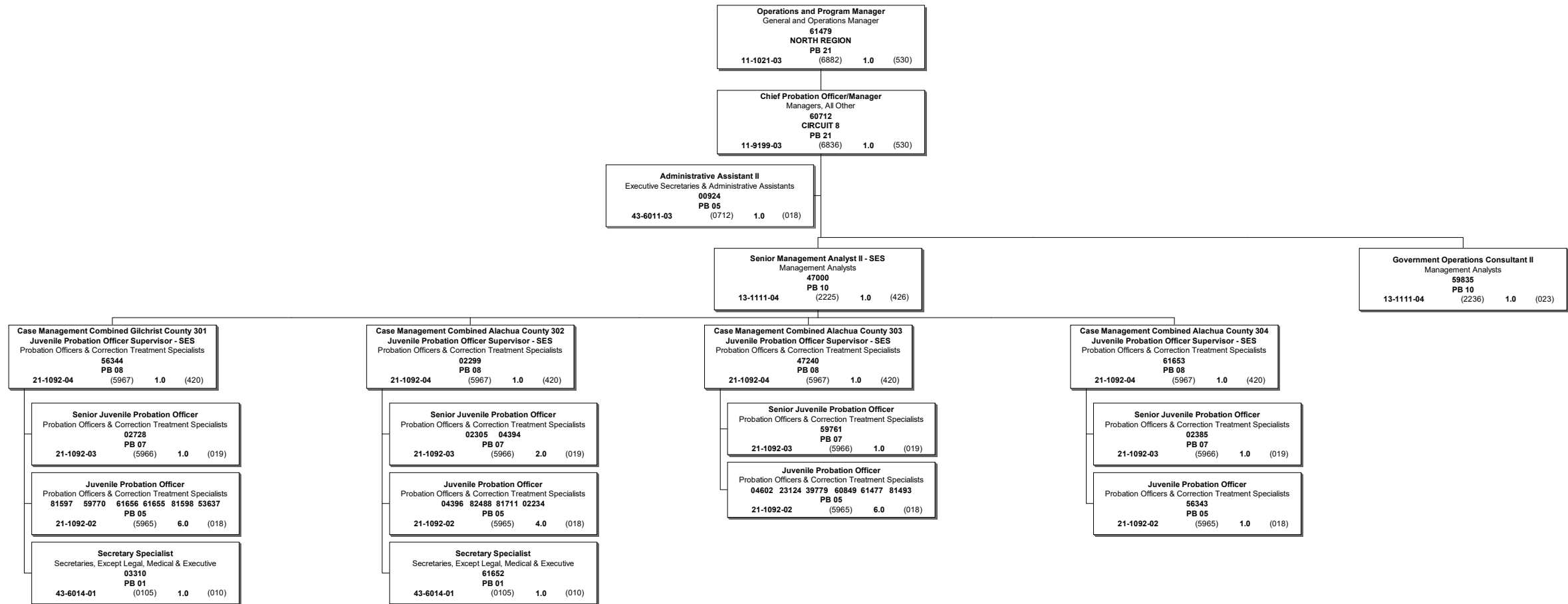


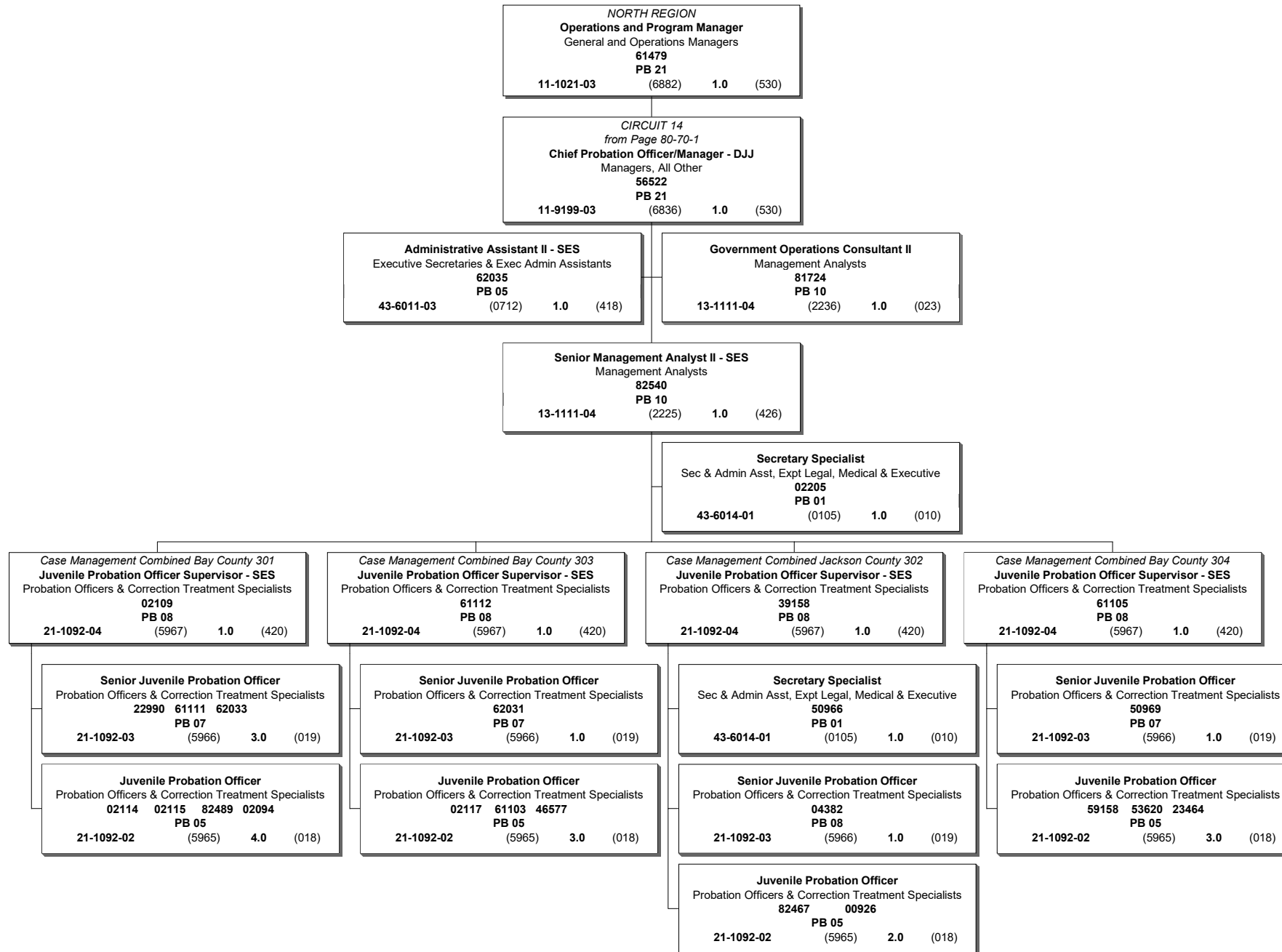














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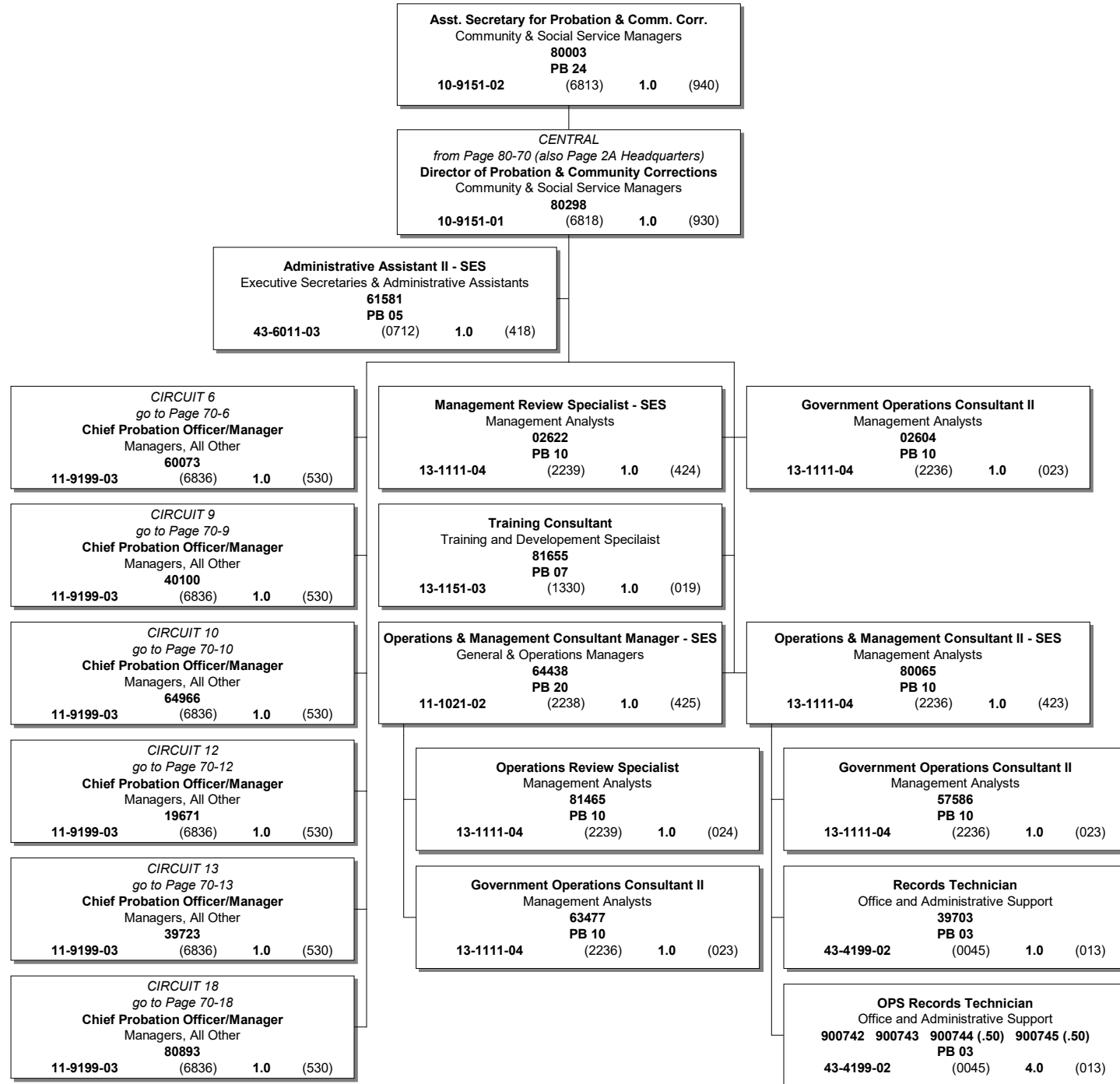
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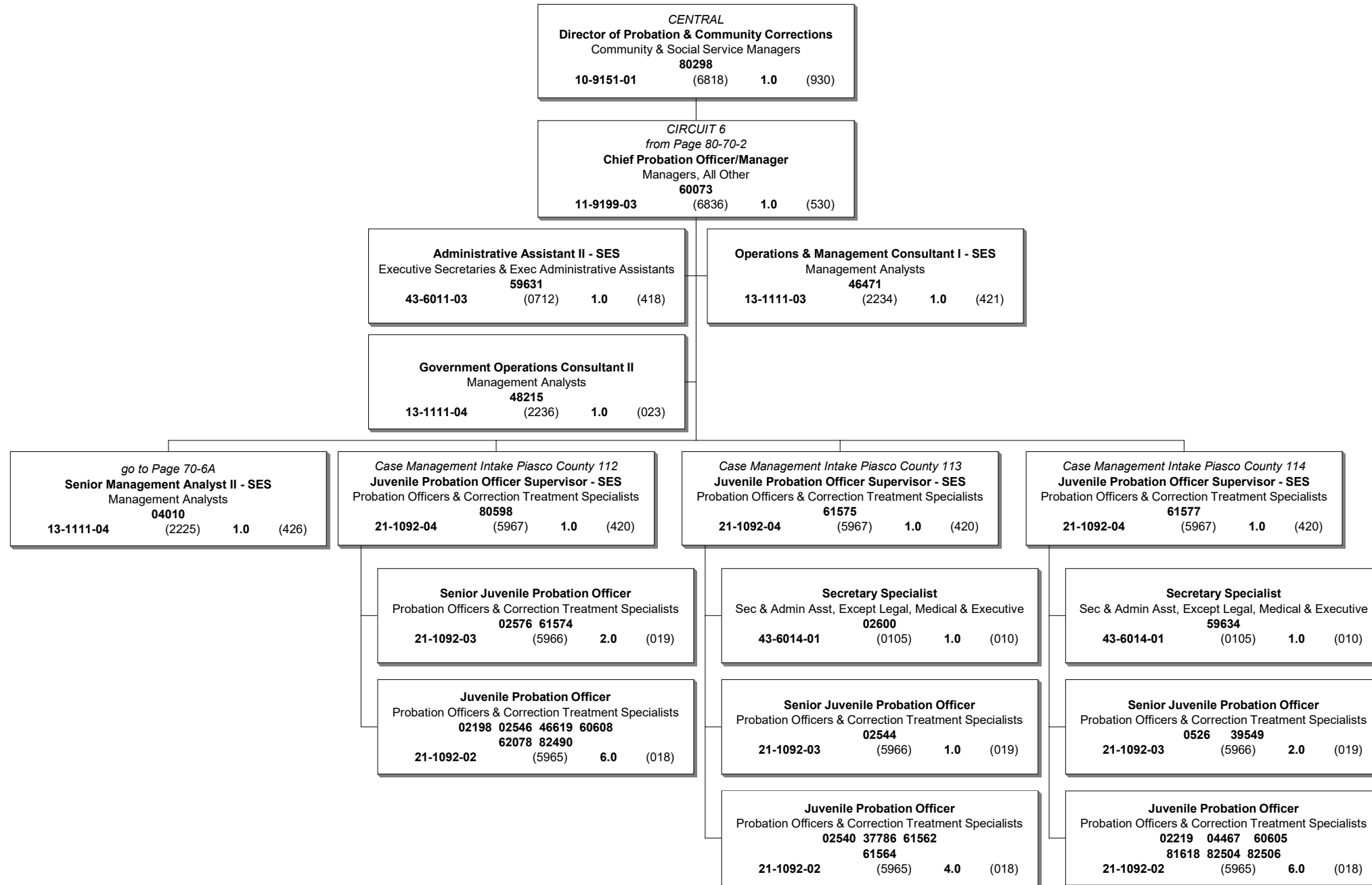
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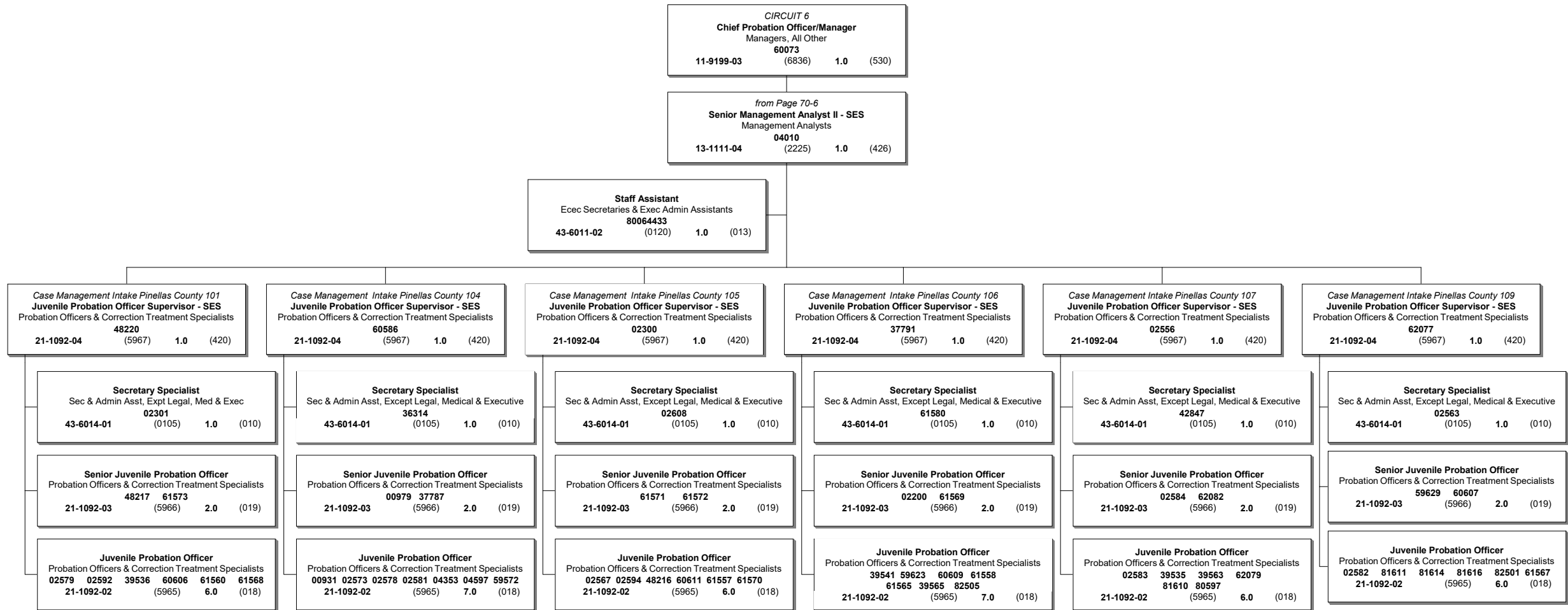
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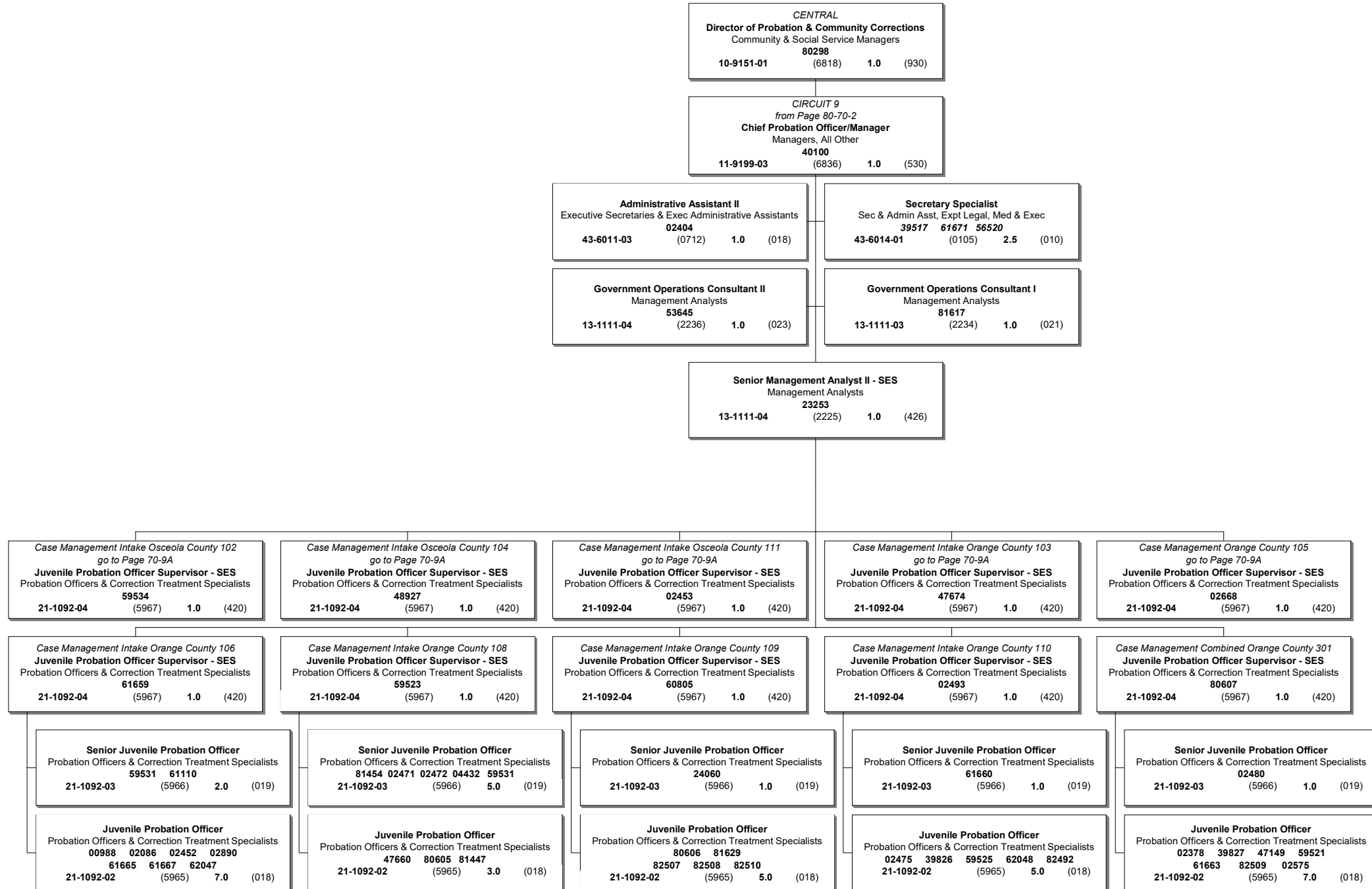
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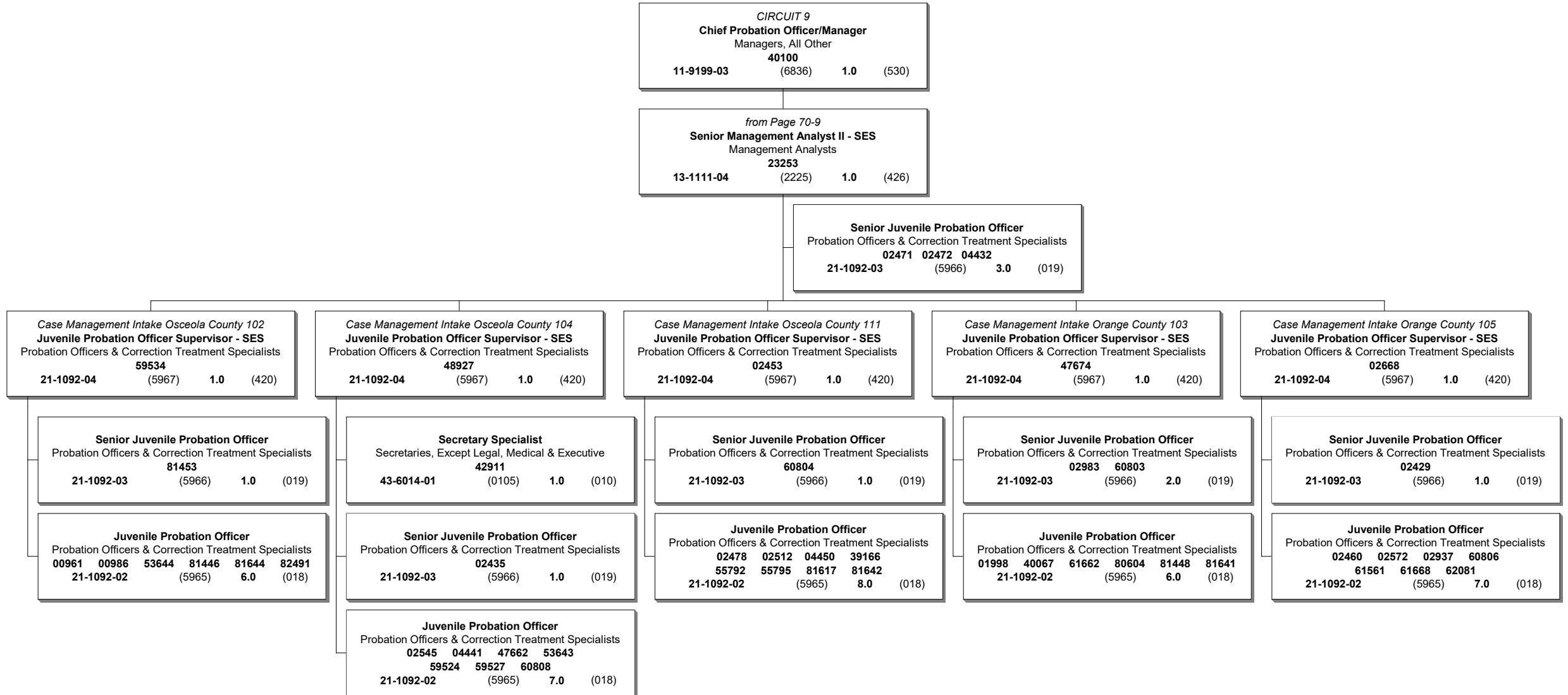
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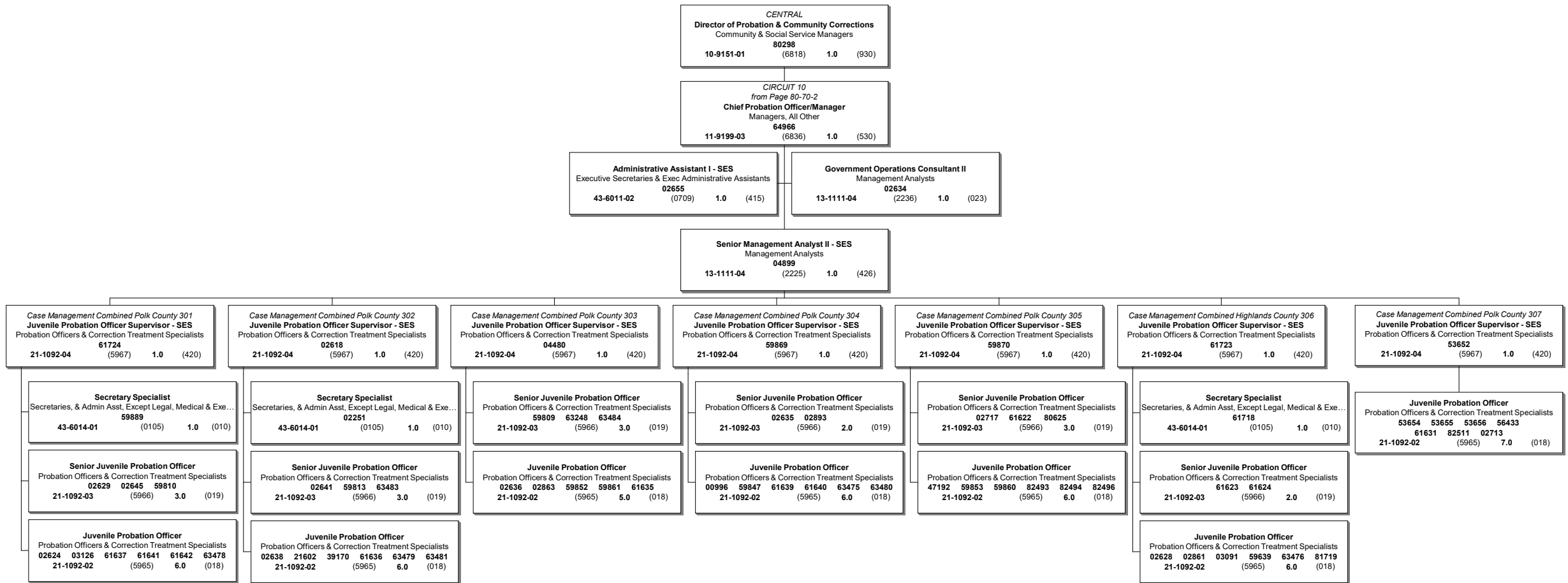












**CENTRAL**  
**Director of Probation & Community Corrections**  
 Community & Social Service Managers  
**80298**  
**PB 23**  
**10-9151-01** (6818) **1.0** (930)

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**Chief Probation Officer/Manager**  
 Managers, All Other  
**19671**  
**PB 21**  
**11-9199-03** (6836) **1.0** (530)

**Administrative Assistant I - SES**  
 Executive Secretaries & Administrative Assistants  
**47207**  
**PB 03**  
**43-6011-02** (0709) **1.0** (415)

**Government Operations Consultant II**  
 Management Analysts  
**39169**  
**PB 10**  
**13-1111-04** (2236) **1.0** (023)

**Senior Management Analyst II - SES**  
 Management Analysts  
**39279**  
**PB 10**  
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*Case Management Intake Manatee County 101*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**44270**  
**PB 08**  
**21-1092-04** (5967) **1.0** (420)

