

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
 10 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	35,086,487.84
080054 07	ECKERD YDC AND OKEECHOBEE	43.28
080410 06	DJJ MAIN/REPAIR-STATE BLDG	0.00
080410 07	DJJ MAIN/REPAIR-STATE BLDG	8,411.03
080410 08	DJJ MAIN/REPAIR-STATE BLDG	62,165.33
080410 09	DJJ MAIN/REPAIR-STATE BLDG	70,561.94-
080420 07	REPLACE CLASSROOM PORTABLES	0.00
080712 08	3 SPRINGS - DAYTONA BCH	0.00
083643 03	MAIN/REP/CONST-STATEWIDE	0.00
083643 04	MAIN/REP/CONST-STATEWIDE	0.00
083643 05	MAIN/REP/CONST-STATEWIDE	0.00
084555 08	PORTABLE CLASSROOM BLDGS	0.00
088123 03	CORR PRIVAT COMM-LEASE PR	238,544.13-
088123 04	CORR PRIVAT COMM-LEASE PR	238,544.13
088123 05	CORR PRIVAT COMM-LEASE PR	0.00
088123 06	CORR PRIVAT COMM-LEASE PR	0.00
088123 07	CORR PRIVAT COMM-LEASE PR	0.00
088126 08	JUVENILE FAC-LEASE PURCH	0.00
088126 09	JUVENILE FAC-LEASE PURCH	2,217.50
088225 07	IMPROVS/SECURITY SYSTEMS	0.00
	** GL 13100 TOTAL	35,088,763.04
15100	ACCOUNTS RECEIVABLE	
040000	EXPENSES	153.83
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	0.00
	** GL 16100 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001800		500.00
16700	DUE FROM COMPONENT UNIT/PRIMARY	
100777	CONTRACTED SERVICES	0.00
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	160,518.80

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
22100 040000	RESTRICTED CASH ON HAND EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	13.78
030000 CF	OTHER PERSONAL SERVICES	67,017.06-
040000	EXPENSES	42.33-
040000 CF	EXPENSES	444,090.67-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	5,125.20-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	24,393.97-
100005	JUVENILE REDIRECTIONS PROGRAM	0.00
100005 CF	JUVENILE REDIRECTIONS PROGRAM	409,043.95-
100008	G/A-CONT SVCS/DOZIER	0.00
100008 CF	G/A-CONT SVCS/DOZIER	14,934.35-
100009	G/A-CONT SVCS/OKEECHOBEE	0.00
100009 CF	G/A-CONT SVCS/OKEECHOBEE	314,203.85-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021 CF	ACQUISITION/MOTOR VEHICLES	44,637.44-
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	391,387.89-
100279	LEGIS INIT/REDUC JUV CRIME	0.00
100279 CF	LEGIS INIT/REDUC JUV CRIME	160,858.59-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	138,573.35-
100778	G/A-CONTRACTED SERVICES	1,588.99
100778 CF	G/A-CONTRACTED SERVICES	20,838,624.64-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	1,296,144.38-
104152	G/A-WILDERNESS THER CR SC	0.00
104152 CF	G/A-WILDERNESS THER CR SC	545,253.14-
	** GL 31100 TOTAL	24,692,728.04-
31199 070000	GENERAL LEDGER NAME NOT ON FILE FOOD PRODUCTS	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	1,871,178.02-
030000	OTHER PERSONAL SERVICES	141,139.15-
100778	G/A-CONTRACTED SERVICES	2,077.54-
103290	SALARY INCENTIVE PAYMENTS	822.88-
	** GL 32100 TOTAL	2,015,217.59-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	1,871,178.02
010000	CF SALARIES AND BENEFITS	1,871,178.02-
030000	OTHER PERSONAL SERVICES	141,125.37
030000	CF OTHER PERSONAL SERVICES	141,125.37-
100778	G/A-CONTRACTED SERVICES	488.55
100778	CF G/A-CONTRACTED SERVICES	488.55-
103290	SALARY INCENTIVE PAYMENTS	822.88
103290	CF SALARY INCENTIVE PAYMENTS	822.88-
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	1,514.95-
040000	CF EXPENSES	320,794.24-
100008	CF G/A-CONT SVCS/DOZIER	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	7,937.15-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	8,542.36-
	** GL 35300 TOTAL	338,788.70-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	8,074.93-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	97.17-
	** GL 35500 TOTAL	8,172.10-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	1,553.45
040000	CF EXPENSES	1,553.45-
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 35700 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	399,867.17-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	9,473,994.77-
080054	07 ECKERD YDC AND OKEECHOBEE	20,290.49-
080410	06 DJJ MAIN/REPAIR-STATE BLDG	328,034.04-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
10 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080410 07	DJJ MAIN/REPAIR-STATE BLDG	194,986.32-
080410 08	DJJ MAIN/REPAIR-STATE BLDG	62,165.33-
080410 09	DJJ MAIN/REPAIR-STATE BLDG	14.02-
080420 07	REPLACE CLASSROOM PORTABLES	0.00
080712 08	3 SPRINGS - DAYTONA BCH	0.00
083643 03	MAIN/REP/CONST-STATEWIDE	72,542.40-
083643 04	MAIN/REP/CONST-STATEWIDE	0.00
083643 05	MAIN/REP/CONST-STATEWIDE	0.00
084555 08	PORTABLE CLASSROOM BLDGS	19,461.08-
088123 03	CORR PRIVAT COMM-LEASE PR	238,544.13
088123 04	CORR PRIVAT COMM-LEASE PR	238,544.13-
088123 05	CORR PRIVAT COMM-LEASE PR	238,544.13-
088123 06	CORR PRIVAT COMM-LEASE PR	1,176.02-
088123 07	CORR PRIVAT COMM-LEASE PR	0.00
088126 08	JUVENILE FAC-LEASE PURCH	0.00
088126 09	JUVENILE FAC-LEASE PURCH	2,081.46
088225 07	IMPROVS/SECURITY SYSTEMS	270,870.16
	** GL 54900 TOTAL	10,138,256.98-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	5,309,523.26
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	160,518.80-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	2,805,909.55-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	33,213.24
040000	EXPENSES	127,757.11
060000	OPERATING CAPITAL OUTLAY	2,972.80
070000	FOOD PRODUCTS	411.86
100021	ACQUISITION/MOTOR VEHICLES	29,798.00
100279	LEGIS INIT/REDUC JUV CRIME	2,514.00
100777	CONTRACTED SERVICES	696,460.56
100778	G/A-CONTRACTED SERVICES	39,020.07
	** GL 94100 TOTAL	932,147.64
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	33,213.24-
040000	EXPENSES	127,857.11-
060000	OPERATING CAPITAL OUTLAY	2,972.80-
070000	FOOD PRODUCTS	411.86-
100021	ACQUISITION/MOTOR VEHICLES	29,798.00-
100279	LEGIS INIT/REDUC JUV CRIME	2,514.00-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777	CONTRACTED SERVICES	696,360.56-
100778	G/A-CONTRACTED SERVICES	39,020.07-
	** GL 98100 TOTAL	932,147.64-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 2 021200 ADMINISTRATIVE TRUST FUND-DEPT OF JUVENILE JUST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	268,930.21
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15900 000100	ALLOWANCE FOR UNCOLLECTIBLES	0.00
16400 000700 000799	DUE FROM FEDERAL GOVERNMENT	0.00 6,502.19 6,502.19
	** GL 16400 TOTAL	6,502.19
31100 040000 040000	ACCOUNTS PAYABLE EXPENSES CF EXPENSES	0.00 417.36- 417.36-
	** GL 31100 TOTAL	417.36-
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	34.88-
35100 030000 030000	DUE TO STATE FUNDS, WITHIN DIVISION OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	34.88 34.88- 34.88-
	** GL 35100 TOTAL	0.00
35300 040000 040000 310322	DUE TO OTHER DEPARTMENTS EXPENSES CF EXPENSES SERVICE CHARGE TO GEN REV	0.00 21,336.75- 85,376.06- 106,712.81-
	** GL 35300 TOTAL	106,712.81-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	1,935.77-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	166,331.58-
94100 030000 040000	ENCUMBRANCES OTHER PERSONAL SERVICES EXPENSES	20,000.00 64,264.00 84,264.00
	** GL 94100 TOTAL	84,264.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 2 021200 ADMINISTRATIVE TRUST FUND-DEPT OF JUVENILE JUST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	20,000.00-
040000	EXPENSES	64,264.00-
	** GL 98100 TOTAL	84,264.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
10 2 639600 SOCIAL SERVICES BLOCK GRANT T F-JUVENILE JUST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,491,758.39
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	81,552.36
	** GL 16100 TOTAL	81,552.36
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
100008	G/A-CONT SVCS/DOZIER	0.00
100008 CF	G/A-CONT SVCS/DOZIER	11,734.70-
100778	G/A-CONTRACTED SERVICES	853,500.03
100778 CF	G/A-CONTRACTED SERVICES	1,092,096.17-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	71,370.86-
	** GL 31100 TOTAL	321,701.70-
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
	** GL 35100 TOTAL	0.00
35300 100778	DUE TO OTHER DEPARTMENTS G/A-CONTRACTED SERVICES	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	1,251,609.05-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 261900 FEDERAL GRANTS TRUST FUND - DJJ

