

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

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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 Marstiller, Secretary.

Simone Marstiller

Secretary

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Ron DeSantis, Governor

Simone Marstiller, Secretary

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 22nd 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 DITY 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 23rd day.

Class	Broadband	Class Title	Phond Conjunction Title	Pay	Pay Grade Bi-	Pay Grade Bi-	Pay Grade	Pay Grade	Employee	Overtime	Bband	Payband Bi-	Payband Bi-	Payband	Payband	Pay	Spec	Cbu	Eeo4
Code	Code		Bband Occupation Title	Grade	Weekly Min	Weekly Max	Annual Min	Annual Max	Group	Indicator	-	-	Max	Annual Min	Annual Max	Plan	Ret		
1427	13-2011-01	ACCOUNTANT I	ACCOUNTANTS AND AUDITORS	014	\$ 945.37	\$ 1,772.32	\$24,579.62	\$46,080.19	Included	Yes	004	\$ 834.33	\$2,582.41	\$21,692.58	\$67,142.62	01	N	05	02
1430	13-2011-01	ACCOUNTANT II	ACCOUNTANTS AND AUDITORS	016	\$ 1,020.79	\$ 1,966.80	\$26,540.54	\$51,136.70	Included	Yes	004	\$ 834.33	\$2,582.41	\$21,692.58	\$67,142.62	01	N	05	02
1436	13-2011-02	ACCOUNTANT III	ACCOUNTANTS AND AUDITORS	018	\$ 1,128.63	\$ 2,209.87	\$29,344.38	\$57,456.63	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N	05	02
1437	13-2011-03	ACCOUNTANT IV	ACCOUNTANTS AND AUDITORS	020	\$ 1,257.57	\$ 2,411.18	\$32,696.82	\$62,690.64	Included	Yes	008	\$ 1,177.77	\$3,827.66	\$30,622.02	\$99,519.26	01	N	05	02
1448	11-3031-02	ACCOUNTING SERVICES ADMINISTRATOR - SES	FINANCIAL MANAGERS	423	\$ 1,486.92	\$ 3,176.22	\$38,659.92	\$82,581.59	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
4950 4947	13-2011-04 13-2011-03	ACCOUNTING SERVICES ANALYST - D ACCOUNTING SERVICES ANALYST A	ACCOUNTANTS AND AUDITORS ACCOUNTANTS AND AUDITORS	025 021	\$ 1,673.36 \$ 1,326.98	\$ 3,302.59 \$ 2,678.54	\$43,507.36 \$34,501.48	\$85,867.24 \$69,641.92	Excluded Included	No Yes	009	\$ 1,283.74 \$ 1,177.77	\$4,172.06 \$3,827.66	\$33,377.24 \$30,622.02	\$108,473.50 \$99,519.26	01	N N	05 05	02 02
1445	13-2011-03	ACCOUNTING SERVICES SUPERVISOR II - SES	ACCOUNTANTS AND AUDITORS	422	\$ 1,402.60	\$ 2,860.33	\$36,467.60	\$74,368.48	Excluded	No	008	\$ 1,177.77	\$3,627.00	\$30,622.02	\$93,886.09	08	N	87	02
0709	43-6011-02	ADMINISTRATIVE ASSISTANT I	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	015	\$ 979.97	\$ 1,866.16	\$25,479.22	\$48,520.04	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	01	02
0709	43-6011-02	ADMINISTRATIVE ASSISTANT I - SES	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	415	\$ 979.97	\$ 1,938.54	\$25,479.22	\$50,401.93	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	08	N	89	02
0712	43-6011-03	ADMINISTRATIVE ASSISTANT II	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	018	\$ 1,128.63	\$ 2,209.87	\$29,344.38	\$57,456.63	Included	Yes	005	\$ 909.43	\$2,814.86	\$23,645.18	\$73,186.33	01	N	01	02
0712	43-6011-03	ADMINISTRATIVE ASSISTANT II - SES	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	418	\$ 1,128.63	\$ 2,396.70	\$29,344.38	\$62,314.07	Included	Yes	005	\$ 909.43	\$2,814.86	\$23,645.18	\$73,186.33	08	N	89	02
0714	43-6011-04	ADMINISTRATIVE ASSISTANT III - SES	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	421	\$ 1,326.98	\$ 2,589.44	\$34,501.48	\$67,325.37	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	08	N	89	02
0108	43-6011-02	ADMINISTRATIVE SECRETARY	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	012	\$ 863.60	\$ 1,511.65	\$22,453.60	\$39,302.81	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N	01	06
4521	17-1022-05	ARCHITECT SUPERVISOR - SES	SURVEYORS	427	\$ 1,901.03	\$ 4,160.95	\$49,426.78	\$108,184.68	Excluded	No	012	\$ 1,662.52	\$5,403.08	\$43,225.52	\$140,480.08	08	N	87	02
5715	11-9151-02	ASSISTANT DETENTION CENTER SUPT II - SES	COMMUNITY AND SOCIAL SERVICE MANAGERS	421	\$ 1,326.98	\$ 2,589.44	\$34,501.48	\$67,325.37	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
6814	10-9151-02	ASSISTANT SEC FOR DETENTION SERVICES	COMMUNITY AND SOCIAL SERVICE MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	01
6816	10-9151-02	ASST SEC FOR PREVENT & VICTIM SERV	COMMUNITY AND SOCIAL SERVICE MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	01
6813	10-9151-02	ASST SEC FOR PROB & COMMUNITY CORR	COMMUNITY AND SOCIAL SERVICE MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	01
6815	10-9151-02	ASST SEC FOR RESIDENTIAL & CORR FAC	COMMUNITY AND SOCIAL SERVICE MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	01
7736	23-1011-03	ATTORNEY	LAWYERS	220	\$ 1,503.21	\$ 3,991.27	\$39,083.46	\$103,773.13	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	81	02
9433	11-3031-03	AUDIT ADMINISTRATOR	FINANCIAL MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9431	11-3031-03	CHIEF OF BUDGET	FINANCIAL MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114.074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
6824	11-3061-03	CHIEF OF CONTRACT DEVELOPMENT & PLANNING	PURCHASING MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
0670	11-3061-03	CHIEF OF CONTRACT MANAGEMENT	PURCHASING MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9768	11-3031-03	CHIEF OF FINANCE AND ACCOUNTING	FINANCIAL MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9430	11-3011-03	CHIEF OF GENERAL SERVICES	ADMINISTRATIVE SERVICES MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9429	11-3121-03	CHIEF OF HUMAN RESOURCES	HUMAN RESOURCE MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
8865	11-3021-03	CHIEF OF INFORMATION TECHNOLOGY	COMPUTER & INFORMATION SYSTEMS MANAGERS	540	\$ 2,035.30	\$ 5,347.38	\$52,917.80	\$139,031.78	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9422	11-1021-03	CHIEF OF MONITORING & QUAL IMPROVEMENT	GENERAL AND OPERATIONS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
6826	11-1021-03	CHIEF OF POLICY DEVELOPMENT & PLANNING	GENERAL AND OPERATIONS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
8222	11-3061-03	CHIEF OF PROCUREMENT AND CONTRACT ADMINI	PURCHASING MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
8219	11-3021-03	CHIEF OF RESEARCH AND DATA INTEGRITY	COMPUTER & INFORMATION SYSTEMS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
8289	10-1021-02	CHIEF OF STAFF	GENERAL AND OPERATIONS MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	01
7940	10-9111-01	CLINICAL ADVISOR	MEDICAL AND HEALTH SERVICES MANAGERS	860	\$ 3,579.89	\$ 12,198.77	\$93,077.14	\$317,167.96	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
9490	11-2031-03	COMMUNICATIONS ADMINISTRATOR	PUBLIC RELATIONS & FUNDRAISING MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
9490	11-2031-03	COMMUNICATIONS ADMINISTRATOR	PUBLIC RELATIONS & FUNDRAISING MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
8715	11-2031-02	COMMUNITY RELATIONS ADMINISTRATOR	PUBLIC RELATIONS & FUNDRAISING MANAGERS	160	\$ 1,747.37	\$ 4,129.90	\$45,431.62	\$107,377.51	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	01
4692	11-9021-02	CONSTRUCTION PROJECTS CONSULTANT II	CONSTRUCTION MANAGERS	024	\$ 1,574.93	\$ 3,269.23	\$40,948.18	\$85,000.02	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	01	N	05	02
2121	15-1141-02	DATA BASE CONSULTANT	DATABASE ADMINISTRATORS	026	\$ 1,486.92	\$ 3,060.72	\$38,659.92	\$79,578.74	Excluded	No	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N	05	03
2133	11-3021-02	DATA PROCESSING MANAGER - SES	COMPUTER & INFORMATION SYSTEMS MANAGERS	426	\$ 1,783.89	\$ 4,159.53	\$46,381.14	\$108,147.74	Excluded	No	006	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	03
9487	10-1021-02	DEPUTY SECRETARY-DJJ	GENERAL AND OPERATIONS MANAGERS	950	\$ 2,979.62	\$ 7,098.35	\$77,470.12	\$184,557.21	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	03
9085	11-9199-02	DETENTION SUPERINTENDENT	MANAGERS, ALL OTHER	520	\$ 1,503.21	\$ 3,760.66	\$39,083.46	\$97,777.08	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	03
6840	10-3011-01	DIR OF OFFICE OF PRGM ACCOUNTABILITY	ADMINISTRATIVE SERVICES MANAGERS	930	\$ 2,085.73	\$ 4,954.05	\$54,228.98	\$128,805.39	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	03
6819	10-9151-01	DIR OF RESIDENTIAL & CORR FACILITIES	COMMUNITY AND SOCIAL SERVICE MANAGERS	930	\$ 2,085.73	\$ 4,954.05	\$54,228.98	\$128,805.39	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	03
6812	10-3011-02	DIRECTOR OF ADMINISTRATION	ADMINISTRATIVE SERVICES MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	023	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N	99	03
6817	10-9151-01	DIRECTOR OF DETENTION	COMMUNITY AND SOCIAL SERVICE MANAGERS	930	\$ 2,085.73	\$ 4,954.05	\$54,228.98	\$128,805.39	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
9324	10-91111-01	DIRECTOR OF MEDICAL AND HEALTH SERVICES	MEDICAL AND HEALTH SERVICES MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
6818	10-9151-01	DIRECTOR OF PROB & COMMUNITY CORR	COMMUNITY AND SOCIAL SERVICE MANAGERS	930	\$ 2,085.73	\$ 4,954.05	\$54,228.98	\$128,805.39	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
9044	10-9199-01	DIRECTOR OF STAFF DEVELOPMENT & TRAINING	MANAGERS, ALL OTHER	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
2053	11-3021-02	DISTRIBUTED COMPUTER SYSTEMS ADMIN - 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	89	02
2052	15-1142-02	DISTRIBUTED COMPUTER SYSTEMS ANALYST	NETWORK & COMPUTER SYSTEMS ADMINISTRATOR	022	\$ 1,402.60	\$ 2,858.30	\$36,467.60	\$74,315.68	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N	01	03
0930	13-1081-01	DISTRIBUTION AGENT	LOGISTICIANS	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
2542	13-1111-03	DJJ OPERATIONS ANALYST	MANAGEMENT ANALYSTS	025	\$ 1,673.36	\$3,302.59	\$43,507.36	\$85,867.24	Excluded	No	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	05	02
2543	13-1111-04	DJJ OPERATIONS CONSULTANT	MANAGEMENT ANALYSTS	026	\$ 1,783.89	\$3,537.88	\$46,381.14	\$91,984.86	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N	05	02
2544	13-1111-04	DJJ OPERATIONS CONSULTANT - SES	MANAGEMENT ANALYSTS	426	\$ 1,783.89	\$3,537.88	\$46,381.14	\$91,984.86	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02

Class	Broadband	Class Title	Bband Occupation Title	Pay	Pay Grade Bi-	Pay Grade Bi-	Pay Grade	Pay Grade	Employee	Overtime	Bband	Payband Bi-	Payband Bi- Weekly	Payband	Payband	Pay	Spec	Cbu E	Eeo4
Code	Code			Grade	Weekly Min	Weekly Max	Annual Min	Annual Max	Group	Indicator	Payband	Weekly Min	Max	Annual Min	Annual Max	Plan	Ret		
2541	13-1111-02	DJJ OPERATIONS COORDINATOR	MANAGEMENT ANALYSTS	023	\$ 1,486.92	\$3,060.72	\$38,659.92	\$79,578.74	Excluded	No	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N		02
2540	13-1111-01	DJJ OPERATIONS SPECIALIST	MANAGEMENT ANALYSTS	021	\$ 1,326.98	\$2,678.54	\$34,501.48	\$69,641.92	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N		02
2545	11-1021-02	DJJ OPERATIONS MANAGER - SES	GENERAL AND OPERATIONS 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	8	N		02
7252	11-1021-03	EDUCATION POLICY ADMINISTRATOR	GENERAL AND OPERATIONS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N		01
0718	43-6011-04	EXECUTIVE ASSISTANT I - SES	EXEC SECRETARIES & EXEC ADMIN ASSISTANTS	422	\$ 1,402.60	\$ 2,860.33	\$36,467.60	\$74,368.48	Excluded	No	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	08	N		02
1466	11-3031-02	FINANCE & ACCOUNTING DIRECTOR III - SES	FINANCIAL MANAGERS	426	\$ 1,783.89	\$ 4,159.51	\$46,381.14	\$108,147.14	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N		02
1418	43-3031-02	FISCAL ASSISTANT II	BOOKKEEPING, ACCOUNTING & AUDITING CLERK	012	\$ 863.60	\$ 1,511.65	\$22,453.60	\$39,302.81	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	01	N		05
1418	43-3031-02	FISCAL ASSISTANT II - SES	BOOKKEEPING, ACCOUNTING & AUDITING CLERK	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		05
6223	11-9051-01	FOOD SERVICE DIRECTOR I - SES	FOOD SERVICE MANAGERS	415	\$ 979.97	\$ 1,938.54	\$25,479.22	\$50,401.93	Included	Yes	019	\$ 813.72	\$3,801.62	\$21,156.72	\$98,842.17	08	N		02
6224	11-9051-01	FOOD SERVICE DIRECTOR II - SES	FOOD SERVICE MANAGERS	418	\$ 1,128.63	\$ 2,396.70	\$29,344.38	\$62,314.07	Included	Yes	019	\$ 813.72	\$3,801.62	\$21,156.72	\$98,842.17	08	N	_	02
6213	35-2021-01	FOOD SUPPORT WORKER	FOOD PREPARATION WORKERS	006	\$ 688.85	\$ 1,178.98	\$17,910.10	\$30,653.54	Included	Yes	002	\$ 702.27	\$2,050.58	\$18,259.02	\$53,315.12 \$265,272.93	01	N		08
9416	10-9199-02	GENERAL COUNSEL	MANAGERS, ALL OTHER	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	,,	09	N		01
4943	13-1111-04	GENERAL SERVICES ANALYST	MANAGEMENT ANALYSTS	022	\$ 1,402.60	\$ 2,858.30	\$36,467.60	\$74,315.68	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N		02
9147		GENERAL SERVICES PURCHASING MANAGER - SES	PURCHASING MANAGERS	426	\$ 1,783.89	\$ 4,159.53	\$46,381.14	\$108,147.74	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N		02
2224	13-1111-03	GOVERNMENT ANALYST I	MANAGEMENT ANALYSTS	022	\$ 1,402.60	\$ 2,858.30	\$36,467.60	\$74,315.68	Excluded	No	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N		02
2225	13-1111-04	GOVERNMENT ANALYST II	MANAGEMENT ANALYSTS	026	\$ 1,783.89	\$ 3,537.88	\$46,381.14	\$91,984.86	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N		02
2234	13-1111-03	GOVERNMENT OPERATIONS CONSULTANT I	MANAGEMENT ANALYSTS	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		02
2236	13-1111-04	GOVERNMENT OPERATIONS CONSULTANT II	MANAGEMENT ANALYSTS	023	\$ 1,486.92	\$ 3,060.72	\$38,659.92	\$79,578.74	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N		02
2238	13-1111-04	GOVERNMENT OPERATIONS CONSULTANT III	MANAGEMENT ANALYSTS	025	\$ 1,673.36	\$ 3,302.59	\$43,507.36	\$85,867.24	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N	05	02
2235	13-1111-04	GOVERNMENT OPERATIONS CONSULTANT III-SES	MANAGEMENT ANALYSTS	425	\$ 1,673.36	\$ 3,589.74	\$43,507.36	\$93,333.36	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N		02
9145	11-3011-02	HEALTH ADMINISTRATION SERVICES MGR-SES	ADMINISTRATIVE SERVICES MANAGERS	426	\$ 1,783.89	\$ 4,159.53	\$46,381.14	\$108,147.74	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N		02
0192	13-1071-04	HUMAN RESOURCE ANALYST/HR-SES	HUMAN RESOURCES SPECIALISTS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N		02
0193	13-1071-04	HUMAN RESOURCE CONSULTANT/HR-SES	HUMAN RESOURCES SPECIALISTS	426	\$ 1,783.89	\$ 4,284.31	\$46,381.14	\$111,392.17	Excluded	No	010	\$ 1,395.44	\$4,684.03	\$36,281.54	\$121,784.65	08	N		02
9415	10-1021-02	INSPECTOR GENERAL	GENERAL AND OPERATIONS MANAGERS	940	\$ 2,483.02	\$ 6,211.06	\$64,558.52	\$161,487.52	Excluded	No	024	\$ 2,183.84	\$10,202.81	\$56,779.84	\$265,272.93	09	N		01
2240	13-1041-04	INSPECTOR SPECIALIST	COMPLIANCE OFFICERS	024	\$ 1,574.93	\$ 3,269.23	\$40,948.18	\$85,000.02	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N		02
2240	13-1041-04	INSPECTOR SPECIALIST - SES	COMPLIANCE OFFICERS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
8355	11-9199-03	INVESTIGATIONS ADMINISTRATOR	MANAGERS, ALL OTHER	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N		01
5713	21-1092-03	JUVENILE JUSTICE DETENTION OFF SUPV-SES	PROBATION OFFICER & CORR TREATMENT SPEC	417	\$ 1,188.55	\$ 2,178.71	\$30,902.30	\$56,646.55	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	08	N	86	05
5711	21-1092-01	JUVENILE JUSTICE DETENTION OFFICER I	PROBATION OFFICER & CORR TREATMENT SPEC	015	\$ 1,077.97	\$ 1,866.16	\$28,027.22	\$48,520.04	Included	Yes	004	\$ 834.33	\$2,582.41	\$21,692.58	\$67,142.62	01	N	03	05
5712	21-1092-02	JUVENILE JUSTICE DETENTION OFFICER II	PROBATION OFFICER & CORR TREATMENT SPEC	016	\$ 1,122.87	\$ 1,966.80	\$29,194.62	\$51,136.70	Included	Yes	005	\$ 909.43	\$2,814.86	\$23,645.18	\$73,186.33	01	N	03	05
5965	21-1092-02	JUVENILE PROBATION OFFICER	PROBATION OFFICER & CORR TREATMENT SPEC	018	\$ 1,241.49	\$ 2,209.87	\$32,278.74	\$57,456.63	Included	Yes	005	\$ 909.43	\$2,814.86	\$23,645.18	\$73,186.33	01	N	05	02
5967	21-1092-04	JUVENILE PROBATION OFFICER SUPV - SES	PROBATION OFFICER & CORR TREATMENT SPEC	420	\$ 1,383.33	\$ 2,643.73	\$35,966.58	\$68,737.09	Excluded	No	800	\$ 1,177.77	\$3,827.66	\$30,622.02	\$99,519.26	08	N	87	02
2244	13-1111-04	LEASING SUPPORT ADMINISTRATOR - SES	MANAGEMENT ANALYSTS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
0717	13-1111-04	LEGISLATION SPECIALIST - SES	MANAGEMENT ANALYSTS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
9512	10-1021-01	LEGISLATIVE AFFAIRS DIRECTOR	GENERAL AND OPERATIONS MANAGERS	920	\$ 1,787.77	\$ 4,214.57	\$46,482.02	\$109,578.75	Excluded	No	023	\$ 1,819.86	\$8,927.45	\$47,316.36	\$232,113.73	09	N	99	01
6387	11-9021-02	MAINTENANCE & CONSTRUCTION SUPT - SES	CONSTRUCTION MANAGERS	422	\$ 1,402.60	\$ 2,860.33	\$36,467.60	\$74,368.48	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
6466	49-9042-02	MAINTENANCE MECHANIC	MAINTENANCE AND REPAIR WORKERS, GENERAL	014	\$ 945.37	\$ 1,772.32	\$24,579.62	\$46,080.19	Included	Yes	004	\$ 834.33	\$2,582.41	\$21,692.58	\$67,142.62	01	N	02	07
2209	13-1111-02	MANAGEMENT ANALYST I - SES	MANAGEMENT ANALYSTS	417	\$ 1,074.08	\$ 2,178.71	\$27,926.08	\$56,646.55	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	08	N	86	02
2212	13-1111-03	MANAGEMENT ANALYST II - SES	MANAGEMENT ANALYSTS	419	\$ 1,191.87	\$ 2,789.89	\$30,988.62	\$72,537.07	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	08	N	89	02
2239	13-1111-04	MANAGEMENT REVIEW SPECIALIST - SES	MANAGEMENT ANALYSTS	424	\$ 1,574.93	\$ 3,401.16	\$40,948.18	\$88,430.17	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	08	N	89	02
3150	13-1161-02	MARKETING RESEARCH ANALYST	MARKET RESEARCH ANLYTS & MARKETING SPECS	020	\$ 1,257.57	\$ 2,370.22	\$32,696.82	\$61,625.79	Excluded	No	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	01	N	05	02
7680	11-9111-03	MENTAL HLTH & SUBSTAN ABUSE SERV DIRECTO	MEDICAL AND HEALTH SERVICES MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
5345	11-9111-02	NURSING SERVICES DIRECTOR - SES	MEDICAL AND HEALTH SERVICES MANAGERS	482	\$ 2,218.98	\$ 4,941.93	\$57,693.48	\$128,490.18	Excluded	No	020	\$ 1,017.15	\$5,037.25	\$26,445.90	\$130,968.44	08	N	89	02
2041	15-1151-01	OFFICE AUTOMATION SPECIALIST I	COMPUTER USER SUPPORT SPECIALISTS	015	\$ 979.97	\$ 1,866.16	\$25,479.22	\$48,520.04	Included	Yes	004	\$ 834.33	\$2,582.41	\$21,692.58	\$67,142.62	01	N	01	03
2234	13-1111-03	OPERATIONS & MGMT CONSULTANT I - SES	MANAGEMENT ANALYSTS	421	\$ 1,326.98	\$ 2,589.44	\$34,501.48	\$67,325.37	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	08	N	89	02
2236	13-1111-04	OPERATIONS & MGMT CONSULTANT II - SES	MANAGEMENT ANALYSTS	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
2238	11-1021-02	OPERATIONS & MGMT CONSULTANT MGR - SES	GENERAL AND OPERATIONS 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	89	02
2209	13-1111-02	OPERATIONS ANALYST I	MANAGEMENT ANALYSTS	017	\$ 1,074.08	\$ 2,082.56	\$27,926.08	\$54,146.63	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	01	N	05	02
2212	13-1111-03	OPERATIONS ANALYST II	MANAGEMENT ANALYSTS	019	\$ 1,191.87	\$ 2,358.66	\$30,988.62	\$61,325.27	Included	Yes	007	\$ 1,080.54	\$3,344.34	\$28,093.91	\$86,952.76	01	N	05	02
6882	11-1021-03	OPERATIONS AND PROGRAM MANAGER	GENERAL AND OPERATIONS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
2239	13-1111-04	OPERATIONS REVIEW SPECIALIST	MANAGEMENT ANALYSTS	024	\$ 1,574.93	\$ 3,269.23	\$40,948.18	\$85,000.02	Excluded	No	010	\$ 1,399.29	\$4,547.60	\$36,381.54	\$118,237.52	01	N	05	02
0189	13-1071-03	PERSONNEL SERVICES SPECIALIST/HR-SES	HUMAN RESOURCES SPECIALISTS	421	\$ 1,326.98	\$ 2,589.44	\$34,501.48	\$67,325.37	Included	Yes	007	\$ 1,080.50	\$3,344.34	\$28,093.00	\$86,952.76	08	N	89	02
0185	13-1071-01	PERSONNEL TECHNICIAN I/HR-SES	HUMAN RESOURCES SPECIALISTS	414	\$ 945.37	\$ 1,919.00	\$24,579.62	\$49,893.90	Included	Yes	003	\$ 765.48	\$2,235.17	\$19,902.48	\$58,114.32	08	N	89	02
0188	13-1071-02	PERSONNEL TECHNICIAN III/HR-SES	HUMAN RESOURCES SPECIALISTS	419	\$ 1,191.87	\$ 2,789.89	\$30,988.62	\$72,537.07	Included	Yes	006	\$ 991.31	\$2,894.57	\$25,774.06	\$75,258.91	08	N	89	02
5916	11-9151-02	PROGRAM ADMINISTRATOR - SES	COMMUNITY AND SOCIAL SERVICE MANAGERS	425	\$ 1,673.36	\$ 3,589.74	\$43,507.36	\$93,333.36	Excluded	No	020	\$ 1,271.44	\$5,037.25	\$33,057.44	\$130,968.44	08	N	89	02
8221	11-1021-03	PROGRAMS & POLICY COORDINATOR	GENERAL AND OPERATIONS MANAGERS	530	\$ 1,737.44	\$ 4,387.46	\$45,173.44	\$114,074.08	Excluded	No	021	\$ 1,271.44	\$6,611.33	\$33,057.44	\$171,894.57	08	N	89	01
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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		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
8000	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.

Governor's website.											
Agency:	FDJJ	J.									
Contact Person:	Brian	n Berkowitz Phone Number: 850-921-4129									
Names of the Case: no case name, list the names of the plainting defendant.)	he				ent(s) and legal guardian(s) v. ary of FDJJ and FDJJ.						
Court with Jurisdict	tion:	U.S. District Court Northern District of Florida – Tallahassee Division									
Case Number:		4:19-cv-00431-MW-MJF									
Summary of the Complaint:		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 th and 8 th amendments, as well as the Americans with Disabilities Act and Section 504 of the Rehabilitation Act and also alleged the Secretary had									
Amount of the Clair	m:	knowledge of the risk of harm and condoned the practice. Declaratory & Injunctive Relief, plus reasonable costs & attorney fees									
Specific Statutes or (including GAA) Challenged:	Laws	42 U.S.C s. 1983, 14 th and 8 th 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.									
Status of the Case:		Mtn. to Dismiss denied. Discovery is ongoing – timeline currently extended by 4 months to October 2020, due to court closures during public health emergency.									
Who is representing record) the state in	_ `		Agency Counsel								
lawsuit? Check all			Office of the Attorn	ney General or Div	ision of Risk Management						
apply.		X	Outside Contract C	ounsel - Campbell	, Trohn, Tamayo & Aranda						
If the lawsuit is a claction (whether the is certified or not), provide the name of firm or firms representing the plaintiff(s).	class	exter Flori	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								

Office of Policy and Budget – July 2020

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.

the Governor's website	•											
Agency:	FDJ	J										
Contact Person:	Brian	Berk	cowitz	Phone Number:	850-921-4129							
Names of the Case: no case name, list the names of the plaints and defendant.)	Tynes v. FDJJ											
Court with Jurisdict	tion:	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 Clai	m:	Compensatory damages capped at 300K; Back pay at 70K/year +benefits; reinstatement or front pay.										
Specific Statutes or Laws (including GA 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 record) the state in	- `	Agency Counsel										
lawsuit? Check all	Office of the Attorney General or Division of Risk Management											
apply. 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	Not a class action. Glenn R. Miller represents Plaintiff.									

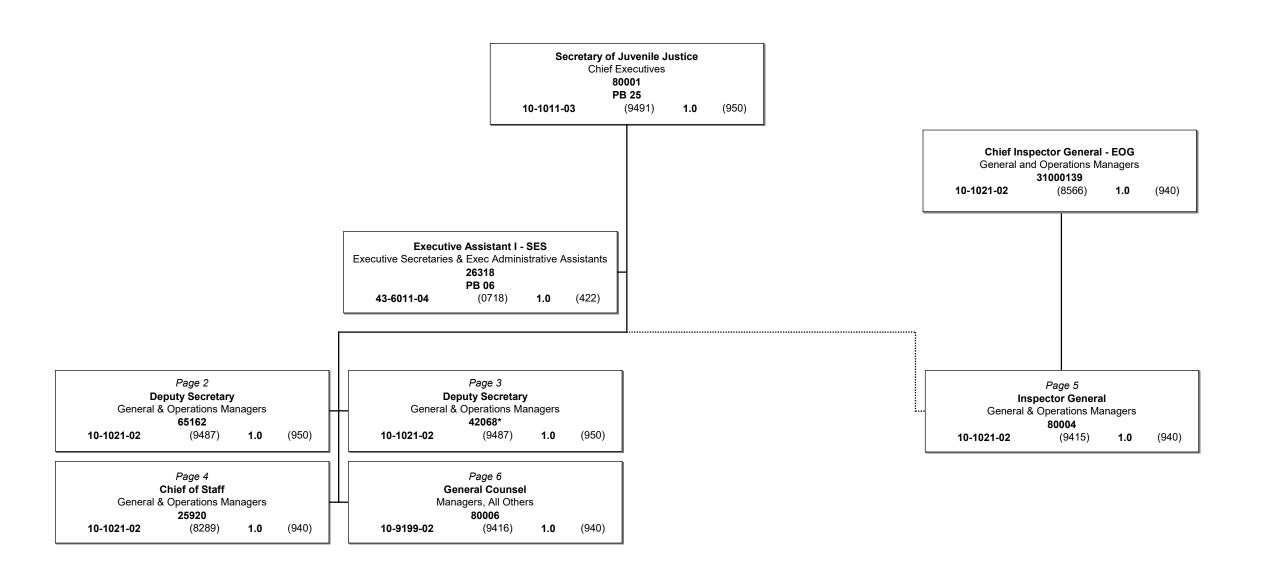
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80 - DEPARTMENT OF JUVENILE JUSTICE 75 - EXECUTIVE DIRECTION/SUPPORT SERVICES 00 - ADMINISTRATION

00 - ADMINISTRATION

100 - OFFICE OF THE SECRETARY - JUVENILE JUSTICE



CURRENT

Certified By: T. Dodie Garye Effective Date: 6/27/2019

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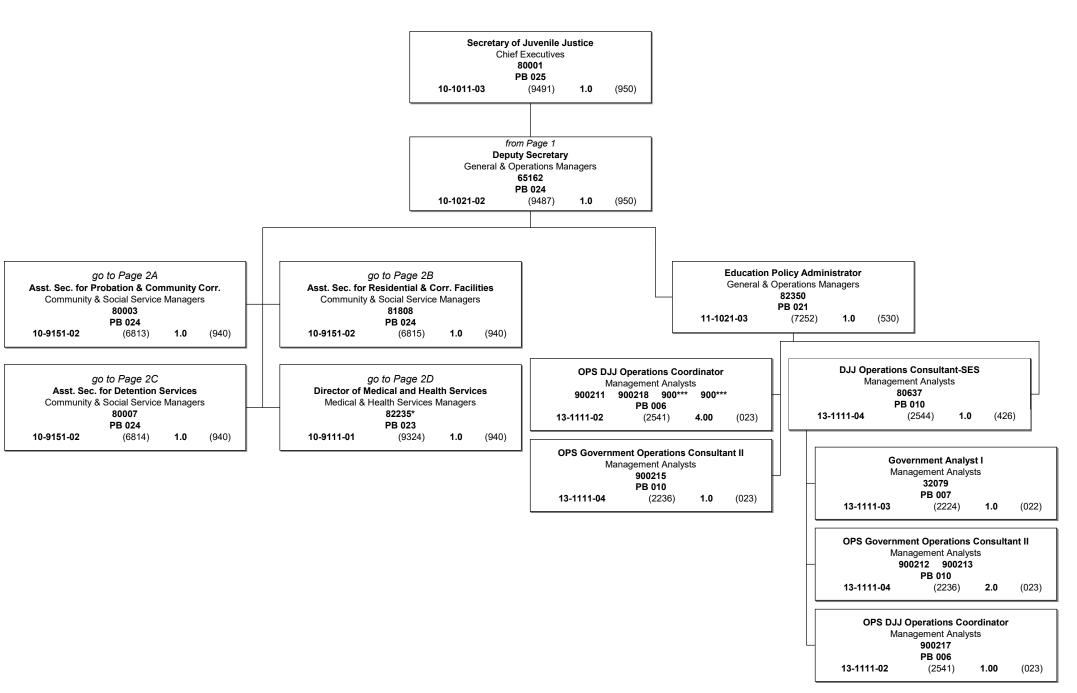
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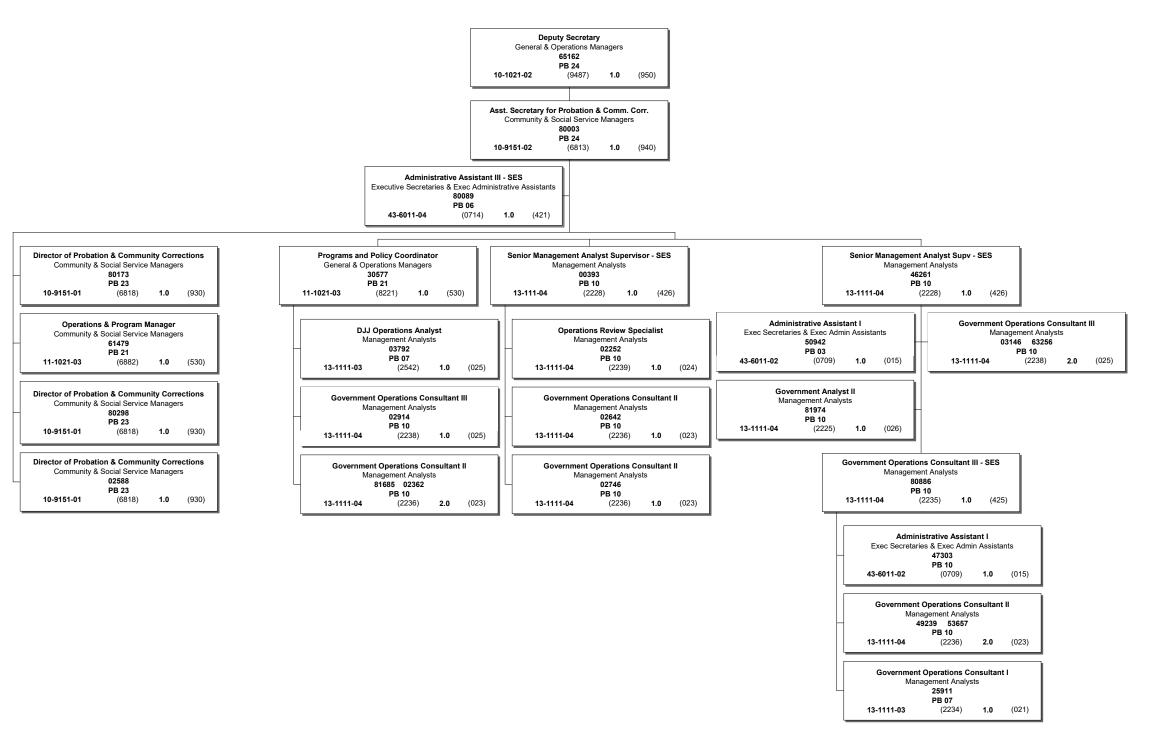
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Effective date: 01/24/2020