*Case Management Combined Manatee County 302*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**02880**  
**PB 08**  
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*Case Management Combined Manatee County 301*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**59786**  
**PB 08**  
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*Case Management Combined Manatee County 303*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**02878**  
**PB 08**  
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*Case Management Combined Sarasota County 305*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**81443**  
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**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**39704**  
**PB 01**  
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**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**02883**  
**PB 01**  
**43-6014-01** (0105) **1.0** (010)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**61596**  
**PB 07**  
**21-1092-03** (5966) **1.0** (019)

**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**02137**  
**PB 01**  
**43-6014-01** (0105) **1.0** (010)

**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**42868**  
**PB 01**  
**43-6014-01** (0105) **1.0** (010)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**01995 02899**  
**PB 07**  
**21-1092-03** (5966) **2.0** (019)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**00971 61621**  
**PB 07**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**00994 39728 81434 82498**  
**PB 05**  
**21-1092-02** (5965) **4.0** (018)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**00952**  
**PB 07**  
**21-1092-03** (5966) **1.0** (019)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**47248**  
**PB 07**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
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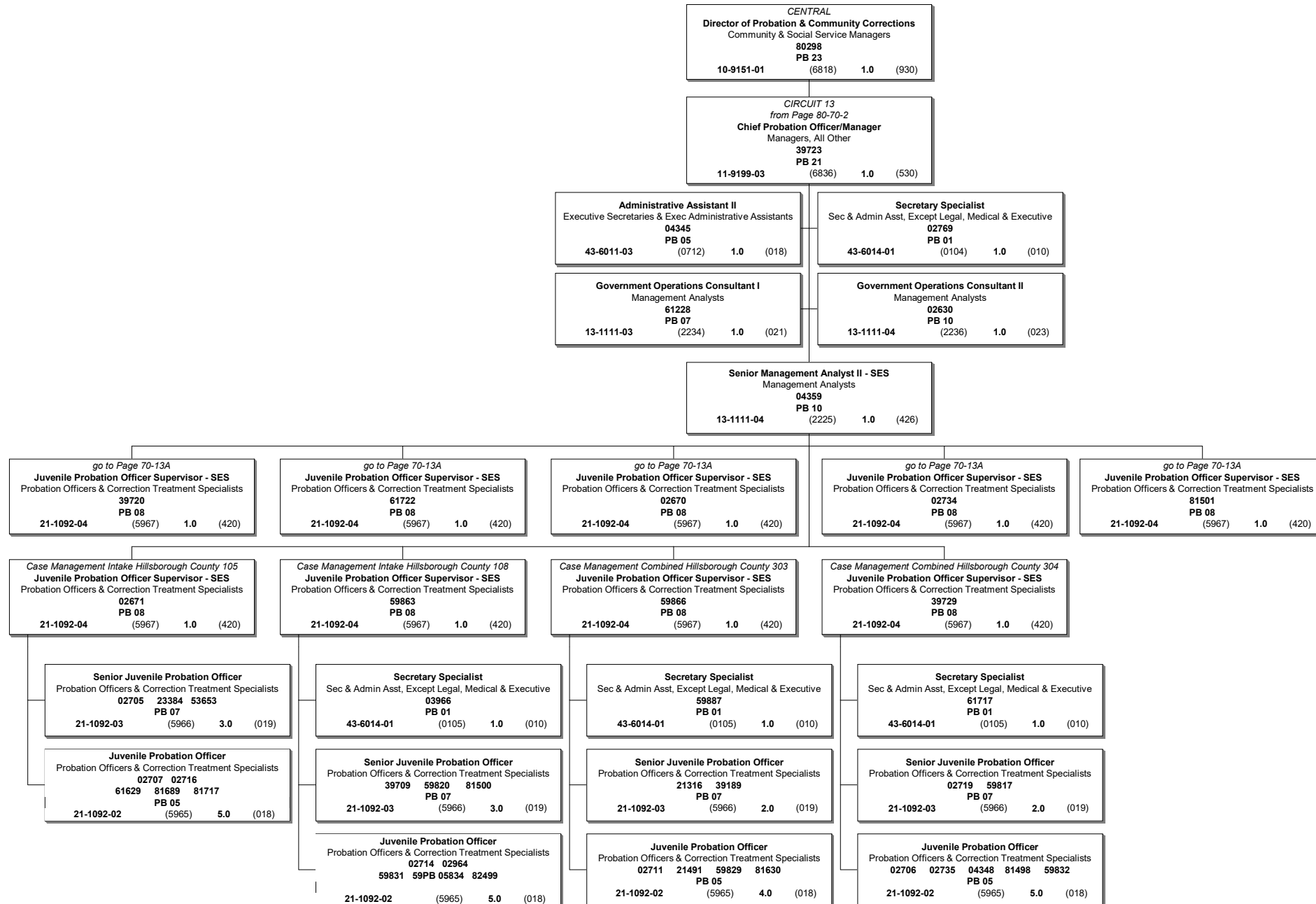
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 Probation Officers & Correction Treatment Specialists  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**59780 81435 81436 61664**  
**PB 05**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02897 02928 56418 61586 02901 59782**  
**PB 05**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02897 02928 56418 61586 02901 59782**  
**PB 05**  
**21-1092-02** (5965) **6.0** (018)





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

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

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

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

*Case Management Intake Hillsborough County 106*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**02670**  
**21-1092-04** (5967) 1.0 (420)

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

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

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

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**61619 61620**  
**21-1092-03** (5966) 2.0 (019)

**Secretary Specialist**  
 Sec & Admin Asst, Except Legal, Medical & Executive  
**02678**  
**43-6014-01** (0105) 1.0 (010)

**Secretary Specialiss**  
 Sec & Admin Asst, Except Legal, Medical & Executive  
**00987**  
**43-6014-01** (0105) 1.0 (010)

**Secretary Specialist**  
 Sec & Admin Asst, Except Legal, Medical & Executive  
**02675**  
**43-6014-01** (0105) 1.0 (010)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**00956 02688 02689 02741**  
**39708 80600**  
**21-1092-02** (5965) 6.0 (018)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02695 02702 23372 61625**  
**61626 61628 80601**  
**21-1092-02** (5965) 7.0 (018)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
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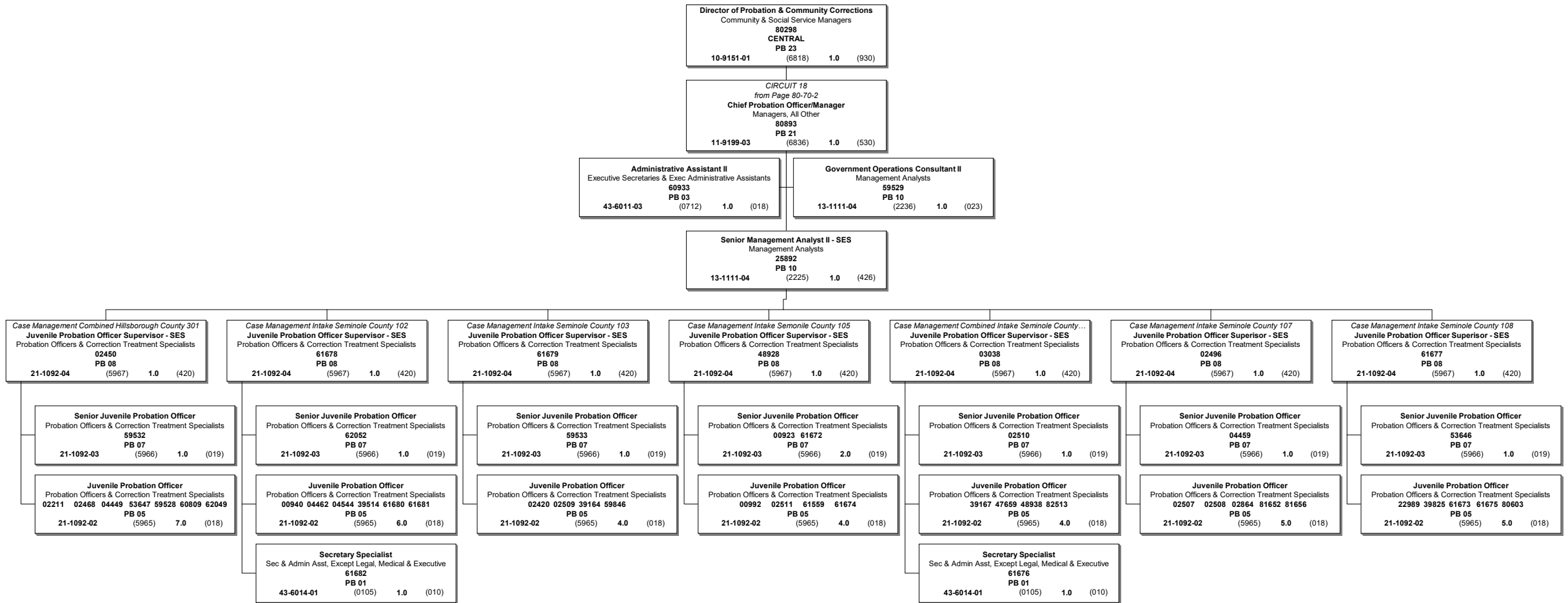
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 Probation Officers & Correction Treatment Specialists  
**02738 59818 59819**  
**21-1092-03** (5966) 3.0 (019)

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

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02710 46704 59824 59828 81499**  
**21-1092-02** (5965) 5.0 (018)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02736 59830 61627 81497 00970**  
**21-1092-02** (5965) 5.0 (018)