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	959,765.98
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	1,872,202.73
16300 001510	DUE FROM OTHER DEPARTMENTS	510.75
16400 000700	DUE FROM FEDERAL GOVERNMENT	734,682.51
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	2,340.47-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	605,517.88-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257	CF G/A-CH/FAM IN NEED OF SVCS	399.11-
	** GL 31100 TOTAL	608,257.46-
32100 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS	1,424.71-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
010000	SALARIES AND BENEFITS	1,424.71
010000	CF SALARIES AND BENEFITS	2,091.36-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,516.38-
	** GL 35100 TOTAL	2,183.03-
35300	DUE TO OTHER DEPARTMENTS	
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	67,260.00-
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
107040	CF TR/DMS/HR SVCS/STW CONTRACT	131.34-
	** GL 35300 TOTAL	67,391.34-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,887,905.43-
94100	ENCUMBRANCES	
040000	EXPENSES	390.00
100778	G/A-CONTRACTED SERVICES	380,917.75
	** GL 94100 TOTAL	381,307.75

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 261900 FEDERAL GRANTS TRUST FUND - DJJ

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	390.00-
100778	G/A-CONTRACTED SERVICES	380,917.75-
	** GL 98100 TOTAL	381,307.75-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	5,482,127.75
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,211,074.84
15100 000109	ACCOUNTS RECEIVABLE	76,458,034.03
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	16,824.35
15900 000109	ALLOWANCE FOR UNCOLLECTIBLES	58,465,667.30-
16300 000700	DUE FROM OTHER DEPARTMENTS	255,335.01
001000		0.00
001500		0.00
001510		0.00
001600		0.00
001620		302,800.00
	** GL 16300 TOTAL	558,135.01
16400 000700	DUE FROM FEDERAL GOVERNMENT	0.00
001500		0.00
001510		0.00
001600		0.00
	** GL 16400 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
000109		944,453.64-
040000	EXPENSES	0.00
040000 CF	EXPENSES	5,652.86-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	2,832.56-
070000	FOOD PRODUCTS	0.00
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	525,558.16-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	872,264.84-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	743,687.97-
	** GL 31100 TOTAL	3,094,450.03-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	7,753.58-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	202,213.91
010000 CF	SALARIES AND BENEFITS	5,544.03-
030000	OTHER PERSONAL SERVICES	15,932.34
030000 CF	OTHER PERSONAL SERVICES	8,194.90-
100778	G/A-CONTRACTED SERVICES	0.00
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
	** GL 35100 TOTAL	204,407.32
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	50.74-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	24,087.47-
190000	PURCHASE OF INVESTMENTS	0.00
	** GL 35300 TOTAL	24,138.21-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
185096	TR/DOR/SALES TAX/MEALS	0.00
310322	SERVICE CHARGE TO GEN REV	166,702.18-
	** GL 35600 TOTAL	166,702.18-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	20,900,571.54-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	6,271,320.46-
94100	ENCUMBRANCES	
040000	EXPENSES	944.21
100777	CONTRACTED SERVICES	30,068.08
100778	G/A-CONTRACTED SERVICES	20,025.87
	** GL 94100 TOTAL	51,038.16
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	944.21-
100777	CONTRACTED SERVICES	30,068.08-
100778	G/A-CONTRACTED SERVICES	20,025.87-
	** GL 98100 TOTAL	51,038.16-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 415500 JUVENILE CRIME/EARLY INTERVENTION T F-JUV JUST