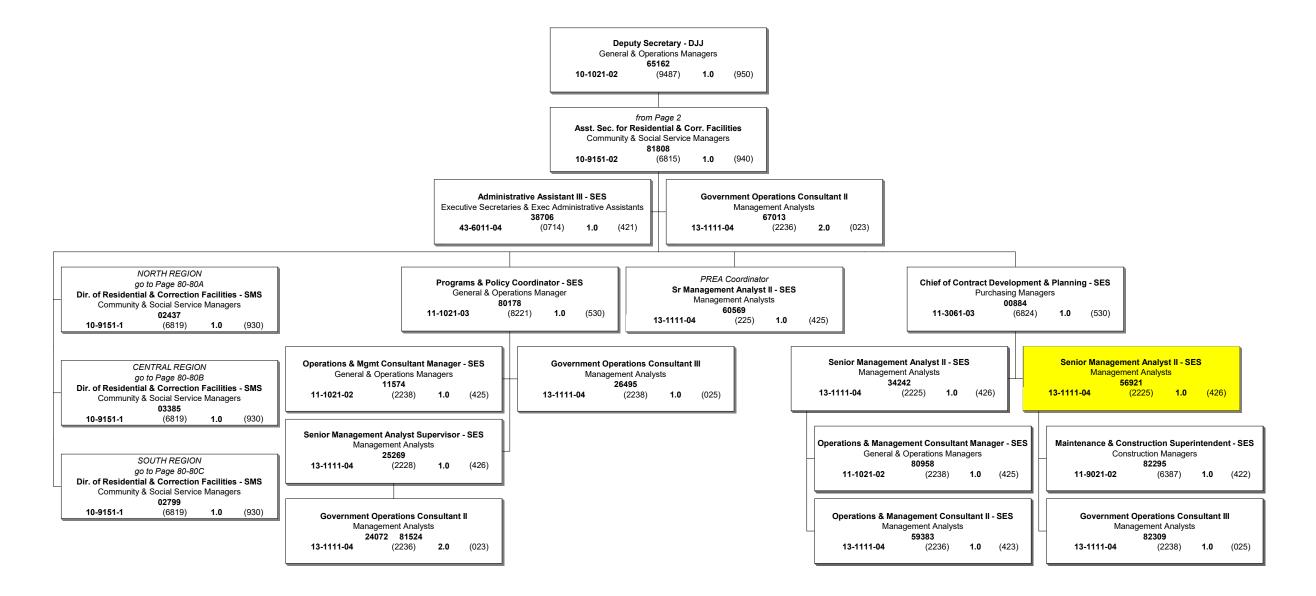


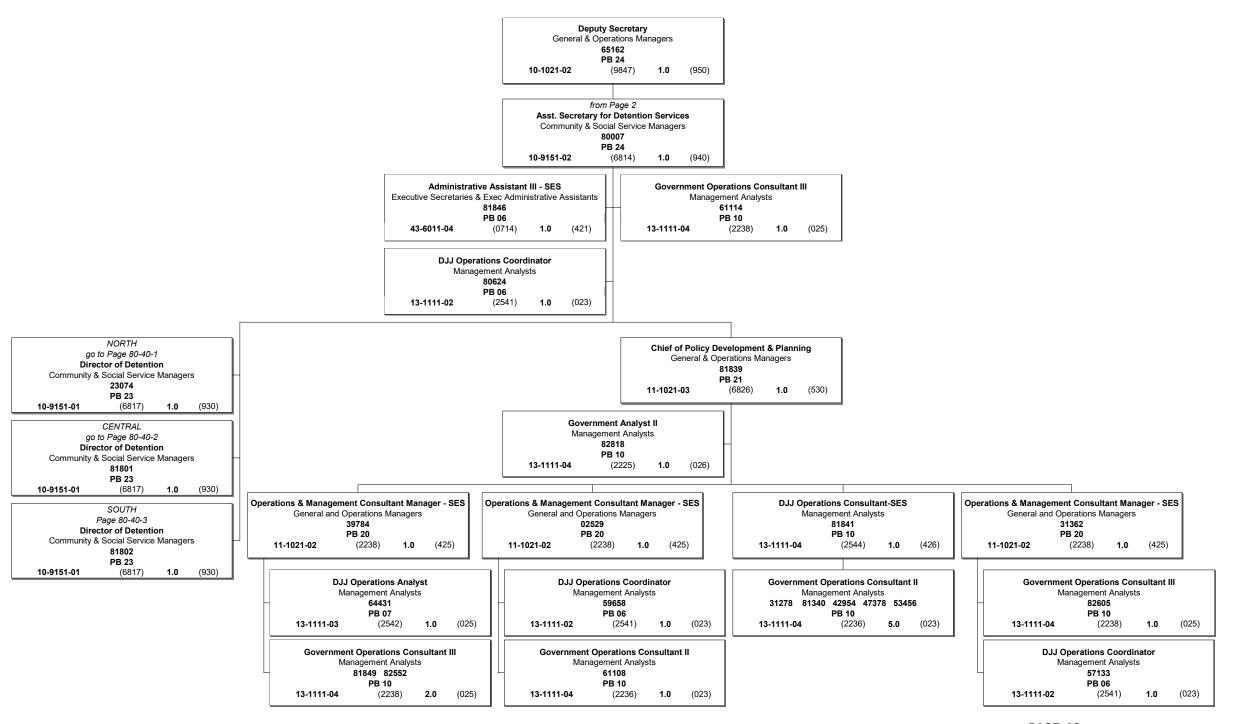
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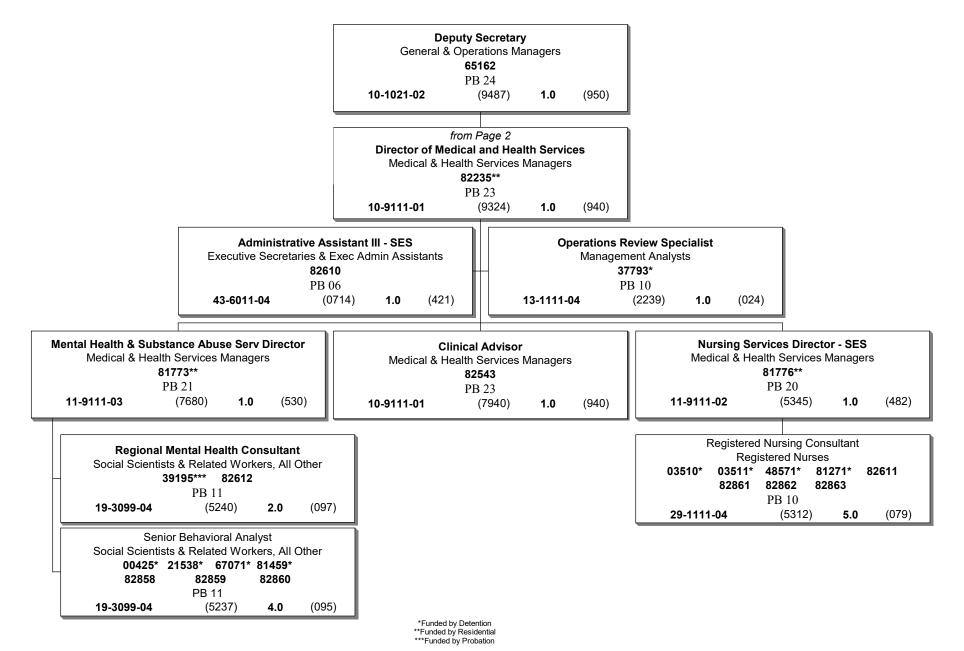
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041 - OFFICE OF HEALTH SERVICES - DJJ

CURRENT

Verified By: D. Bradham Effective: 07-01-2020



PAGE 2D

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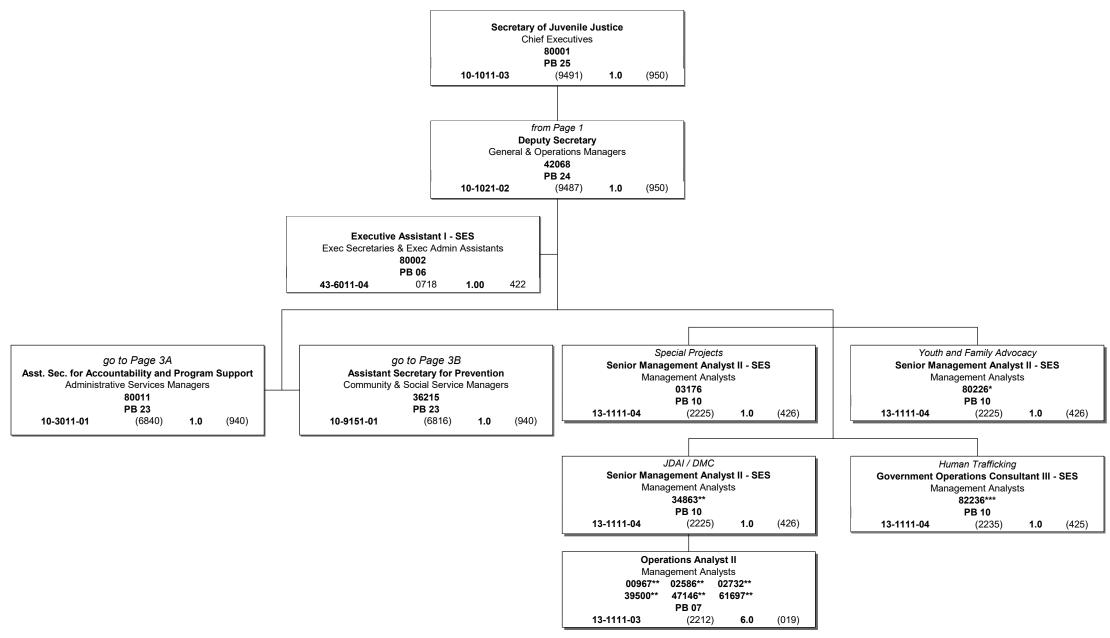
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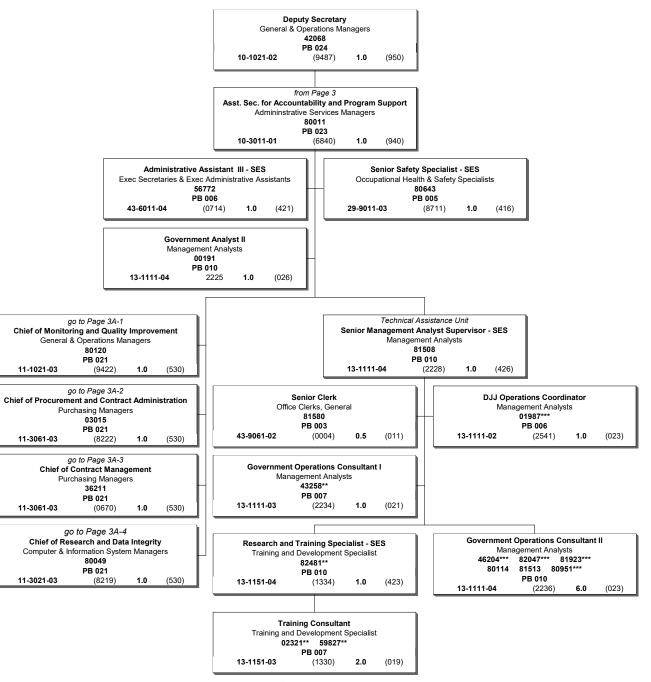
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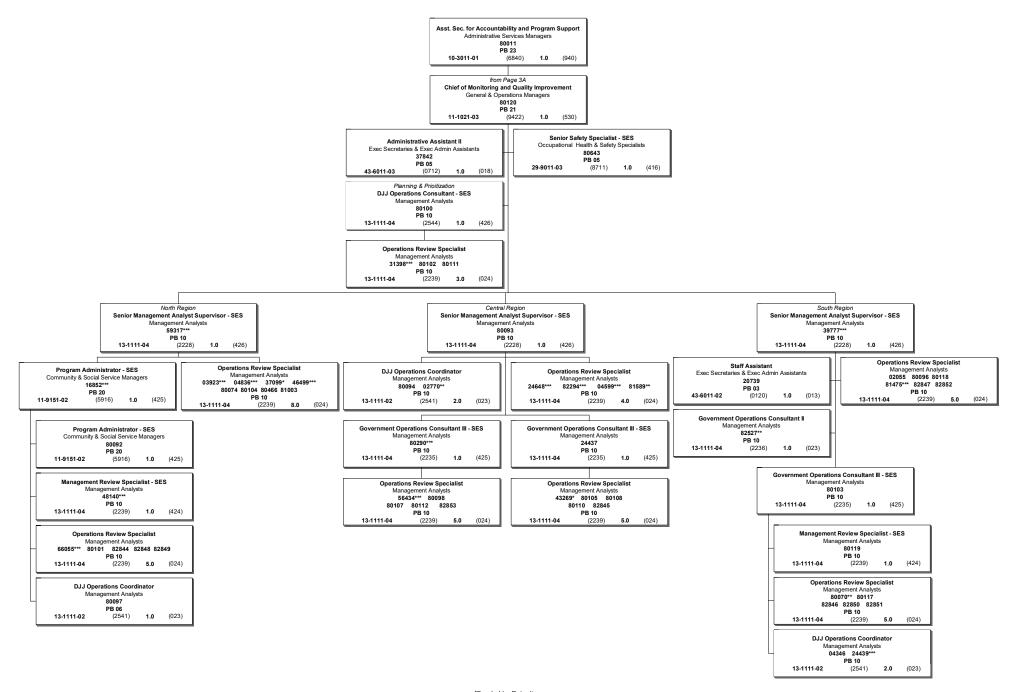


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Effective: 8/28/2020

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102 - MONITORING AND QUALITY IMPROVEMENT



76 - CONTRACTING AND QUALITY IMPROVEMENT

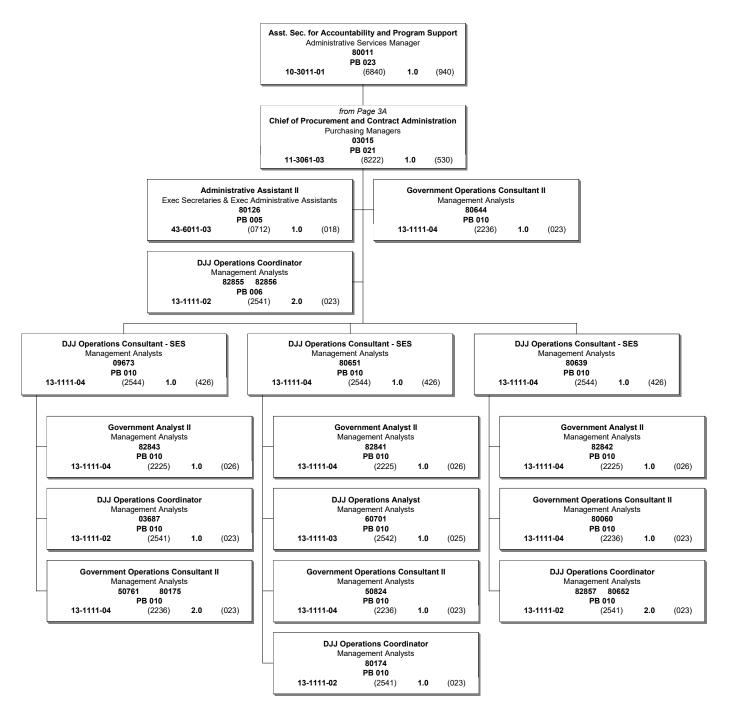
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103 - PROCUREMENT AND CONTRACT ADMINISTRATION



Verified by: T. Dodie Garye Effective: 8/28/2020



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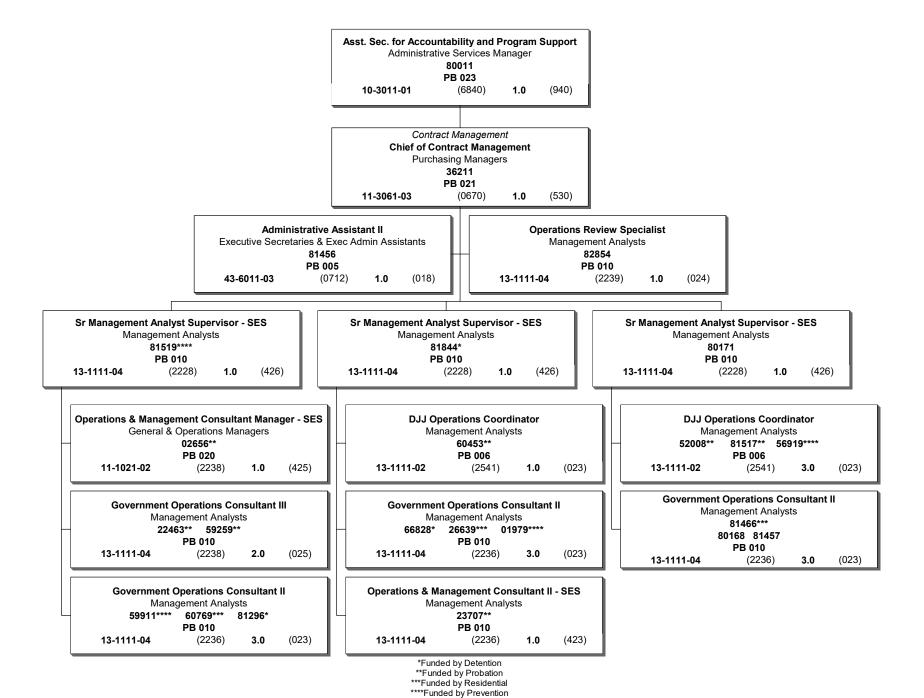
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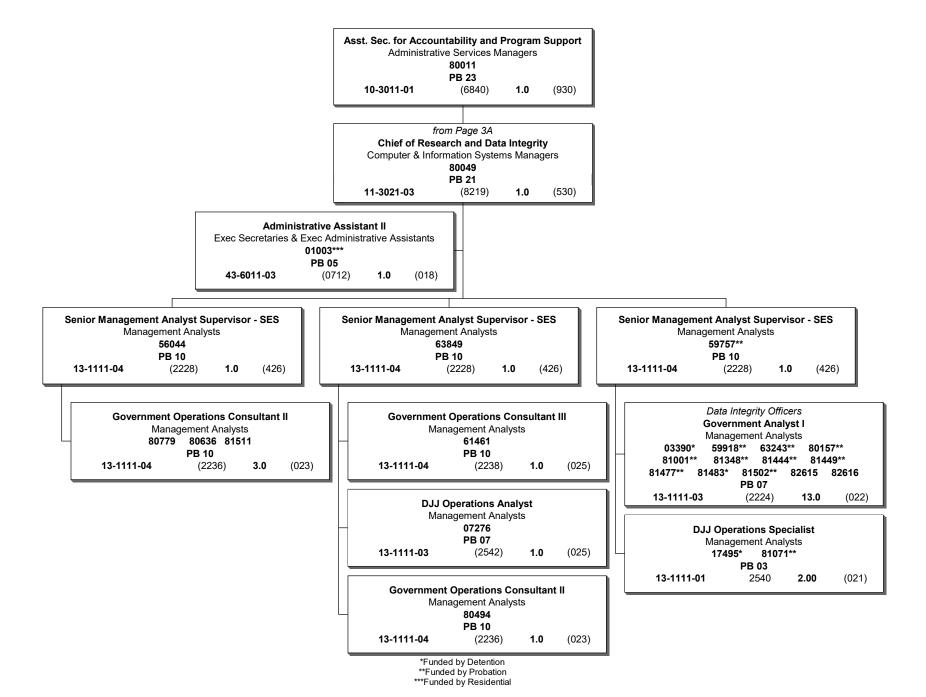
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CURRENT
Verified by: D. BRADHAM

Effective: 08-14-2020

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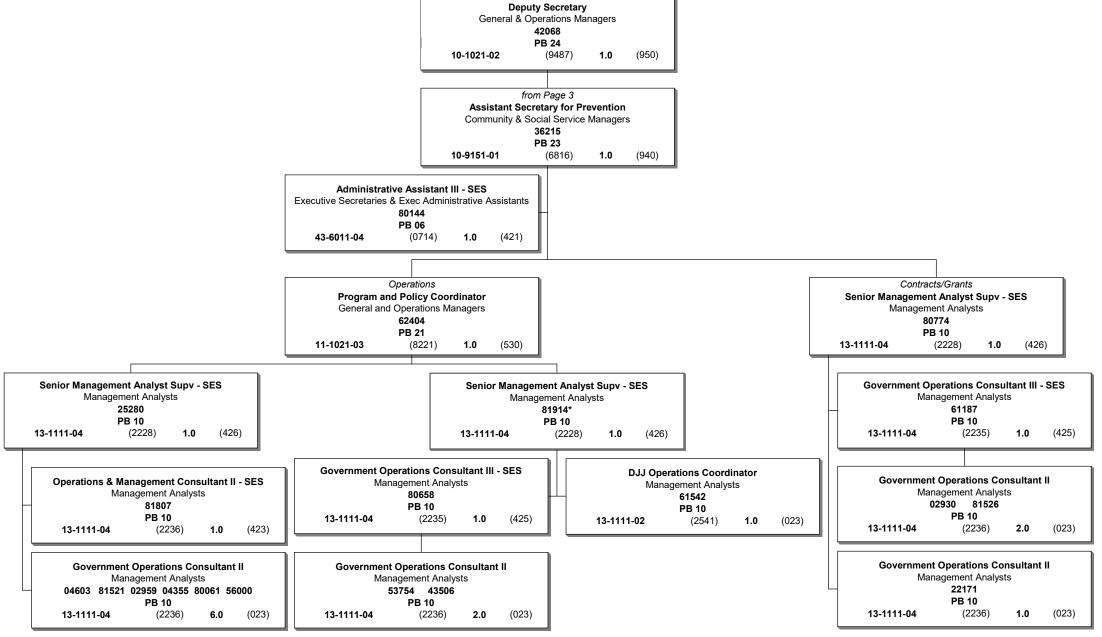
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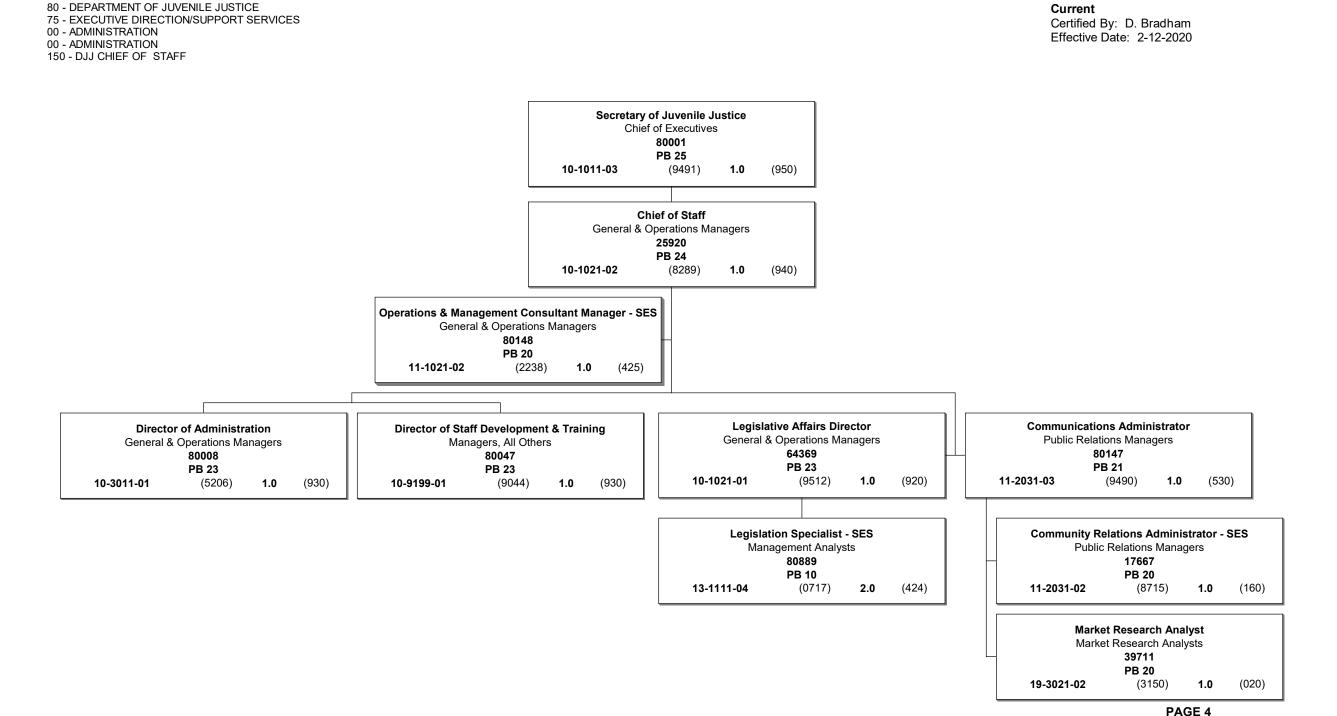
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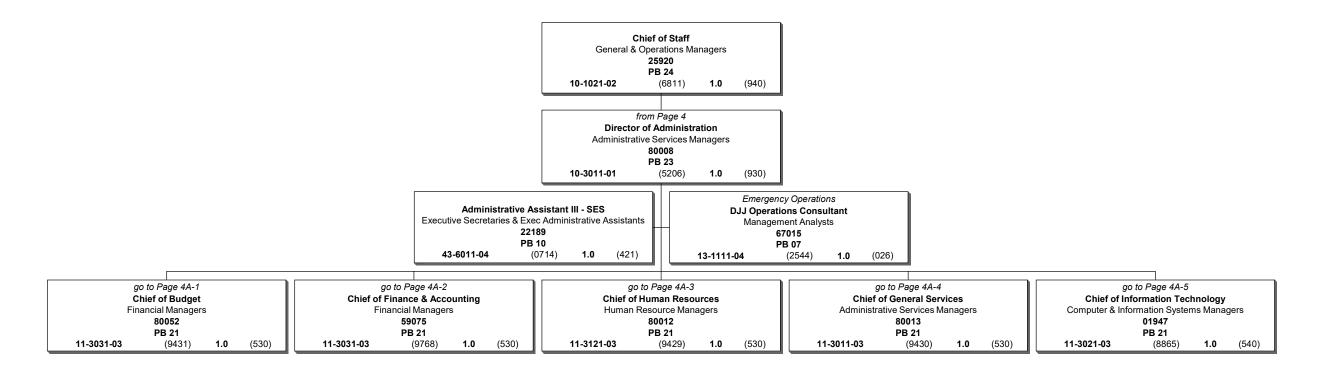


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200 - DIRECTOR OF ADMINISTRATION



Current

Verified by: D. Bradham

Effective: 9/2/2020

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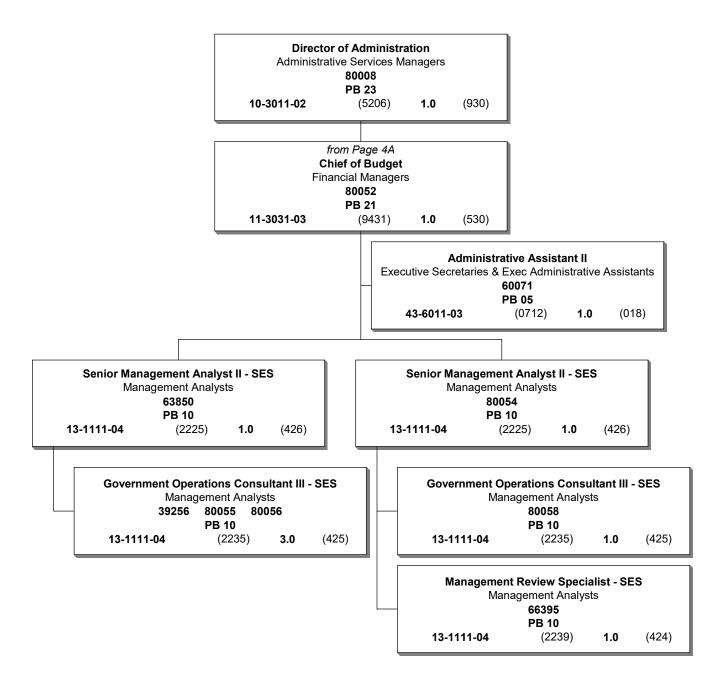
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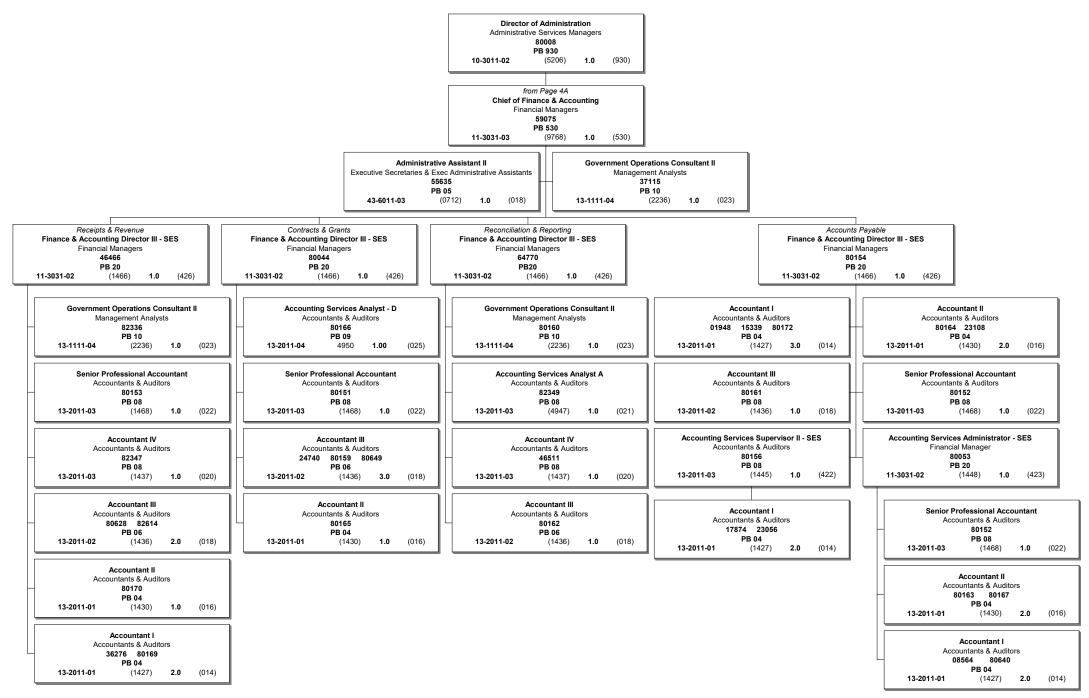


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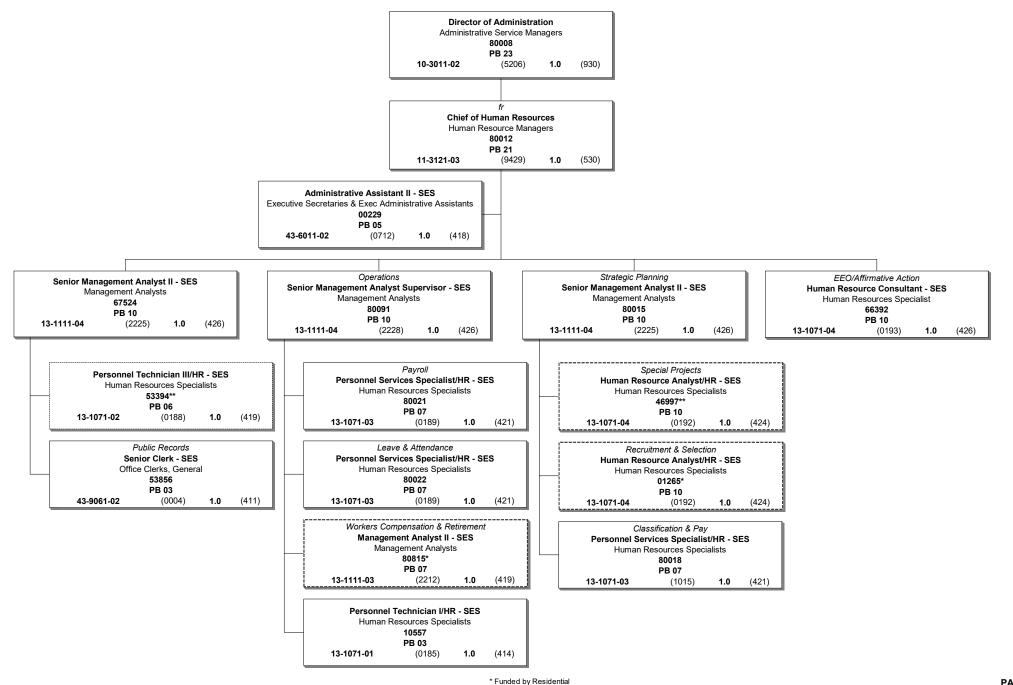


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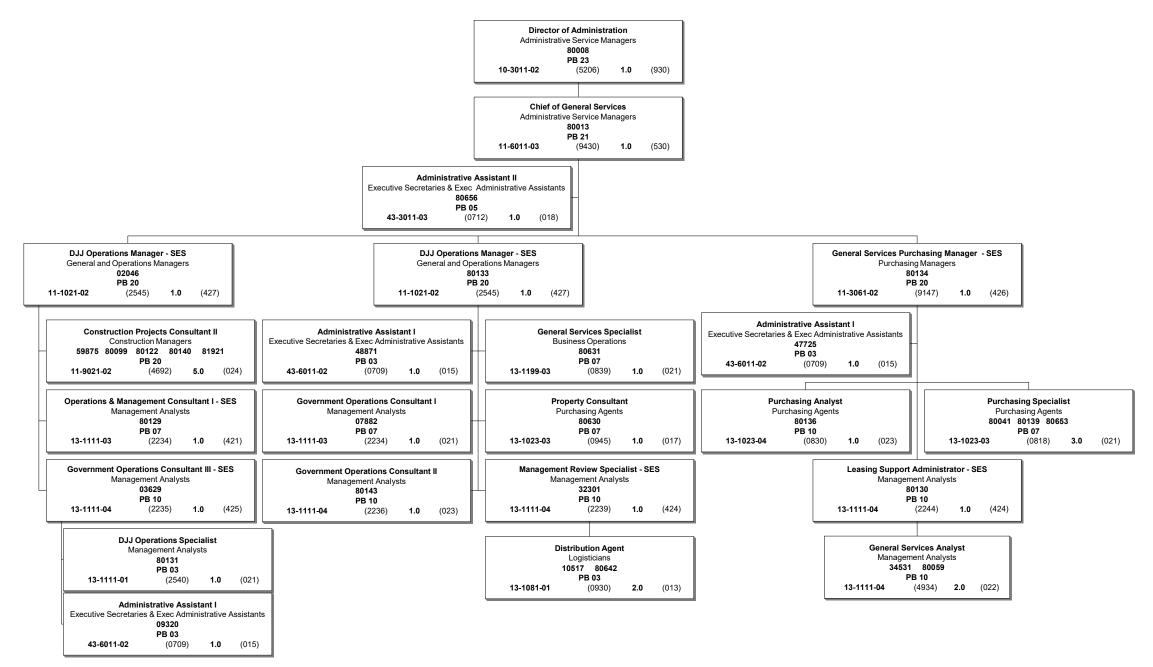


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Effective: 08-24-2020

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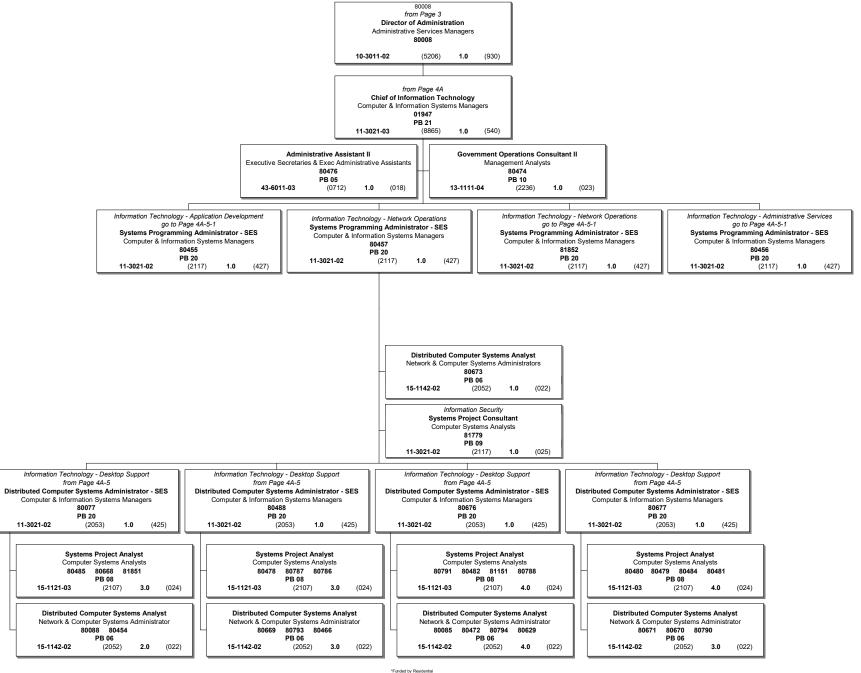


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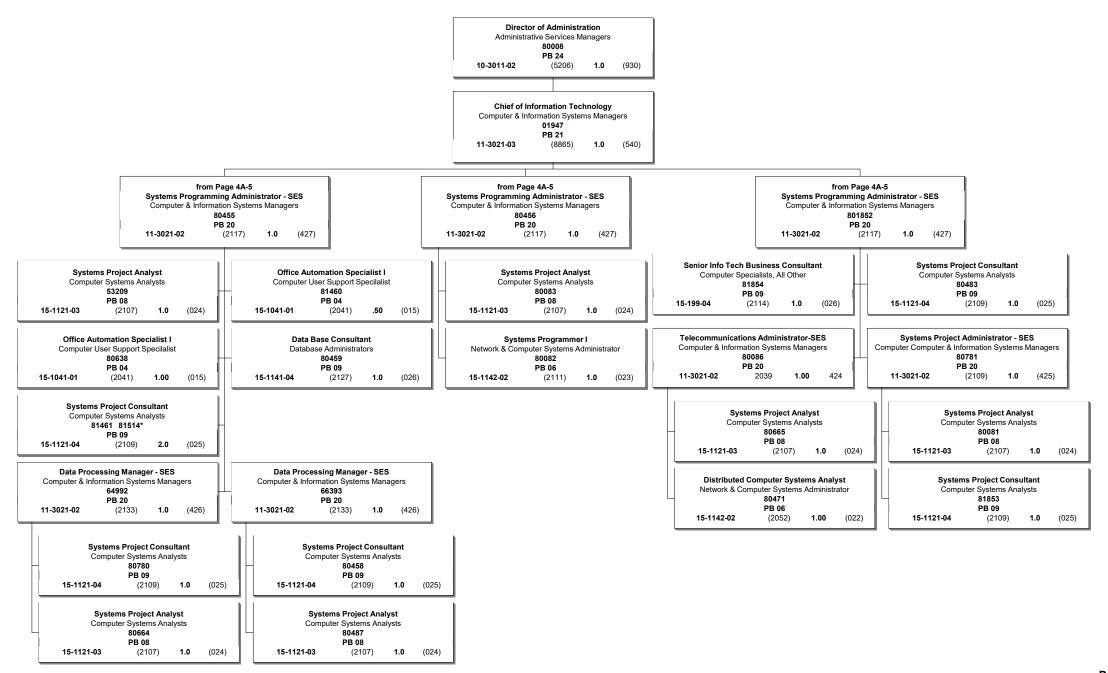
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Effective: 1-3-2020