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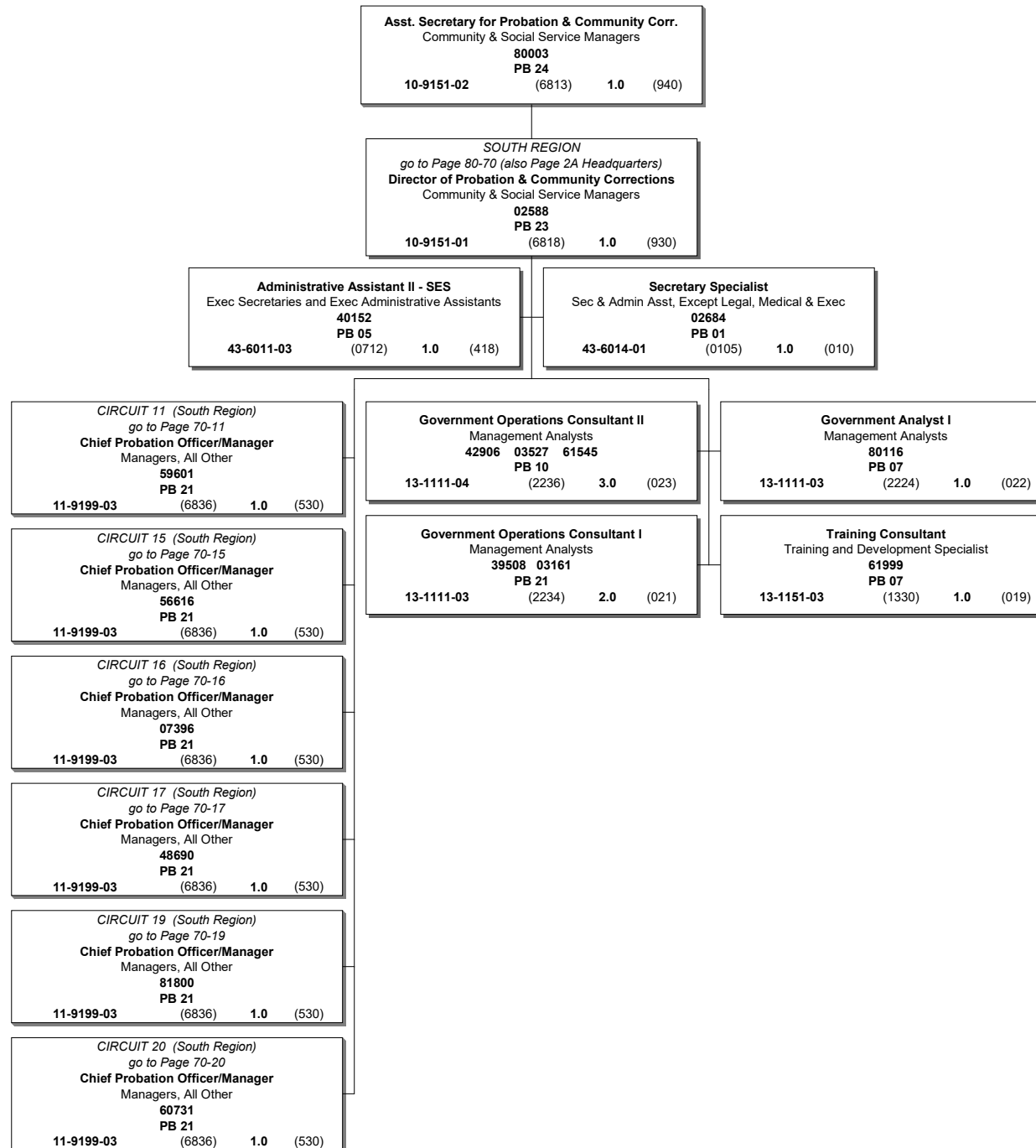
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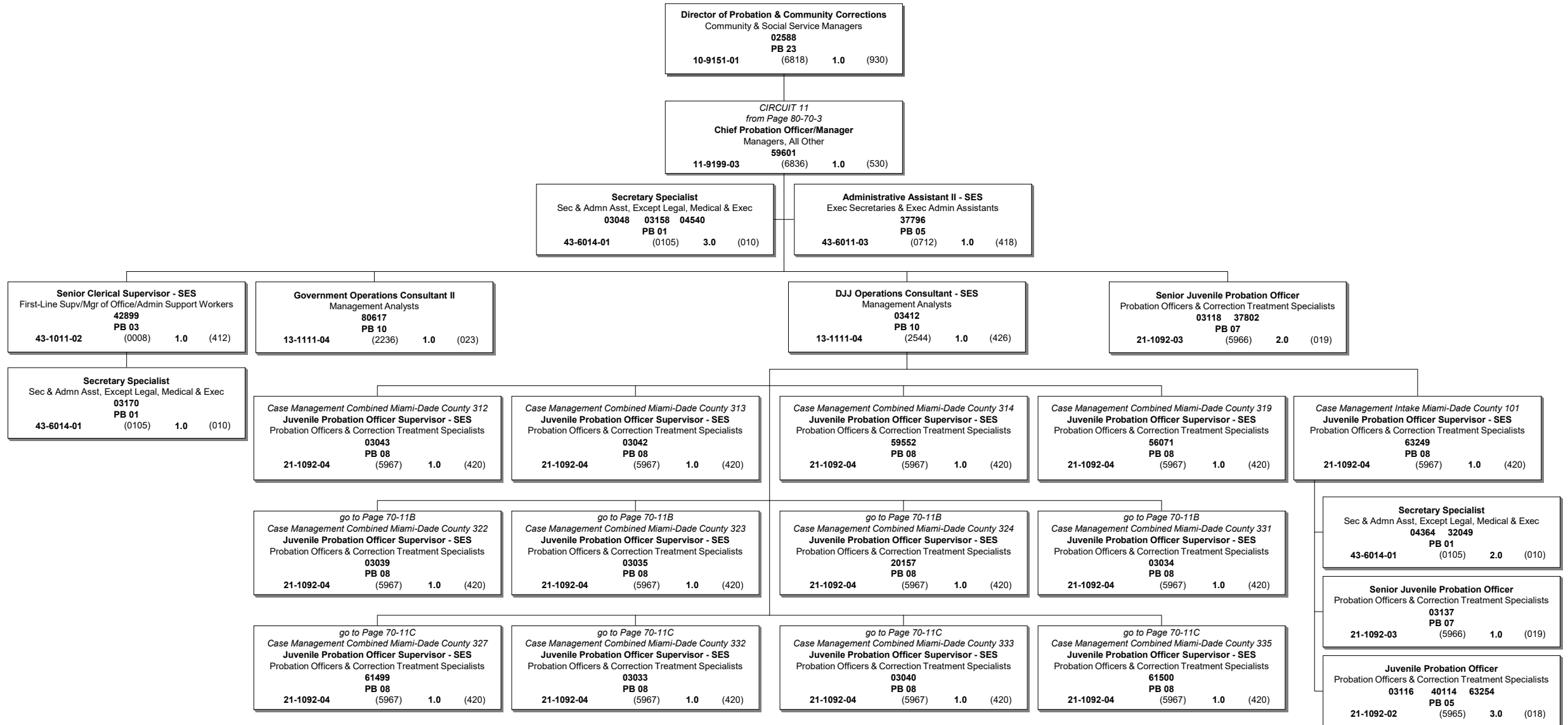
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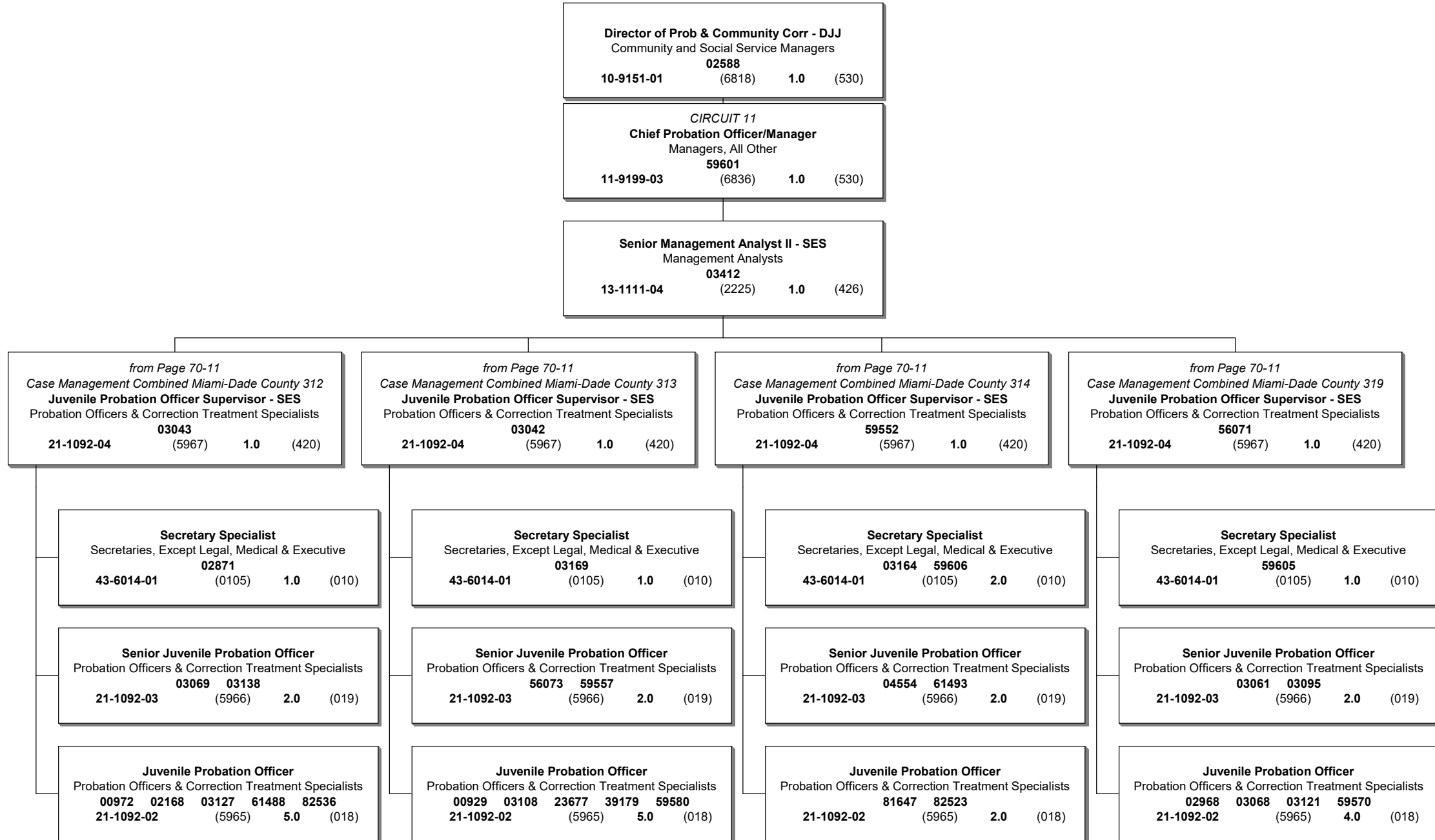
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*CIRCUIT 11*  
**Chief Probation Officer/Manager**  
 Managers, All Other  
**59601**  
**PB 21**  
**11-9199-03** (6836) **1.0** (530)

**Senior Management Analyst II - SES**  
 Management Analysts  
**03412**  
**PB 10**  
**13-1111-04** (2225) **1.0** (426)

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**Case Management Combined Miami-Dade County 322**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**03039**  
**PB 08**  
**21-1092-04** (5967) **1.0** (420)

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**Case Management Combined Miami-Dade County 323**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**03035**  
**PB 08**  
**21-1092-04** (5967) **1.0** (420)

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**Case Management Combined Miami-Dade County 324**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**20157**  
**PB 08**  
**21-1092-04** (5967) **1.0** (420)

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**Case Management Combined Miami-Dade County 331**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**03034**  
**PB 08**  
**21-1092-04** (5967) **1.0** (420)

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

**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**03162**  
**PB 01**  
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**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**59604**  
**PB 01**  
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**Secretary Specialist**  
 Secretaries, Except Legal, Medical & Executive  
**03157**  
**PB 01**  
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**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**03094 03135**  
**PB 07**  
**21-1092-03** (5966) **2.0** (019)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02672 03090**  
**PB 07**  
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**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**03112 04547**  
**PB 07**  
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**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**03060 56070**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02674 03114 39178 81623 82528**  
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02667 03087 03088 04347 59573 81662**  
**PB 05**  
**21-1092-02** (5965) **6.0** (018)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**39505 61589 63257 81649**  
**PB 05**  
**21-1092-02** (5965) **4.0** (018)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**02199 02867 03073 03074 03102 82516**  
**PB 05**  
**21-1092-02** (5965) **6.0** (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**  
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*from Page 70-11*  
**Case Management Combined Miami-Dade County 327**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**61499**  
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*from Page 70-11*  
**Case Management Combined Miami-Dade County 332**  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**03033**  
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**Case Management Combined Miami-Dade County 333**  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**61500**  
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**Secretary Specialist**  
 Sec & Admn Asst, Expt Legal, Med & Exec  
**40151**  
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**Secretary Specialist**  
 Sec & Admn Asst, Expt Legal, Med & Exec  
**03167**  
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**Secretary Specialist**  
 Sec & Admn Asst, Expt Legal, Med & Exec  
**36176**  
**43-6014-01** (0105) **1.0** (010)