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	196,788.25
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16300 001500 001520	DUE FROM OTHER DEPARTMENTS	0.00 14,240.00
	** GL 16300 TOTAL	14,240.00
31100 050013 050013	ACCOUNTS PAYABLE G\A-INVEST IN CHILDREN CF G\A-INVEST IN CHILDREN	0.00 3,484.00-
	** GL 31100 TOTAL	3,484.00-
35300 001500	DUE TO OTHER DEPARTMENTS	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	6,628.80-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	200,915.45-
94100 050013	ENCUMBRANCES G\A-INVEST IN CHILDREN	0.67
98100 050013	BUDGETARY FND BAL RESERVED/ENCUMBRANCE G\A-INVEST IN CHILDREN	0.67-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 417400 JUVENILE JUST TRAINING T F-JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,035,692.17
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	6,815.73
040000 CF	EXPENSES	985.02-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	257,486.30-
	** GL 31100 TOTAL	251,655.59-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
030000	OTHER PERSONAL SERVICES	209.55-
030000 CF	OTHER PERSONAL SERVICES	76.84-
	** GL 35100 TOTAL	286.39-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	39.57-
	** GL 35300 TOTAL	39.57-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	48,690.58-
310322	SERVICE CHARGE TO GEN REV	184,905.83-
	** GL 35600 TOTAL	233,596.41-
35700	DUE TO COMPONENT UNIT/PRIMARY	
100778	G/A-CONTRACTED SERVICES	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,550,114.21-
94100	ENCUMBRANCES	
040000	EXPENSES	5,486.37
100778	G/A-CONTRACTED SERVICES	182,637.70
	** GL 94100 TOTAL	188,124.07

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 417400 JUVENILE JUST TRAINING T F-JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	5,486.37-
100778	G/A-CONTRACTED SERVICES	182,637.70-
	** GL 98100 TOTAL	188,124.07-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
20 2 685001 SC/S JUV DET TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	4,038,550.34
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16400 000126	DUE FROM FEDERAL GOVERNMENT	0.00
16500 000126	DUE FROM OTHER GOVERNMENTAL UNITS	3,084,838.17
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	1,959,768.39-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	230,223.39-
040000	EXPENSES	0.00
040000 CF	EXPENSES	267,786.48-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	135,188.07-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	846,256.41-
	** GL 31100 TOTAL	3,439,222.74-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	1,062,875.59-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	11,280.53-
	** GL 35100 TOTAL	1,074,156.12-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.30
040000	EXPENSES	160,276.34
040000 CF	EXPENSES	6,306.83-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	9,634.98-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	3,306.37-
107040	TR/DMS/HR SVCS/STW CONTRACT	0.00
107040 CF	TR/DMS/HR SVCS/STW CONTRACT	99.00-
	** GL 35300 TOTAL	140,929.46

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
20 2 685001 SC/S JUV DET TF

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000126		1,395,271.19-
040000	EXPENSES	0.00
040000	CF EXPENSES	485.22-
	** GL 35500 TOTAL	1,395,756.41-
38900	DEFERRED REVENUES	
000126		1,256,667.66-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	221,896.43-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	60,291.36
040000	EXPENSES	120,239.46
100777	CONTRACTED SERVICES	502,384.34
100778	G/A-CONTRACTED SERVICES	22,723.76
	** GL 94100 TOTAL	705,638.92
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	60,291.36-
040000	EXPENSES	120,239.46-
100777	CONTRACTED SERVICES	502,384.34-
100778	G/A-CONTRACTED SERVICES	22,723.76-
	** GL 98100 TOTAL	705,638.92-
	*** FUND TOTAL	123,381.39-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
 20 8 300800 JUVENILE JUSTICE WELFARE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	56,742.73
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14300 000000	SPECIAL INVESTMENTS W/STATE TREASURY BALANCE BROUGHT FORWARD	255,442.48
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	886.33
35300 000000 190000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD PURCHASE OF INVESTMENTS	0.00 0.00
	** GL 35300 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	313,071.54-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
 20 8 535801 DOZIER SCHOOL JJ WELFARE TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	432.00
000400		32.00-
	** GL 11100 TOTAL	400.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	1,101.47
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	1,490.86
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,501.47-
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	1,490.86-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
30 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	1,204,023.69
080077 03	DMS MGD ICARE/BAYPOINT	295,045.60-
080078 03	DMS MGD G.P. WOOD CLASSRMS	0.00
080080 03	DMS MGD MARTIN CLASSRMS	0.00
080089 03	DMS MGD CLASSROOMS/DAYRMS	0.00
080119 01	JUVEN JUST/TREATMENT FACIL	0.00
080120	COMMITMENT BEDS STATEWIDE	102,493.71-
080120 01	COMMITMENT BEDS STATEWIDE	48,402.44
080120 96	COMMITMENT BEDS STATEWIDE	4,530.29
080120 97	COMMITMENT BEDS STATEWIDE	2,983.23
080120 98	COMMITMENT BEDS STATEWIDE	45,739.06
080120 99	COMMITMENT BEDS STATEWIDE	838.69
080122 97	DETENTION BEDS STATEWIDE	0.00
080122 98	DETENTION BEDS STATEWIDE	0.00
080130 99	CONST PREV APPROP COM BEDS	0.00
080131	CONSEQUENCE UNIT BEDS	23,070.88
080131 01	CONSEQUENCE UNIT BEDS	23,070.88-
080390 94	RENOV-COTTAGE/CLSSRMS-EYDC	0.00
080415 94	CATEGORY NAME NOT ON TITLE FILE	0.00
080421 95	CATEGORY NAME NOT ON TITLE FILE	0.00
080752 98	CATEGORY NAME NOT ON TITLE FILE	0.00
080830 99	CATEGORY NAME NOT ON TITLE FILE	0.00
080833	PROG SECURE DETENTION / SW	23,331.17-
080833 99	PROG SECURE DETENTION / SW	23,331.17
081409 03	CODE/SAFETY CORRECT-STWIDE	0.00
081409 99	CODE/SAFETY CORRECT-STWIDE	0.00
083643	MAIN/REP/CONST-STATEWIDE	1,698.00
083643 02	MAIN/REP/CONST-STATEWIDE	0.00
083643 98	MAIN/REP/CONST-STATEWIDE	1,698.00-
083643 99	MAIN/REP/CONST-STATEWIDE	0.00
088123 01	CORR PRIVAT COMM-LEASE PR	0.00
088123 02	CORR PRIVAT COMM-LEASE PR	0.00
088244 97	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 13100 TOTAL	908,978.09
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	11,224,915.83
080030 98	CATEGORY NAME NOT ON TITLE FILE	0.00
080077 03	DMS MGD ICARE/BAYPOINT	1,824,878.36-
080078 03	DMS MGD G.P. WOOD CLASSRMS	150,924.53-
080080 03	DMS MGD MARTIN CLASSRMS	224,713.99-
080089 03	DMS MGD CLASSROOMS/DAYRMS	138,080.26-
080119 01	JUVEN JUST/TREATMENT FACIL	1,295,098.87-
080120	COMMITMENT BEDS STATEWIDE	674,127.05