80 - DEPARTMENT OF JUVENILE JUSTICE

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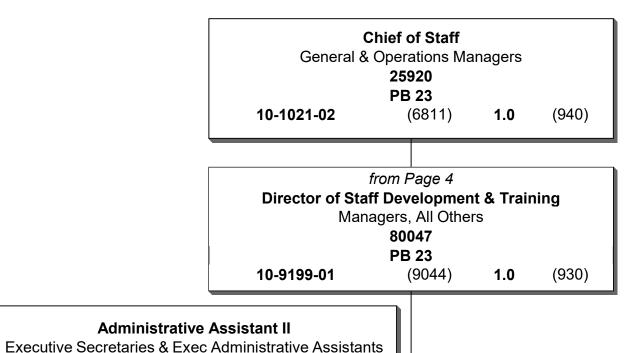
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160 - DIR OF STAFF DEV & TRAINING



Verified by: T. Dodie Garye

Effective: 6/14/2019



Government Analyst II

Management Analysts 01013** 46469* 80005

PB 10

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43-6011-03

(026)

02324 **PB 05**

(0712)

Government Operations Consultant II

Management Analysts

82253

PB 10

13-1111-04

1.0

(018)

(2236)1.0

(023)

Training and Research Manager - SES

Training and Development Managers

35527

PB 20

11-3131-02

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*Funded By Detention

**Funded by Residential

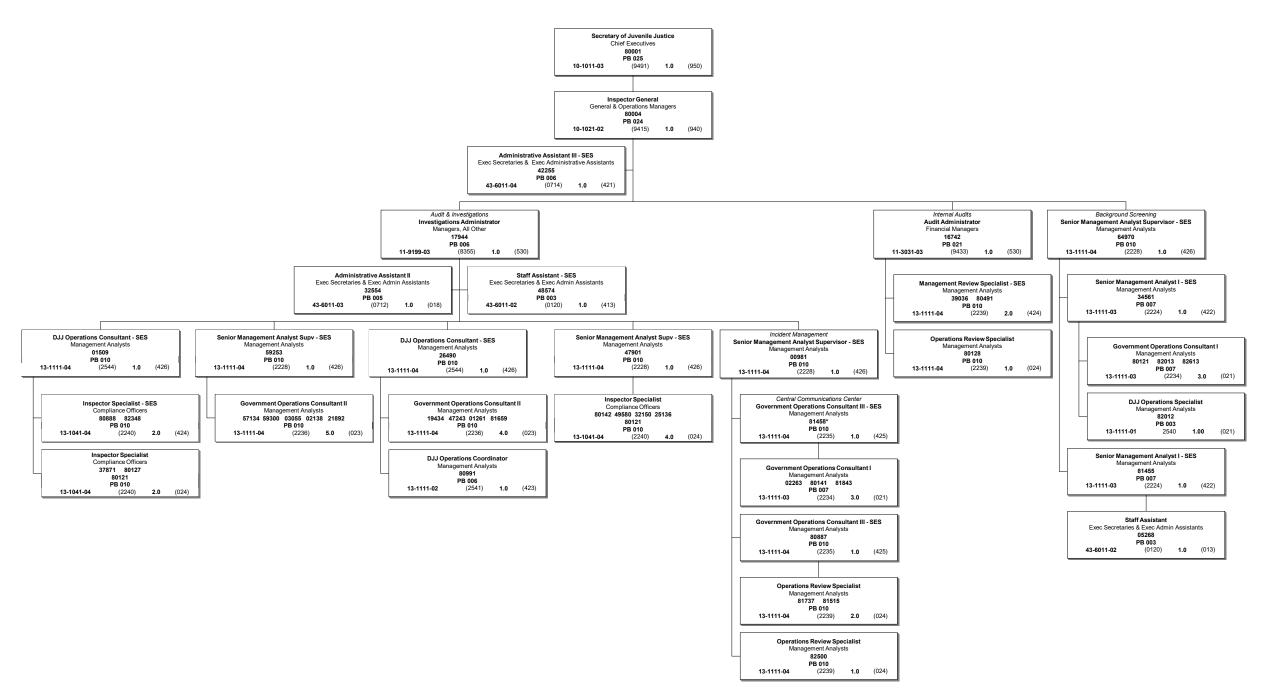
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75 - HEADQUARTERS 00 - OFFICE OF THE SECRETARY

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111 - INVESTIGATIONS 113 - AUDIT ADMINISTRATION

0017 - CENTRAL COMMUNICATIONS CENTER



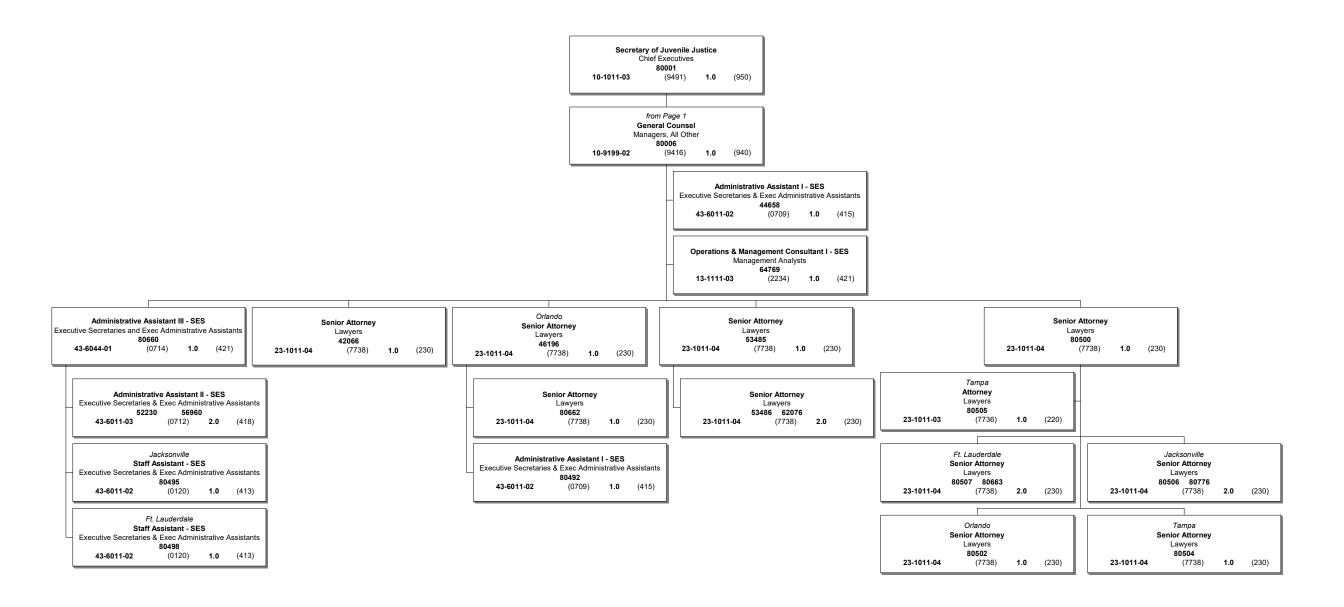


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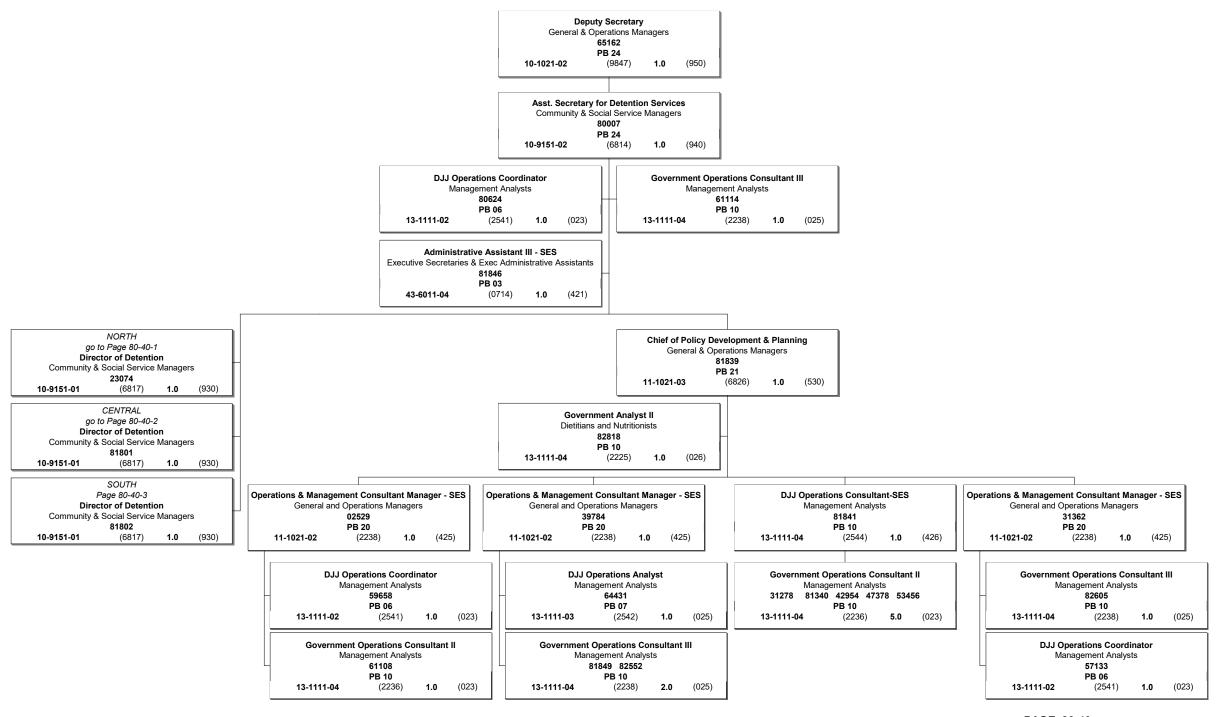
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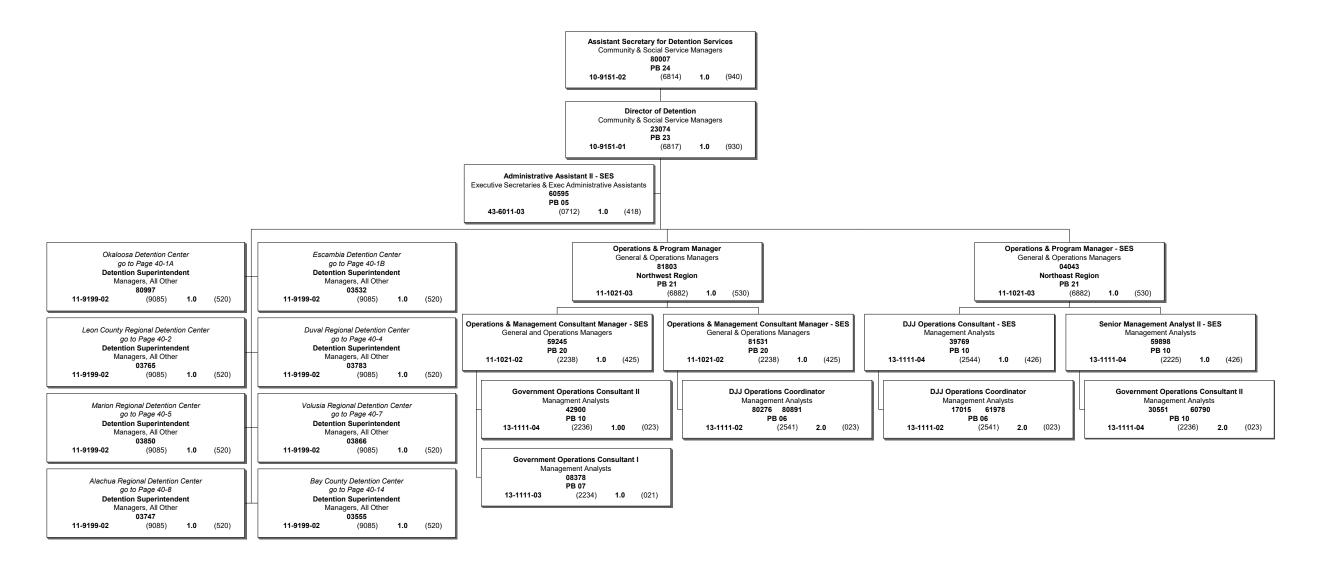
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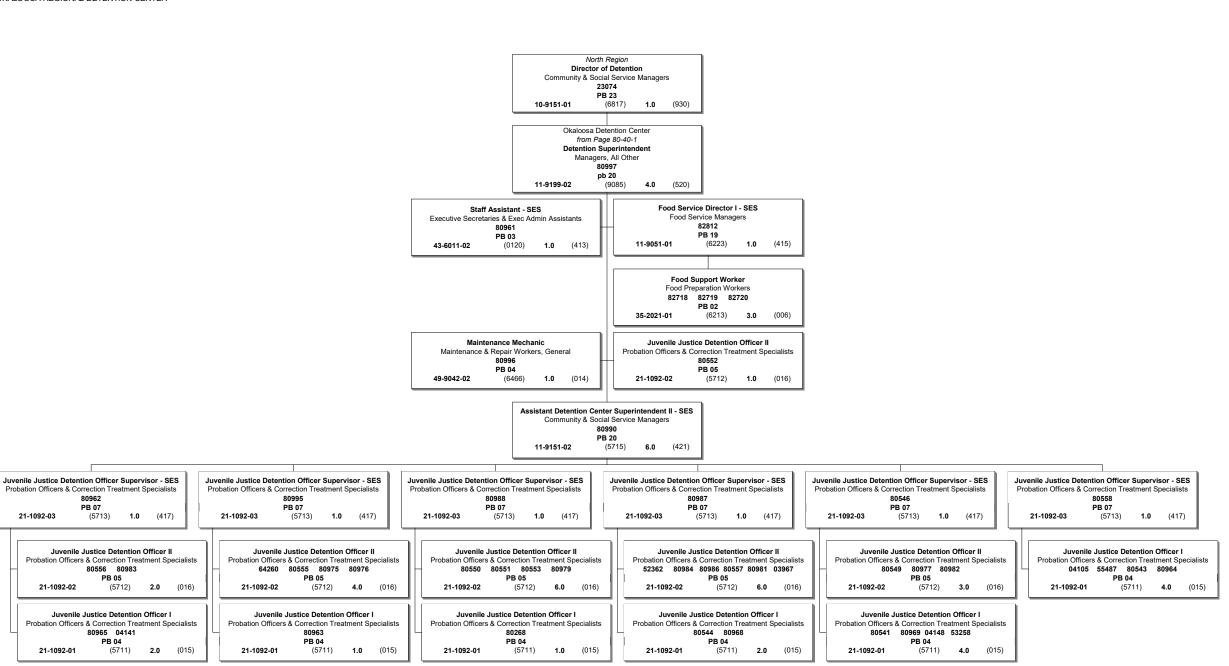




41 - DETENTION SERVICES 10 - NORTH REGION

01 - CIRCUIT

2500 - OKALOOSA REGIONAL DETENTION CENTER



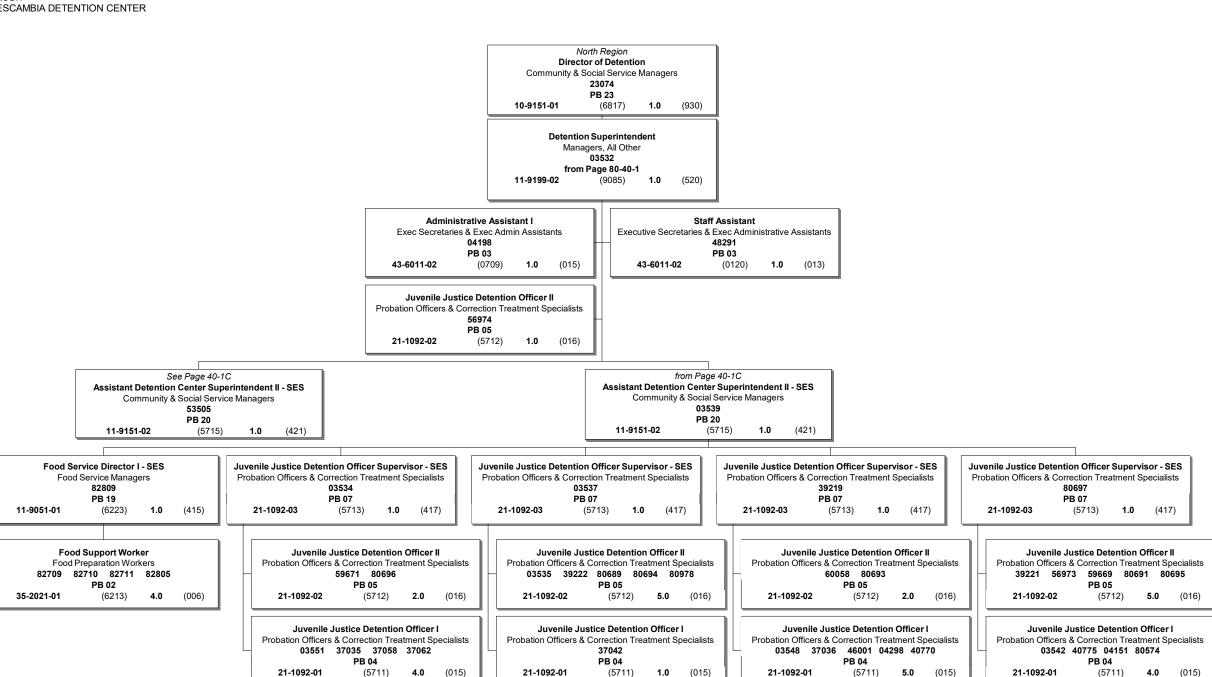
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Effective: 9/20/2019

10 - NORTH REGION

01 - CIRCUIT

2500 - ESCAMBIA DETENTION CENTER



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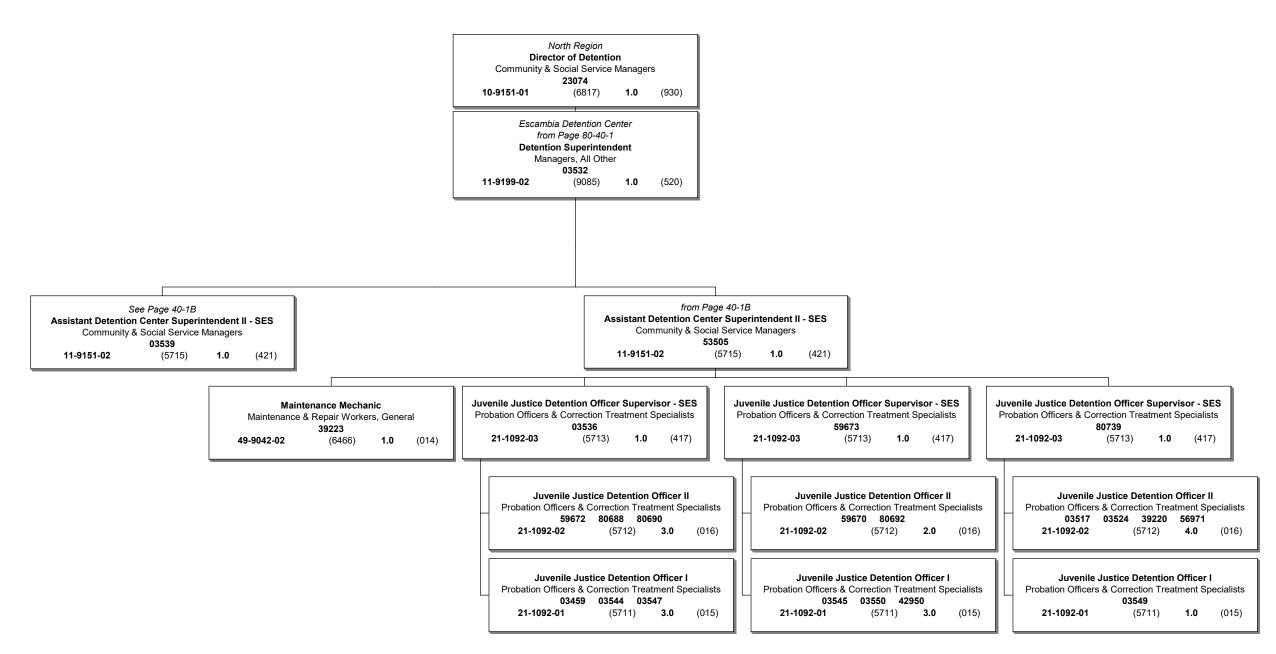
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Effective: 9-20-2019

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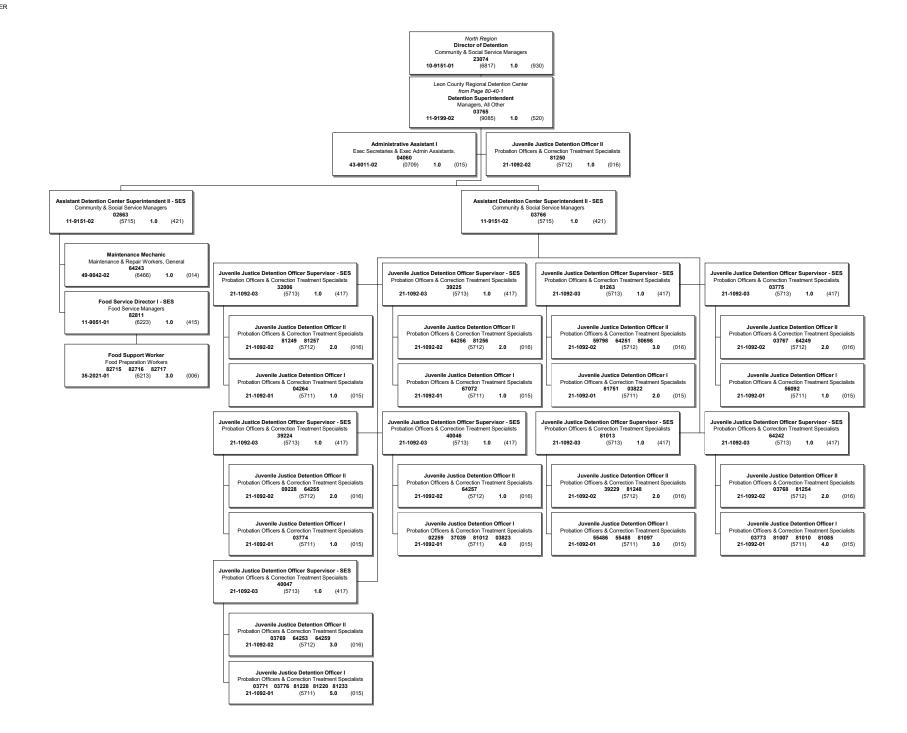


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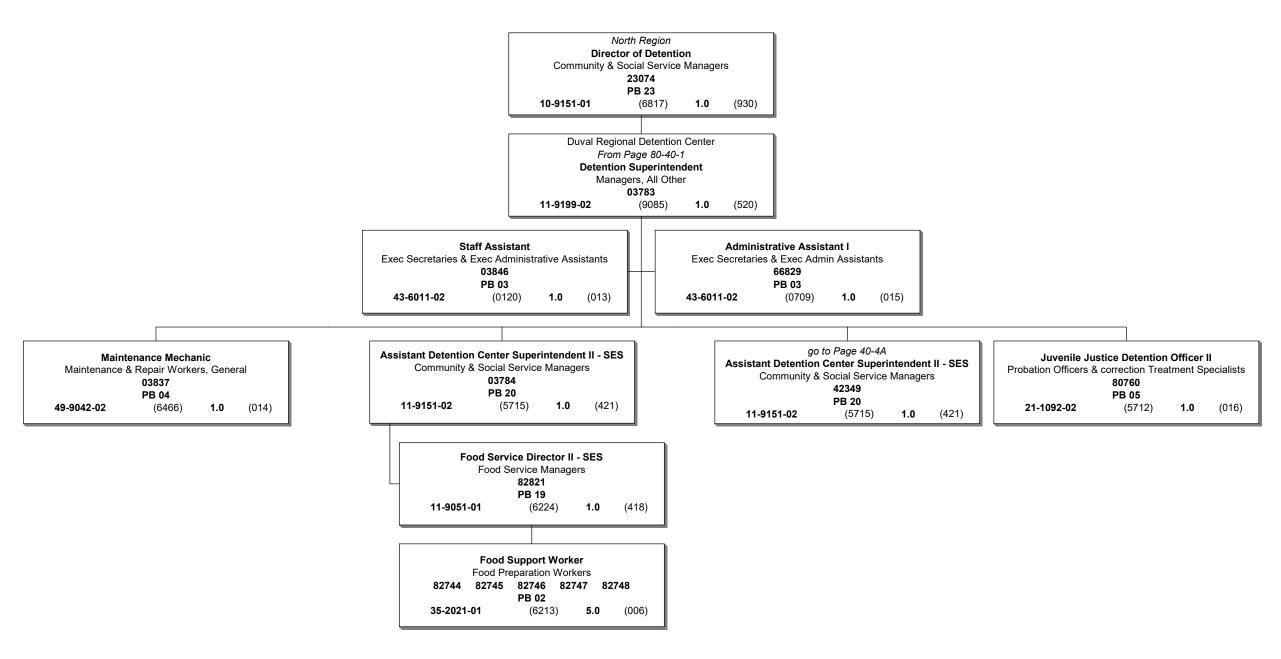
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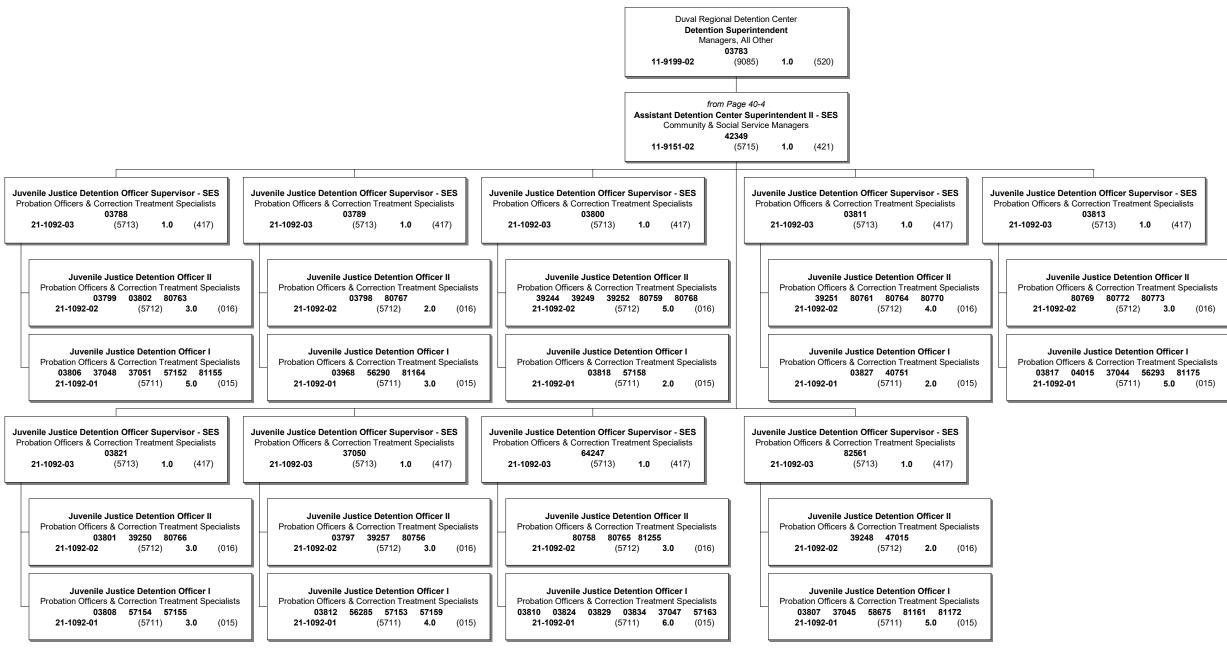


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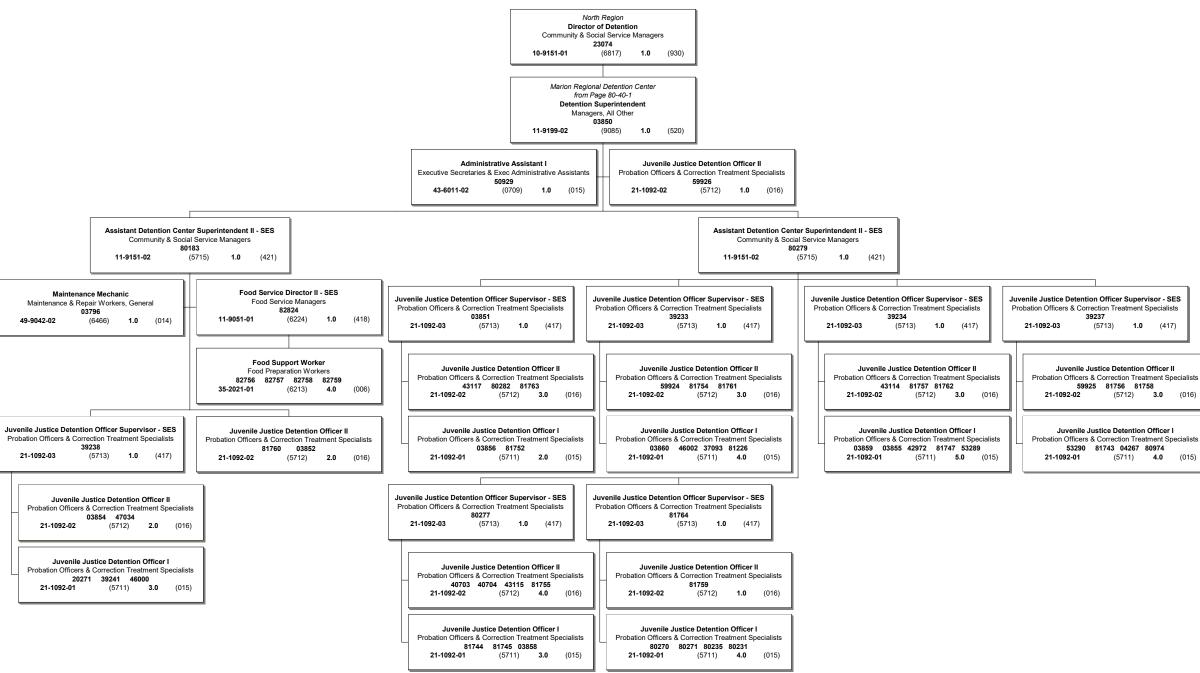
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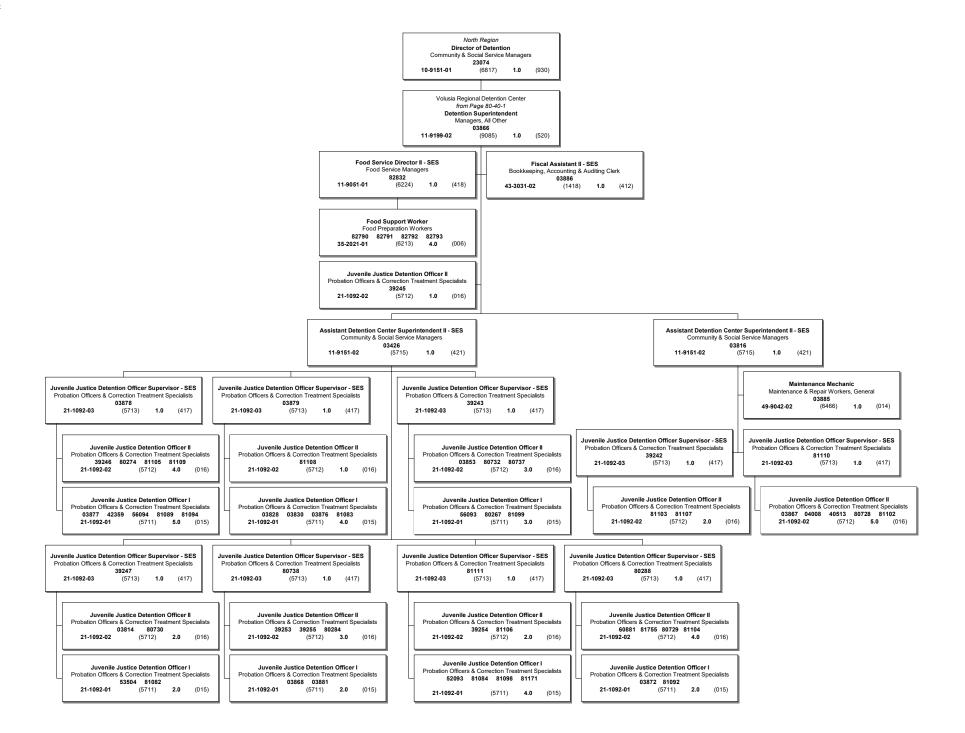
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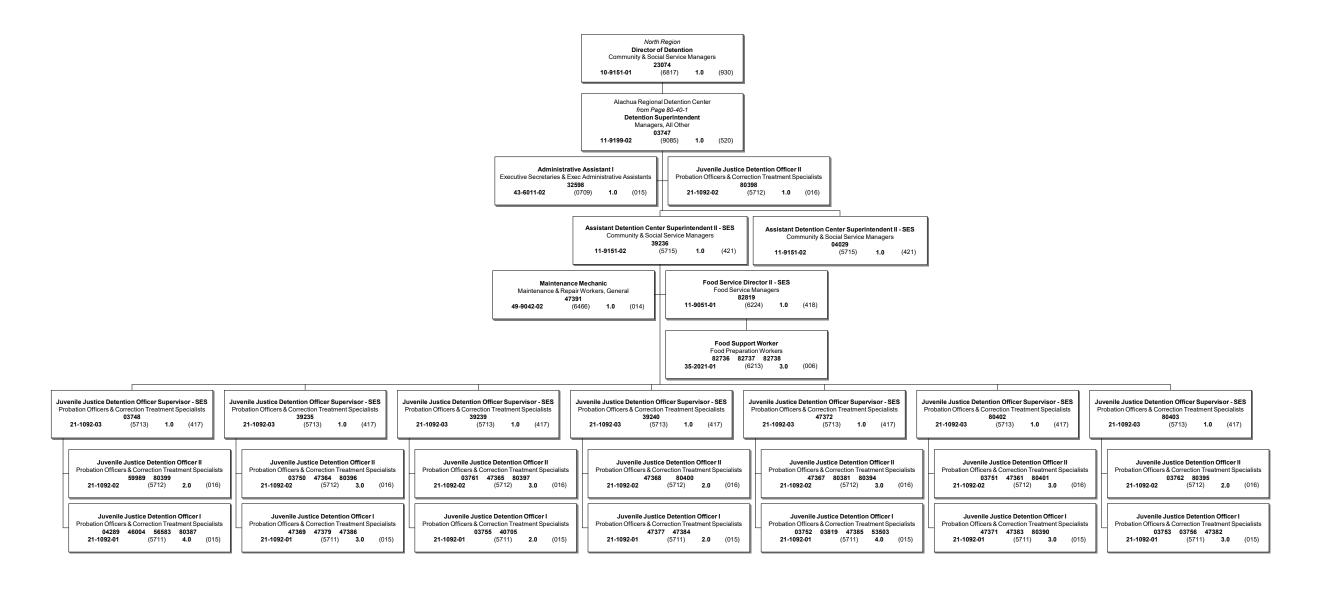
01 - CIRCUIT

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10 - NORTH REGION 01 - CIRCUIT