**Secretary Specialist**  
 Sec & Admn Asst, Expt Legal, Med & Exec  
**61469**  
**43-6014-01** (0105) **1.0** (010)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**37801 59560 61495**  
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**Senior Juvenile Probation Officer**  
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**Senior Juvenile Probation Officer**  
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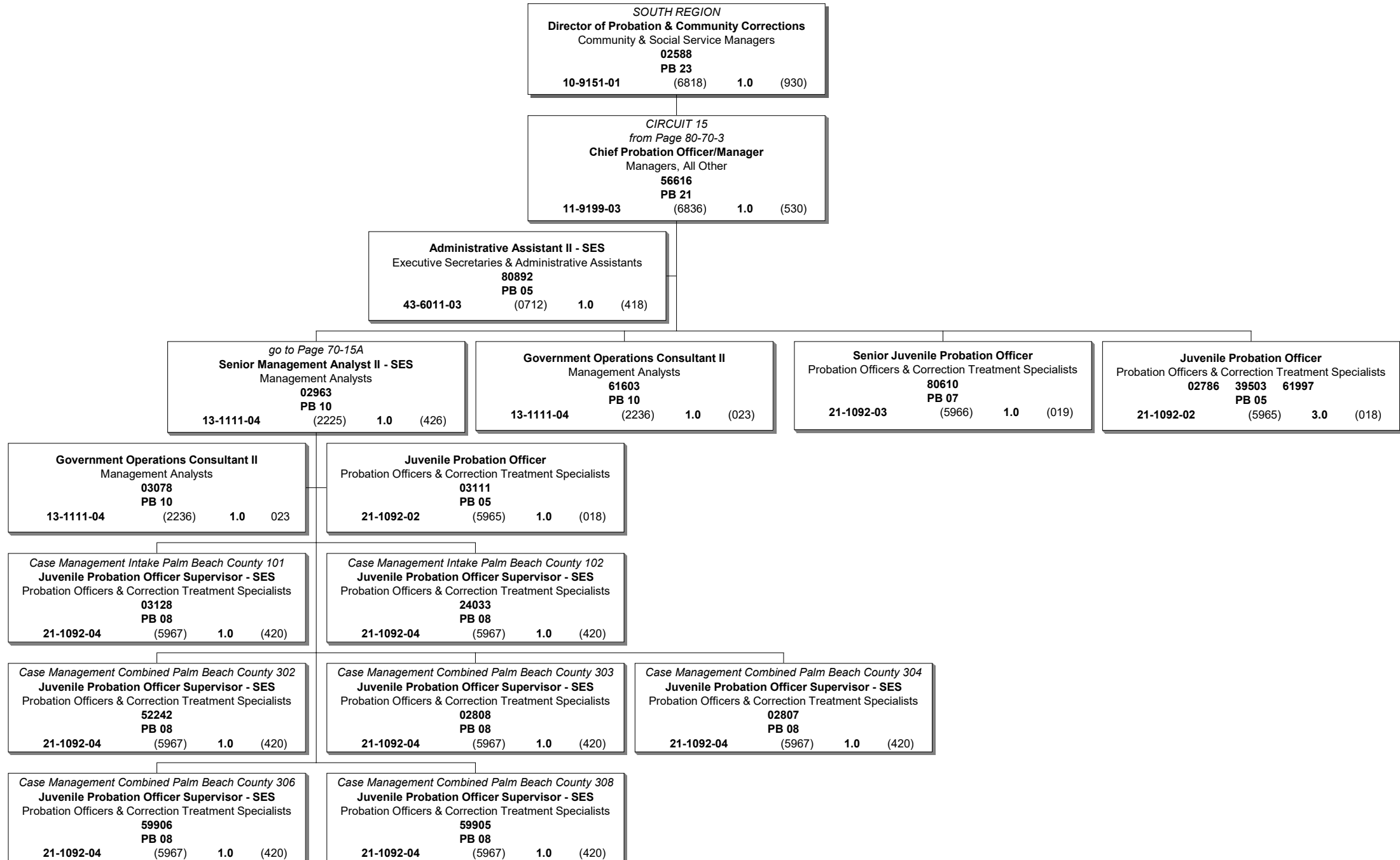
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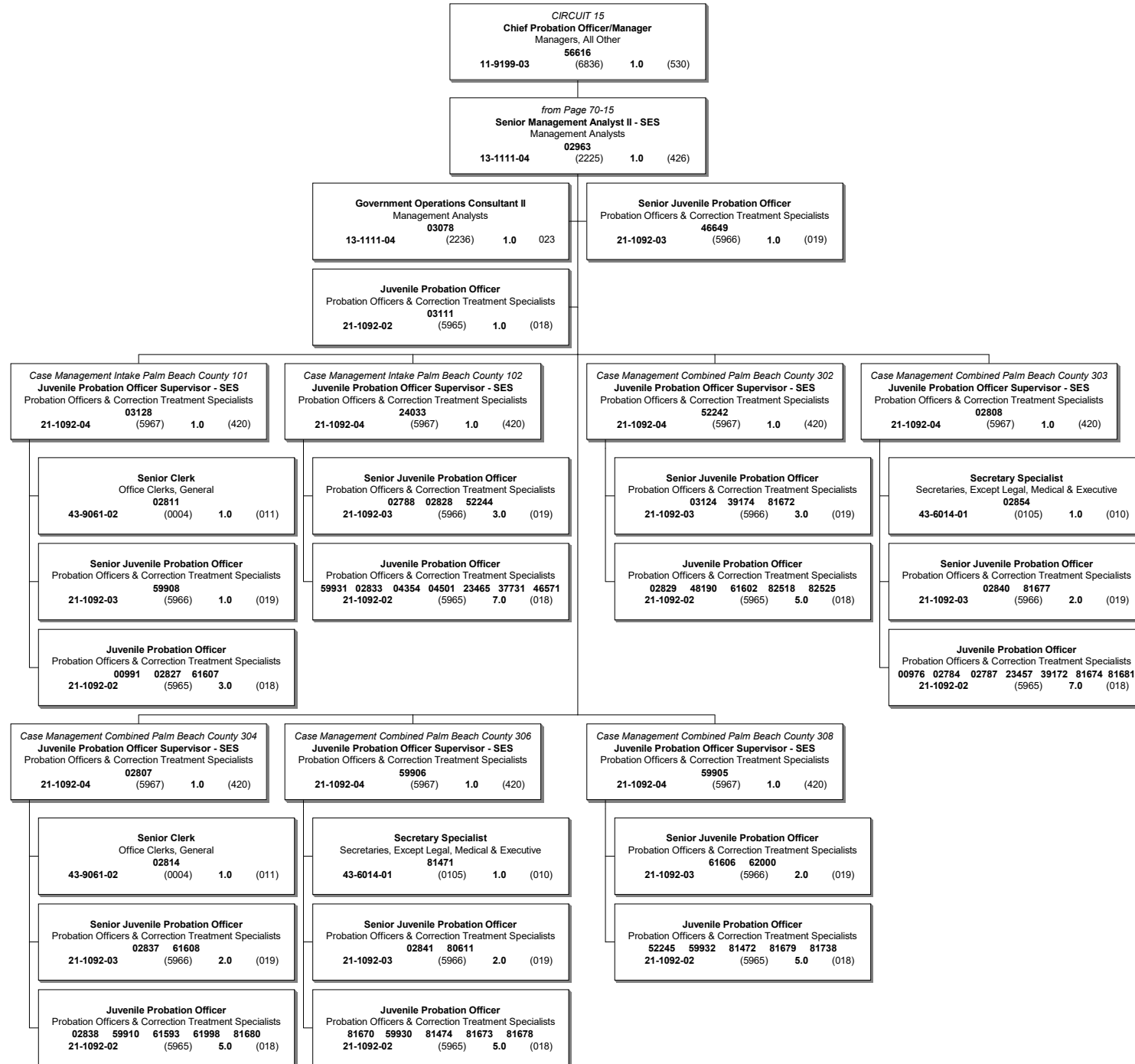
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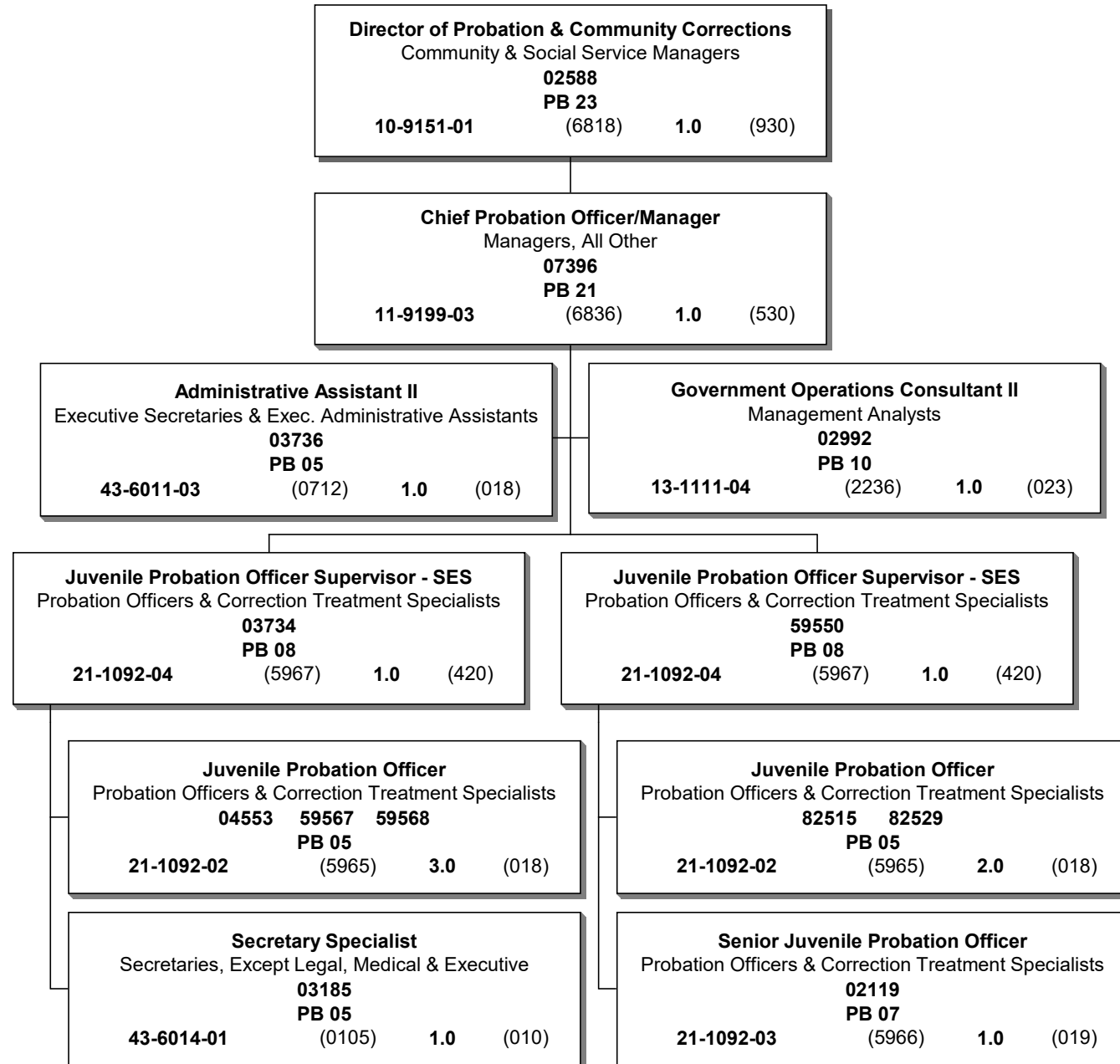
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**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**61487 61489 80616 81733**  
**21-1092-02** (5965) **4.0** (018)







**SOUTH REGION**  
**Director of Probation & Community Corrections**  
 Community & Social Service Managers  
**02588**  
**PB 023**  
**10-9151-01** (6818) 1.0 (930)

*CIRCUIT 17*  
*from Page 80-70-3*  
**Chief Probation Officer/Manager**  
 Managers, All Other  
**48690**  
**PB 021**  
**11-9199-03** (6836) 1.0 (530)

**Administrative Assistant II - SES**  
 Executive Secretaries & Exec Administrative Assistants  
**61546**  
**PB 005**  
**43-9011-03** (0712) 1.0 (418)

**Secretary Specialist**  
 Sec & Admin Asst, Except Legal, Medical & Executive  
**22202**  
**PB 001**  
**43-6014-01** (0105) 1.0 (010)

**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**03003 59642 59644**  
**PB 007**  
**21-1092-03** (5966) 3.0 (019)

**Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**61543 80619**  
**PB 005**  
**21-1092-02** (5965) 2.0 (018)

**DJJ Operations Coordinator**  
 Management Analysts  
**82534**  
**PB 006**  
**13-1111-02** (2541) 1.0 (023)

**Senior Management Analyst II - SES**  
 Management Analysts  
**07290**  
**PB 010**  
**13-1111-04** (2225) 1.0 (426)

**Secretary Specialist**  
 Sec & Admin Asst, Except Legal, Medical & Executive  
**59651**  
**PB 001**  
**43-6014-01** (0105) 1.0 (010)

*Case Management Intake Broward County 101*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**00963**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Intake Broward County 102*  
*go to Page 70-17A*  
**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**02955**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Intake Broward County 103*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**80615**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Combined Broward County 309*  
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**Senior Juvenile Probation Officer**  
 Probation Officers & Correction Treatment Specialists  
**80614 47140 48676 59638 81690**  
**PB 007**  
**21-1092-03** (5966) 1.0 (019)

*Case Management Combined Broward County 311*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**04344**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Combined Broward County 313*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**39693**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Combined Broward County 321*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**23579**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

*Case Management Combined Broward County 323*  
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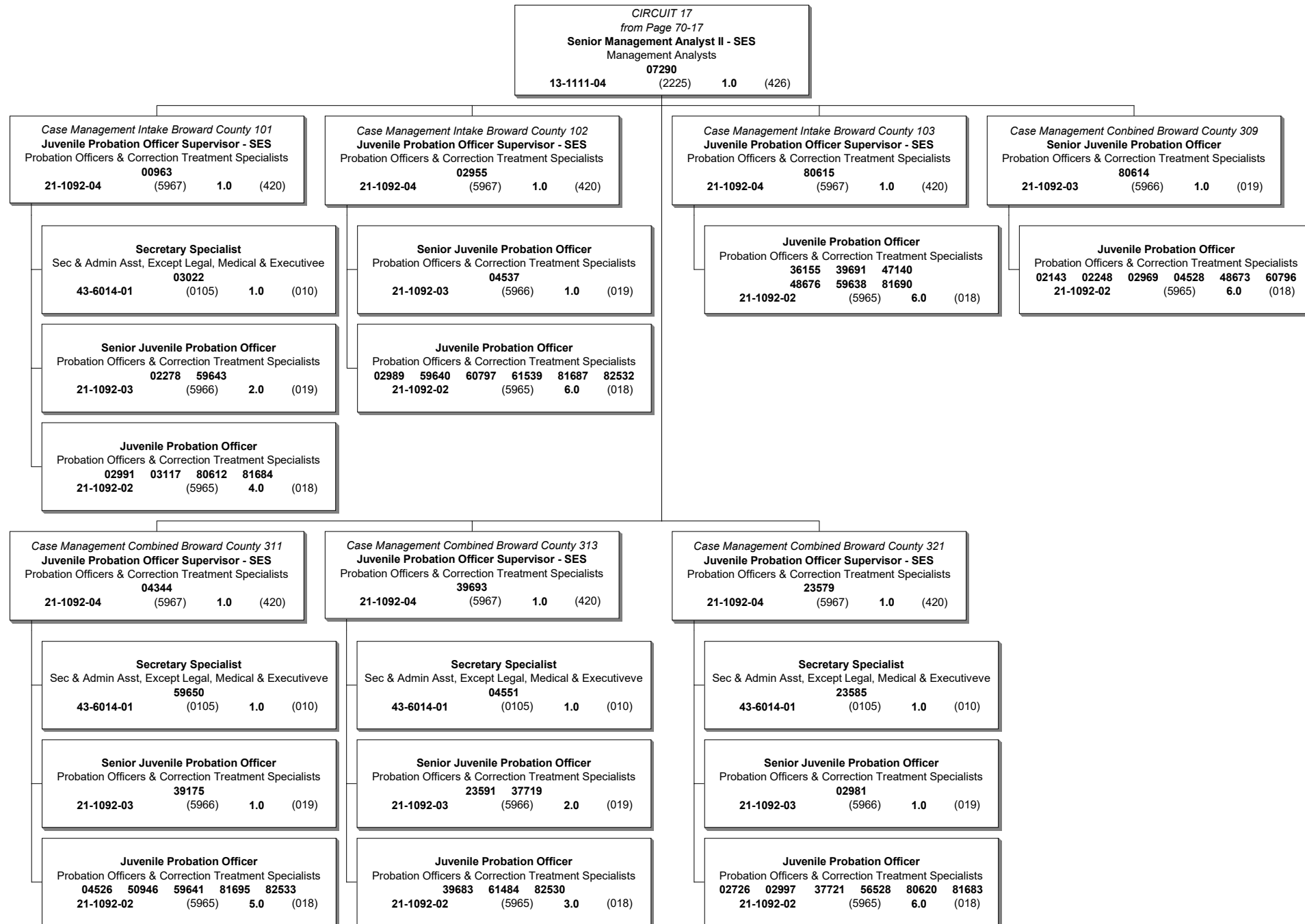
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*Case Management Combined Broward County 327*  
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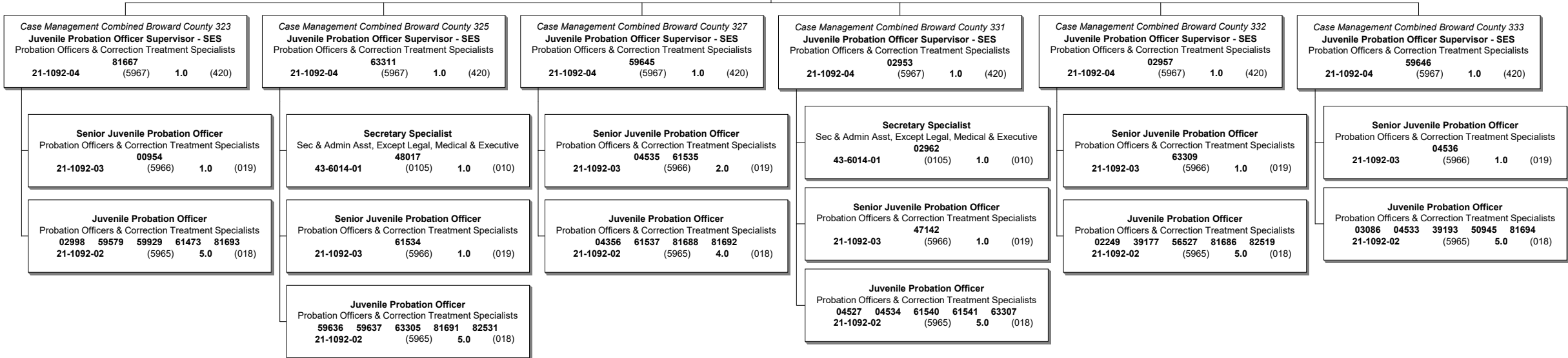
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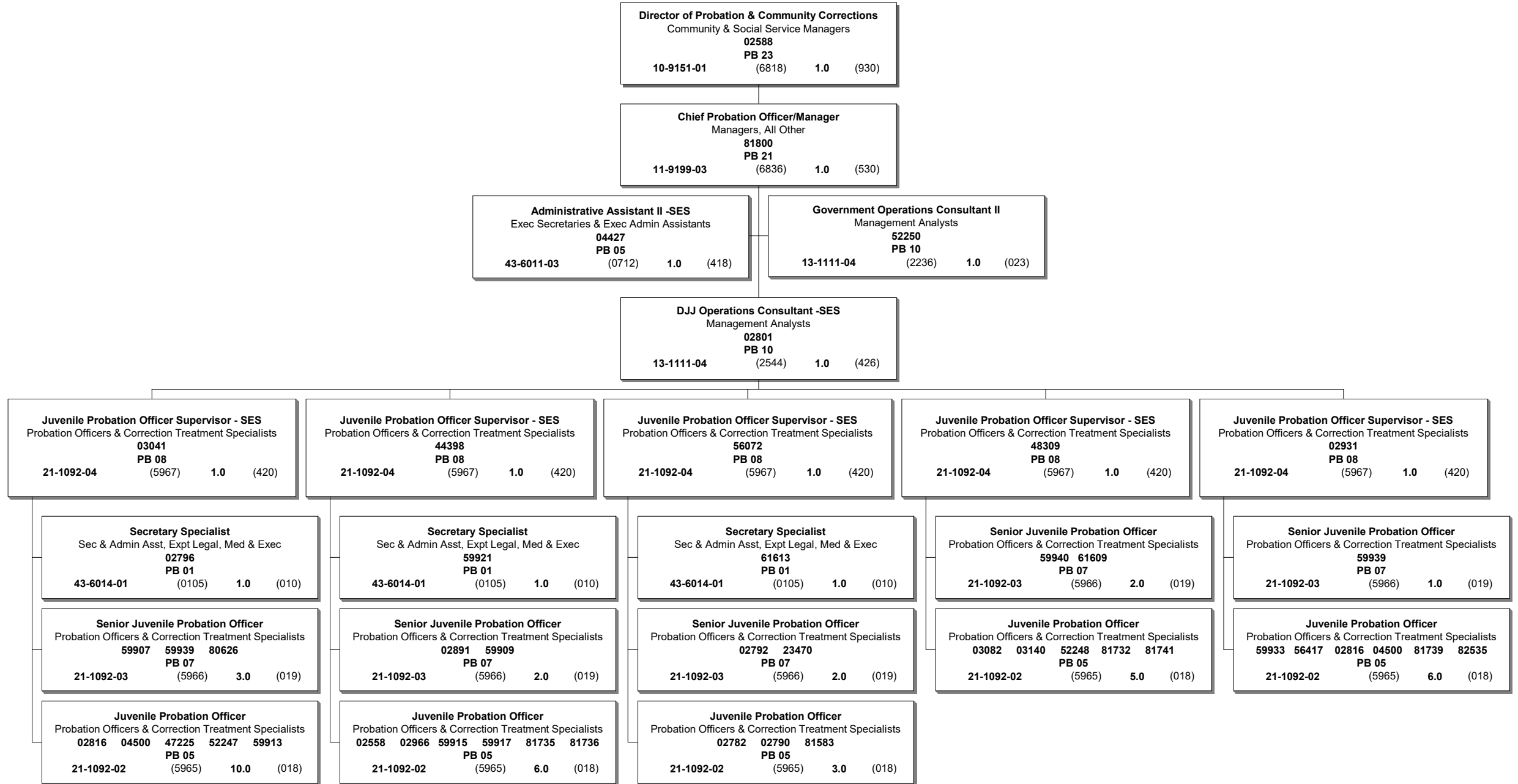
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**21-1092-04** (5967) 1.0 (420)