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
 30 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080120 01	COMMITMENT BEDS STATEWIDE	4,215,463.90-
080120 94	COMMITMENT BEDS STATEWIDE	954,546.00-
080120 96	COMMITMENT BEDS STATEWIDE	1,641,420.05
080120 97	COMMITMENT BEDS STATEWIDE	264,781.23-
080120 98	COMMITMENT BEDS STATEWIDE	425,627.44-
080120 99	COMMITMENT BEDS STATEWIDE	188,718.75-
080122 97	DETENTION BEDS STATEWIDE	93,690.96
080122 98	DETENTION BEDS STATEWIDE	399.18
080130 99	CONST PREV APPROP COM BEDS	131,844.20
080131	CONSEQUENCE UNIT BEDS	896,622.61
080131 01	CONSEQUENCE UNIT BEDS	1,087,045.14-
080390 94	RENOV-COTTAGE/CLSSRMS-EYDC	563,852.67
080415 94	CATEGORY NAME NOT ON TITLE FILE	659,880.08-
080421 95	CATEGORY NAME NOT ON TITLE FILE	53,130.80-
080752 98	CATEGORY NAME NOT ON TITLE FILE	3,401.97-
080830 99	CATEGORY NAME NOT ON TITLE FILE	92.21-
080833	PROG SECURE DETENTION / SW	610,208.78-
080833 99	PROG SECURE DETENTION / SW	476,126.00
081409 03	CODE/SAFETY CORRECT-STWIDE	2,443,325.02-
081409 99	CODE/SAFETY CORRECT-STWIDE	1.00-
083643	MAIN/REP/CONST-STATEWIDE	1,698.00-
083643 02	MAIN/REP/CONST-STATEWIDE	44,885.85
083643 99	MAIN/REP/CONST-STATEWIDE	0.00
088123 01	CORR PRIVAT COMM-LEASE PR	2,115,232.72-
088123 02	CORR PRIVAT COMM-LEASE PR	0.00
088244 97	CATEGORY NAME NOT ON TITLE FILE	13.44-
	** GL 54900 TOTAL	908,978.09-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
 30 2 339300 GRANTS & DONATIONS T F-DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,725,350.69
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	154,783.82
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	449.19
16300 001510	DUE FROM OTHER DEPARTMENTS	0.00
16400 000800	DUE FROM FEDERAL GOVERNMENT	1,555,246.52
35300 190000 310400	DUE TO OTHER DEPARTMENTS PURCHASE OF INVESTMENTS TRANS BETWEEN GAAFR FUNDS WITHIN FID ** GL 35300 TOTAL	0.00 0.00 0.00
35400 003700	DUE TO FEDERAL GOVERNMENT	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	4,435,830.22-
94100 080131 01 083643 01	ENCUMBRANCES CONSEQUENCE UNIT BEDS MAIN/REP/CONST-STATEWIDE ** GL 94100 TOTAL	937.50 489.07 1,426.57
98100 080131 01 083643 01	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CONSEQUENCE UNIT BEDS MAIN/REP/CONST-STATEWIDE ** GL 98100 TOTAL	937.50- 489.07- 1,426.57-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
 74 8 100800 DEPT OF JUVENILE JUSTICE CONSLTD REVOLVING FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	219.22-
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	219.22
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
74 8 635801 DOZIER SCHOOL JJ CLIENT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	0.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	1,269.32-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	1,269.32
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
80 9 800001 GOVERNMENTAL OPERATING FUNDS DJJ-PROPERTY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27100 000000	LAND AND LAND IMPROVEMENTS BALANCE BROUGHT FORWARD	653,383.04
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	63,442,827.67
040000	EXPENSES	4,318.17
060000	OPERATING CAPITAL OUTLAY	201,513,158.75
080000	FIXED CAPITAL OUTLAY	6,790,770.42-
080073	CATEGORY NAME NOT ON TITLE FILE	171,982.56
080077	DMS MGD ICARE/BAYPOINT	3,371,485.16
080078	DMS MGD G.P. WOOD CLASSRMS	626,363.39
080119	JUVEN JUST/TREATMENT FACIL	15,360,499.42
080120	COMMITMENT BEDS STATEWIDE	35,909,679.51
080122	DETENTION BEDS STATEWIDE	5,965,216.68
080130	CONST PREV APPROP COM BEDS	963,997.16
080131	CONSEQUENCE UNIT BEDS	7,521,359.49
080410	DJJ MAIN/REPAIR-STATE BLDG	12,343.18
080415	CATEGORY NAME NOT ON TITLE FILE	1,746,099.92
080752	CATEGORY NAME NOT ON TITLE FILE	13,975.00-
080901	CENTRAL FAC/MAINT & REPAIR	5,179.00-
083643	MAIN/REP/CONST-STATEWIDE	28,355.21-
088244	CATEGORY NAME NOT ON TITLE FILE	1,309,242.76
089953	G/A-HURRICANES 04-AGY MGD	8,360.00
100279	LEGIS INIT/REDUC JUV CRIME	199,555.23
100778	G/A-CONTRACTED SERVICES	35,110,531.71-
	** GL 27200 TOTAL	296,177,677.71
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	8,071,472.01-
040000	EXPENSES	72,175.18-
060000	OPERATING CAPITAL OUTLAY	88,612,636.37-
080000	FIXED CAPITAL OUTLAY	6,166,128.04-
080077	DMS MGD ICARE/BAYPOINT	40,136.75-
080078	DMS MGD G.P. WOOD CLASSRMS	83,515.04-
080119	JUVEN JUST/TREATMENT FACIL	3,456,465.41-
080120	COMMITMENT BEDS STATEWIDE	8,283,166.73-
080122	DETENTION BEDS STATEWIDE	397,450.94-
080131	CONSEQUENCE UNIT BEDS	1,077,701.91-
080410	DJJ MAIN/REPAIR-STATE BLDG	1,087.43-
080415	CATEGORY NAME NOT ON TITLE FILE	560,896.64-
080421	CATEGORY NAME NOT ON TITLE FILE	219,056.46-
080752	CATEGORY NAME NOT ON TITLE FILE	0.00
083643	MAIN/REP/CONST-STATEWIDE	0.00
086390	CATEGORY NAME NOT ON TITLE FILE	1,220,091.91-
089953	G/A-HURRICANES 04-AGY MGD	776.18-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
80 9 800001 GOVERNMENTAL OPERATING FUNDS DJJ-PROPERTY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100279	LEGIS INIT/REDUC JUV CRIME	11,403.12-
100778	G/A-CONTRACTED SERVICES	7,120,010.86-
	** GL 27300 TOTAL	125,394,170.98-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	603,952.03
040000	EXPENSES	86,733.47
060000	OPERATING CAPITAL OUTLAY	583,366.29
080000	FIXED CAPITAL OUTLAY	57,099.70-
080122	DETENTION BEDS STATEWIDE	2,250.00
083643	MAIN/REP/CONST-STATEWIDE	14,820.00-
100778	G/A-CONTRACTED SERVICES	251,472.81
	** GL 27400 TOTAL	1,455,854.90
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	275,587.76-
040000	EXPENSES	30,469.44-
060000	OPERATING CAPITAL OUTLAY	180,207.91-
080000	FIXED CAPITAL OUTLAY	23,373.68-
080122	DETENTION BEDS STATEWIDE	1,800.00-
083643	MAIN/REP/CONST-STATEWIDE	10,490.69-
100778	G/A-CONTRACTED SERVICES	37,345.26-
	** GL 27500 TOTAL	559,274.74-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	43,247,987.68
010000	SALARIES AND BENEFITS	1,596.13-
040000	EXPENSES	6,093,668.19
060000	OPERATING CAPITAL OUTLAY	1,340,917.05
080119	JUVEN JUST/TREATMENT FACIL	53,365.38
080120	COMMITMENT BEDS STATEWIDE	8,413.10
080121	RECEPTION CENTERS	3,716.00-
080122	DETENTION BEDS STATEWIDE	6,351.89-
080130	CONST PREV APPROP COM BEDS	14,433.00
080131	CONSEQUENCE UNIT BEDS	13,190.00
080150	CHAS BRITT HH CONST/DIST 5	1,325.00-
080410	DJJ MAIN/REPAIR-STATE BLDG	8,825.05
080421	CATEGORY NAME NOT ON TITLE FILE	57,077.70-
080752	CATEGORY NAME NOT ON TITLE FILE	1,400.00-
080817	CONST/TWO JUNIOR SHOP FAC	1,260.00-
081409	CODE/SAFETY CORRECT-STWIDE	7,375.37-
083643	MAIN/REP/CONST-STATEWIDE	6,053.14
100021	ACQUISITION/MOTOR VEHICLES	2,717,767.63
100260	CATEGORY NAME NOT ON TITLE FILE	129,214.19-
100279	LEGIS INIT/REDUC JUV CRIME	6,898.90
100655	G/A-MED SVCS AB/NEG CHILD	1,318.00-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
80 9 800001 GOVERNMENTAL OPERATING FUNDS DJJ-PROPERTY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100778	G/A-CONTRACTED SERVICES	9,603,842.28-
100917	DEPT STAFF DEVEL/TRAINING	45,087.02-
103257	G/A-CH/FAM IN NEED OF SVCS	247,504.56-
105000	CATEGORY NAME NOT ON TITLE FILE	204,438.56-
140302	GREENVILLE HILLS ACADEMY	5,490.00-
210014	OTHER DATA PROCESSING SVCS	2,066,889.59-
	** GL 27600 TOTAL	41,127,632.83
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	873,956.25-
040000	EXPENSES	4,679,593.92-
060000	OPERATING CAPITAL OUTLAY	11,152,027.75-
080119	JUVEN JUST/TREATMENT FACIL	53,365.38-
080120	COMMITMENT BEDS STATEWIDE	40,971.70-
080121	RECEPTION CENTERS	3,154.08-
080122	DETENTION BEDS STATEWIDE	32,569.27-
080130	CONST PREV APPROP COM BEDS	16,874.60-
080131	CONSEQUENCE UNIT BEDS	13,190.00-
080410	DJJ MAIN/REPAIR-STATE BLDG	1,132.61-
080421	CATEGORY NAME NOT ON TITLE FILE	14,150.34-
080752	CATEGORY NAME NOT ON TITLE FILE	8,028.00-
080817	CONST/TWO JUNIOR SHOP FAC	0.00
081409	CODE/SAFETY CORRECT-STWIDE	4,576.17-
083643	MAIN/REP/CONST-STATEWIDE	22,839.57-
100021	ACQUISITION/MOTOR VEHICLES	5,175,470.39-
100279	LEGIS INIT/REDUC JUV CRIME	6,898.90-
100778	G/A-CONTRACTED SERVICES	5,092,291.31-
100917	DEPT STAFF DEVEL/TRAINING	4,522.07-
103257	G/A-CH/FAM IN NEED OF SVCS	19,253.00-
105000	CATEGORY NAME NOT ON TITLE FILE	6,188.28-
140302	GREENVILLE HILLS ACADEMY	45,350.22-
210014	OTHER DATA PROCESSING SVCS	81,191.09-
	** GL 27700 TOTAL	27,347,594.90-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	102,449,147.01
080050	RPR & MNT, CENT MGD, STW	12,552.26-
080073	CATEGORY NAME NOT ON TITLE FILE	171,982.56
080119	JUVEN JUST/TREATMENT FACIL	4,465,444.93-
080120	COMMITMENT BEDS STATEWIDE	51,569,258.77-
080122	DETENTION BEDS STATEWIDE	17,332,295.24-
080130	CONST PREV APPROP COM BEDS	4,670,601.67-
080131	CONSEQUENCE UNIT BEDS	152,163.41
080388	ADD LIV MOD-DUVAL DETN CTR	135,743.48-
080390	RENOV-COTTAGE/CLSSRMS-EYDC	1,800,981.35-
080415	CATEGORY NAME NOT ON TITLE FILE	258,988.49-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