2500 - ALACHUA REGIONAL DETENTION CENTER



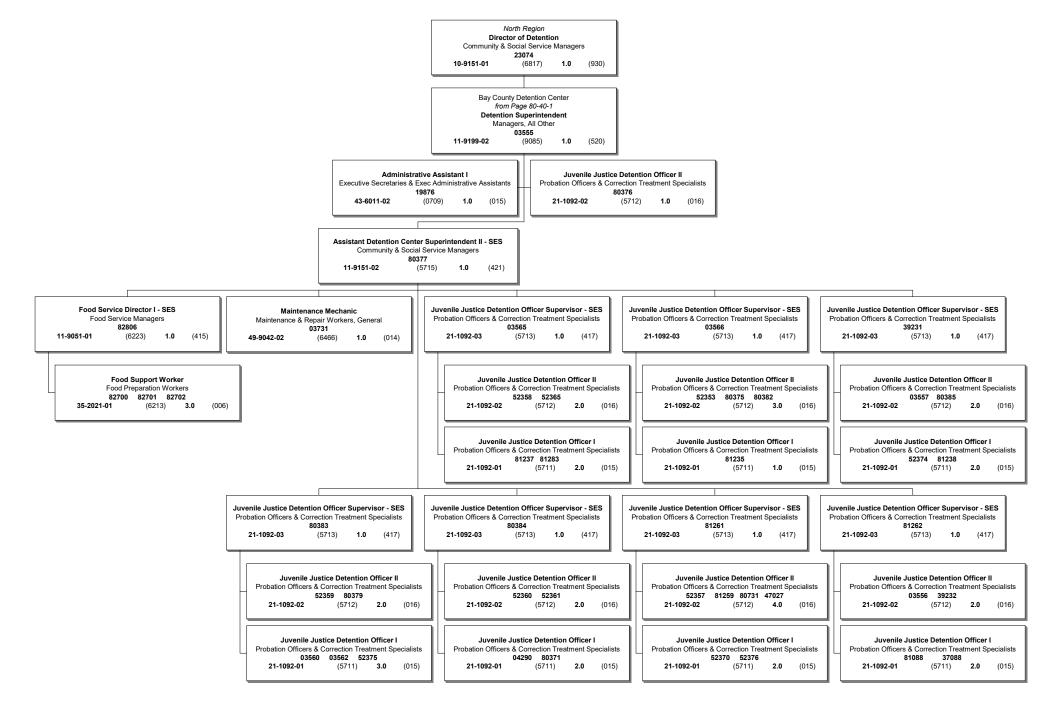


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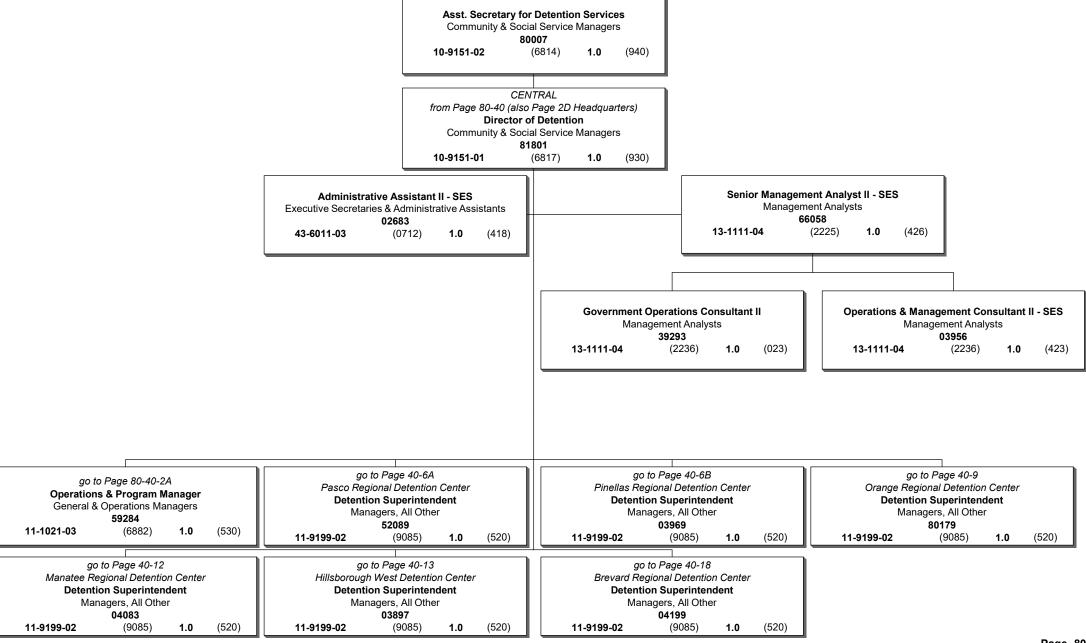
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20 - CENTRAL REGION

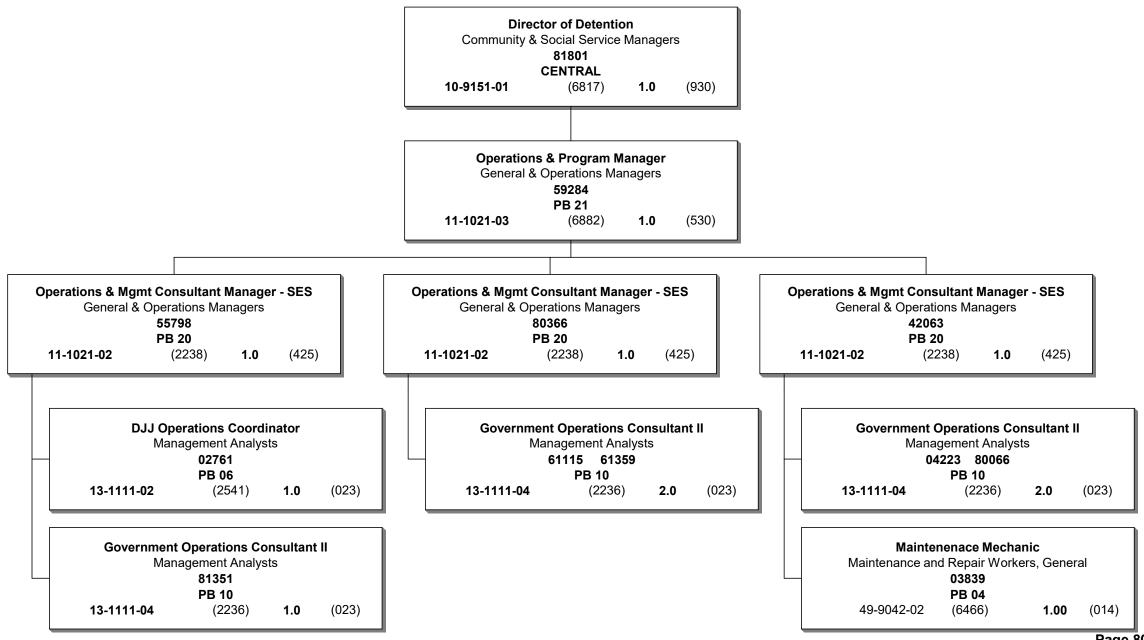


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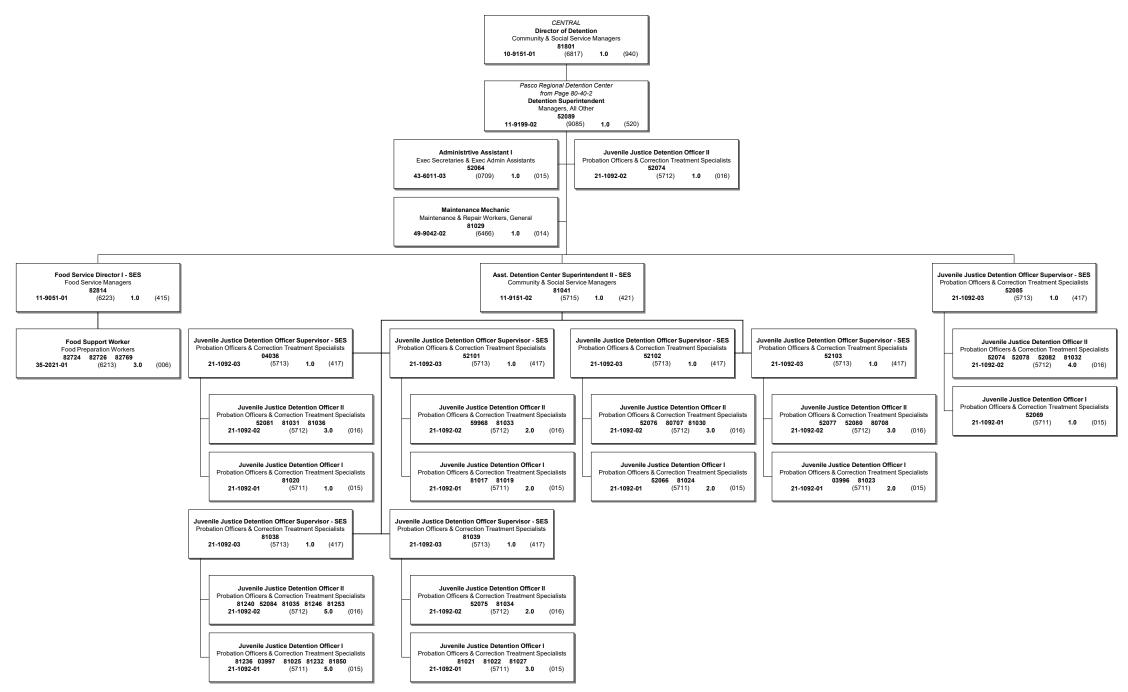


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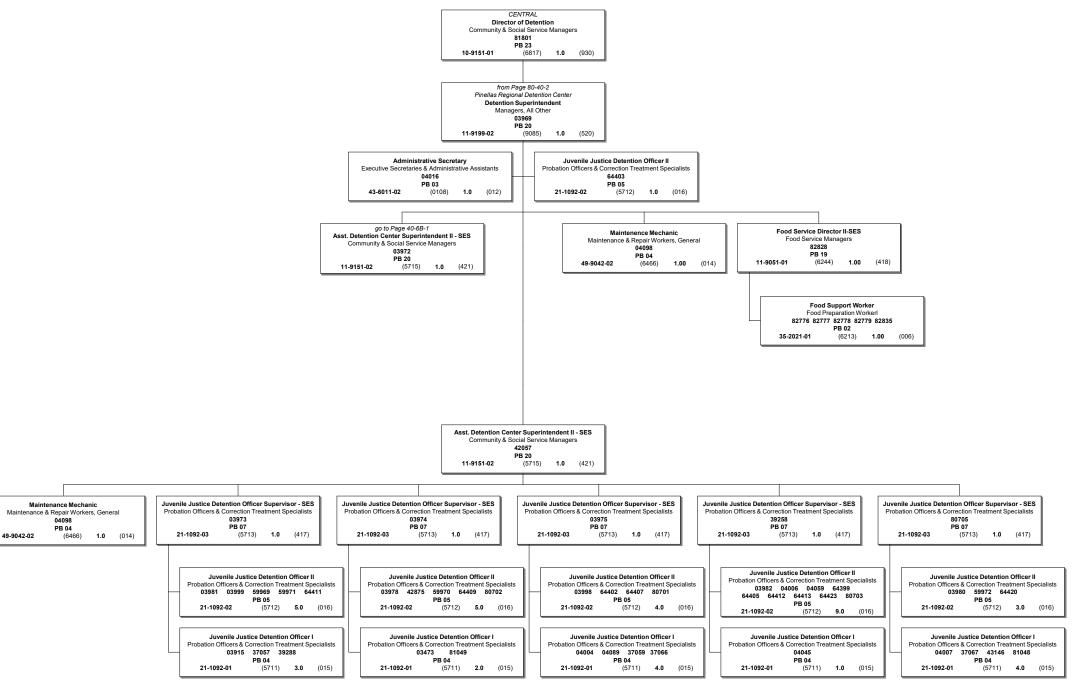
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2500 - PASCO REGIONAL DETENTION CENTER



20 - CENTRAL REGION

2510 - PINELLAS REGIONAL DETENTION CENTER



80 - DEPARTMENT OF JUVENILE JUSTICE

41 - DETENTION SERVICES

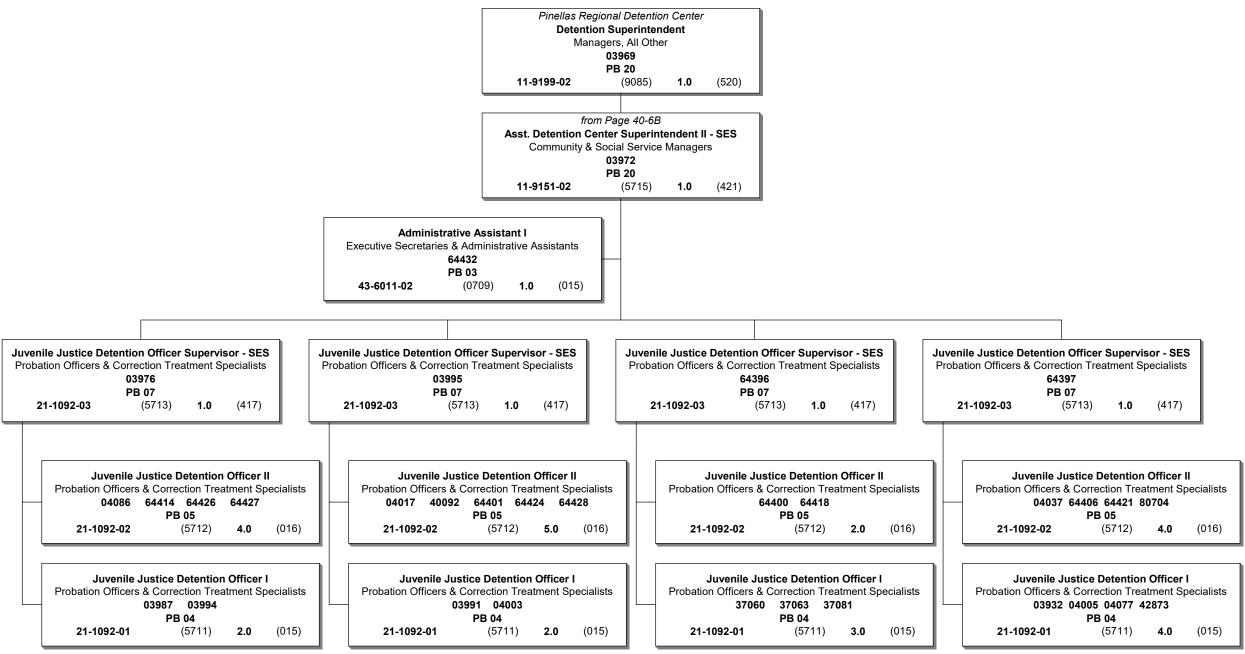
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06 - CIRCUIT

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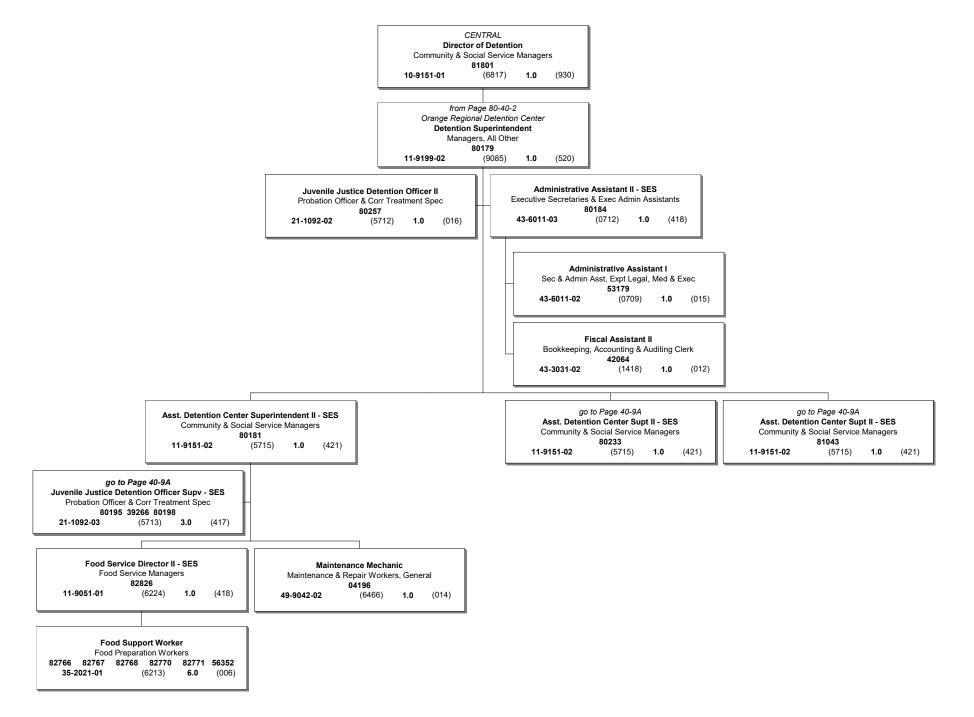


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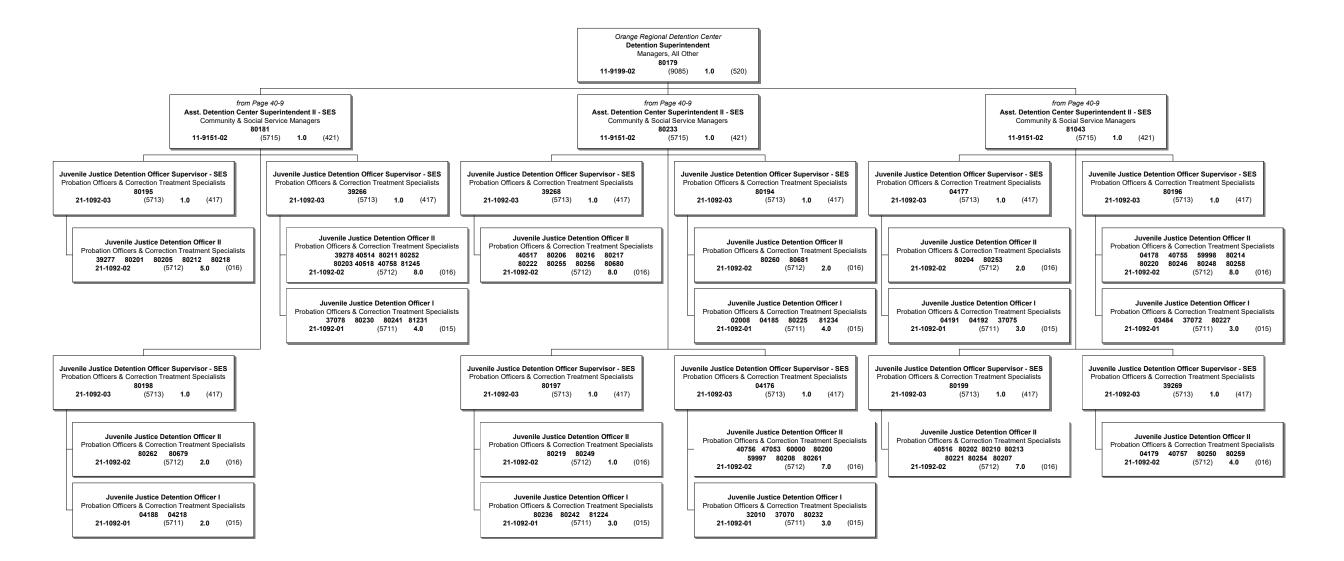
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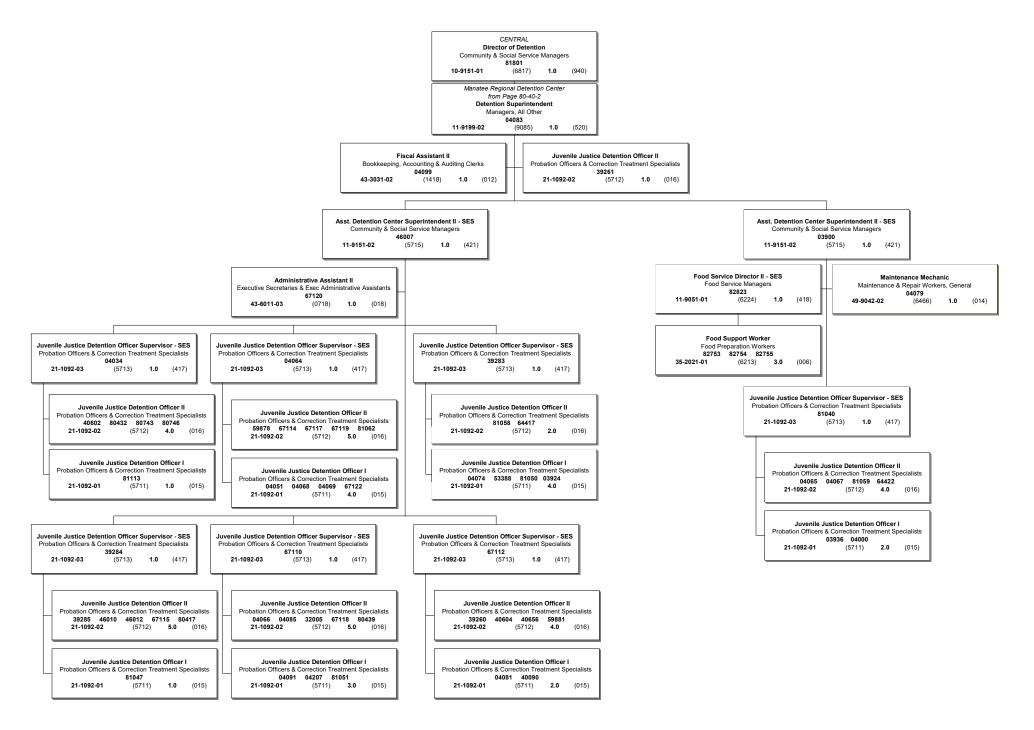
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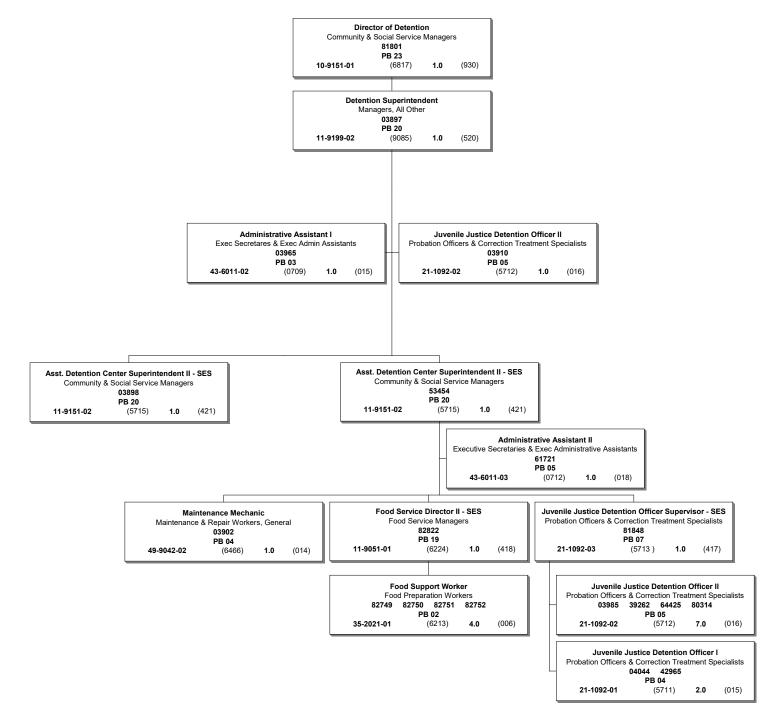
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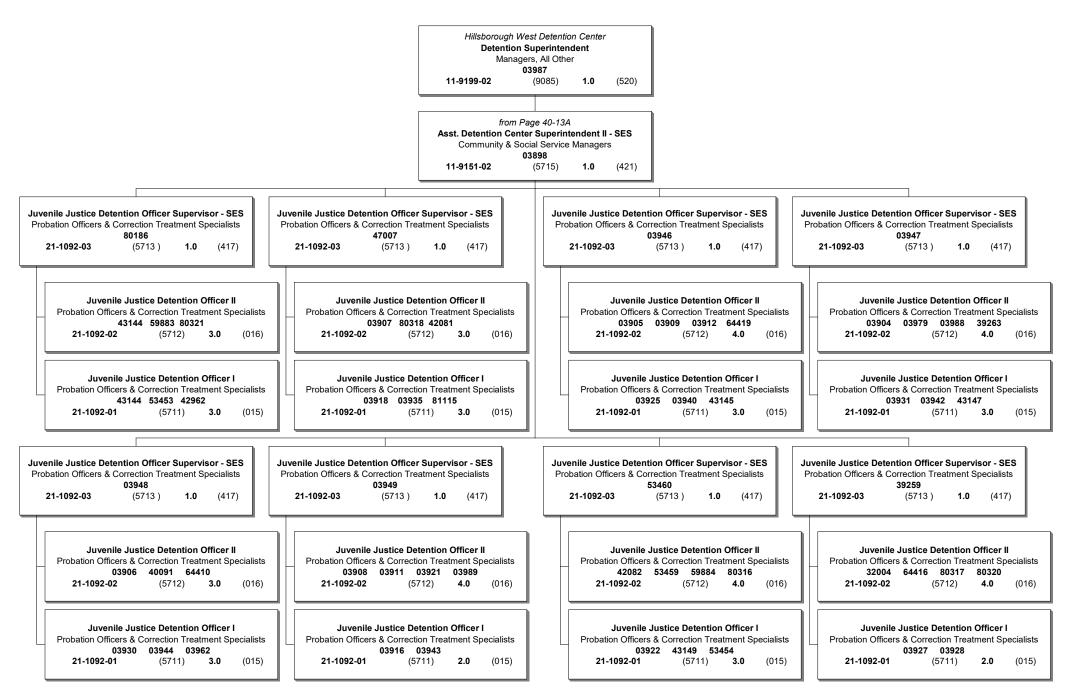
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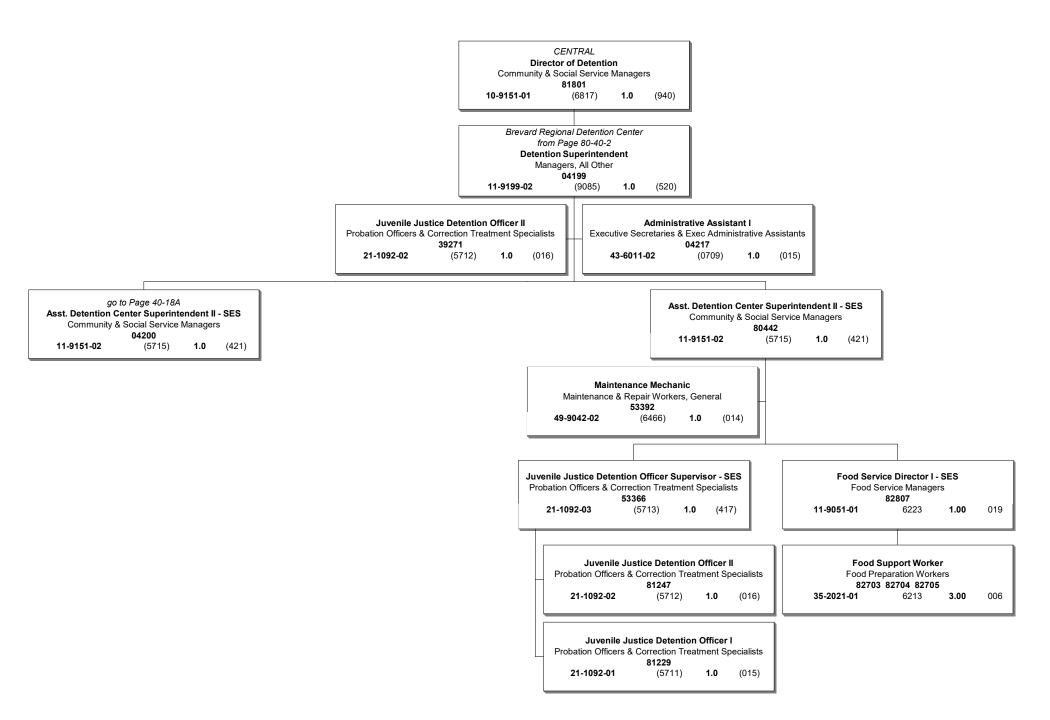


20 - CENTRAL REGION

18 - CIRCUIT

2510 - BREVARD REGIONAL DETENTION CENTER

Current
Verified by: Lyn Avery
Effective: 8/12/2016



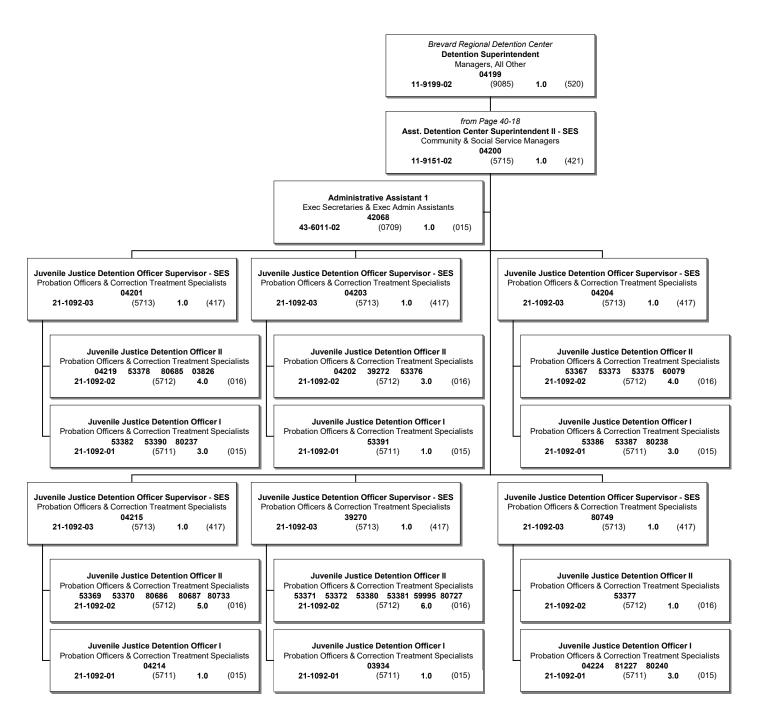
20 - CENTRAL REGION

18 - CIRCUIT

2510 - BREVARD REGIONAL DETENTION CENTER



Verified by: Lyn Avery Effective: 5/5/2017



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Palm Beach Regional Detention Center
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St. Lucie Regional Detention Center
Southwest Regional Detention Center
Collier Regional Detention Center

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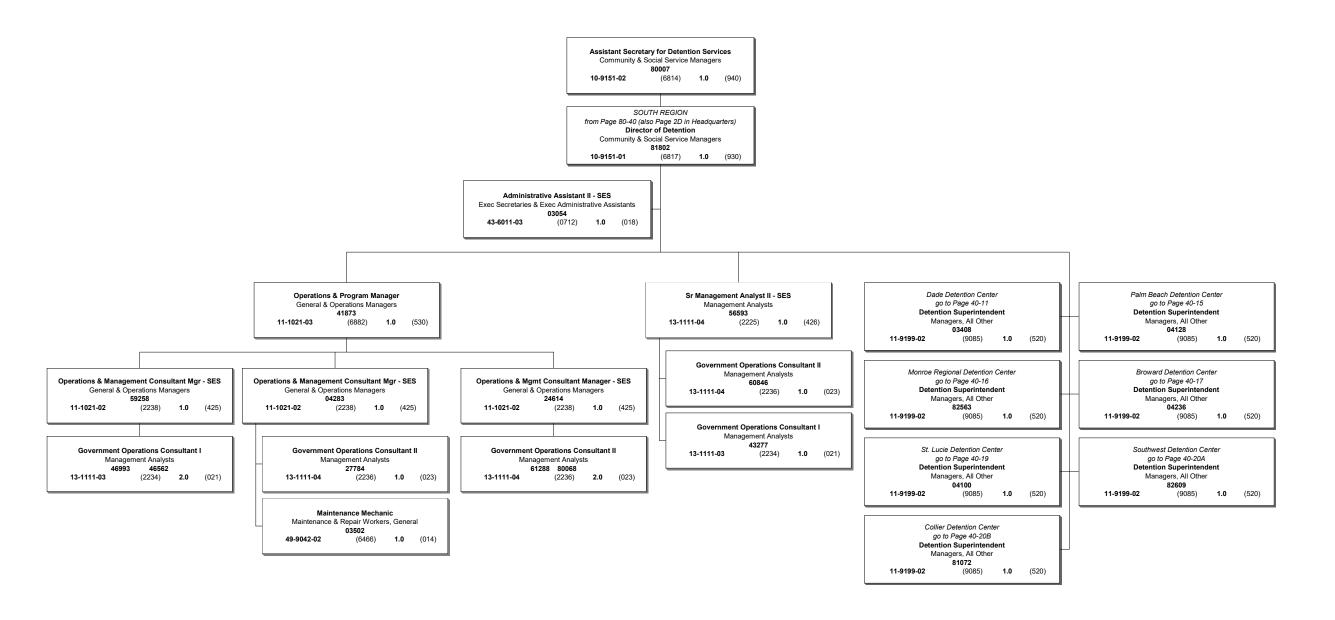
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30 - SOUTH REGION



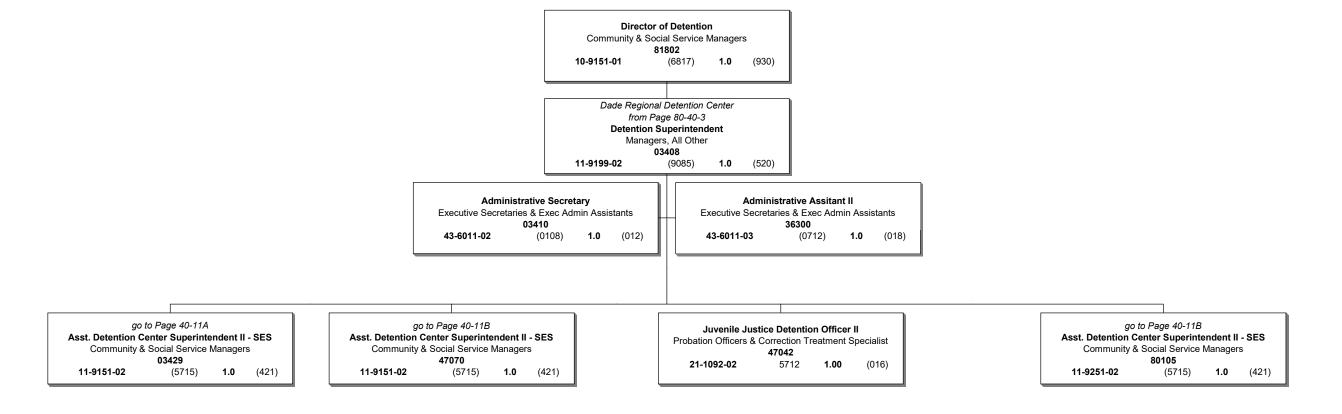
80 - DEPARTMENT OF JUVENILE JUSTICE

41 - DETENTION SERVICES

30 - SOUTH REGION

11 - CIRCUIT

25 - DADE REGIONAL DETENTION CENTER



Current

Verified by: L. Avery Effective: 7/6/2018 80 - DEPARTMENT OF JUVENILE JUSTICE

41 - DETENTION SERVICES

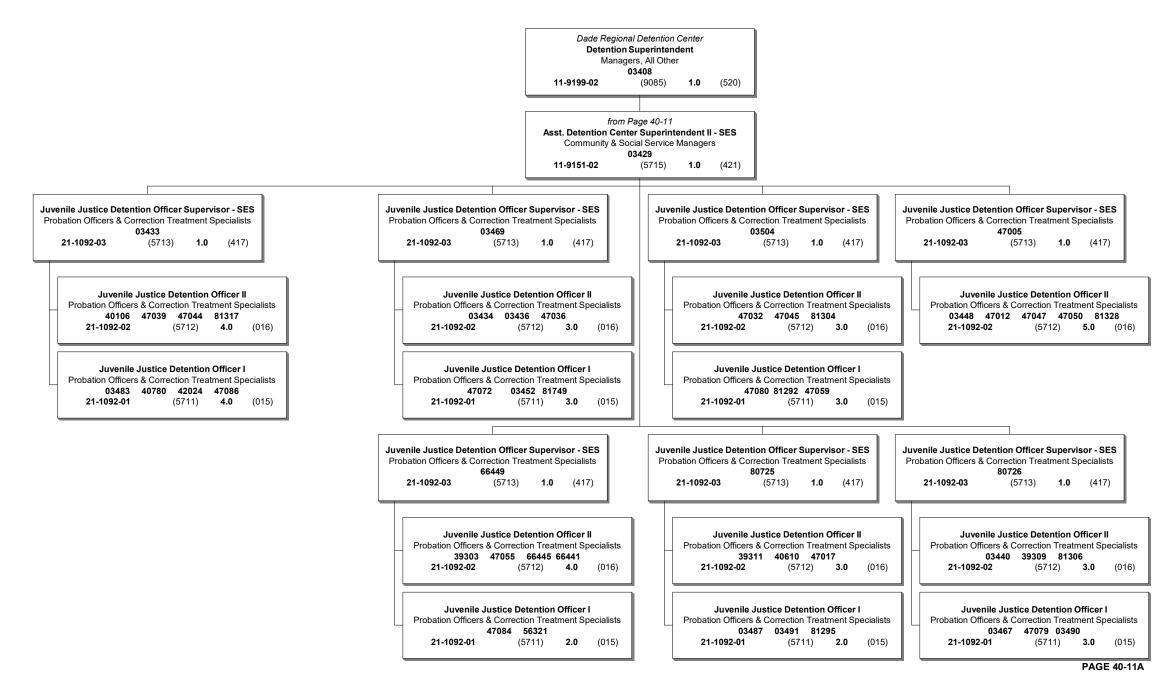
30 - SOUTH REGION

11 - CIRCUIT

25 - DADE REGIONAL DETENTION CENTER

Current

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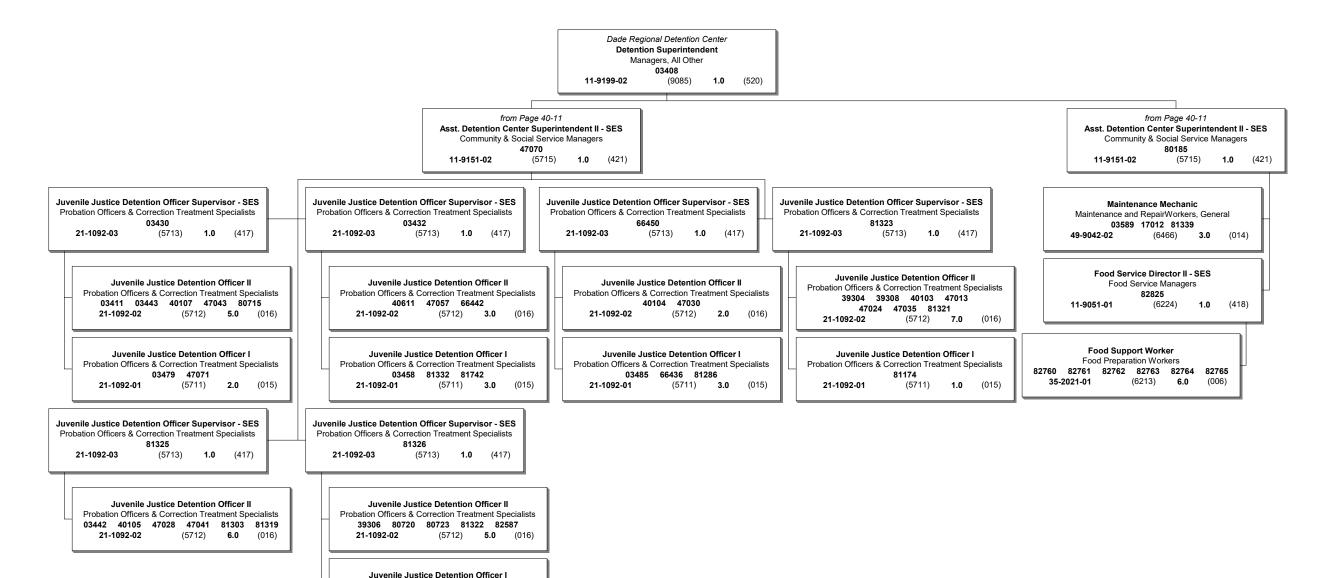