*Case Management Combined Broward County 333*  
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**Juvenile Probation Officer Supervisor - SES**  
 Probation Officers & Correction Treatment Specialists  
**59646**  
**PB 008**  
**21-1092-04** (5967) 1.0 (420)

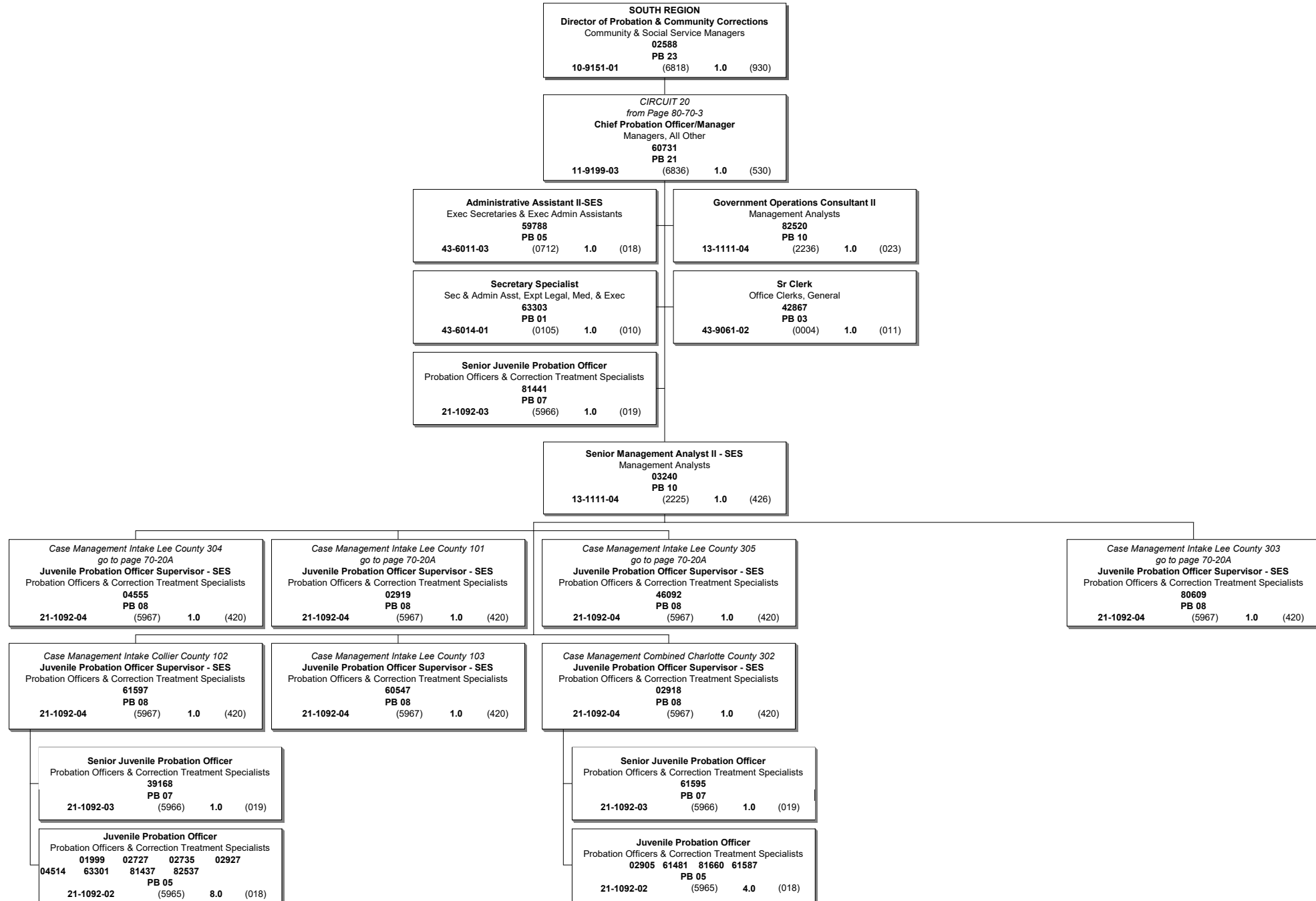


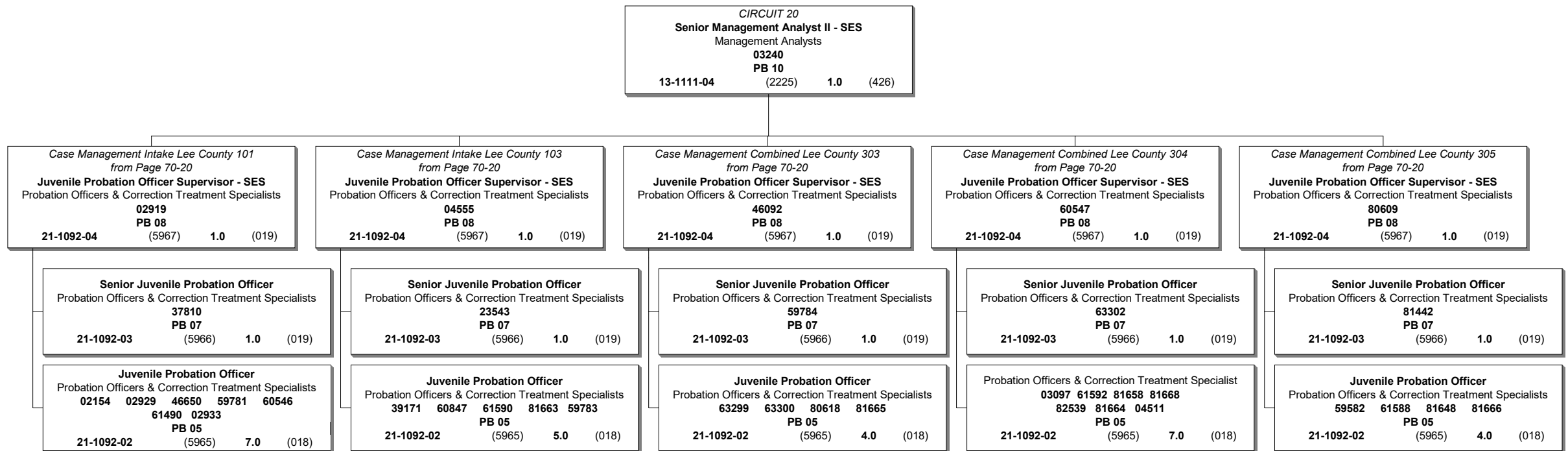
*CIRCUIT 17*  
*from Page 70-17*  
**Senior Management Analyst II - SES**  
 Management Analysts  
**07290**  
**13-1111-04** (2225) 1.0 (426)