80000 DEPARTMENT OF JUVENILE JUSTICE
 80 9 800001 GOVERNMENTAL OPERATING FUNDS DJJ-PROPERTY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080421	CATEGORY NAME NOT ON TITLE FILE	18,917,312.92-
080751	HRS/CAP NEEDS/CEN MGD FACS	89,592.27-
080817	CONST/TWO JUNIOR SHOP FAC	89,616.70-
080830	CATEGORY NAME NOT ON TITLE FILE	505,591.55-
080833	PROG SECURE DETENTION / SW	8,746,847.02
081409	CODE/SAFETY CORRECT-STWIDE	80,171.00-
083643	MAIN/REP/CONST-STATEWIDE	1,429,031.08-
088123	CORR PRIVAT COMM-LEASE PR	2,801,492.59-
088244	CATEGORY NAME NOT ON TITLE FILE	88,328.96
100778	G/A-CONTRACTED SERVICES	4,471,299.19-
140240	CATEGORY NAME NOT ON TITLE FILE	2,343,402.71-
140308	ULETA PARK COMMUNITY CTR	77,614.60-
140418	LOCAL DELINQ INTERV FACIL	306,853.92-
146010	CATEGORY NAME NOT ON TITLE FILE	397,305.28-
220030	REFUND NONSTATE REVENUES	146,681.04
	** GL 27800 TOTAL	0.00
28400	PROPERTY UNDER CAPITAL LEASE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100778	G/A-CONTRACTED SERVICES	18,834,343.80
	** GL 28400 TOTAL	18,834,343.80
28500	ACCUM. AMOR. -- PROP UNDER CAP LEASE	
100778	G/A-CONTRACTED SERVICES	9,495,648.03-
28800	OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	195,452,203.63-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2009