30 - SOUTH REGION

11 - CIRCUIT

25 - DADE REGIONAL DETENTION CENTER

Current
Verified by: D. Bradham
Effective: 4-13-2018



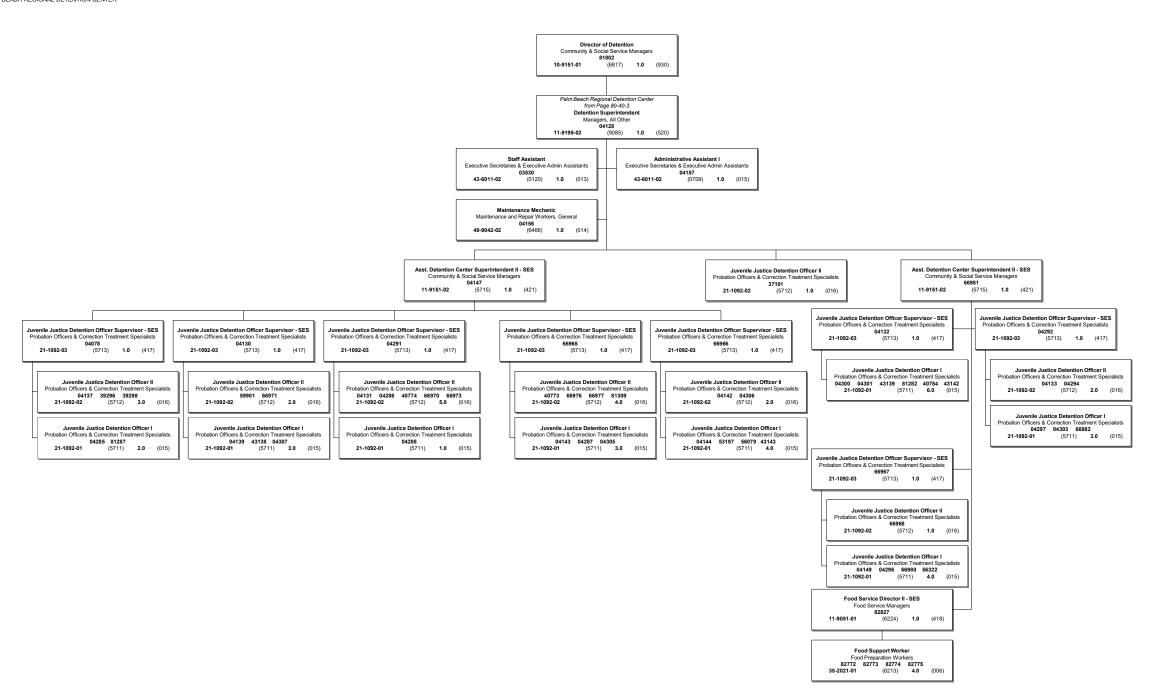
Probation Officers & Correction Treatment Specialists 81301

(5711) **1.0** (015)

21-1092-01

2500 - PALM BEACH REGIONAL DETENTION CENTER

Current Verified by: L. Avery Effective: 7/6/2018



30 - SOUTH REGION

16 - CIRCUIT

2500 - MONROE REGIONAL DETENTION CENTER

Juvenile Justice Detention Officer Supervisor - SES

Probation Officers & Correction Treatment Specialists

03738

(5713) **1.0**

Juvenile Justice Detention Officer II

Probation Officers & Correction Treatment Specialists

82555 43113

(5712)

(417)

2.0 (016)

21-1092-03

21-1092-02

03791

81307 67077

(5712)

2.0 (016)

21-1092-03

21-1092-02

Current Verified by: L.Avery

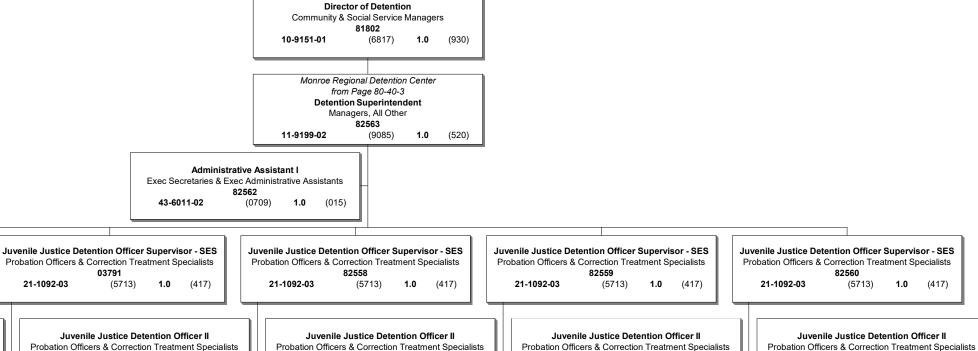
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82560 21-1092-03 (5713) **1.0** (417)

03435 03448

(5712) **2.0** (016)

21-1092-02



82556 53259

(5712)

2.0 (016)

21-1092-02

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(5712)

2.0 (016)

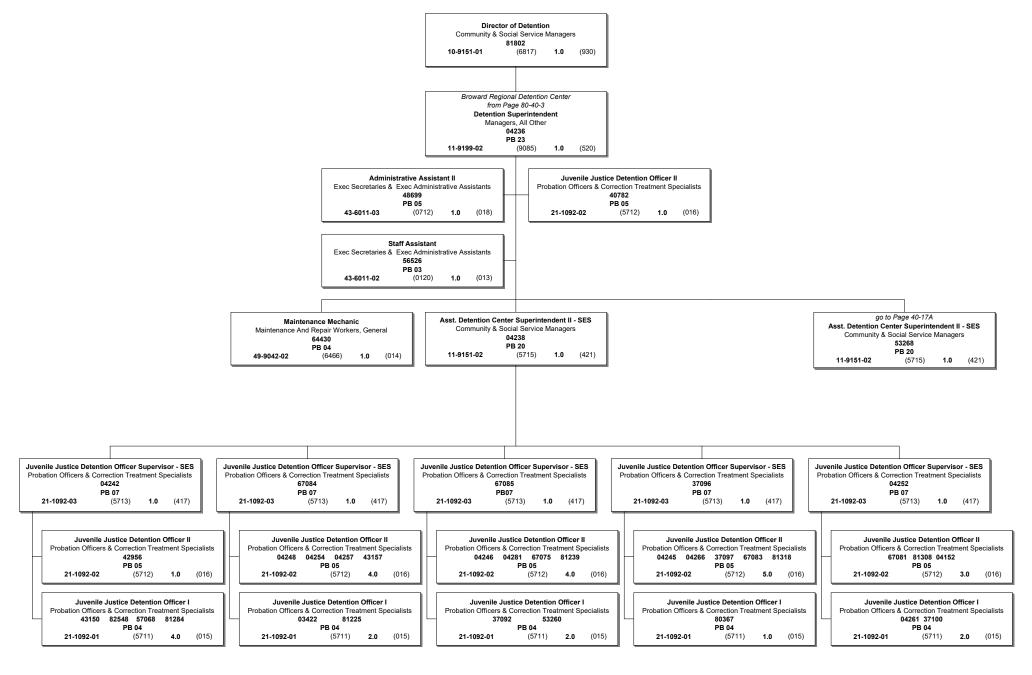
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41 - DETENTION SERVICES 30 - SOUTH REGION

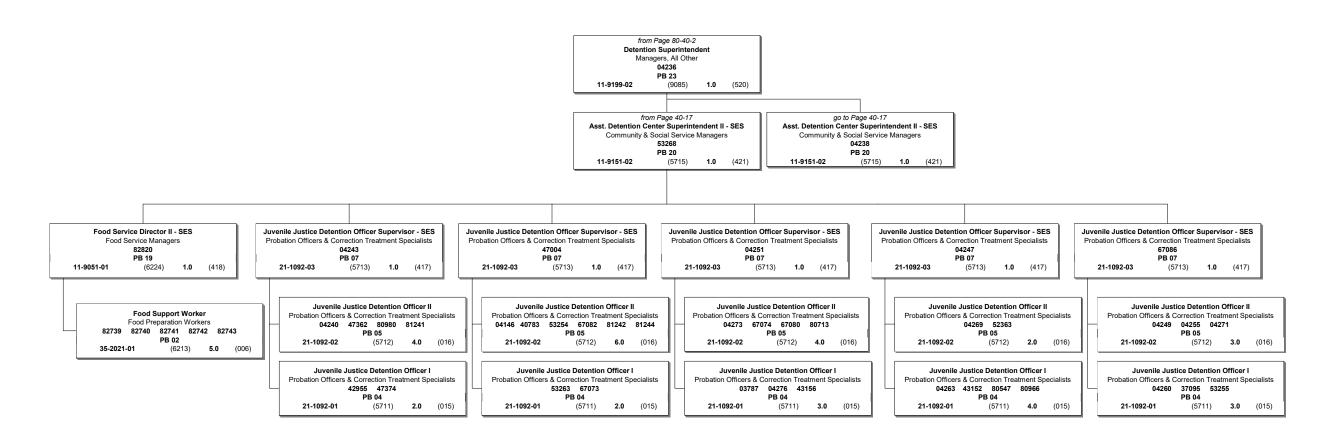
2500 - BROWARD REGIONAL DETENTION CENTER

17 - CIRCUIT



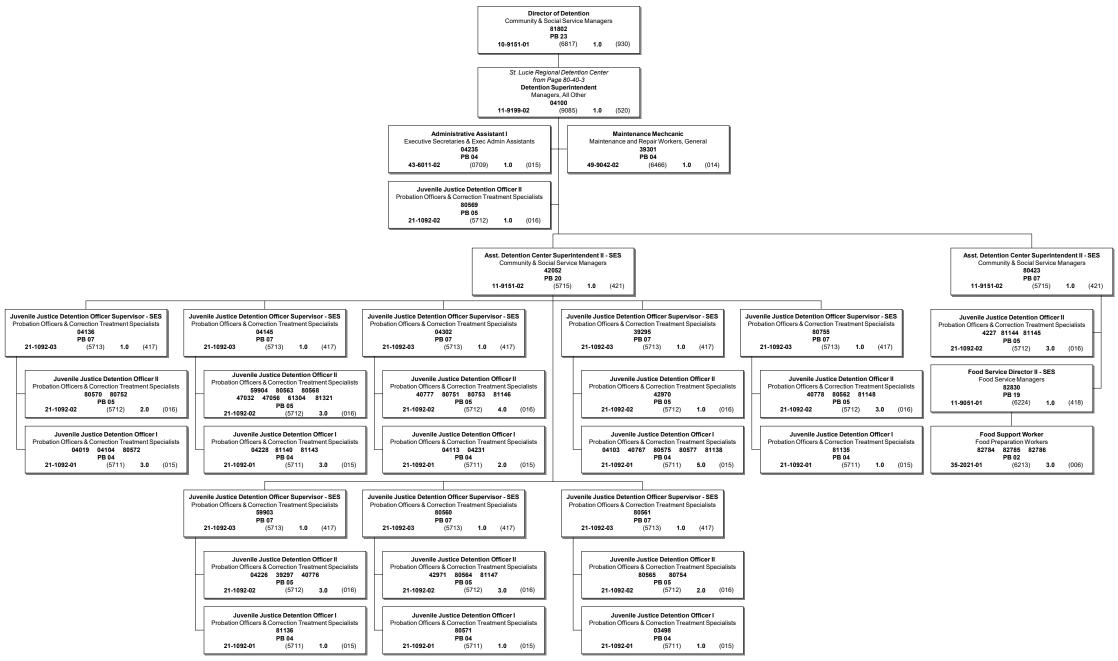
30 - SOUTH REGION

17 - CIRCUIT 2500 - BROWARD REGIONAL DETENTION CENTER



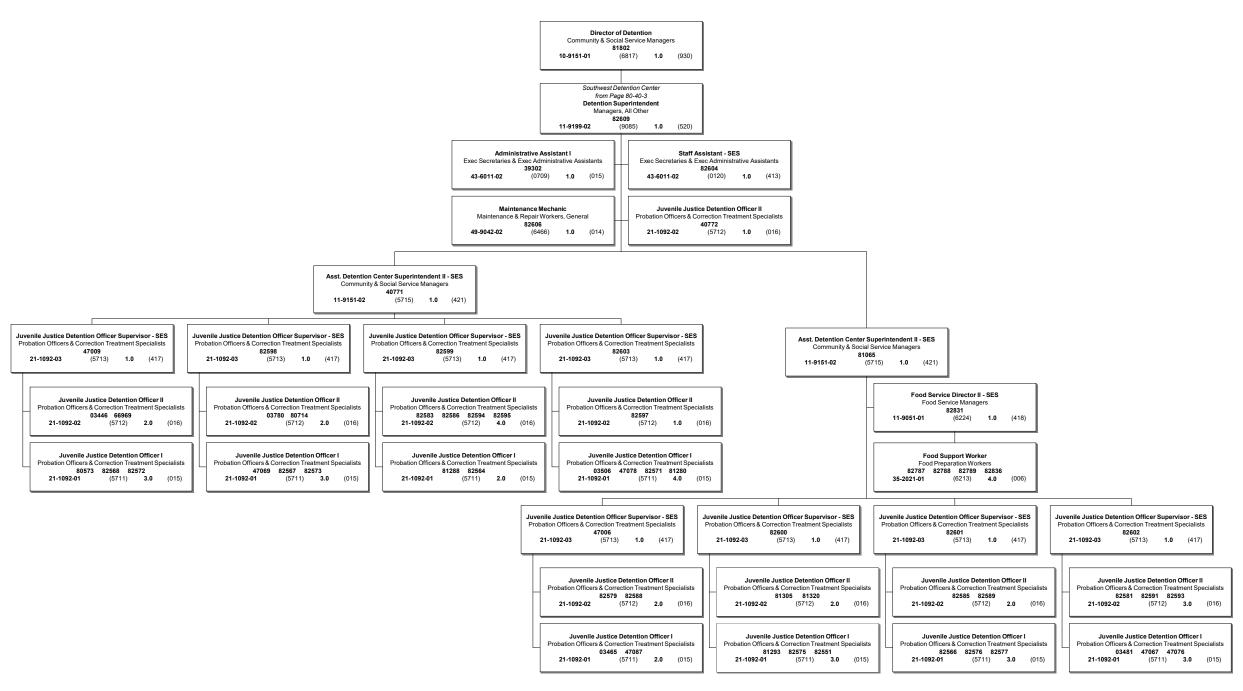
30 - SOUTH REGION

2500 - ST. LUCIE REGIONAL DETENTION CENTER



30 - SOUTH REGION



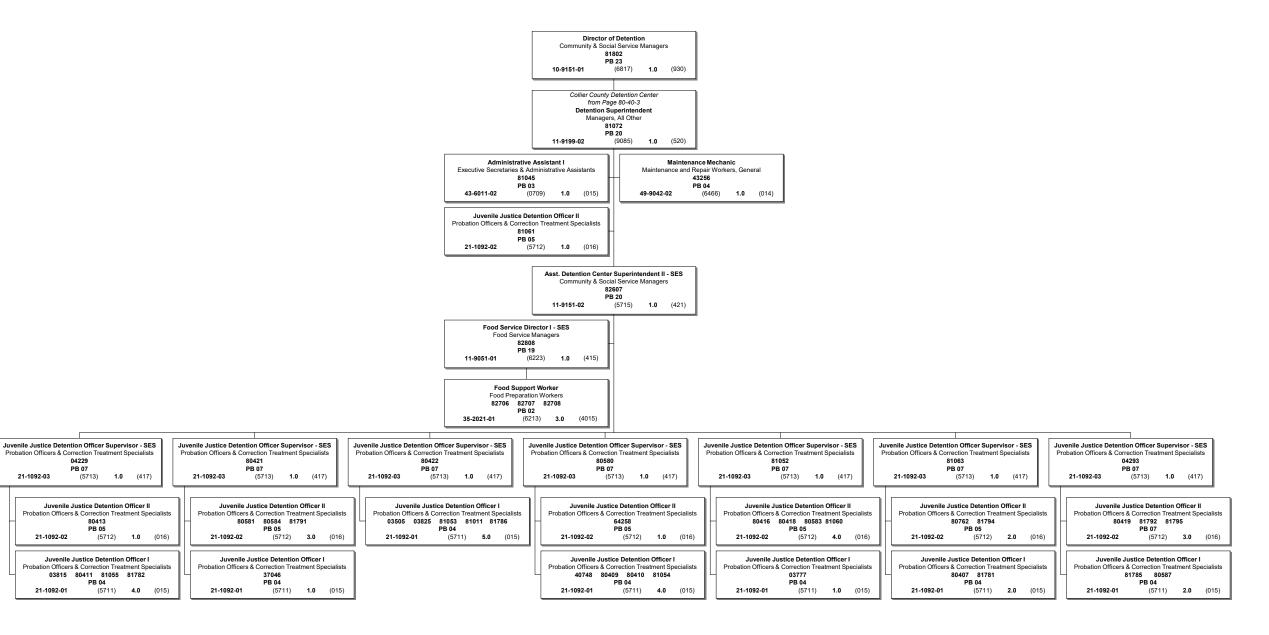


21-1092-03

30 - SOUTH REGION

20 - CIRCUIT

2510 - COLLIER COUNTY DETENTION CENTER

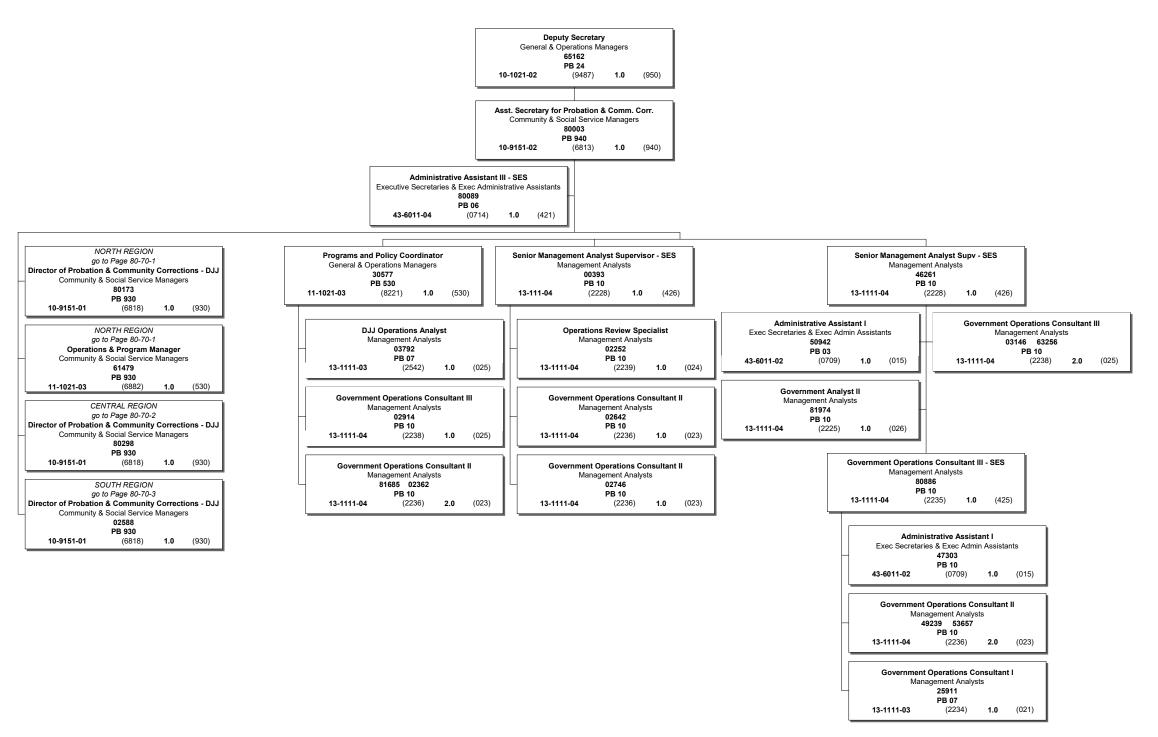


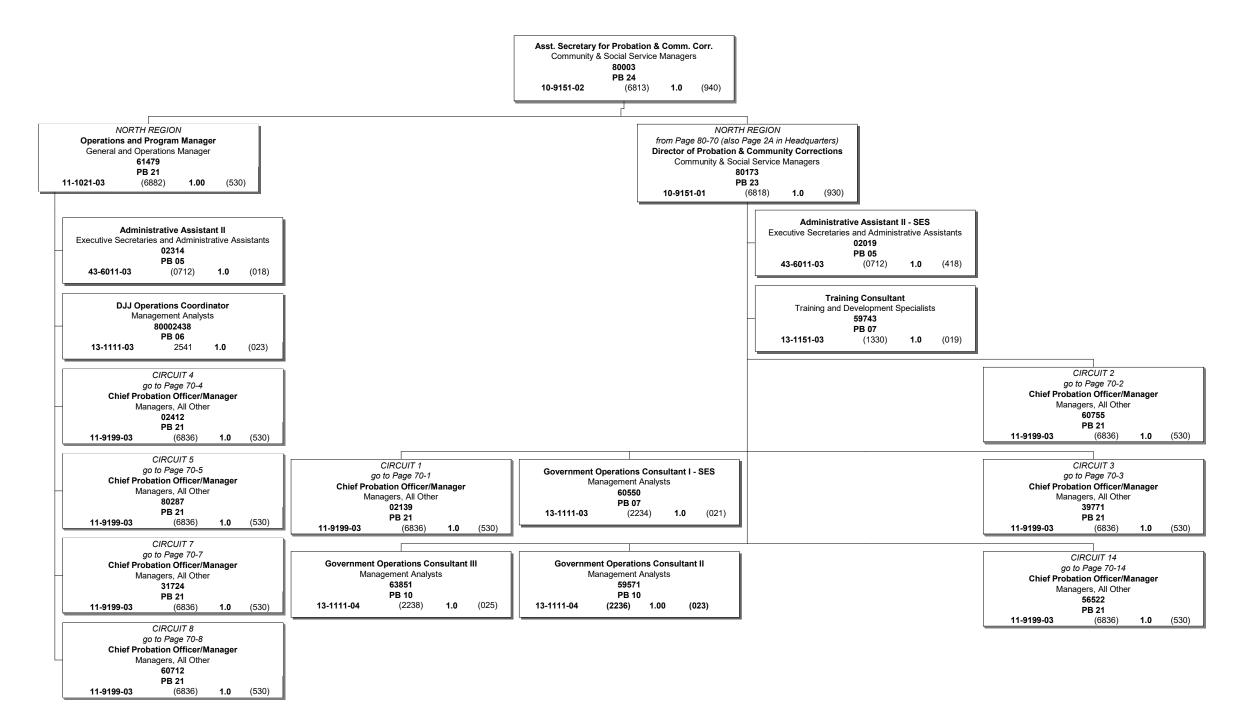
PROBATION AND COMMUNITY CORRECTIONS NORTH REGION

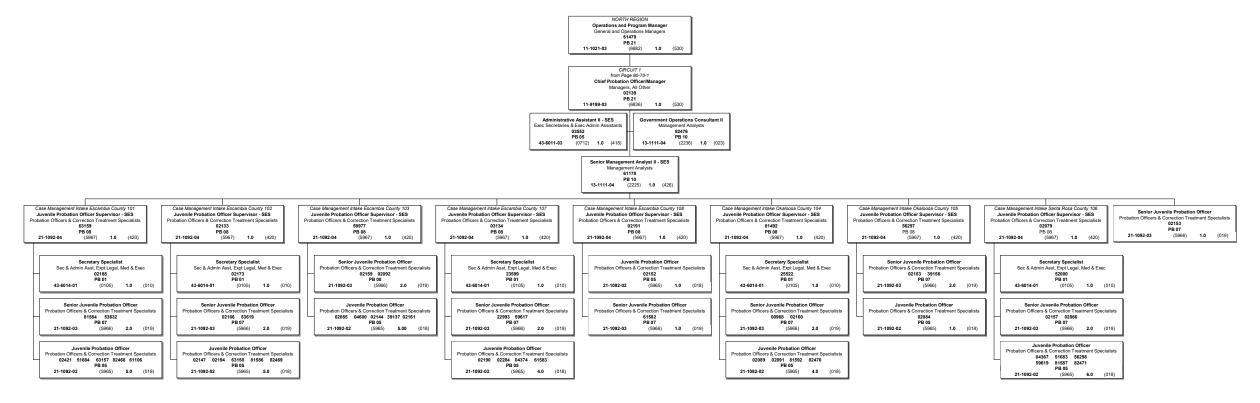
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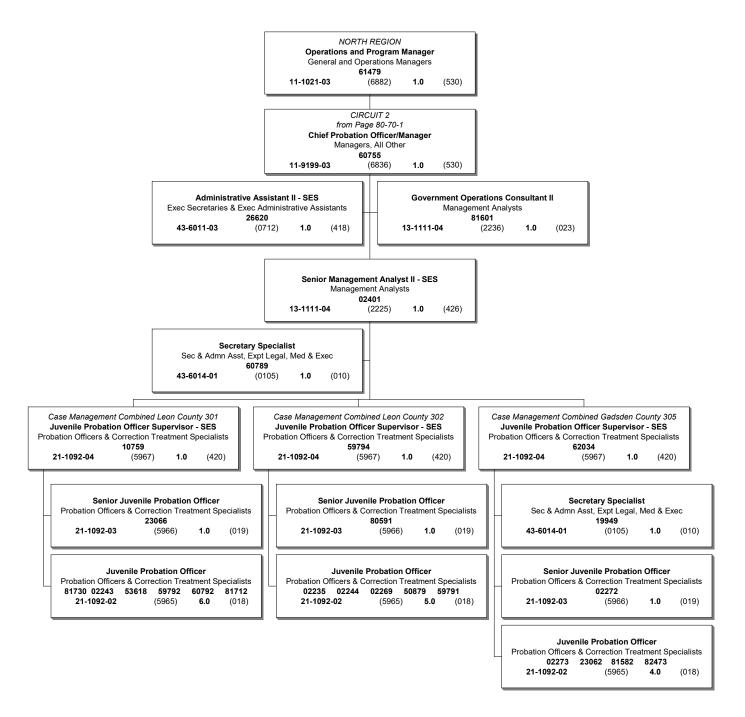
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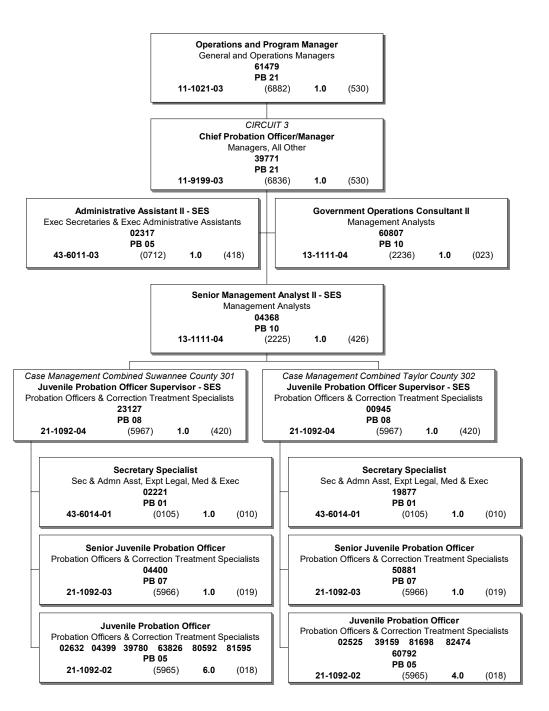




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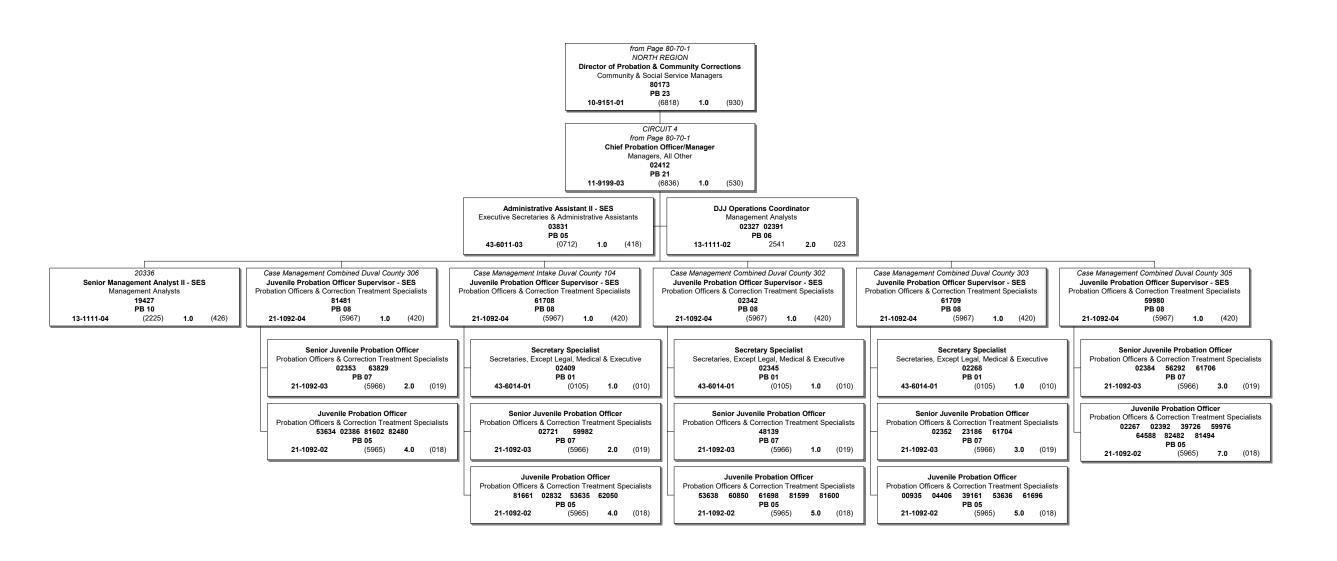


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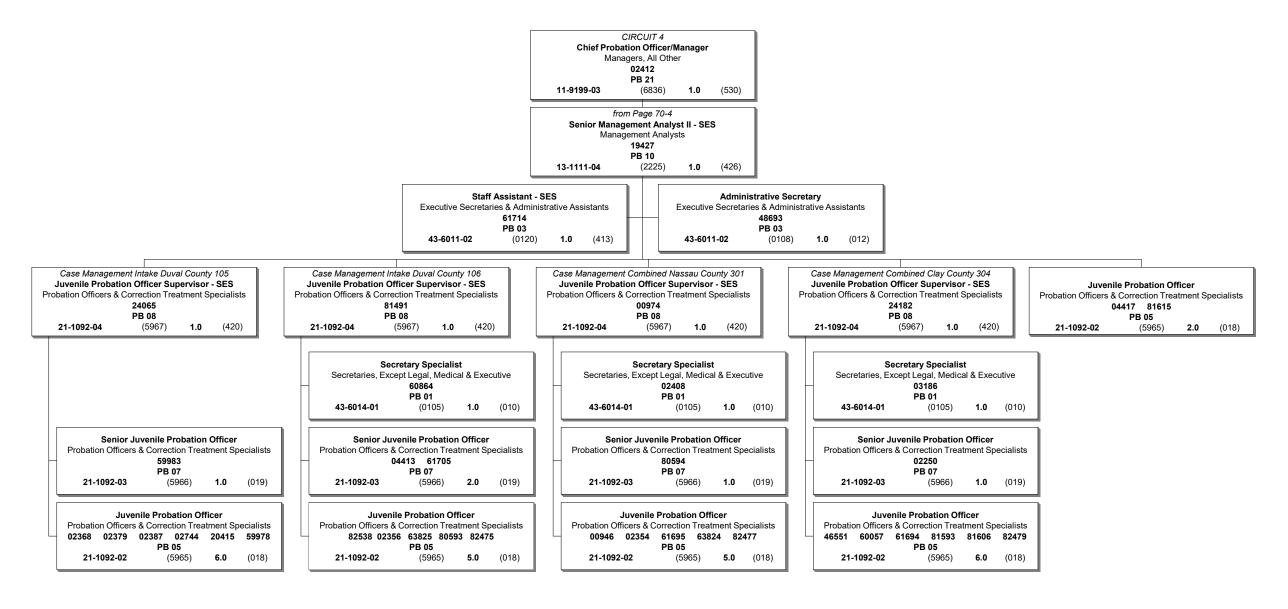