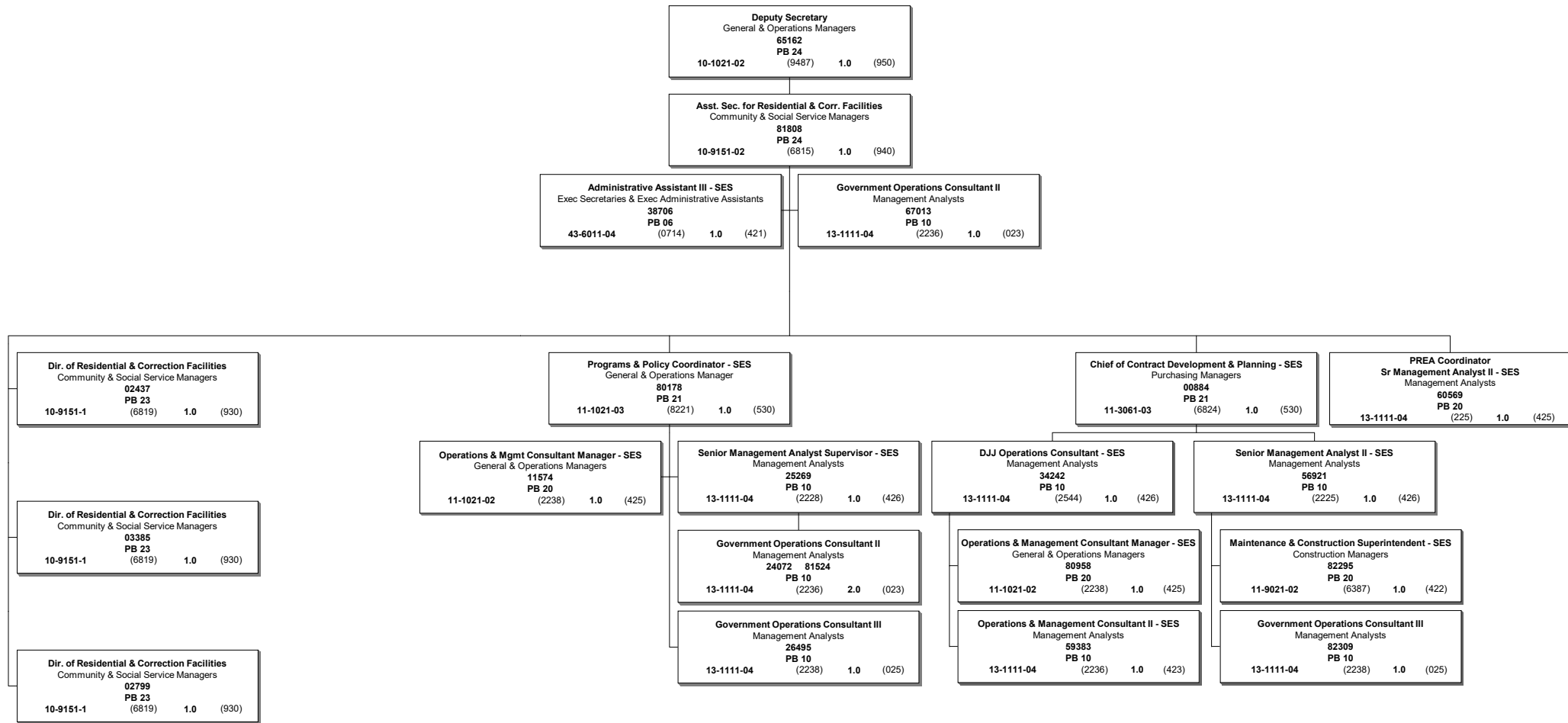


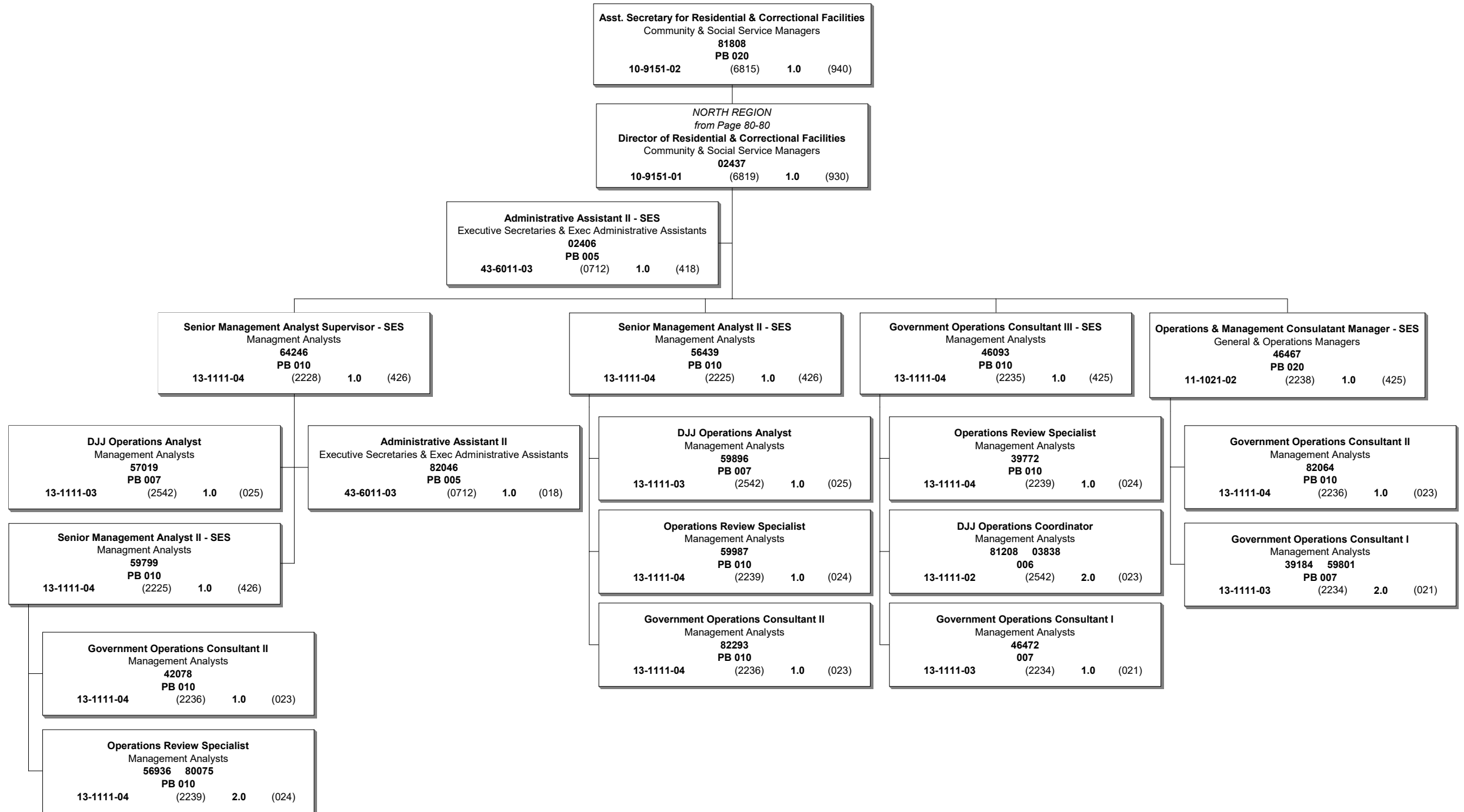


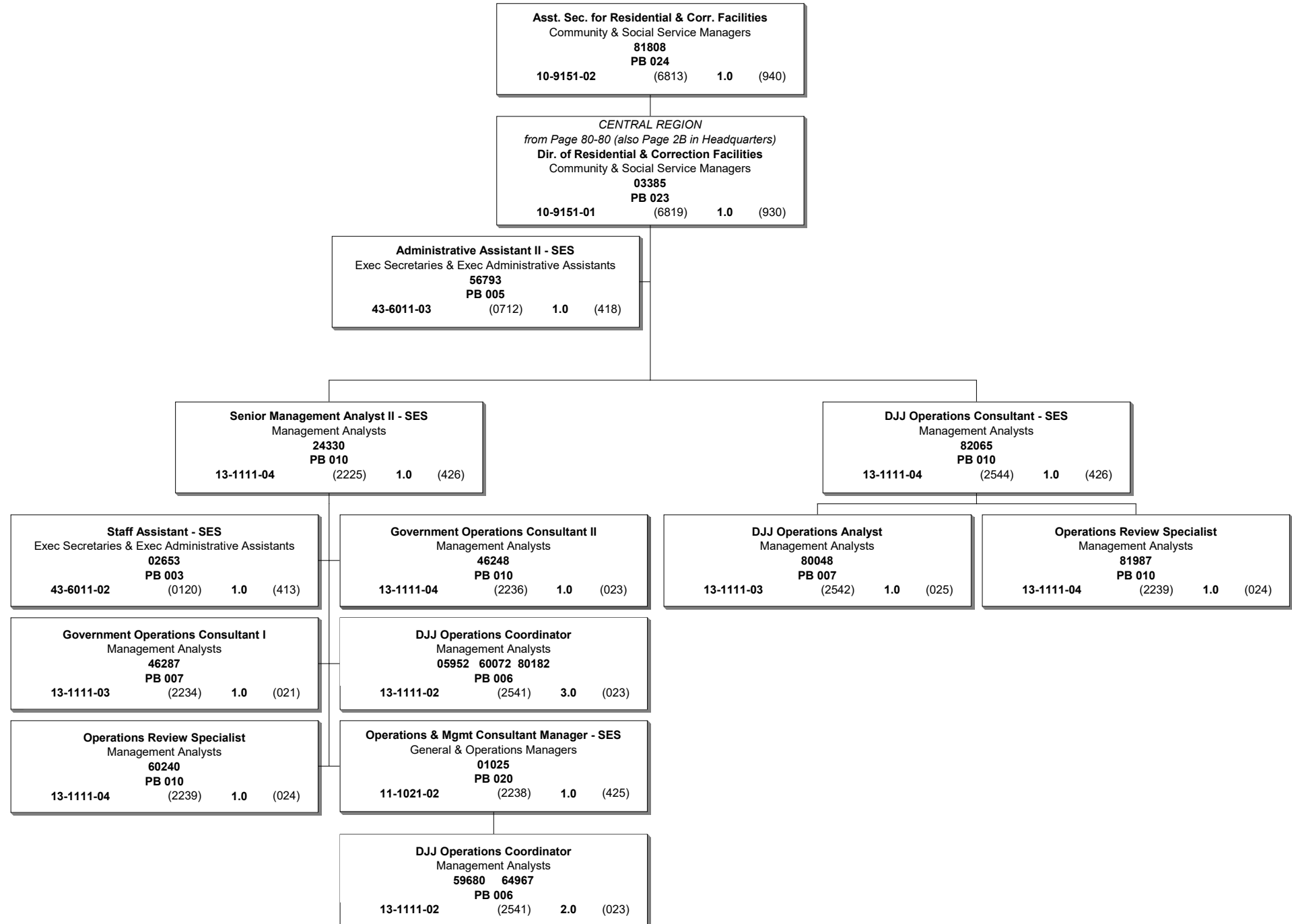


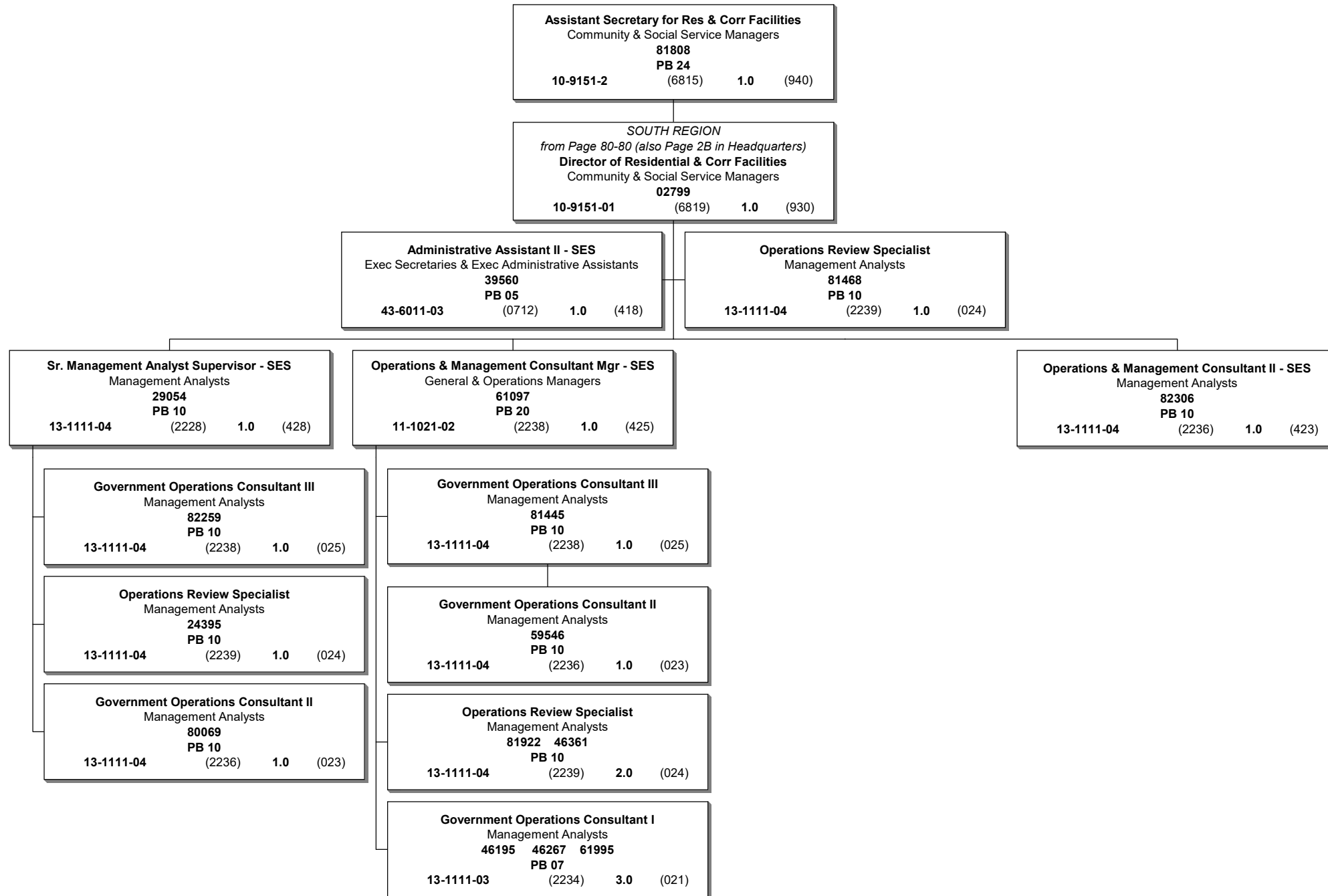
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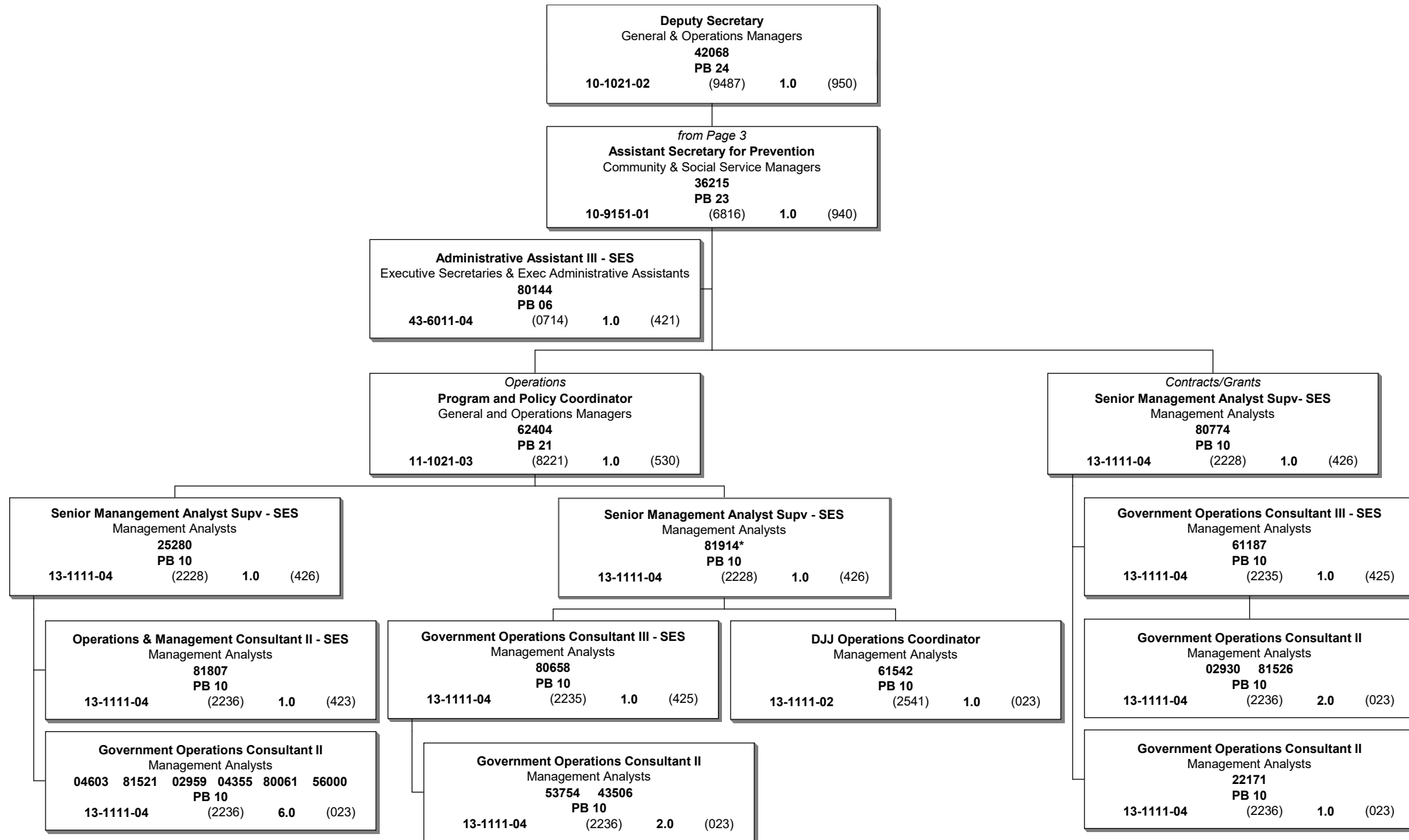


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\*Funded by Residential



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

**Agency: Department of Juvenile Justice**

**Contact: Marti Harkness**

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 2020 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 2021-2022 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 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Juvenile Justice Programs - Residential Commitment Programs	B	\$3,400,000	\$0
b	Juvenile Justice Programs - Community Supervision	B	\$1,100,000	\$457,232
c	Prevention Programs	B	\$7,300,000	\$0
d	Safety and Security Cameras	B	\$1,700,000	\$0
e	Maintenance, Repairs, and Capital Improvements-Statewide Bldgs-Critical	B	\$5,300,000	\$6,500,000

- 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 2021-22 LBR does not include a request for residential beds.  
 Item B - The Department's FY 2021-22 LBR includes a request of \$457,232 for electronic monitoring, which is funded in the Community Supervision budget entity.  
 Item C - The Department's FY 2021-22 LBR does not include a request for prevention programs.  
 Item D - The Department's FY 2021-22 LBR does not include a request for safety and security cameras.  
 Item E - The Department's Capital Improvement Program Plan (CIPP) includes \$6.5 million for FY 2021-22, which includes funding requests for the upkeep and repairs to residential, detention and probation facilities throughout the state.