800000 DEPARTMENT OF JUVENILE JUSTICE
 90 9 800002 LONG-TERM DEBT ACCOUNT GROUP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500	INSTALLMENT PURCHASE CONTRACTS	
100021	ACQUISITION/MOTOR VEHICLES	28,313.36
100778	G/A-CONTRACTED SERVICES	32,250.78
	** GL 38500 TOTAL	60,564.14
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,999,987.65-
38700	CAPITAL LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	0.00
100778	G/A-CONTRACTED SERVICES	975,204.70-
	** GL 38700 TOTAL	975,204.70-
48500	INSTALLMENT PURCHASE CONTRACTS	
100021	ACQUISITION/MOTOR VEHICLES	129,441.51
100778	G/A-CONTRACTED SERVICES	73,677.51-
	** GL 48500 TOTAL	55,764.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	15,664,431.54-
48700	CAPITAL LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	926,405.30
100778	G/A-CONTRACTED SERVICES	15,716,266.20-
	** GL 48700 TOTAL	14,789,860.90-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	36,242,244.79
	*** FUND TOTAL	70,911.86- E

DEPARTMENT OF JUVENILE JUSTICE

SCHEDULE I SERIES



Frank Peterman, Jr., Secretary

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Administrative Trust Fund / 2021**

BACKGROUND:

The Administrative Trust Fund currently has two revenue sources and supports budget in Executive Direction/Support Services budget entity. Revenue sources for this trust fund include:

Fingerprinting/Background Screening Fees - Fees are collected and deposited in the Administrative Trust Fund to pay for fingerprinting and background screening services through Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigations (FBI) for Florida Department of Juvenile Justice (FDJJ) and provider employees. Only the amount of fees to be paid to FDLE is collected. FDJJ does not retain any portion of the fees for administrative costs. Therefore, the fees are revenue neutral. Service Charge to General Revenue is assessed against these fees.

Indirect Costs Earnings - The Office of Juvenile Justice and Delinquency Prevention (OJJDP) grants have an approved indirect earnings rate assigned to each budget entity as approved by the U.S. Department of Justice. The earnings are deposited into the Administrative Trust Fund and are used to support administrative expenses within the Executive Direction/Support Services budget entity only. The indirect costs earnings are not subject to Service Charge to General Revenue or the 5 Percent Trust Fund Reserve.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION II:

Unfunded Budget:

	A02	A03	Comments
Executive Direction/Support Services (80750100)	(300,000)	(200,000)	An issue to adjust this budget authority is included in the FY 2010-11 Legislative Budget Request. All of this budget authority was not deleted because of the possibility of earning additional indirect cost revenue.
Executive Direction/Support Services (80750100)	(62,595)		Fingerprint Retention Fees - FDLE's plan to charge a \$6 annual retention fee for each set of fingerprints retained for provider staff has been delayed until next fiscal year.
Information Technology (80750200)	(47,820)		An issue to delete this budget authority is included in the FY 2010-11 Legislative Budget Request.
	<u>(410,415)</u>	<u>(200,000)</u>	

SECTION III ADJUSTMENTS:

	A01
Adjustment to Line A - Prior Year (PY) Accounts Payable not Certified Forward	(7,376)
Adjustment to Line A - PY Statewide Financial Statement (SWFS)	(119,054)
Adjustment of \$8,315.25 submitted incorrectly, causing the amount to double, adjustment for prior year receivable, (\$135,684.88)	

SCHEDULE I NARRATIVE

Budget Period: 2010 - 2011

Department: **Juvenile Justice**

Fund Name / Number: **Administrative Trust Fund / 2021**

SECTION III ADJUSTMENTS (continued):