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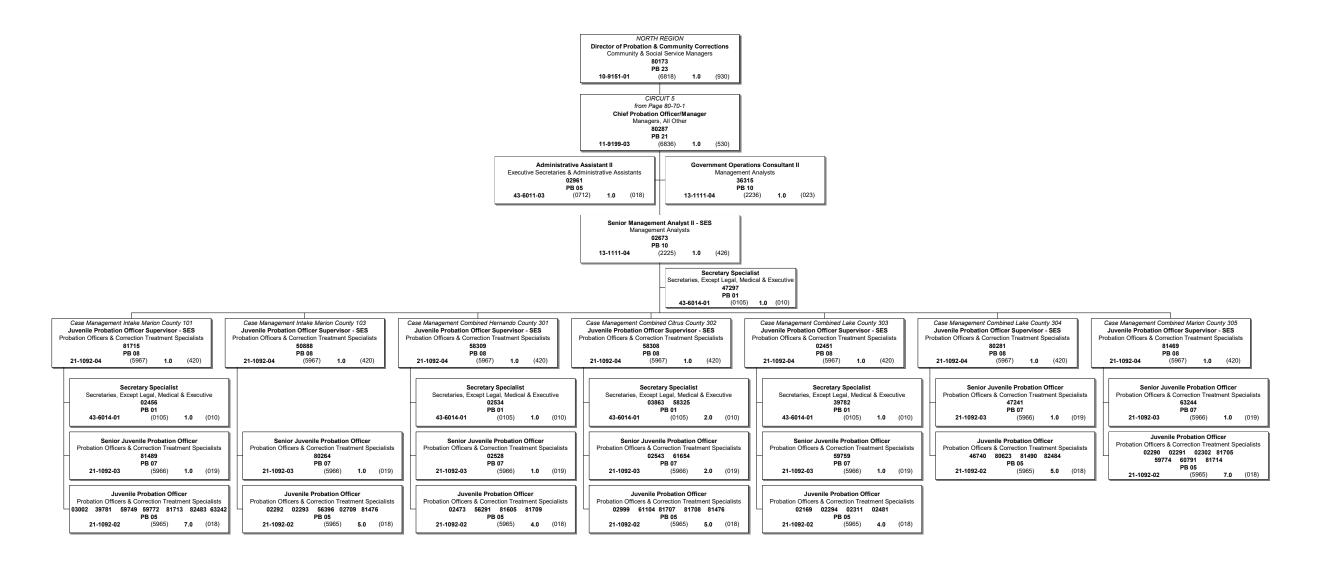
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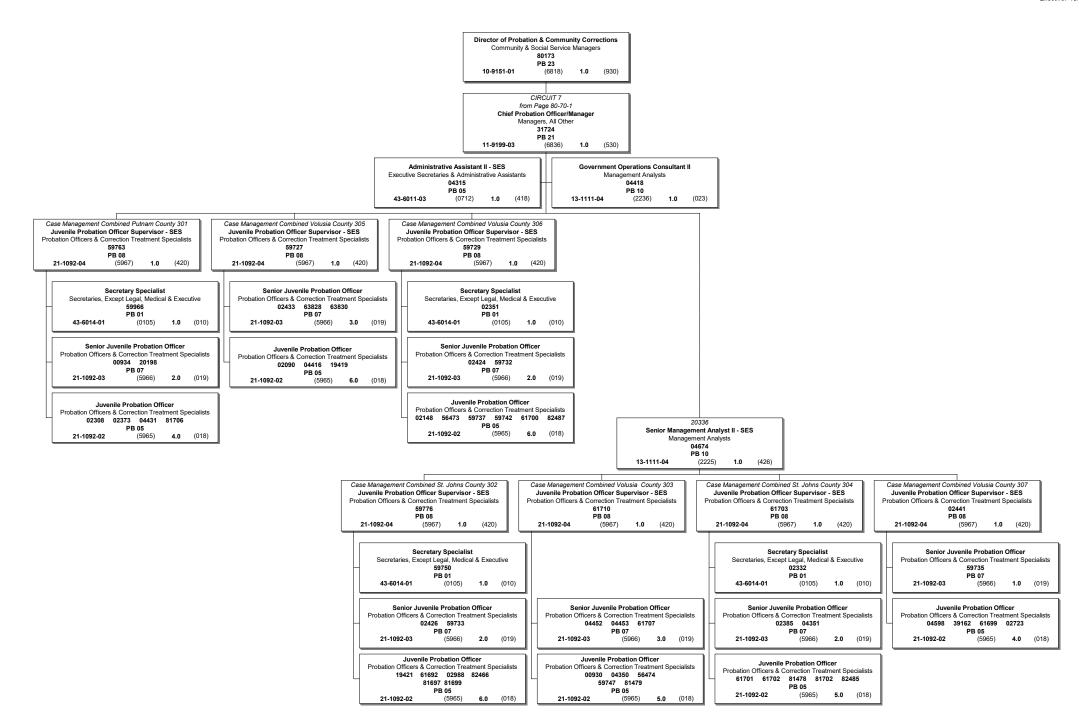


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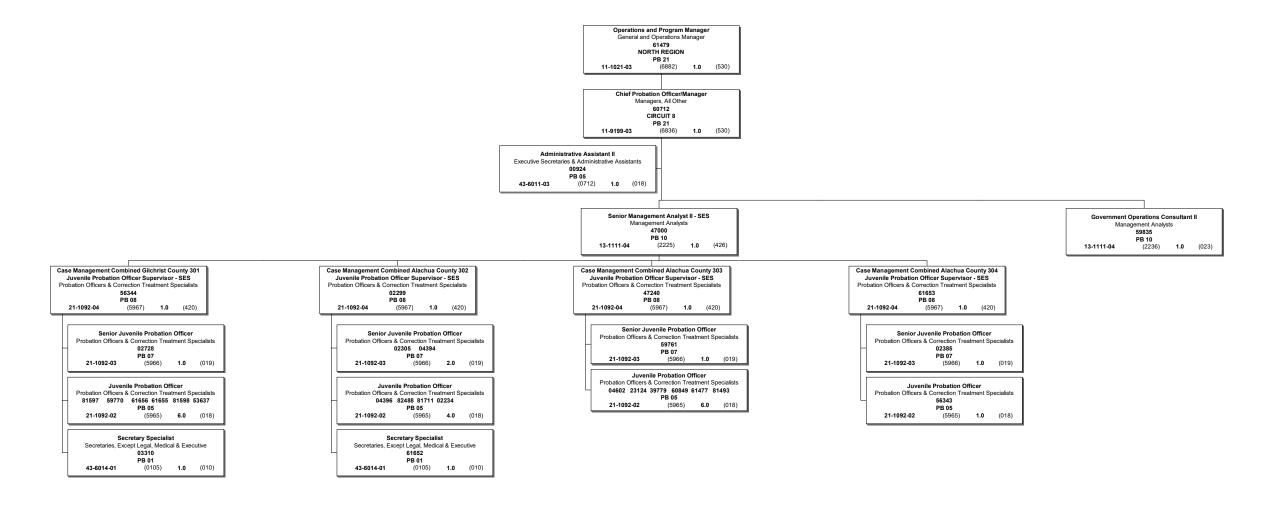


10 - NORTH REGION





10 - NORTH REGION 08 - CIRCUIT



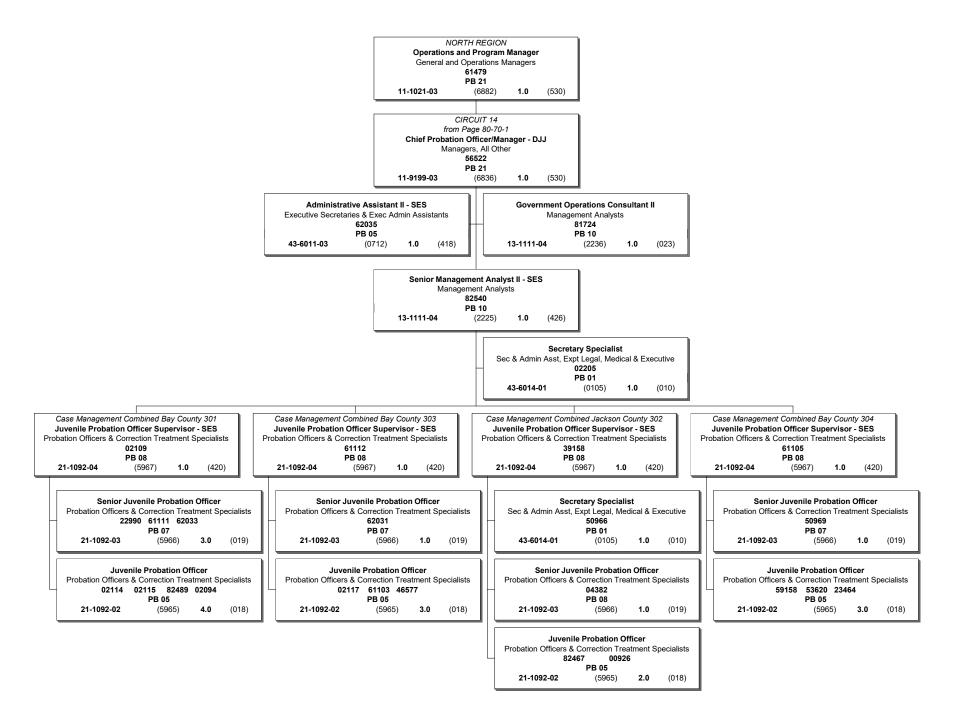


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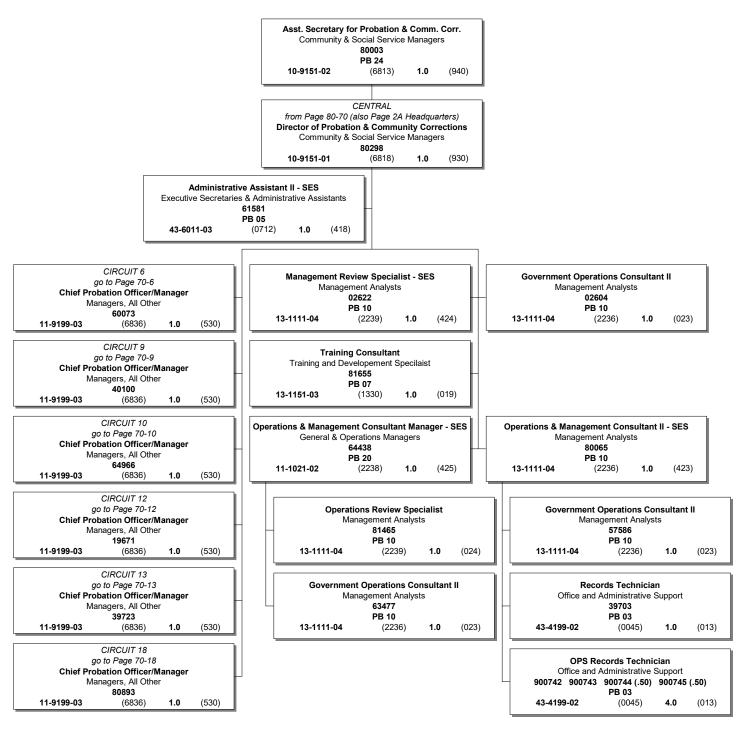
CIRCUIT 12 Page 70-12

Case Mgmt Intake Manatee County 101

Case Mgmt Combined Manatee County 302

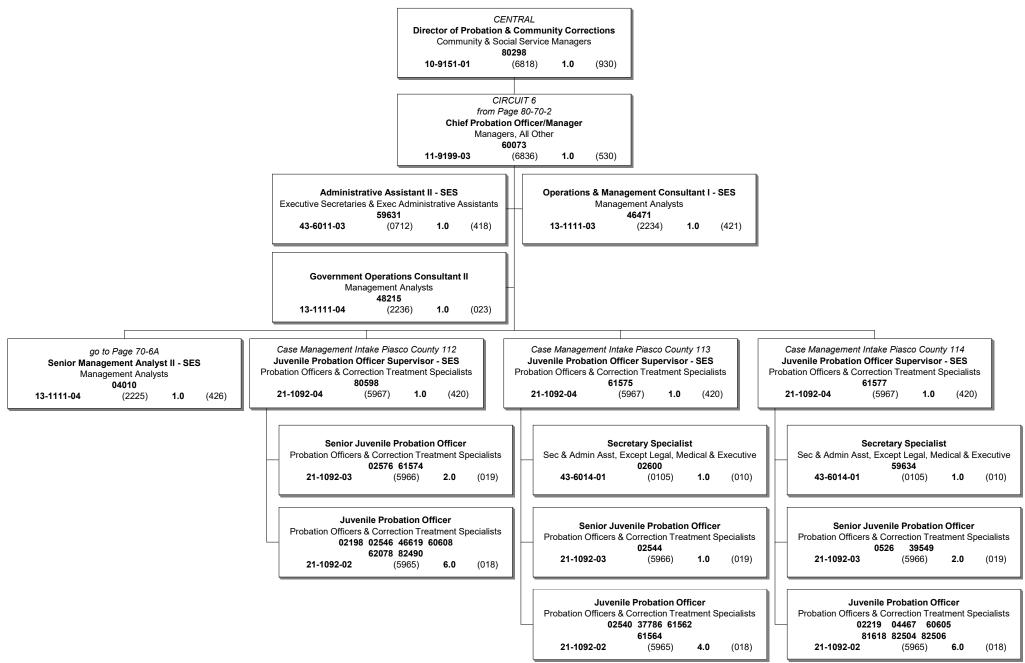
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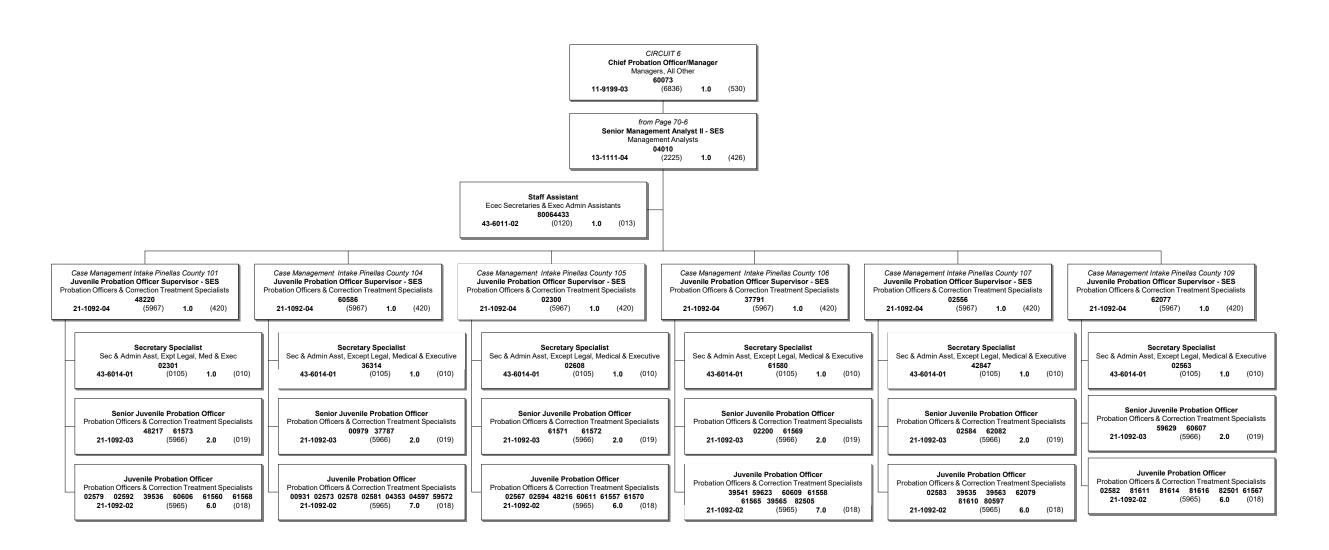


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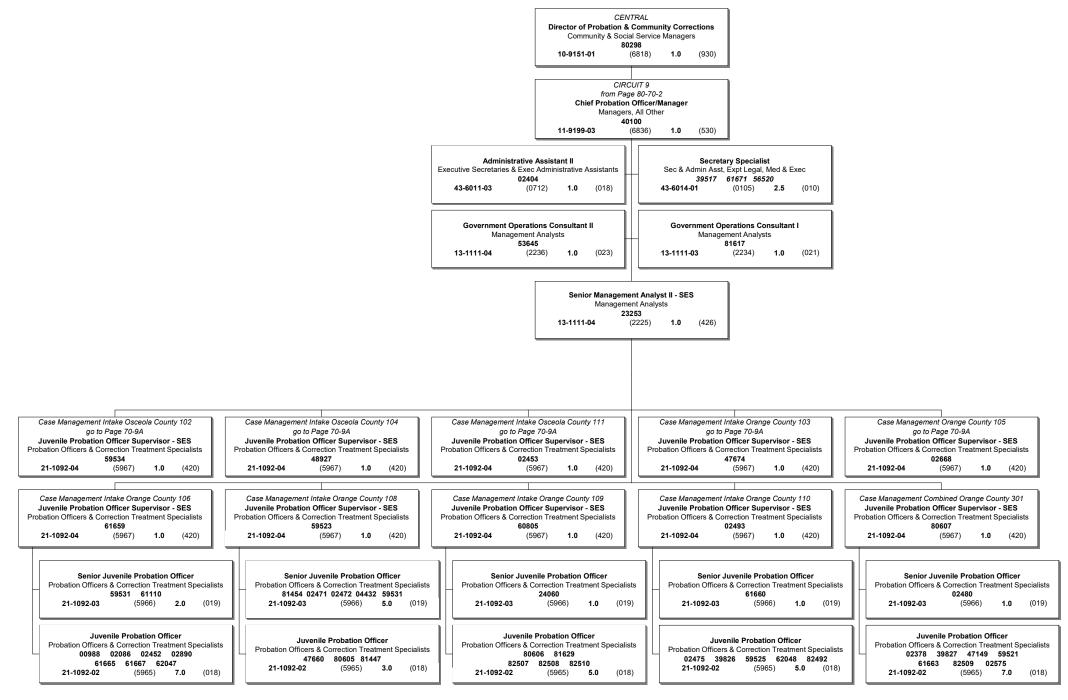


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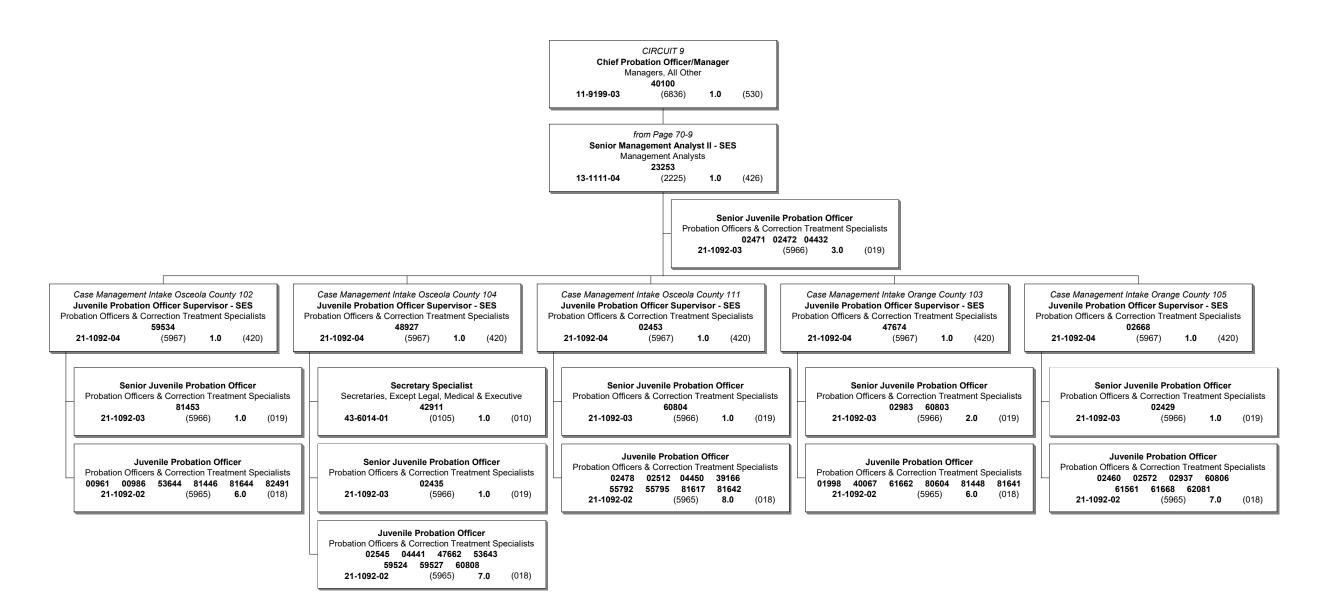


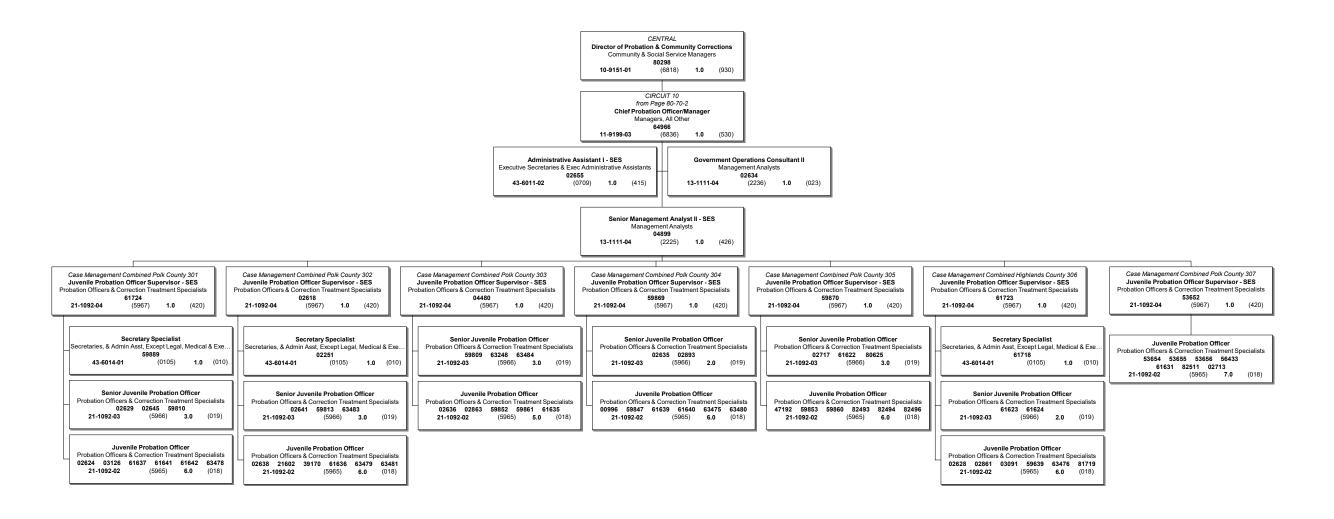
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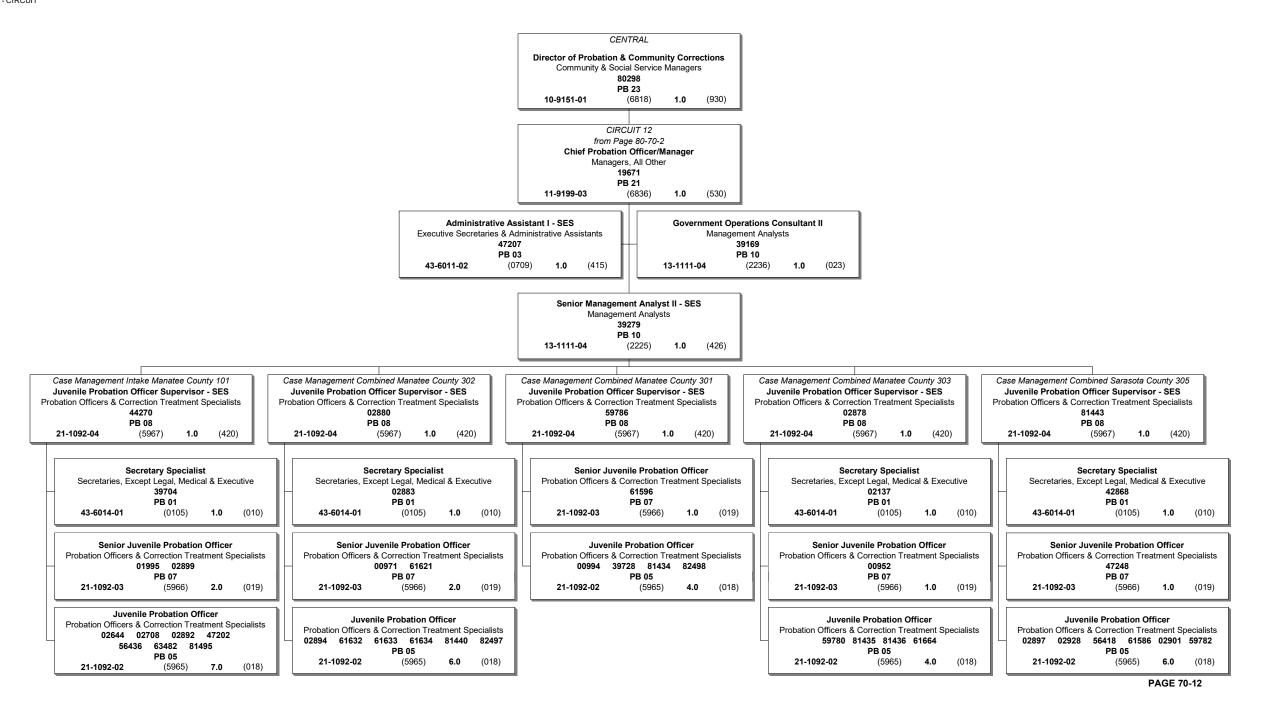


Verified by: L. Avery Effective: 1-26-2018





Verified by: Lyn Avery Effective: 8-9-2019



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Juvenile Probation Officer Supervisor - SES

Probation Officers & Correction Treatment Specialists

PB 08

Case Management Intake Hillsborough County 105

Juvenile Probation Officer Supervisor - SES

Probation Officers & Correction Treatment Specialists

PB 08

21-1092-03

21-1092-02

(5967)

Senior Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

02705 23384 53653 PB 07

Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

02707 02716

61629 81689 81717

PB 05

(5967)

1.0 (420)

1.0 (420)

(5966) 3.0 (019)

(5965) 5.0 (018)

21-1092-04

21-1092-04

go to Page 70-13A

Juvenile Probation Officer Supervisor - SES

Probation Officers & Correction Treatment Specialists

61722

PB 08

Case Management Intake Hillsborough County 108

Juvenile Probation Officer Supervisor - SES

Probation Officers & Correction Treatment Specialists

PB 08

43-6014-01

21-1092-03

21-1092-02

(5967)

Secretary Specialist

Sec & Admin Asst, Except Legal, Medical & Executive

PB 01

Senior Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

39709 59820 81500

(5966)

PR 07

Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

02714 02964

59831 59PB 05834 82499

(0105)

(5967)

1.0 (420)

1.0 (420)

1.0 (010)

3.0 (019)

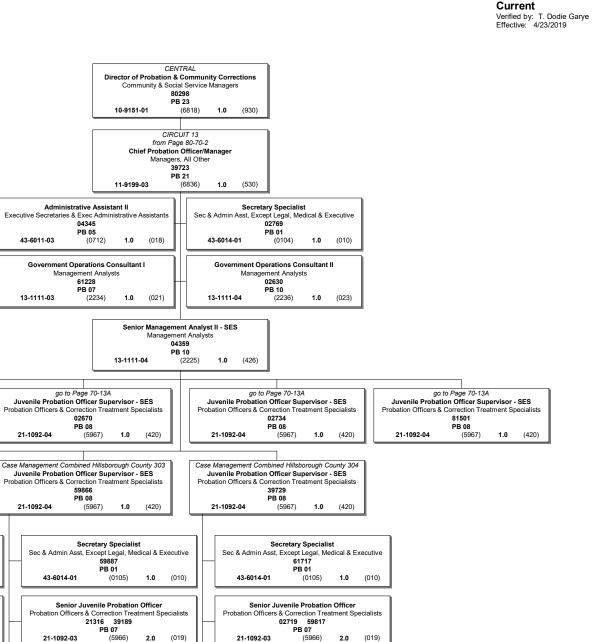
(5965) **5.0** (018)

21-1092-04

21-1092-04

20 - CENTRAL REGION

13 - CIRCUIT



Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

02706 02735 04348 81498 59832

PB 05

(5965)

5.0 (018)

21-1092-02

21-1092-02

Juvenile Probation Officer

Probation Officers & Correction Treatment Specialists

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PB 05

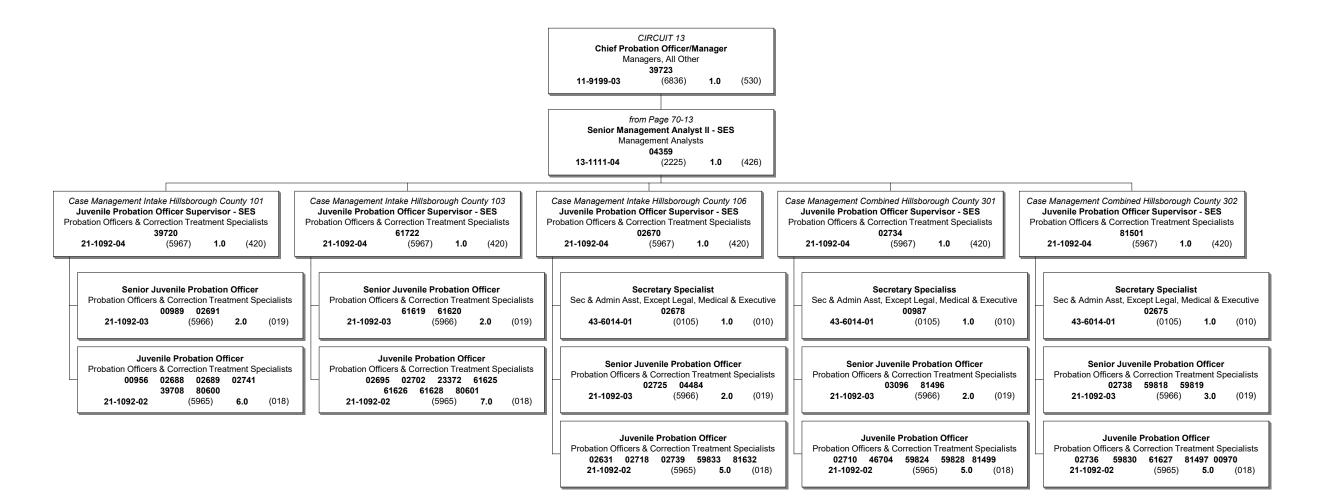
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80 - DEPARTMENT OF JUVENILE JUSTICE 77 / 78 - PROBATION & COMMUNITY CORRECTIONS

20 - CENTRAL REGION

13 - CIRCUIT



Current Verified by: L. Avery

Effective: 7/28/2017

20 - CENTRAL REGION 18 - CIRCUIT

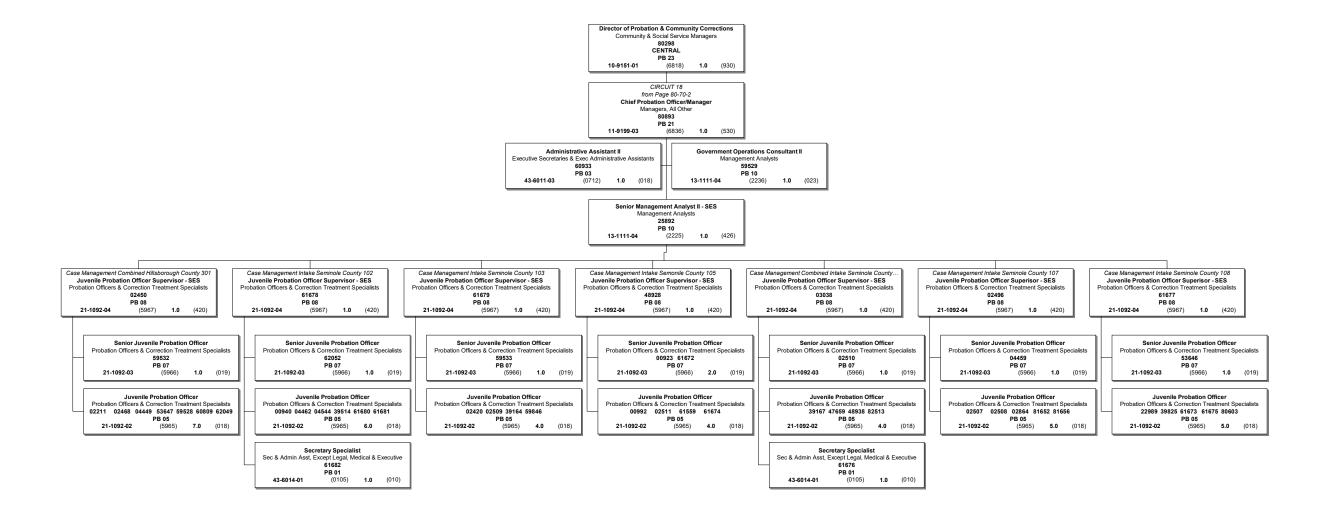
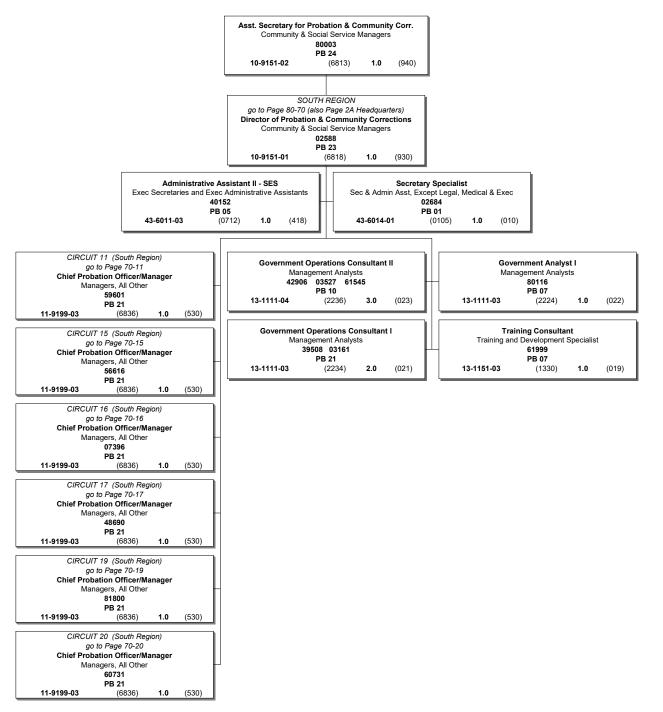


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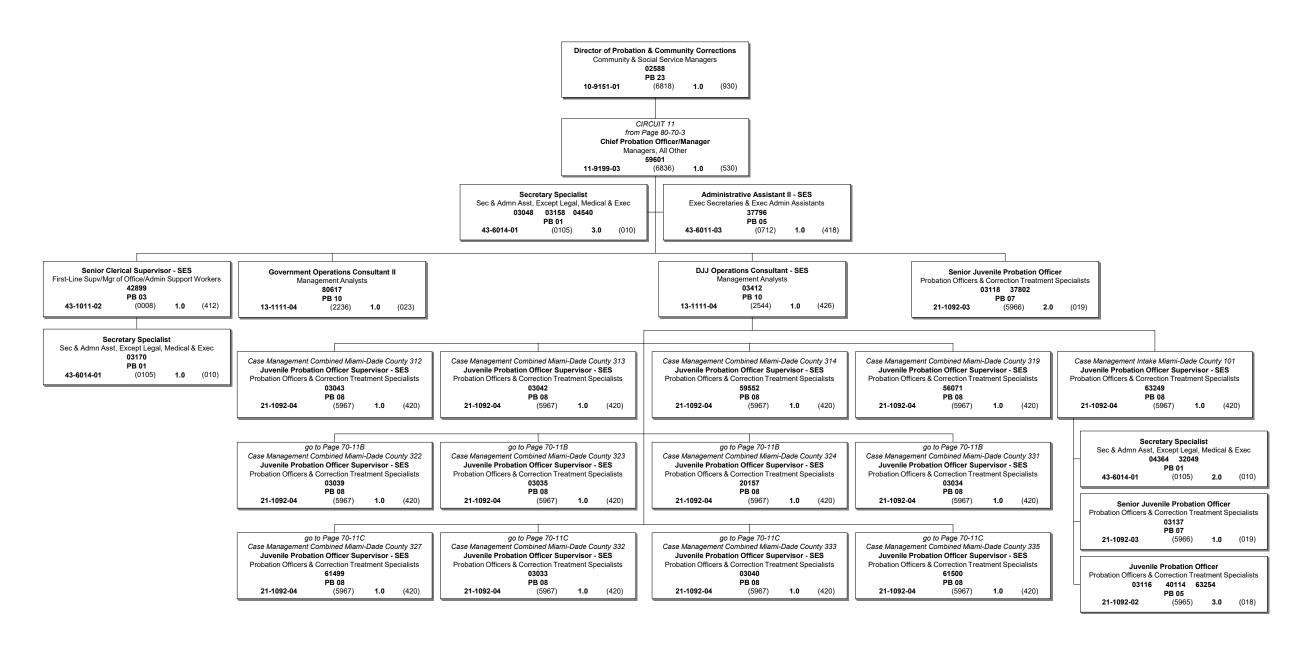


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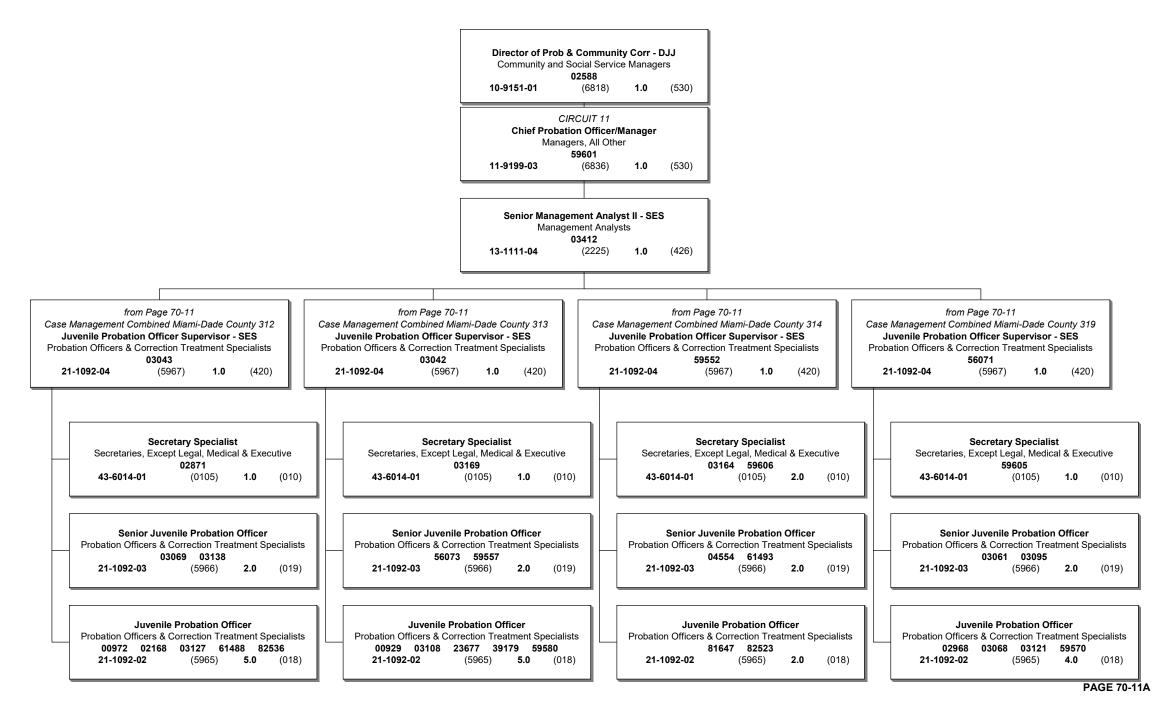
30 - SOUTH REGION 11 - CIRCUIT