\* R/B = Revenue or Budget Driver

Office of Policy and Budget - July 2020

# DEPARTMENT OF JUVENILE JUSTICE

## Program or Budget Entity Level

### Exhibits and Schedules



*Simone Marstiller, Secretary*

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

**Budget Period:** 2021 - 2022

**Department:** Florida Department of Juvenile Justice

**Chief Internal Auditor:** Michael Yu

**Budget Entity:** Bureau of Internal Audit

**Phone Number:** 850-717-2468

(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-1920DJJ-001	FY 2019-2020	Audit of Residential Health Services	<p><b>Finding 1.</b> Designated Health Authorities (DHAs) in Residential programs did not always meet their onsite hours required by contract and rule.  <b>Recommendation:</b> We recommend the Department enhance the oversight or monitoring of DHA onsite hours to enforce the contract and rule; and ensure DHAs spend adequate time to fulfill their clinical and administrative responsibilities.</p> <p><b>Finding 2.</b> The Department’s oversight of Residential medical services was not adequate to always ensure compliance with rules and contracts.  <b>Recommendation:</b> We recommend the Department establish medical services oversight conducted by qualified medical personnel in all Residential facilities.</p> <p><b>Finding 3:</b> Some services provided by Residential medical providers may not be in compliance with Federal privacy laws.  <b>Recommendation:</b> We recommend the Department establish and implement periodic medical services monitored by qualified medical personnel to ensure compliance with HIPAA Privacy Rules in all Residential facilities.</p>	<p><b>For Finding 1,</b> Residential Regional Directors have confirmed the sign in/out logs for the identified programs have been revised. Monitoring and Quality Improvement (MQI) has developed a monitoring tool for supplemental quarterly reviews, to include review of the DHA onsite hours.</p> <p><b>For Finding 2,</b> The Legislature has approved the funding for the positions of regional nurses and OHS is beginning the process to fill these positions. Residential Services has developed a protocol for technical assistance needed based on review of MQI annual reports. MQI has developed a monitoring tool for supplemental quarterly reviews of medical services.</p> <p><b>For Finding 3,</b> The Legislature has approved the funding for the positions of regional nurses and OHS is beginning the process to fill these positions. Each Residential Regional Director addressed the report findings during their quarterly program directors meeting. MQI has developed a monitoring tool for supplemental quarterly reviews of medical services.</p>	

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80400100				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				

**TIP** The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80400100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)			
Action		80400100			
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			



		Program or Service (Budget Entity Codes)			
Action		80400100			
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 #21-001?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	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			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			

		Program or Service (Budget Entity Codes)				
Action		80400100				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80400100				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80400100			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A			

	Program or Service (Budget Entity Codes)			
Action	80400100			

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can be included in the priority listing.	N/A				
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**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

**14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

**15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)**

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80400100				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80400100			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



# Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Community Supervision
Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80700700				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)



		Program or Service (Budget Entity Codes)				
Action		80700700				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action		80700700				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)			
Action		80700700			
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 #21-001?	Y			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	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			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y			

		Program or Service (Budget Entity Codes)				
Action		80700700				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80700700				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80700700				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? <b>(SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")</b>	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. <b>(SC1R, DEPT)</b>	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? <b>(BRAR, BRAA - Report should print "No Records Selected For This Request")</b> Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				

	Program or Service (Budget Entity Codes)			
Action	80700700			

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can be included in the priority listing.	N/A				
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**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

**14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

**15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)**

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80700700				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80700700				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80700800				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				

**TIP** The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80700800				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action		80700800				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)				
		80700800				
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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		80700800				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80700800				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80700800				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				



		Program or Service (Budget Entity Codes)			
Action		80700800			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80700800				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80700800				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80750100				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80750100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action		80750100				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

		Program or Service (Budget Entity Codes)				
Action		80750100				
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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y				



		Program or Service (Budget Entity Codes)				
Action		80750100				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80750100				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80750100				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				Note: Segment I salary rate off by \$16,638.

	Program or Service (Budget Entity Codes)				
Action	80750100				

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can be included in the priority listing.	N/A				
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**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

**14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

**15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)**

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80750100				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80750100				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

# Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Information Technology

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)			
Action	80750200			

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80750200				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				



		Program or Service (Budget Entity Codes)				
Action		80750200				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				



		Program or Service (Budget Entity Codes)			
Action		80750200			
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 #21-001?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	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			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y			

		Program or Service (Budget Entity Codes)			
Action		80750200			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A			
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			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A			

		Program or Service (Budget Entity Codes)			
Action		80750200			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A			
8.10	Are the statutory authority references correct?	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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			
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			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80750200				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N				

	Program or Service (Budget Entity Codes)				
Action	80750200				

<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	Y			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80750200				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80750200			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



# Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Juvenile Justice/Contracting and Quality Improvement
Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)			
Action	80760100			

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)



		Program or Service (Budget Entity Codes)				
Action		80760100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	N/A				

		Program or Service (Budget Entity Codes)			
Action		80760100			
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	N/A			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	N/A			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	N/A			
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			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80760100				
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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	N/A				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	N/A				

		Program or Service (Budget Entity Codes)				
Action		80760100				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80760100				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80760100				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				

		Program or Service (Budget Entity Codes)				
Action		80760100				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A				
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A				
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	N/A				
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80760100				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				



		Program or Service (Budget Entity Codes)			
Action		80760100			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80800100				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80800100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)				
Action		80800100				
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y				
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y				
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A				
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A				
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A				
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A				
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A				
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y				
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y				

Action		Program or Service (Budget Entity Codes)				
		80800100				
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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	Y				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		80800100				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b> <b>(Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80800100				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				



		Program or Service (Budget Entity Codes)				
Action		80800100				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				



		Program or Service (Budget Entity Codes)			
Action		80800100			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80800100				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b>	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80800100				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A				
18.5	Are the appropriate counties identified in the narrative?	N/A				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A				
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)			
Action	80800200			

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

## AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				

**TIP** The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80800200				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				

		Program or Service (Budget Entity Codes)			
Action		80800200			
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			

		Program or Service (Budget Entity Codes)			
Action		80800200			
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 #21-001?	N/A			
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )	N/A			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	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			
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A			
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A			
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A			
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A			
<b>AUDIT:</b>					
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )	N/A			
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )	N/A			
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )	N/A			
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )	Y			
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )	Y			



		Program or Service (Budget Entity Codes)			
Action		80800200			
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.				
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.				
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.				
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A			
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A			
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			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A			
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A			



		Program or Service (Budget Entity Codes)			
Action		80800200			
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A			
8.10	Are the statutory authority references correct?	N/A			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A			
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A			
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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			
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			
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A			
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A			
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A			
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A			
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A			

		Program or Service (Budget Entity Codes)			
Action		80800200			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A			

	Program or Service (Budget Entity Codes)			
Action	80800200			

**10. SCHEDULE III (PSCR, SC3)**

10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			

**11. SCHEDULE IV (EADR, SC4)**

11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), 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? Note: FCO issues can be included in the priority listing.	N/A			
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**13. SCHEDULE VIIIB-1 (EADR, S8B1)**

13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				

**14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)**

14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				

**15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)**

15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80800200				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80800200			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			

# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	80900100				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>	Y				
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	Y				

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y				
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.	Y				
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>	Y				

**TIP** The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?	Y				
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y				
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y				

## 3. EXHIBIT B (EXBR, EXB)

		Program or Service (Budget Entity Codes)				
Action		80900100				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A				
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )	Y				



		Program or Service (Budget Entity Codes)			
Action		80900100			
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.				
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.				
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>					
6.1	Are issues appropriately aligned with appropriation categories?	Y			
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	N/A			
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	N/A			
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	N/A			
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See page 95 of the LBR Instructions.)	N/A			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y			



		Program or Service (Budget Entity Codes)				
Action		80900100				
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 #21-001?	N/A				
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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				
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)	N/A				
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A				
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A				
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A				
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? <b>(GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))</b>	N/A				
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. <b>(NAAR, BSNR)</b>	Y				

		Program or Service (Budget Entity Codes)				
Action		80900100				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	N/A				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	N/A				
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				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A				
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	N/A				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A				

		Program or Service (Budget Entity Codes)				
Action		80900100				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	N/A				
8.10	Are the statutory authority references correct?	N/A				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	N/A				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	N/A				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	N/A				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	N/A				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	N/A				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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				
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				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	N/A				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	N/A				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80900100			
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A			
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	N/A			
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A			
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	N/A			
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	N/A			
<b>AUDITS:</b>					
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	N/A			
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	N/A			
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	N/A			
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	N/A			
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	N/A			
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!				
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.				
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.				
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.				
<b>9. SCHEDULE II (PSCR, SC2)</b>					
<b>AUDIT:</b>					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A			

		Program or Service (Budget Entity Codes)			
Action		80900100			
<b>10. SCHEDULE III (PSCR, SC3)</b>					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	N/A			
<b>11. SCHEDULE IV (EADR, SC4)</b>					
11.1	Are the correct Information Technology (IT) issue codes used?	N/A			
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A			
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>					
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.				
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>					
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	N/A			
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.				
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>					
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A			
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A			

		Program or Service (Budget Entity Codes)				
Action		80900100				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )	N/A				
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	N/A				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N/A				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	N/A				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	N/A				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	N/A				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	N/A				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	N/A				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	N/A				

		Program or Service (Budget Entity Codes)			
Action		80900100			
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A			
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A			
<b>AUDITS - GENERAL INFORMATION</b>					
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.				
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.				
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>					
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A			
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	N/A			
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	N/A			
18.5	Are the appropriate counties identified in the narrative?	N/A			
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A			
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.				
<b>19. FLORIDA FISCAL PORTAL</b>					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y			



# Fiscal Year 2021-22 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin

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

	Program or Service (Budget Entity Codes)				
Action	Dept				

## 1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? <b>(CSDI or Web LBR Column Security)</b>					
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>					

### AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>					
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I <b>(SC1R, SC1 or SC1R, SC1D adding column A12)</b> to verify.					
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? <b>(CSDR, CSA)</b>					
<b>TIP</b> The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 58 of the LBR Instructions?					
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 28)? Do they clearly describe the issue?					

## 3. EXHIBIT B (EXBR, EXB)



		Program or Service (Budget Entity Codes)				
Action		Dept				
3.1	Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.					
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )					
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?					
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.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)					
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? ( <b>EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.</b> )					
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? ( <b>EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.</b> )					

		Program or Service (Budget Entity Codes)				
Action		Dept				
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?					
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)					
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)					
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 through E.6 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. (See page 95 of the LBR Instructions.)					
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?					
7.9	Does the issue narrative reference the specific county(ies) where applicable?					

Action		Program or Service (Budget Entity Codes)				
		Dept				
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 #21-001?					
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. ( <b>PLRR, PLMO</b> )					
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	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.					
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 90 of the LBR Instructions.)					
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?					
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?					
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?					
<b>AUDIT:</b>						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? ( <b>GENR, LBR1</b> )					
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? ( <b>GENR, LBR2</b> )					
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? ( <b>GENR, LBR3</b> )					
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? ( <b>GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)</b> )					
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. ( <b>NAAR, BSNR</b> )					

		Program or Service (Budget Entity Codes)				
Action		Dept				
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.					
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
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 2020-21 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y				
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y				
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y				
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	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; fixed capital outlay adjustment narrative)?	Y				
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y				

Action		Program or Service (Budget Entity Codes)				
		Dept				
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y				
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y				
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y				
8.10	Are the statutory authority references correct?	Y				
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y				
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y				
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y				
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y				
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y				
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y				
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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?	Y				
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y				
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y				
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y				
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y				
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y				
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y				

		Program or Service (Budget Entity Codes)				
Action		Dept				
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y				
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y				
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	N/A				
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y				
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y				
<b>AUDITS:</b>						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y				
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	Y				
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. ( <b>SC1R, DEPT</b> )	Y				
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y				
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y				
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 132 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
<b>AUDIT:</b>						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)					

		Program or Service (Budget Entity Codes)				
Action		Dept				
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)					
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.					
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?					
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>						
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the <u>nonrecurring portion in Column A92.</u>					
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)</b>						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y				
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
<b>15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)</b>						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A				
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A				



		Program or Service (Budget Entity Codes)				
Action		Dept				
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A				
<b>AUDIT:</b>						
15.4	Do the issues net to zero at the department level? ( <b>GENR, LBR5</b> )					
<b>16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)</b>						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y				
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y				
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in <b>Audit #3</b> do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y				
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	Y				
<b>TIP</b> If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.						
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES (Required to be posted to the Florida Fiscal Portal)</b>						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y				
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y				
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y				



		Program or Service (Budget Entity Codes)				
Action		Dept				
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: <b>IT@LASPBS.STATE.FL.US?</b>	N/A				
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y				
<b>AUDITS - GENERAL INFORMATION</b>						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) for a list of audits and their descriptions.					
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)</b>						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y				
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y				
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y				
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y				
18.5	Are the appropriate counties identified in the narrative?	Y				
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y				
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.					
<b>19. FLORIDA FISCAL PORTAL</b>						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y				