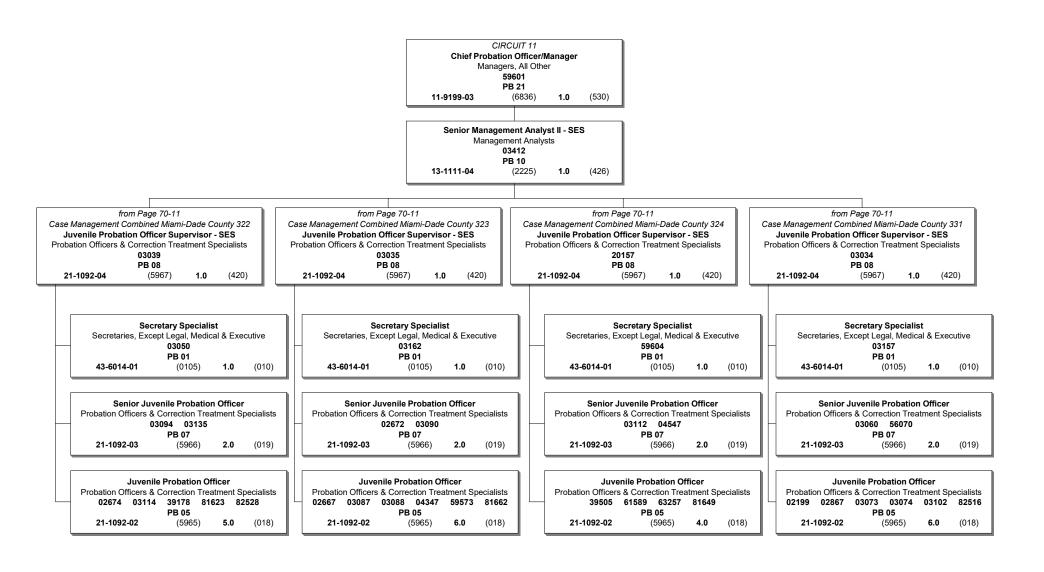
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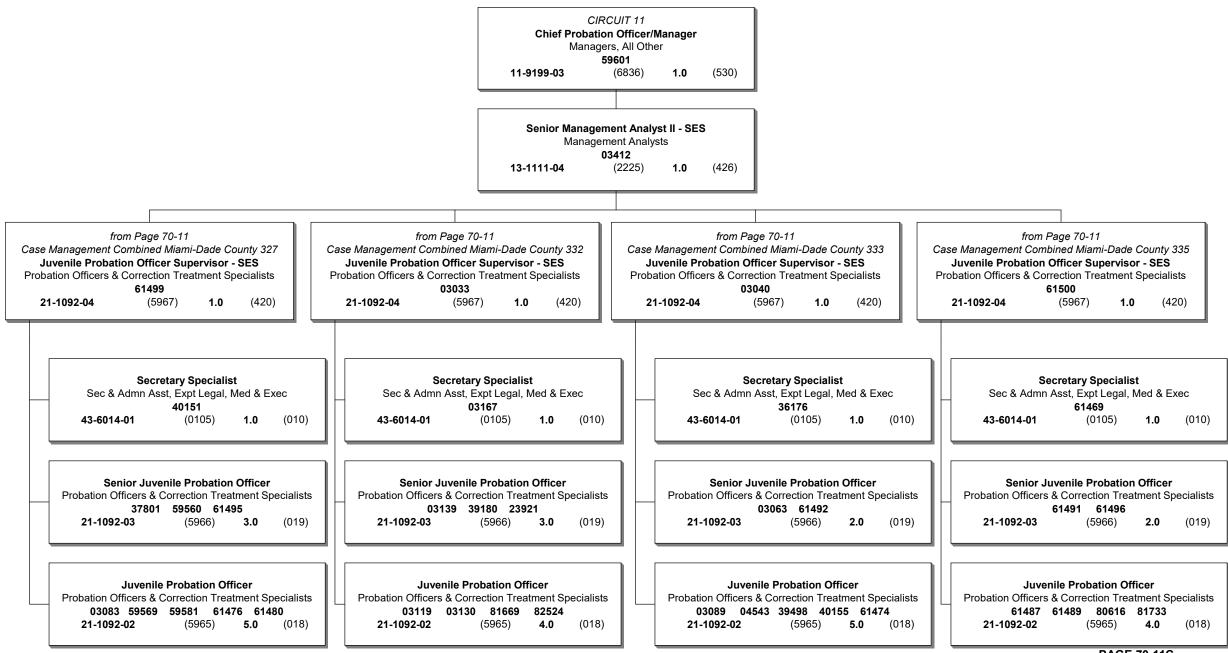
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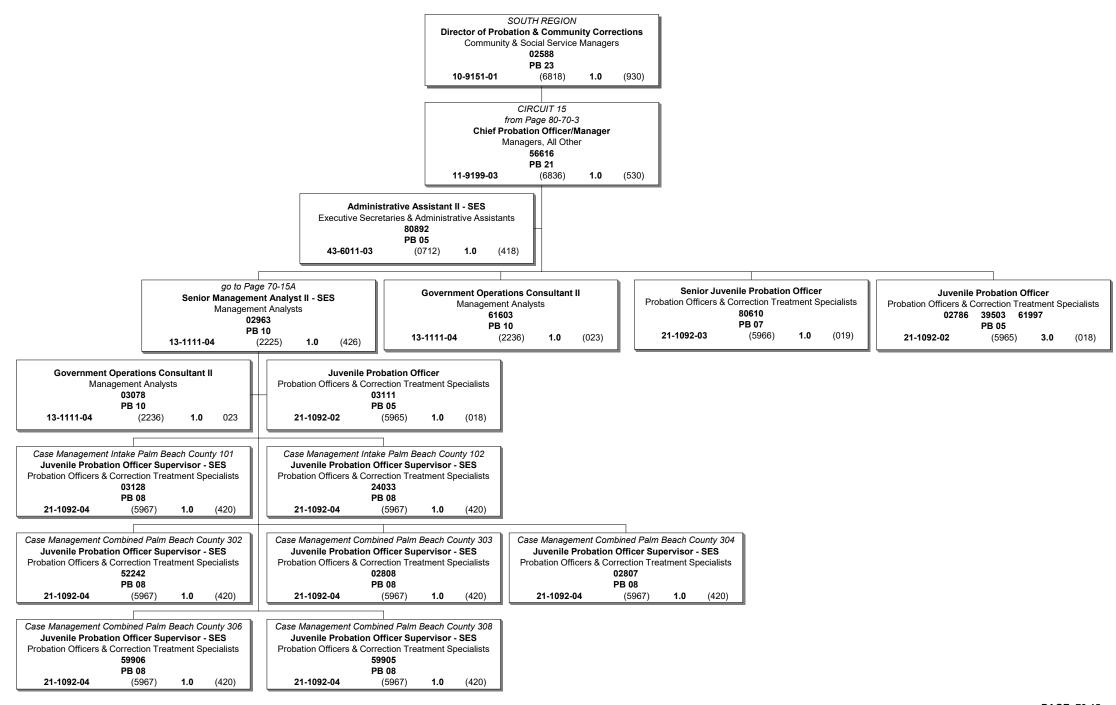
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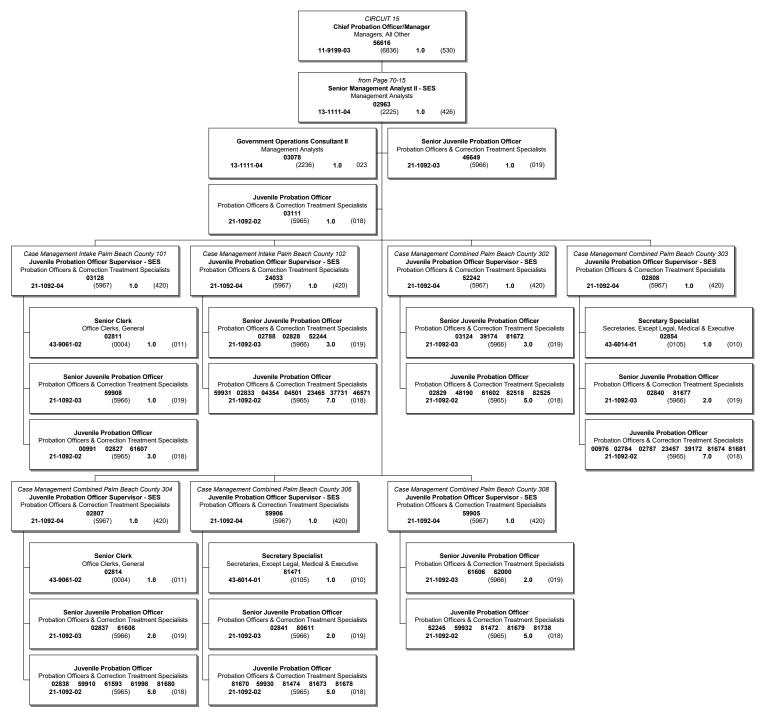


Verified by: Jennifer Boswell Effective: 07/05/2013



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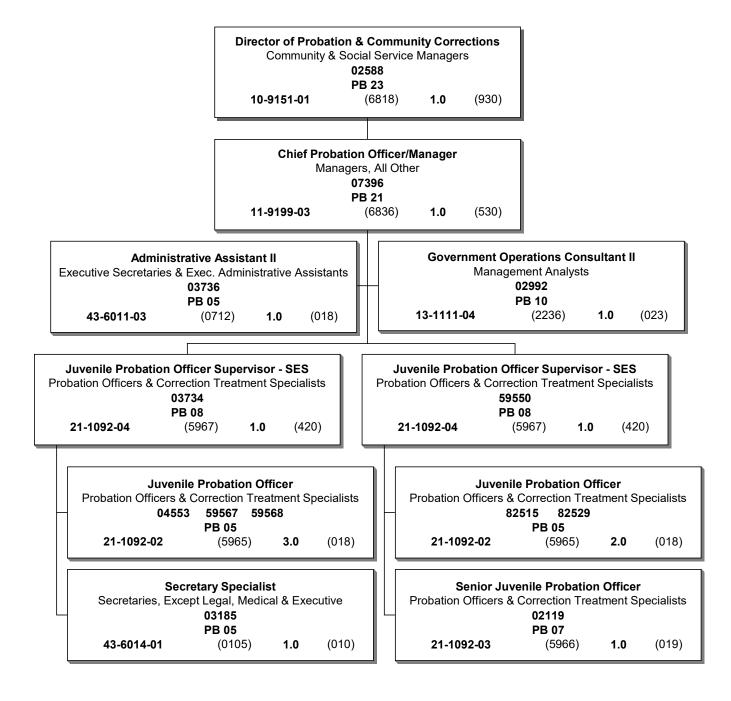
30 - SOUTH REGION



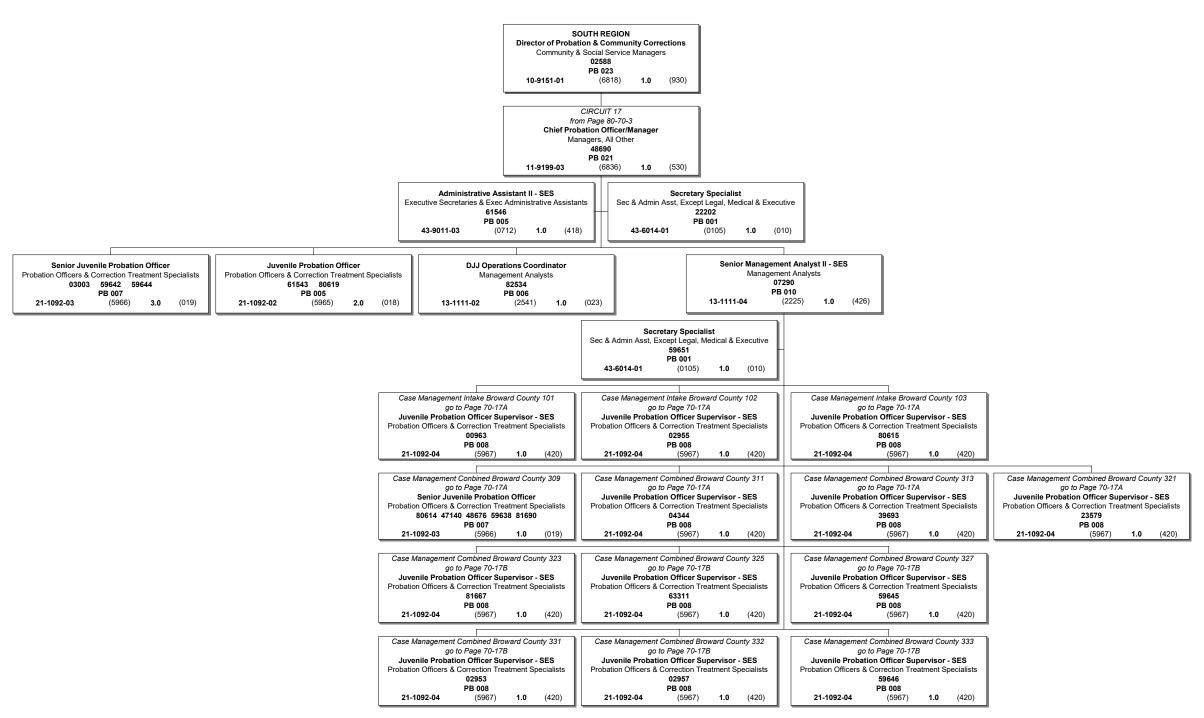
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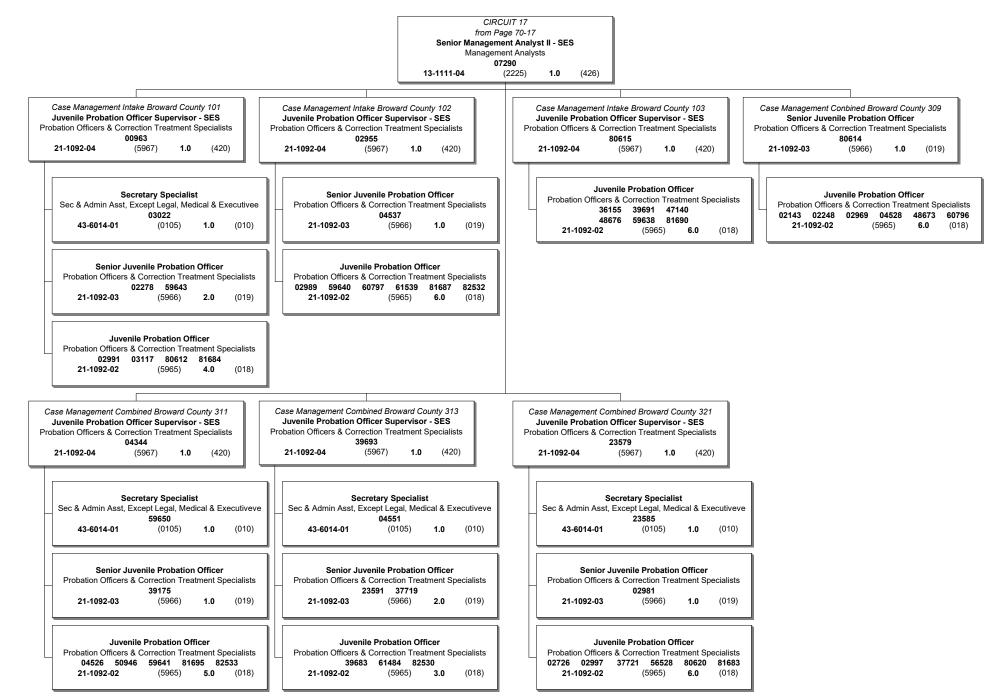
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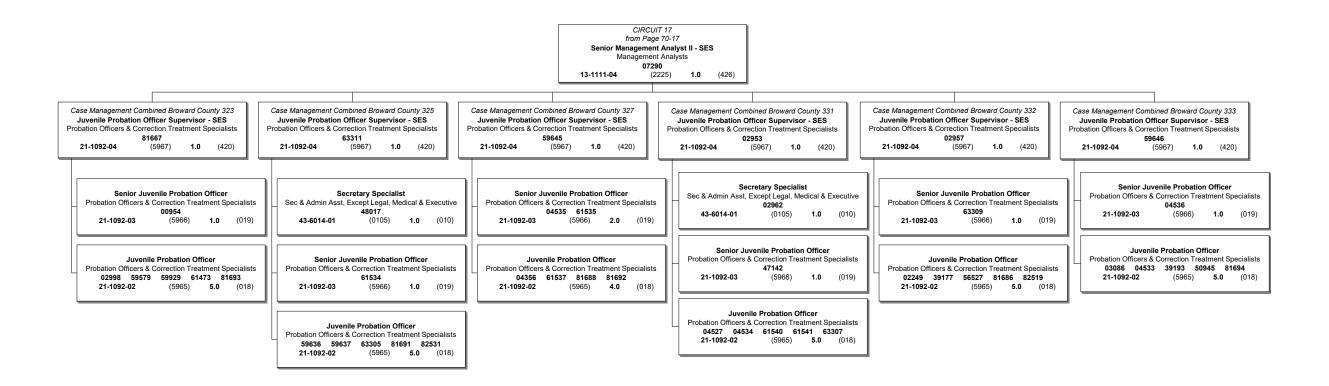
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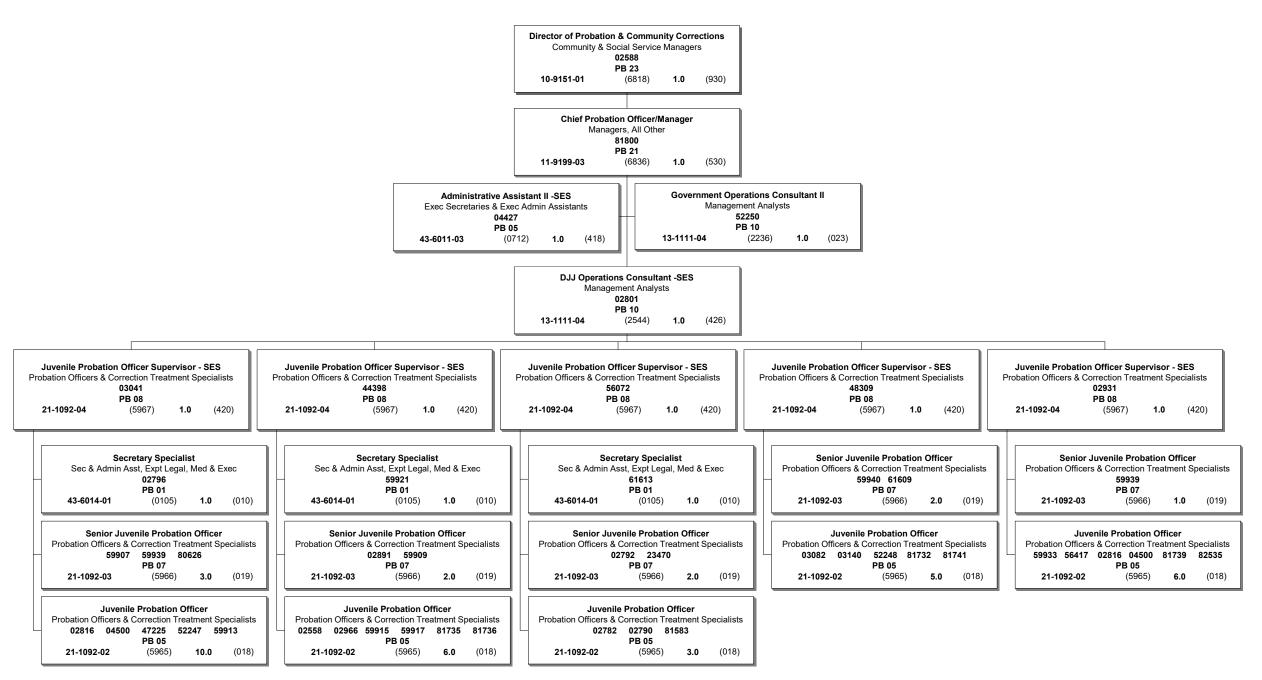
77 / 78 - PROBATION & COMMUNITY CORRECTIONS 30 - SOUTH REGION



77 / 78 - PROBATION & COMMUNITY CORRECTIONS

30 - SOUTH REGION

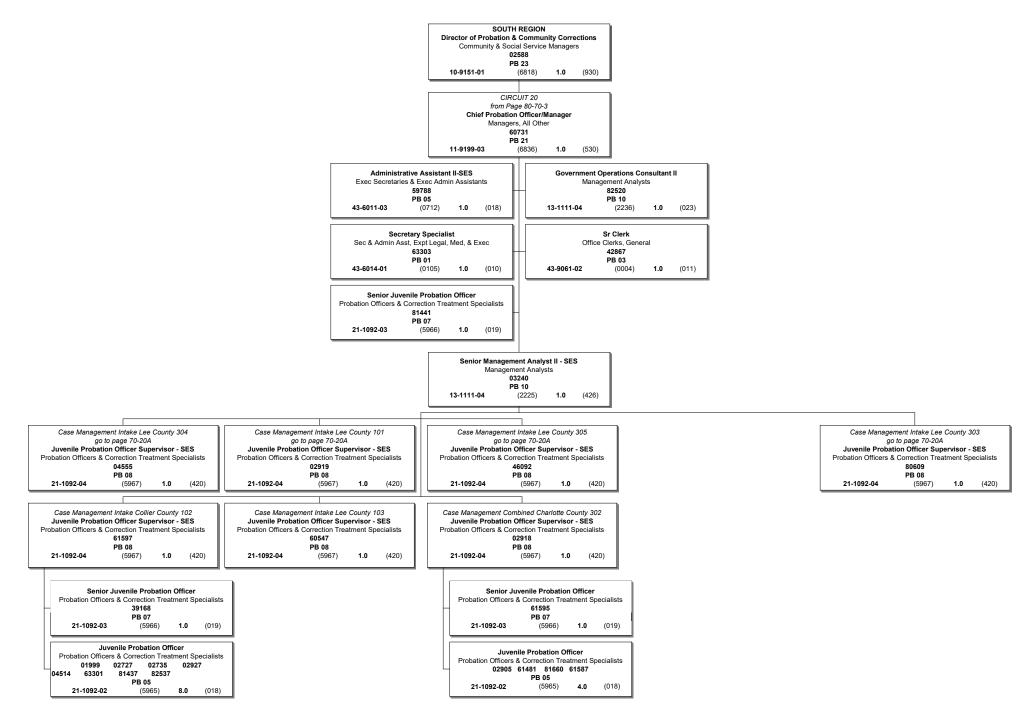
19 - CIRCUIT



Current

Verified by:

Effective: 4/1/2020



20 - CIRCUIT

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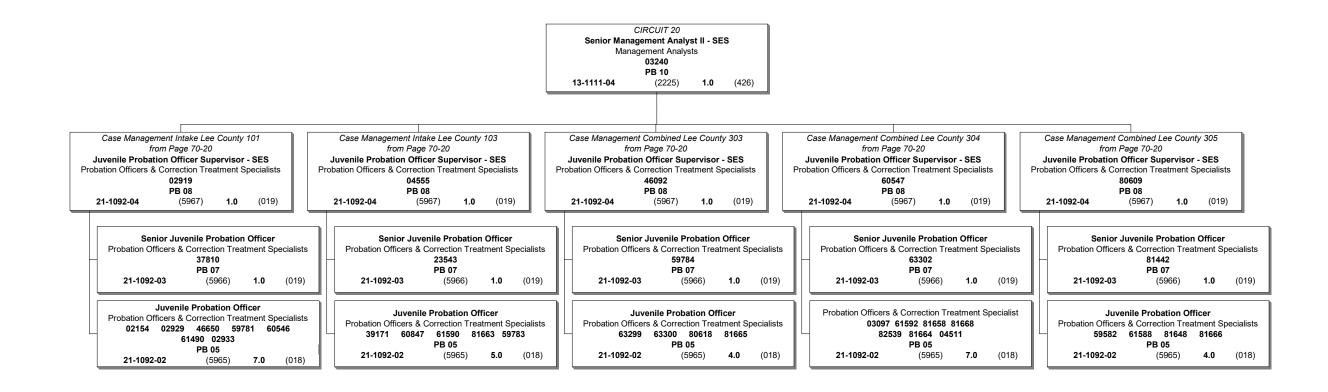
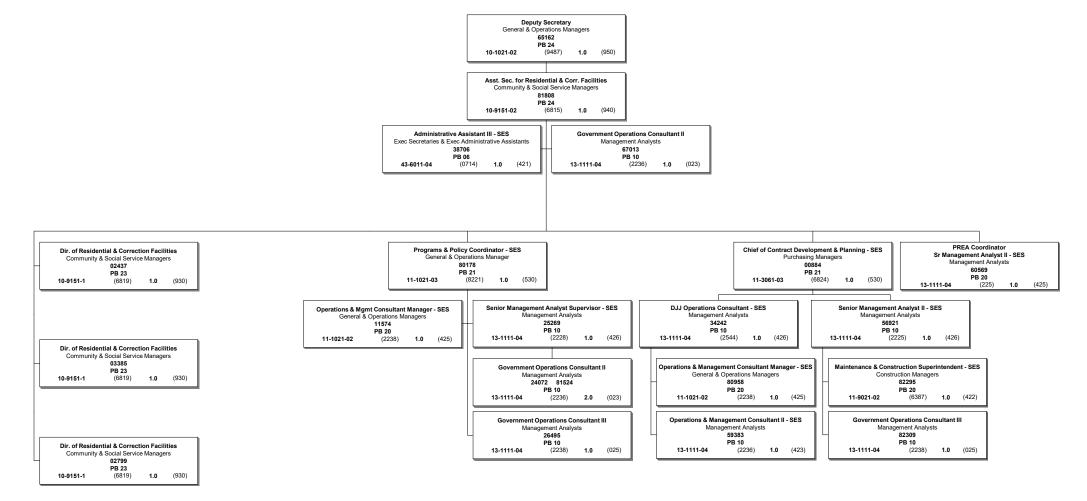
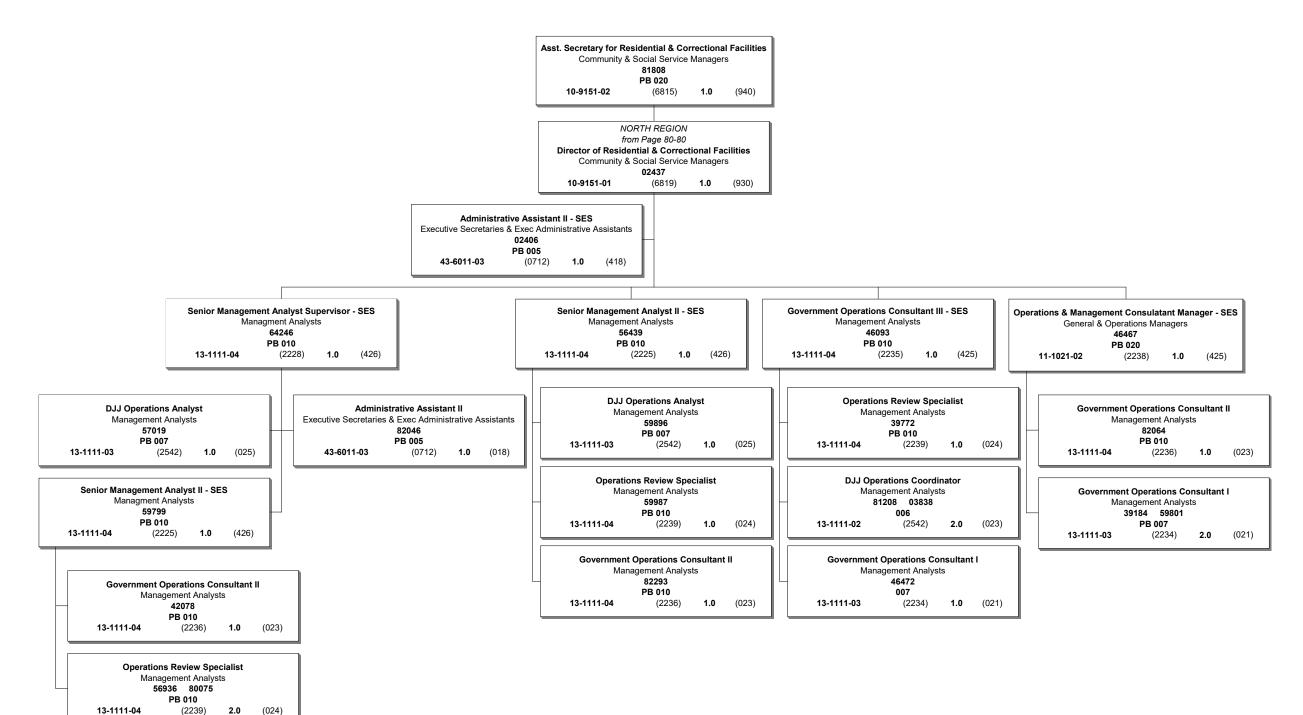


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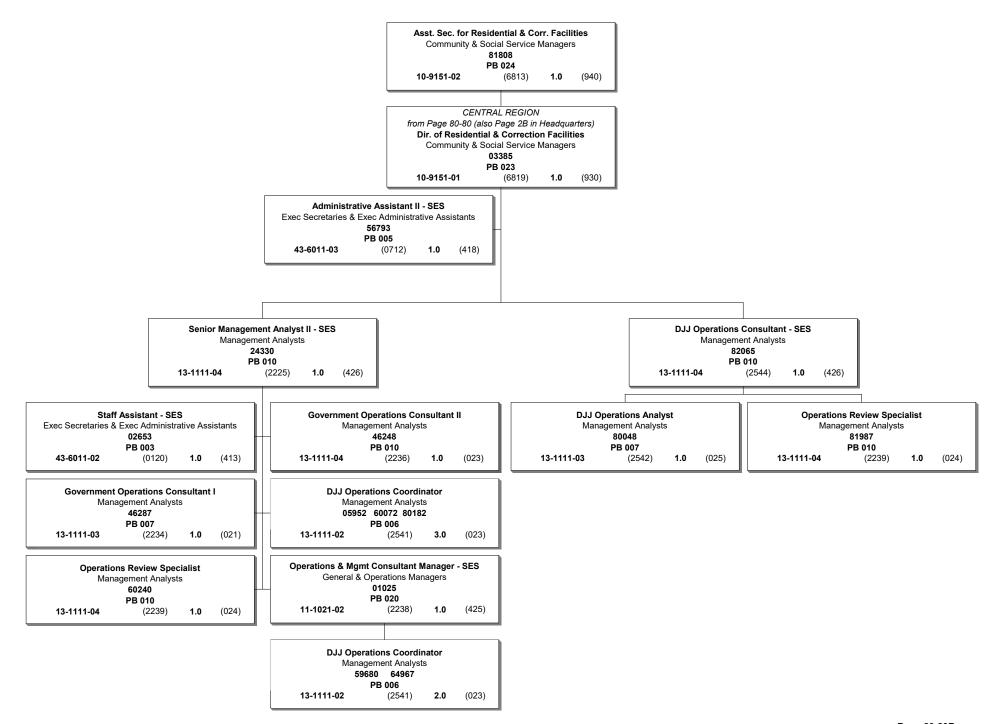


11 - NORTH REGION



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Verified by: L. Avery Effective: 5/15/2020



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Verified By: Lyn Avery Effective: 2/28/2020

82 - DIRECTOR OF RESIDENTIAL & CORRECTIONAL FACILITIES 30 - SOUTH REGION

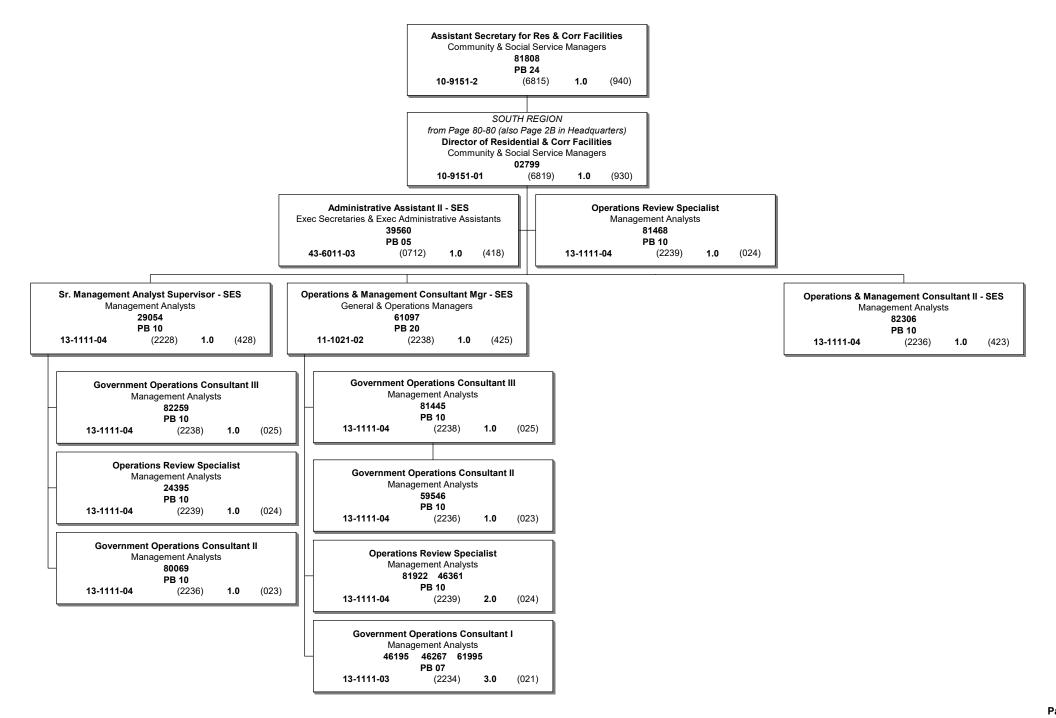


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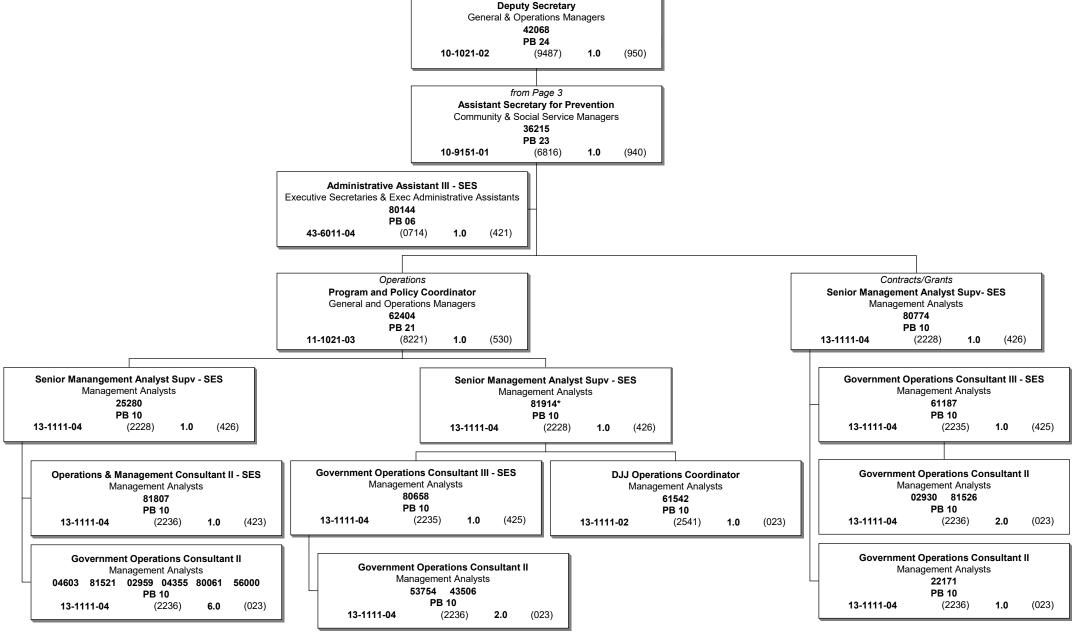
90 - DELINQUENCY PREV/DIVERSION

00 - ADMINISTRATION

00 - ADMINISTRATION 100 - ASST SEC FOR PREVENTION



Verified by: T. Dodie Garye Effective: 8/13/2020



JVENILE JUSTICE, DEPARTMENT OF			FISCAL YEAR 2019-20	
SECTION I: BUDGET		OPERATI	NG	FIXED CAPITA OUTLAY
TAL ALL FUNDS GENERAL APPROPRIATIONS ACT			583,163,202	10,75
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) AL BUDGET FOR AGENCY			1,019,029 584,182,231	-50 10,25
AL DUDGETT ON AGENCT	_			10,23
SECTION II: ACTIVITIES * MEASURES	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
cutive Direction, Administrative Support and Information Technology (2)	00 / 50		00 000 444	10,25
ecure Supervision * Number of cases served lealth Services * Number of cases served	23,653 27,035	4,144.17 563.00	98,022,111 15,220,816	
Mental Health Services * Number of cases served	23,653	202.49	4,789,595	
ood Services * Number of resident days food services are provided	286,195	24.76	7,085,220	
ransportation * Number of miles youth transported	728,000	2.69	1,960,230	
'acilities, Repair Maintenance * Square feet maintained Counseling And Supervision - Contracted * Number of youth served	949,013 6,540	2.89 4,132.94	2,744,512 27,029,444	
ounseling And Supervision - State Provided * Number of youth served	30,289	2,324.81	70,416,072	
uvenile Assessment Center Administration *Number of youth served	15,546	263.29	4,093,055	
take And Screening * Number of cases served	45,222	649.86	29,388,113	
version * Number of youth served	12,372	634.42	7,849,105	
ansitional Services * Number of youth served edirection Services * Number of youth served	2,184	5,683.39 3,517.73	12,412,527 4,098,160	
ex Offender Treatment * Number of youth served	1,10:	11,929.57	7,205,460	
ental Health Treatment * Number of youth served	3,382	2,386.45	8,070,961	
ubstance Abuse Treatment * Number of youth served	2,044	24,827.08	50,746,560	
are And Custody * Number of youth served	3,382	35,259.78	119,248,587	
ehavioral Training And Life Skills * Number of youth served ocational Training * Number of youth served	3,382	1,029.96	3,483,311	
ocational Training * Number of youth served ecure Children-in-need-of-services /Families-in-need-of-services * Number of youth served	3,382 4,130	605.75 9.08	2,048,639 37,500	
on-secure Children-in-need-of-services / Families-in-need-of-services * Number of youth served	9,220	4,445.79	40,990,217	
emale Diversion Programs * Number of youth served	2,895	7,364.36	21,319,808	
Employment Services * Number of youth served	595	1,117.52	664,922	
iolence Reduction * Number of youth served	5,595	1,250.25	6,995,160	
fterschool Programming * Number of youth served entral Communications Center * Number of incidents received and logged for review	7,895 5,010	1,151.42 128.64	9,090,495 644,506	
uvenile Justice System Improvements * Number of programs impacted	32	31,992.22	1,023,751	
SECTION III: RECONCILIATION TO BUDGET			556,678,837	10,2
S THROUGHS				
RANSFER - STATE AGENCIES ID TO LOCAL GOVERNMENTS				
AYMENT OF PENSIONS, BENEFITS AND CLAIMS				
THER				
ERSIONS			27,503,443	
NL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			584,182,280	10,2

⁽¹⁾ Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

⁽⁴⁾ Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

Schedule XIV Variance from Long Range Financial Outlook

Agency: Department of Juvenile Justice

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.

Contact: Marti Harkness

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	Х	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

budg	et request.		FY 2021-2022 Estimate/Request Amount			
			Long Range	Legislative Budget		
	Issue (Revenue or Budget Driver)	R/B*	Financial Outlook	Request		
а	Juvenile Justice Programs - Residential Commitment Programs	В	\$3,400,000	\$0		
b	Juvenile Justice Programs - Community Supervision	В	\$1,100,000	\$457,232		
С	Prevention Programs	В	\$7,300,000	\$0		
d	Safety and Security Cameras	В	\$1,700,000	\$0		
е	Maintenance, Repairs, and Capital Improvements-Statewide Bldgs-Critical	В	\$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.

Office of Policy and Budget - July 2020

^{*} R/B = Revenue or Budget Driver

DEPARTMENT OF JUVENILE JUSTICE Program or Budget Entity Level Exhibits and Schedules



Simone Marstiller, Secretary

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

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	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
A-1920DJJ-001	FY 2019-2020	Audit of Residential Health Services	Finding 1. Designated Health Authorities (DHAs) in Residential programs did not always meet their onsite hours required by contract and rule. Recommendation: 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. Finding 2. The Department's oversight of Residential medical services was not adequate to always ensure compliance with rules and contracts. Recommendation: We recommend the Department establish medical services oversight conducted by qualified medical personnel in all Residential facilities. Finding 3: Some services provided by Residential medical providers may not be in compliance with Federal privacy laws. Recommendation: 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.	For Finding 1, 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. For Finding 2, 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. For Finding 3, 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.	

Budget Period: 2021 - 2022

Office of Policy and Budget – July 2020

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

daditional sheets can be used as necessary), and 1115 are other areas to consider.					
	Program	or Servi	ce (Bud	get Entity	(Codes)
Action					

	Action	80400100			
1. GEN	JERAL.				
1. GEN 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)? (CSDI or Web LBR Column Security)				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status	Y	-	++	
1.2	for both the Budget and Trust Fund columns? (CSDI)	Y			Ī
AUDITS	S:				
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) 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? (CSDR, CSA)	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. EXH	HIBIT 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. EXH	HIBIT B (EXBR, EXB)	•	-		

		Program or Service (Budget Entity			y 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	N/A				
AUDITS	exhibits.	14/71				<u> </u>
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and					
3.2	A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXH	IIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity			y 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Ser	vice (Budget Entit	ty 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. (PLRR , PLMO)			
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? 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.	Y 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 (36XXXCX) 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 major audit findings and recommendations 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		
AUDIT:				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y		
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A		
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A		
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y		
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. (NAAR, BSNR)	Y		

		Program or Service (Budget Entity			y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Second to be posted to the Florida Fiscal Portal)	C1R, S(C 1D - 1	Depar	tment]	Level)
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 Serv	ice (Bud	get 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 Servi	ce (Bud	get Entity	y 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				
AUDITS						
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.					
9. SCH	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)					

		Program	or Servic	e (Budge	et Entity C	Codes
	Action	80400100				
10. SCI	HEDULE 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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCI	HEDULE IV (EADR, SC4)	Į.		<u> </u>		
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. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
13. SCI	HEDULE 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. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is req Fiscal Portal)	uired to	be pos	sted to	the	
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 Coo					
	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							
AUDIT			•	•	-	-			
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A							
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Institions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions	for d	etailed	i 				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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							
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:			•					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A							
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A							
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A							
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.								
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the		ida Fis	scal Po	rtal)				
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 Cod					
	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: IT@LASPBS.STATE.FL.US?	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					
AUDIT:	S - GENERAL INFORMATION						
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.						
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	al Po	rtal)			
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.						
19. FL	ORIDA FISCAL PORTAL						
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							
Departm	ent/Budget Entity (Service): Department of Juvenile Justice/Community Supervision							
Agency	Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin							
	dicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require nal sheets can be used as necessary), and "TIPS" are other areas to consider.	further	explanati	ion/justific	ation			
(uuuiiio)	··	Program (or Service	(Budget Er	ntity Codes			
	Action	80700700	1 2017100	(Budget E.				
				 				
1. GEN								
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)? (CSDI or Web LBR Column Security)	Y						
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status	1						
1.2	for both the Budget and Trust Fund columns? (CSDI)	Y						
AUDIT	·	1						
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B		T	Т	Т			
1.5	Audit Comparison Report to verify. (EXBR, EXBA)	Y						
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) 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? (CSDR, CSA)	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. EXI	HIBIT 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 (Bud			get Entit	y 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				
AUDITS		ļ	<u> </u>			
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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
4. EXH	IIBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2	Is the program component code and title used correct?	Y				
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IIBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y				
AUDITS	S:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y				

		Program or Service (Budget Entity			y Codes	
	Action	80700700	<u> </u>	<u> </u>		<u> </u>
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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.					
6.1	Are issues appropriately aligned with appropriation categories?	Y]		<u> </u>
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.					
7. EXH	IBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Servi	ice (Bud	get Entity	y 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. (PLRR , PLMO)					
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? 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.	Y 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 (36XXXCX) 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
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. (NAAR, BSNR)	Y				

		Program or Service (Budget Enti			y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Scred to be posted to the Florida Fiscal Portal)	C1R, S0	C1D -	Depar	tment	Level)
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 Servi	ice (Bud	get Entity	y Code
	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 C				
	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				
AUDITS						
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.					
	EDULE II (PSCR, SC2)					
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A				

		Program	or Servic	e (Budg	get Entit	y Codes
	Action	80700700	igsquare			
10. SCI	HEDULE 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 OADI or					
	OADR to identify agency other salary amounts requested.	N/A				
11. SCI	HEDULE IV (EADR, SC4)		<u> </u>			
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 160300000), they will not appear in the Schedule IV.					
12. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO					i
	issues can be included in the priority listing.	N/A				
13. SCI	HEDULE 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					i
	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.					
	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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					i
	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	14/11				
111	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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required Boutel)	uired to	be pos	sted to	o the	
	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	igsquare			

		Program or Service (Budget Entity C			y 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				
AUDIT	:		•	•		
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instrictions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	uctions	for d	etailed	l	
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:		•			
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the		ida Fis	scal Po	rtal)	
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	N/A				

		Program o	or Serv	ice (Bud	lget Entit	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	cal Po	rtal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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/I" indicates "NO/Justification Provided" - these require further explanation/justification

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 Ent	ity Codes
	Action	80700800			
1. GEN	IDD AT				
1. GEN		ī			
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)? (CSDI or Web LBR Column				
	Security)	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status				
	for both the Budget and Trust Fund columns? (CSDI)	Y			
AUDITS	S:				•
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B				
	Audit Comparison Report to verify. (EXBR, EXBA)	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I				
	(SC1R, SC1 or SC1R, SC1D adding column A12) 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?				
	(CSDR, CSA)	Y			
TIP	The agency should prepare the budget request for submission in this order: 1) Copy		!		<u> </u>
	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. EXH	HBIT 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 Section 3 of the LBR Instructions				
	(pages 15 through 28)? Do they clearly describe the issue?	Y			
3. EXH	IIBIT B (EXBR, EXB)	-	•	•	•

		Program or S	ervice (Bud	get Entity	(Codes)
	Action	80700800			
2.1			<u> </u>		
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			
AUDITS		1,111			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and				
3.2	A04): Are all appropriation categories positive by budget entity and program				
	component at the FSI level? Are all nonrecurring amounts less than requested				
	amounts? (NACR, NAC - Report should print "No Negative Appropriation				
	Categories Found")	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To				
	Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02				
111	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				
111	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.				
4. EXH	IBIT D (EADR, EXD)	•			
4.1	Is the program component objective statement consistent with the agency LRPP,				
	and does it conform to the directives provided on page 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			<u>. </u>	
111	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5 EVII					
-	(This is a manual sheet)	V		[
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS		T T			
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For	Y			
5.3	This Report") FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01	1			
3.3	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000]				
	allowance] need to be corrected in Column A01.)				
		Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)	Y			
		1		<u> </u>	

		Program or Service (Budget Entity C			y 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Servi	ce (Bud	get Entity	(Codes)
	Action	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. (PLRR , PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 (36XXXCX) 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				
AUDIT:		1			1	
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
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. (NAAR, BSNR)	Y				

		Program	or Servi	ce (Bud	get Entit	y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Solved to be posted to the Florida Fiscal Portal)	C1R, SC	C1D - 1	Depart	tment l	Level)
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 En	tity 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			

8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III? 8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? 8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? 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? 8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	/A /A /A /A /A				
in column A02, Section III? 8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? 8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? 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? 8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? N/A	/A /A /A /A				
fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records? 8.27 Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III? 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? 8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? N/A	/A //A //A				
13XXXX) in column A01, Section III? 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? 8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? N/A	/A /A				
accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis? 8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? N/A	/A				
(**************************************					
A LIDAMO	/A			-	
AUDITS:	/A				
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	/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. (SC1R, DEPT) N/A	/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	/A				
8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC? N/A	/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.					
9. SCHEDULE II (PSCR, SC2)					
AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See Base Rate Audit on page 163 of the LBR Instructions.)	/A				

		Program o	or Servic	e (Budg	et Entity	(Codes)
	Action	80700800				
10. SCI	HEDULE 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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCI	HEDULE 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. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
13. SCI	HEDULE 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. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required Fiscal Portal)	uired to	be pos	sted to	the	
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 Servi	ce (Bud	get Entit	y 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				
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instrions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	uctions	for de	etailed		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the	ne Flori	da Fis	cal Po	rtal)	
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 Servi	ce (Bud	get Entit	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	cal Po	rtal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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

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 Servi	ice (Bud	lget Entit	y Codes
	Action	80750100				
1 OF	VIID A I					
	NERAL	1	1		1	
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)? (CSDI or Web LBR Column					
	Security)	Y				<u></u>
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
	for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDIT	S:			•		
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B					
	Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I					
	(SC1R, SC1 or SC1R, SC1D adding column A12) 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?					
	(CSDR, CSA)	Y				
TIP	The agency should prepare the budget request for submission in this order: 1) Copy	1				<u> </u>
111	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.					
	be in the proper status before uploating to the portai.					
2. EXI	HIBIT 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 Section 3 of the LBR Instructions					
	(pages 15 through 28)? Do they clearly describe the issue?	Y				
3. EXI	HIBIT B (EXBR, EXB)					
	` ' '					-

		Program or Se	ervice (Budg	get Entity	(Codes)
	Action	80750100			
2.1					
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			
AUDITS		1 1/11			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and				
3.2	A04): Are all appropriation categories positive by budget entity and program				
	component at the FSI level? Are all nonrecurring amounts less than requested				
	amounts? (NACR, NAC - Report should print "No Negative Appropriation				
	Categories Found")	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To				
	Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02	 	ı		
111	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				
111	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.				
4. EXH	IBIT D (EADR, EXD)	•			
4.1	Is the program component objective statement consistent with the agency LRPP,				
	and does it conform to the directives provided on page 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				
111	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5 EVII					
-	(IBIT D-1 (ED1R, EXD1)	V	<u> </u>		
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS		 		ı	
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For	Y			
5.3	This Report") FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01	1			
3.3	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000]				
	allowance] need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)	Y			

		Program	or Servi	ce (Bud	get Entit	y 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only			_		
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Servi	ce (Bud	get 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. (PLRR , PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 (36XXXCX) 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 major audit findings and recommendations 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				
AUDIT:		1			1	
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
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. (NAAR, BSNR)	Y				

		Program	or Servi	ce (Bud	get Entit	y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level <i>or</i> Sored to be posted to the Florida Fiscal Portal)	C1R, SC	C1D - 1	Depar	tment l	Level)
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 Er	ntity 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 Servi	ice (Bud	get Entity	/ Codes
	Action	80750100				
		1	1	1		
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				
AUDITS	: :					
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.					
9. SCH	EDULE II (PSCR, SC2)					
AUDIT:			•			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully		N.Y.	G	. •	
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)			_	ent I sa 16,638.	-

		Program	or Servi	ce (Bud	get Entity	y Codes
	Action	80750100				
10. SC	HEDULE 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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SCI	HEDULE 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. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
13. SCI	HEDULE 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. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is req Fiscal Portal)	uired to	be po	sted to	the	
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 Servi	ce (Bud	get Entity	y 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				
AUDIT	:	-				
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instr tions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions	for de	etailed		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	ANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the	he Flori	da Fis	cal Po	rtal)	
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 Servi	ce (Bud	get Entity	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flo.	rida Fisc	cal Po	rtal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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

riscai i cai 2021-22 LBR i cenincai Review	CHCCKIIS	ı			
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 required (additional sheets can be used as necessary), and "TIPS" are other areas to consider.	uire further ex	planatio	n/justi	ficatio	n
	Program or	Service (I	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					l

		Program or Se	ervice (Budge	et 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	NT/A			
ATIDITE	exhibits.	N/A		\perp	
AUDITS			<u> </u>	1 1	
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? (NACR, NAC - Report should print "No Negative Appropriation	Y			
2.2	Categories Found")	1			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To	37			
THE STATE OF THE S	Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02				
	and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a				
	backup of A02. This audit is necessary to ensure that the historical detail records				
	have not been adjusted. Records selected should net to zero.				
TID					
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.				
4 EVU	IIBIT D (EADR, EXD)				
		1	1		
4.1	Is the program component objective statement consistent with the agency LRPP,	***			
	and does it conform to the directives provided on page 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.				
5. EXH	IIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS			,		
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For				
	This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01				
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000				
	allowance] need to be corrected in Column A01.)	Y			
E A		1		+-+	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)	Y			
			•		

		Program or	Service	(Budge	t 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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	t 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. (PLRR , PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments? 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.	Y 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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y				
7.18	Are the issues relating to major audit findings and recommendations 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
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. (NAAR, BSNR)	Y				

		Program or	Service	(Budge	t Entity	Codes
	Action	80750200		<u> </u>		
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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Second to be posted to the Florida Fiscal Portal)	C1R, SC1	D - De	epartn	nent L	evel)
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	t 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 Se	ervice (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			
AUDITS	S:			·	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.				
	EDULE II (PSCR, SC2)				
AUDIT:					
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully				
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N			

		Program or S	Service (Buo	lget Entity	y Codes
	Action	80750200			
10. SCI	HEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A		$\overline{}$	Т
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 OADI or				
	OADR to identify agency other salary amounts requested.	N/A			
11. SC	HEDULE IV (EADR, SC4)				<u>-</u>
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.			·	
12. SCI	HEDULE VIIIA (EADR, SC8A)				
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the				
	Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO				
	issues can be included in the priority listing.	N/A			
13. SCI	HEDULE 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. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)			
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	37/4			
TEVE	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.				
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is req Fiscal Portal)	uired to b	e posted t	o the	
15.1	Does the schedule display reprioritization issues that are each comprised of two				T
	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				1
	on pages 108 through 110 of the LBR instructions?	N/A			

		Program or	Servic	e (Budge	t 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				
AUDIT						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instrictions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions fo	or det	tailed		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:			•		
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			•		
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the		a Fisc	al Por	tal)	
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	Program or Service (Budget Entity Code				
	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: IT@LASPBS.STATE.FL.US?	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					
AUDIT	S - GENERAL INFORMATION						
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.						
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fiscal	l Port	al)			
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.						
19. FL	ORIDA FISCAL PORTAL						
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									
Departm	ent/Budget Entity (Service): Department of Juvenile Justice/Contracting and Quality Improven	nent								
Agency 1	Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin									
	dicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require all sheets can be used as necessary), and "TIPS" are other areas to consider.	further ex	planatio	n/justifi	cation					
	·	Program or S	Service (I	Budget E	ntity Codes					
	Action	80760100								
1. GEN	NERAL									
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)? (CSDI or Web LBR Column Security)	V								
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status	Y			_					
1.2	for both the Budget and Trust Fund columns? (CSDI)	Y								
AUDITS		1								
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B		T							
	Audit Comparison Report to verify. (EXBR, EXBA)	Y								
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) 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? (CSDR, CSA)	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. EXF	IIBIT 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)

		rogram or	Service	(Budget	Entity	Codes
	Action	80760100		(Buuget	Littley	2000
<u></u>		00700100		ļ		
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				
AUDITS	:					
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? (NACR, NAC - Report should print "No Negative Appropriation					
	Categories Found'')	Y				
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to					
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To					
	Zero'')	Y				
TIP	Generally look for and be able to fully explain significant differences between A02		•			
	and A03.					
TID						
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.					
4. EXH	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 61 of the LBR Instructions?	Y				
4.2		Y				
	Is the program component code and title used correct?	1				
TIP	Fund shifts or transfers of services or activities between program components will					ļ
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	N/A				
AUDITS	:	•				
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")	N/A				
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000					
	allowance] need to be corrected in Column A01.)	***/*				
		N/A				
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does					
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000					
	allowance at the department level] need to be corrected in Column A01.)	N/A				
		- 1/ - 1	<u> </u>			

		Program or Service (Budget En		Entity	Code	
	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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only		•			
6.1	Are issues appropriately aligned with appropriation categories?	N/A				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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				

		rogram 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. (PLRR , PLMO)					
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? Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A N/A				
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 (36XXXCX) 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
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. (NAAR, BSNR)					

		Program or Service (Budget F			Entity	Code
	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level <i>or</i> SCR (Required to be posted to the Florida Fiscal Portal)	C1R, SC1	D - D	epartn	ient	
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				

		rogram or	Service	(Budget	Entity	Code
	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?					

		rogram or	Service	(Budget	Entity	Codes
	Action	80760100				
		: I				
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				
AUDITS	S:					
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.					
	EDULE II (PSCR, SC2)					
AUDIT		1				
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR					
	Instructions.)	N/A				

		Program or Service (Budget Entity C					
	Action	80760100				Ĺ	
10. SCI	HEDULE 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 OADI or OADR to identify agency other salary amounts requested.	N/A					
11. SCI	HEDULE 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. SCI	HEDULE VIIIA (EADR, SC8A)	•					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A					
13. SCI	HEDULE 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. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)					
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.						
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required Fiscal Portal)	uired to k	e pos	ted to	the		
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				
AUDIT						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
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)						
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the		ne Florida	a Fisca	l Port	al)	
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 S	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: IT@LASPBS.STATE.FL.US?	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				
<i>AUDIT</i>	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fiscal	l Port	al)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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 Serv	ice (Bud	get Entity	y Codes
	Action	80800100				
1 OF	ATTID A F					
	NERAL	ı			ı	1
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)? (CSDI or Web LBR Column					
	Security)	Y				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
	for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDIT	S:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B					
	Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I					
	(SC1R, SC1 or SC1R, SC1D adding column A12) 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?					
	(CSDR, CSA)	Y				
TIP	The agency should prepare the budget request for submission in this order: 1) Copy	1				<u> </u>
111	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.					
	be in the proper status before aproaching to the portain					
2. EXI	HIBIT 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 Section 3 of the LBR Instructions					
	(pages 15 through 28)? Do they clearly describe the issue?	Y				
3. EXI	HIBIT B (EXBR, EXB)		•	•		
	, , ,					-

		Program or S	Service (Bud	get Entity	y Codes)
	Action	80800100			
2.1					
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			
AUDITS		1 - " 1			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and				
3.2	A04): Are all appropriation categories positive by budget entity and program				
	component at the FSI level? Are all nonrecurring amounts less than requested				
	amounts? (NACR, NAC - Report should print "No Negative Appropriation				
	Categories Found")	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To				
	Zero'')	Y			
TIP	Generally look for and be able to fully explain significant differences between A02		<u> </u>	•	
	and A03.				
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a				
111	backup of A02. This audit is necessary to ensure that the historical detail records				
	have not been adjusted. Records selected should net to zero.				
	<u> </u>				
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)				
4	should be used.				
	IBIT D (EADR, EXD)		1		
4.1	Is the program component objective statement consistent with the agency LRPP,				
	and does it conform to the directives provided on page 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.				
5. EXH	IBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS	:				
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For				
	This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01				
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000				
	allowance] need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)				
	/	Y			

		Program or Service (Budget Entity C				y 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.		•		T	T.
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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Servi	ce (Bud	get Entity	(Codes)
	Action	80800100				·
7.10	Do the 160VVV0 issues reflect had not organized that have been approved (or in		1			
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #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. (PLRR , PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments?	Y				
7.15	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 (36XXXCX) 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
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. (NAAR, BSNR)	Y				

		Program	or Servi	ce (Bud	get Entit	y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level <i>or</i> Scred to be posted to the Florida Fiscal Portal)	C1R, SC	C1D - I	Depart	tment l	Level)
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 Servic	e (Budge	et 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	e (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			
AUDITS	S:				
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.				
	EDULE II (PSCR, SC2)				
AUDIT:					T
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)	N/A			

		Program o	or Servic	e (Budg	et Entity	(Codes)
	Action	80800100				
10 SCI	HEDULE III (PSCR, SC3)					
10. 301	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	N/A	T			
10.1	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95)	14/14				
10.2	of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or					
	OADR to identify agency other salary amounts requested.		1			
		N/A				
	HEDULE 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. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the					
	Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO		1			
	issues can be included in the priority listing.	N/A				
13. SCI	HEDULE 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		1			
	Revenue and Trust Funds, including the verification that the 33BXXX0 issue		1			
	has NOT been used? Verify that excluded appropriation categories and funds					
	were not used (e.g. funds with FSI 3 and 9, etc.)	NT/A	1			
TID		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.	>				
	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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. SCI	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is req	uired to	be pos	sted to	the	
	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 Serv	ice (Bud	get Entit	y 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				
AUDIT	:	•		•		
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instr tions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions	for de	etailed		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:	•				
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the		da Fis	cal Po	rtal)	
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 o	or Servi	ce (Bud	get Entit	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT:	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	cal Por	rtal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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 Ch	necklist	t			
Departm	ent/Budget Entity (Service): Department of Juvenile Justice/Secure Residential Commitment					
Agency 1	Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin					
	dicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require all sheets can be used as necessary), and "TIPS" are other areas to consider.	further ex	planation/	iustificatio	оп	
		Program or Service (Budget Entity Code				
	Action	80800200				
1. GEN	NERAL					
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)? (CSDI or Web LBR Column Security)	Y				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDITS	S:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) 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? (CSDR, CSA)	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	,	•	•	-	

	Security)	Y			
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status				
	for both the Budget and Trust Fund columns? (CSDI)	Y			
AUDITS	S:				
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B				
	Audit Comparison Report to verify. (EXBR, EXBA)	Y			
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I				
	(SC1R, SC1 or SC1R, SC1D adding column A12) 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?				
	(CSDR, CSA)	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. EXH	IIBIT 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 Section 3 of the LBR Instructions				
	(pages 15 through 28)? Do they clearly describe the issue?	Y	ı		1

		Program o	r Service (B	udget Entity	y Codes)
	Action	80800200			
2.1					
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			
AUDITS		1 1/11			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and			Т	
3.2	A04): Are all appropriation categories positive by budget entity and program				
	component at the FSI level? Are all nonrecurring amounts less than requested				
	amounts? (NACR, NAC - Report should print "No Negative Appropriation				
	Categories Found")	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to				
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To				
	Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02	_			1
	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.				
TEXTS					
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)				
4 EXII	should be used.				
	IBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP,				
	and does it conform to the directives provided on page 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.				
5. EXH	IBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS					-
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For				
	This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01				
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000				
	allowance] need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
I	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)	Y			
		I			

		Program o	r Servic	e (Budg	et Entity	Code
	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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only		1	ı ı		ı
6.1 TIP	Are issues appropriately aligned with appropriation categories? 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.	Y				
	, , , , , , , , , , , , , , , , , , , ,					
	(IBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)		Ī	Ī		1
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 o	or Service	e (Budge	et 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. (PLRR , PLMO)	N/A				
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A				
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A				
7.14	Do the amounts reflect appropriate FSI assignments? 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.	Y 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 (36XXXCX) 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 major audit findings and recommendations 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	N/A				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y				
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. (NAAR, BSNR)	Y				

		Program o	r Servic	e (Budg	et 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Scred to be posted to the Florida Fiscal Portal)	C1R, SC	1D - I	Depart	ment I	Level)
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 o	r Service	e (Budget E	ntity C	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 of	r Service (Bu	ıdget Entity	(Codes)
	Action	80800200			
8.25	Are current year September operating reversions (if available) appropriately shown				
0.23	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			
AUDITS					
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? (SC1R, SC1A - Report				
	should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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				
0 000	number. Any negative numbers must be fully justified.				
	EDULE II (PSCR, SC2)				
AUDIT:				1	
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This				
	Request") Note: Amounts other than the pay grade minimum should be fully				
	justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR				
	Instructions.)	N/A			
				•	

	Program or	r Service (1	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 OADI or OADR to identify agency other salary amounts requested.					
11. SCHEDULE IV (EADR, SC4)	•			•	
11.1 Are the correct Information Technology (IT) issue codes used?	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				l
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.)					
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 P	ortal)				
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 rec Florida Fiscal Portal)	uired to	be poste	ed to t	the	
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 o	r Servic	e (Budge	et 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				
AUDIT						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instr tions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions	for de	tailed		
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:			,		
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			!		
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the	he Florid	la Fisc	al Por	tal)	
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 o	r Servic	e (Budg	et 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	al Por	tal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
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 Serv	ice (Bud	get Entity	/ Codes
	Action	80900100				
1 OF	VED A I					
	NERAL	1	1	1		
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)? (CSDI or Web LBR Column					
	Security)	Y				
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
	for both the Budget and Trust Fund columns? (CSDI)	Y				
AUDIT	S:					
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B					
	Audit Comparison Report to verify. (EXBR, EXBA)	Y				
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I					
	(SC1R, SC1 or SC1R, SC1D adding column A12) 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?					
	(CSDR, CSA)	Y				
TIP	The agency should prepare the budget request for submission in this order: 1) Copy			ļ		
111	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.					
	be in the proper status before aproading to the portain					
2. EXI	HIBIT 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 Section 3 of the LBR Instructions					
	(pages 15 through 28)? Do they clearly describe the issue?	Y				
3. EXI	HIBIT B (EXBR, EXB)	1				
	·/					

		Program or S	Service (Bud	get 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	N/A			
AUDITS	exhibits.	14/71			
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and				
3.2	A04): Are all appropriation categories positive by budget entity and program				
	component at the FSI level? Are all nonrecurring amounts less than requested				
	amounts? (NACR, NAC - Report should print "No Negative Appropriation				
	Categories Found")	Y			
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to	1			
3.3	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To				
	Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02	1			
TIP	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	Degreets for appropriations which require advance never authority must use the				
1117	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.				
4. EXH	IBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP,				
11	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	1			
TIP	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
-	IBIT D-1 (ED1R, EXD1)	, ,			
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y			
AUDITS					
5.2	Do the fund totals agree with the object category totals within each appropriation				
	category? (ED1R, XD1A - Report should print "No Differences Found For				
	This Report")	Y			
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01				
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000				
	allowance] need to be corrected in Column A01.)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does				
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000				
	allowance at the department level] need to be corrected in Column A01.)	Y			

		Program	or Servi	ce (Bud	get Entit	y 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.					
	IIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only					
6.1	Are issues appropriately aligned with appropriation categories?	Y				
TIP	Exhibit D-3 is 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.					
7. EXH	IIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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 Serv	ice (Bud	get 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. (PLRR , PLMO)					
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? 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.	Y 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 (36XXXCX) 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				
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y				
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A				
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A				
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A				
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. (NAAR, BSNR)	Y				

		Program	or Servi	ce (Bud	get Entit	y 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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or Scred to be posted to the Florida Fiscal Portal)	C1R, SC	C 1D - 1	Depar	tment]	Level)
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 Serv	ice (Bud	get 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 Servi	ce (Bud	get Entity	y 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				
AUDITS						
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.					
9. SCH	EDULE II (PSCR, SC2)	•				
AUDIT						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)					

		Program	or Servi	ce (Budg	get Entity	Codes
	Action	80900100				
10. SC	HEDULE 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 OADI or OADR to identify agency other salary amounts requested.	N/A				
11. SC	HEDULE 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. SC	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A				
13. SC	HEDULE VIIIB-1 (EADR, S8B1)			<u> </u>		
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. SC	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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.			<u> </u>		
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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is req Fiscal Portal)	uired to	be po	sted to	the	
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 Serv	ice (Bud	get Entit	y Codes
	Action	80900100			<u> </u>	
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				
AUDIT						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A				
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Instritions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	ructions	for d	etailed	Į.	
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDITS	S INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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)? (Audit #1 should print "No Activities Found")	N/A				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	N/A				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the	ne Flori	da Fis	scal Po	rtal)	
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 o	or Servi	ce (Bud	get Entit	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT:	S - GENERAL INFORMATION					
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fisc	al Po	rtal)		
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	N/A			ĺ '	
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			ĺ	
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.					
19. FL	ORIDA FISCAL PORTAL					
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 Ch	eckli	ist			
Departm	nent/Budget Entity (Service): Department of Juvenile Justice/Department					
Agency	Budget Officer/OPB Analyst Name: Marti Harkness/Christian Griffin					
A "Y" in	dicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require that sheets can be used as necessary), and "TIPS" are other areas to consider.	e further	explan	ation/jı	ıstificati	ion
(ciciatito)	``	Program	or Servi	ce (Bud	get Entity	v Codes
	Action	Dept				
1. GEN	NERAL					
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)? (CSDI or Web LBR Column					
1.2	Security) Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status					
1.2	for both the Budget and Trust Fund columns? (CSDI)					
AUDIT	-				<u> </u>	
1.3	Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)					
1.4	Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) 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? (CSDR, CSA)					
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. EXI	HIBIT 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 Servi	ce (Bud	get Entit	y Codes
	Action	Dept				
			1	•		
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					
AUDITS	exhibits.					
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and		1			
3.2	A04): Are all appropriation categories positive by budget entity and program					
	component at the FSI level? Are all nonrecurring amounts less than requested					
	amounts? (NACR, NAC - Report should print "No Negative Appropriation					
	Categories Found")					
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to					
	Column B07? (EXBR, EXBC - Report should print "Records Selected Net To					
	Zero")					
TIP	Generally look for and be able to fully explain significant differences between A02					
	and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a					
111	backup of A02. This audit is necessary to ensure that the historical detail records					
	have not been adjusted. Records selected should net to zero.					
	nave not been adjusted. Records selected should not 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.					
	IBIT D (EADR, EXD)					
4.1	Is the program component objective statement consistent with the agency LRPP,					
	and does it conform to the directives provided on page 61 of the LBR Instructions?					
4.2	Is the program component code and title used correct?					
TIP	Fund shifts or transfers of services or activities between program components will					
	be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXH	IBIT D-1 (ED1R, EXD1)					
5.1	Are all object of expenditures positive amounts? (This is a manual check.)					
AUDITS						
5.2	Do the fund totals agree with the object category totals within each appropriation					
	category? (ED1R, XD1A - Report should print "No Differences Found For					
	This Report")					
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01					
	less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000					
	allowance] need to be corrected in Column A01.)					
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does					
	Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000					
	allowance at the department level] need to be corrected in Column A01.)					

		Program	or Serv	ice (Bud	get Entit	y 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.					
	IBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only	.)	1			
6.1	Are issues appropriately aligned with appropriation categories?					L
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.					
7. EXH	IBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)					
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?					

		Program	or Serv	ice (Bud	get Entit	y Codes
	Action	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. (PLRR , PLMO)					
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?					
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?					
7.14	Do the amounts reflect appropriate FSI assignments?					
7.15	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 (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?					
7.18	Are the issues relating to major audit findings and recommendations 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?					
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)					
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)					
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)					
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))					
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. (NAAR, BSNR)					

		Program	or Serv	ice (Buc	lget Entit	ty Code:
	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 OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 66 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					
TIP	If an appropriation made in the FY 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.					
	EDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SCR Required to be posted to the Florida Fiscal Portal)	C1R, S	C1D -	Depai	rtment	
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				

		Program	or Serv	ice (Bud	get Entity	y Codes
	Action	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 Ser	vice (Budge	t 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		
AUDITS	S:		•	
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? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	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. (SC1R, DEPT)	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.			
9. SCH	EDULE II (PSCR, SC2)			
AUDIT	:			
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 163 of the LBR Instructions.)			

		Program or Service (Budget En			et Entity	/ Codes
	Action	Dept				
10. SCI	HEDULE III (PSCR, SC3)					
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)				$\overline{}$	
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 OADI or OADR to identify agency other salary amounts requested.					
11. SCI	HEDULE IV (EADR, SC4)			•		
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.					
12. SCI	HEDULE VIIIA (EADR, SC8A)					
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y				
13. SCI	HEDULE 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.)	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 nonrecurring portion in Column A92.			•		
14. SCI	HEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Po	rtal)				
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.					
	HEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required Fiscal Portal)	uired t	o be po	osted to	the	
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				
	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				
AUDIT			ļ			
15.4	Do the issues net to zero at the department level? (GENR, LBR5)					
	HEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 of the LBR Institions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)	uction	s for c	letaile	d	
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to 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				
AUDIT	S INCLUDED IN THE SCHEDULE XI REPORT:					
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y				
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y				
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y				
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which should appear in Section II? (Note: The activities listed in Audit #3 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? (Audit #4 should print "No Discrepancies Found")	Y				
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MA	NUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to t		ida Fi	scal P	ortal)	
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 Servi	ce (Bud	get Entit	y 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: IT@LASPBS.STATE.FL.US?	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				
AUDIT	S - GENERAL INFORMATION			-		
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.					
18. CA	PITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Flor	rida Fis	cal Po	rtal)		
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.					
19. FL	ORIDA FISCAL PORTAL					
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as	v				