	<u>A01</u>
SWFS Adjustments - to correct nonoperating accounts payable	85,376
Rounding Adjustment	1
	<u>(41,053)</u>

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections for background screening fees and indirect earnings from the Title II Formula Grants are estimated using actual data from the previous fiscal year. The revenue amounts for FY 2008-09 are carried forward in Columns A02 and A03 for background screening and indirect earnings from the Title II Formula Grants. Indirect earnings from the Faith Based Corrections Initiative Grants in Column A02 are based on financial reports submitted to the federal government. In addition, the Faith Based Corrections Initiative Grants expired September 30, 2009.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	<u>A03</u>
Total Estimated Revenue for FY 2009-10:	418,875
Less: Excluded Trust Fund	<u>(418,875)</u>
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for Administrative Trust Fund	<u>-</u>

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department
	2021

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	268,930	(A)	-	268,930
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	6,502	(D)	-	6,502
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	275,432	(F)	-	275,432
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(21,789)	(H)	-	(21,789)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(87,312)	(I)	85,376	(1,936)
LESS: Other Accounts Payable	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	166,332	(K)	85,376	251,708 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Administrative Trust Fund</u>
LAS/PBS Fund Number:	<u>2021</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	<input type="text" value="166,332"/>	(A)
---	--------------------------------------	-----

Add/Subtract:

SWFS Adjustment	<input type="text" value="85,376"/>	(B)
-----------------	-------------------------------------	-----

Other Adjustment(s):

<input type="text" value="-"/>	(C)
--------------------------------	-----

<input type="text" value="-"/>	(C)
--------------------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="251,708"/>	(D)
--	--------------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="251,708"/>	(E)
---	--------------------------------------	-----

DIFFERENCE:	<input type="text" value="-"/>	(F)*
--------------------	--------------------------------	------

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: 2010 - 2011

Department: **Juvenile Justice**

Fund Name / Number: **Federal Grants Trust Fund / 2261**

BACKGROUND:

The Federal Grants Trust Fund was created by the 2007 legislature and was effective July 1, 2008. The source of funds for this trust fund are a combination of federal grants that are transferred from other state agencies and federal grants that are received directly from the U.S. Department of Justice. Revenue sources for this trust fund include:

Office of Juvenile Justice and Delinquency Prevention (OJJDP) Grants - Congressional funding through the U.S. Dept of Justice (USDOJ) provides local delinquency prevention programs and funds a "juvenile transfers to adult court" study. These programs are implemented through contracted services. Funds are used to support budget in the Executive Direction/Support Services and Delinquency Prevention and Diversion budget entities.

National School Lunch & Breakfast Program (NSL) - Congress appropriates funding through US Department of Agriculture (USDA) to the states to enhance food services for youth. The Florida Department of Education (FDOE) distributes these funds through agreements with approved earning sites based on counts of reimbursable breakfast and lunch meals served to eligible youth. These funds are restricted to direct food service related costs. Funds are used to support budget in the Detention Centers, Juvenile Probation, and Non-Secure Residential Commitment and Secure Residential Commitment budget entities.

Juvenile Accountability Block Grant (JABG) - This is a federal grant through the USDOJ for a variety of purposes targeted at reducing juvenile crime at the local level. Eligibility requirements included active consideration by the state of prosecution of juveniles as adults, graduated sanctions, juvenile record-keeping, and parental supervision. This grant requires a 10% match. Funds are used to support budget in the Delinquency Prevention and Diversion budget entity.

Title IV-E Foster Care – Federal grant funding to help states provide proper care for children who need placement outside their homes, generally in a foster family home or in a licensed child care facility. An interagency agreement with the Florida Department of Children and Families (FDCF) provides reimbursement to the Florida Department of Juvenile Justice (FDJJ) for allowable Title IV-E foster care maintenance and administrative costs for eligible youth in runaway shelters that receive funding from FDJJ. Funds are used to support budget in the Delinquency Prevention/Diversion budget entity.

Faith Based Corrections Demonstration Initiative – Federal grant funding from the Office of Juvenile Justice and Delinquency Prevention to be used for developing a system of facility based and community based services for youth committed to the residential custody of the FDJJ, utilizing a model of Faith Based mentoring similar to the InnerChange Freedom Initiative. Funds are used to support budget in the Non-Secure Residential Commitment and Secure Residential Commitment budget entities.

National Criminal History Improvement Program Grant - Federal grant funding to evaluate the requirements for including the Florida Department of Law Enforcement identification number in the Juvenile Justice Information System (JJIS). Funds are used to support budget in the Information Technology budget entity.

American Recovery and Reinvestment Act (ARRA) - On February 17, 2009, President Barack Obama signed the American Recovery and Reinvestment Act (ARRA) into law. Funding is intended to provide a stimulus to the nation's economy, earmarks more than \$90 billion for states to use in key education areas such as the instruction of students with disabilities, services for low-income students and the stabilization of local school district funding. Funds are used to support budget in the Detention Centers, Juvenile Probation and Secure Residential Commitment budget entities.

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**
 Fund Name / Number: **Federal Grants Trust Fund / 2261**

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION II:

Unfunded Budget:

	<u>A02</u>	<u>A03</u>	<u>Comments</u>
Sex Offender Management Grant	(261,440)		An issue to delete this budget authority is included in the FY 2010-11 Legislative Budget Request. The liquidation period for this grant did not end until September 28, 2009.
Miami Beach Gang Reduction Grant	(313,229)		An issue to delete this budget authority is included in the FY 2010-11 Legislative Budget Request.
Transfer from FDCF - Title IVE Reimbursement	(250,000)	(250,000)	The department did not include an issue to delete/adjust this budget authority in the FY 2010-11 Legislative Budget Request because of the possibility of increased reimbursements.
Faith Based Corrections Initiative Grants	(1,834,487)	(1,886,607)	The department did not include an issue to delete/adjust this budget authority in the FY 2010-11 Legislative Budget Request (LBR) because the liquidation period for this grant will not end until December 29, 2009. The discrepancy between Columns A02 and A03 is due to a final charge to the grant for FY 2009-10. The department plans to delete this budget during the amended LBR process.
	<u>(2,659,156)</u>	<u>(2,136,607)</u>	

SECTION III ADJUSTMENTS:

	<u>A01</u>	<u>A02</u>
Adjustment to Line A - Prior Year Accounts Payable not Certified Forward		117
SWFS Adjustments - to correct accounts receivable for National School Lunch, \$255,335.01, to correct the interest receivable, \$4,337.29 and interest revenues, \$6,497.27		266,170

SCHEDULE I NARRATIVE

Budget Period: 2010 - 2011

Department: **Juvenile Justice**
 Fund Name / Number: **Federal Grants Trust Fund / 2261**

SECTION III ADJUSTMENTS (continued):

	A01	A02
Explanation for difference in the SWFS Adjustment on the Schedule I, \$266,170 and the Schedule IC, \$259,672 - A Transaction 10 entry was made to the wrong revenue category resulting in a decrease of interest revenue on the trial balance. The entry should have been made to category 002000, instead of category 000504. The adjustment, \$6,497.27, reflects the true interest revenue.		
September Reversions		308,453
Rounding Adjustment	1	
	266,288	308,453

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue Source:	Comments for A02 and A03
Interest - Federal	Revenue projections in Columns A02 and A03 are based on grant award. In addition, only the Juvenile Accountability Block Grants are invested.
OJJDP Title II Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award.
OJJDP Title V Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award.
Faith Based Corrections Initiative Grants	Revenue projection in Column A02 is based on financial status reports submitted to the federal government. The grants expired September 30, 2009.
Juvenile Accountability Block Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award.
Juvenile Sex Offender Management Grant	Revenue projection in Column A02 is based on financial status reports submitted to the federal government.
Transfer from FDOE - National School Lunch	The FY 2008-09 revenue (\$2,952,840) plus the 6/30/09 accounts receivable (\$255,335.01) was carried forward in Columns A02 and A03.
Transfer from FDCF - Title IVE	Revenue projections in Columns A02 and A03 are based on the interagency agreement between FDCF and the department.
Transfer from FDOE - School Equipment, ARRA	Revenue projection in Column A02 is based on the final project disbursement report submitted to FDOE.
Transfer from FDLE - ARRA, JAG Countywide	Revenue projection in Column A02 is based on budget authority and grant award.
Transfer from FDLE - National Criminal History Program Grant	Revenue projection in Column A02 is based on grant award.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	A03
Total Estimated Revenue for FY 2009-10:	11,378,196
Less: Federal Funding	(11,378,196)
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for Federal Grants Trust Fund	-

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name: Department of Juvenile Justice**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :		<u>Federal Grants Trust Fund (2261)</u>			
Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
Florida Department of Education (2315)	051113	2,952,840	3,208,175	3,208,175	Steven D. Burch II, CFE (850)245-9202
					For A01, there is a discrepancy between 2261 and 2339 in the amount of \$1,402,550 because receipts were transferred from 2339 to 2261 by zero treasurer's receipt.
					Steven D. Burch II, CFE (850)245-9202
Florida Department of Education (2315)	109901	-	47,350	-	Sheri Boyce (850)410-7133
Florida Department of Law Enforcement (2261)	109920	-	1,310,400	-	\$10,400 of the amount in Column A02 was not confirmed because it is under \$100,000
Florida Department of Children & Families (2261)	181011	753,540	752,900	750,000	Frank G. Liro (850)488-9496
Florida Department of Juvenile Justice (2339)	180007	3,550,000	-	-	Sandra Gibson (850)921-6417
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department
	2261

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	959,766	(A)	-	959,766
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	1,872,203	(C)	-	1,872,203
ADD: Outstanding Accounts Receivable	735,193	(D)	259,672	994,866
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	3,567,162	(F)	259,672	3,826,834
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(679,257)	(H)	-	(679,257)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-	-
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	2,887,905	(K)	259,672	3,147,578 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Federal Grants Trust Fund</u>
LAS/PBS Fund Number:	<u>2261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	<input type="text" value="2,887,905"/>	(A)
---	--	-----

Add/Subtract:

SWFS Adjustments	<input type="text" value="259,672"/>	(B)
------------------	--------------------------------------	-----

Other Adjustment(s):

<input type="text" value="-"/>	(C)
--------------------------------	-----

<input type="text" value="-"/>	(C)
--------------------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="3,147,578"/>	(D)
--	--	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	<input type="text" value="3,147,578"/>	(E)
---	--	-----

DIFFERENCE:	<input type="text" value="-"/>	(F)*
--------------------	--------------------------------	------

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**
 Fund Name / Number: **Grants & Donations Trust Fund / 2339**

BACKGROUND:

The Grants & Donations Trust Fund has multiple revenue sources and supports budget in all budget entities. Revenue sources for this trust fund include:

Cost of Care Fees - Fees assessed by the Court for the care, support and maintenance of a child in the care of, or committed to Florida Department of Juvenile Justice (FDJJ) or an agent of the department. Funds are used to support budget in the Detention Centers, Aftercare/Conditional Release, Juvenile Probation, Non-Residential Delinquency Rehabilitation, Executive Direction, Non-Secure Residential Commitment and Secure Residential Commitment budget entities.

Dade Complex Rent – Metro Dade County leases office space from the FDJJ at the Dade Juvenile Justice Complex. These funds are used for building repairs and maintenance of the complex. Funds are used to support budget in the Detention Centers budget entity. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

Marion County Sheriff's Office - This grant from the Marion County Sheriff's Office supports temporary employees hired to perform the "booking" functions at the Juvenile Assessment Center in Marion County. Additionally, the county (Marion) provides the Juvenile Assessment Center with security guards paid by Marion County. Funds are used to support budget in the Detention Centers budget entity. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

Community Partnership Grants – One dollar of the \$5.50 license tax surcharge received by the Florida Department of Highway Safety and Motor Vehicles (FDHSMV) for the operation of motor vehicles in Florida is transferred to FDJJ to fund the Community Partnership Grants program. Funds are used to pay for local delinquency prevention programs approved through a grant application process. Funds are used to support budget in the Aftercare/Conditional Release and Delinquency Prevention and Diversion budget entities. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION II:

Nonoperating Expenditures:

The negative nonoperating expenditure in the amount of (\$1,174) is the result of an entry to correct a prior year accounts payable.

Unfunded Budget:

	A02	A03	Comments
St. Johns Sheriff's Office Cooperative Agreement	(150,000)		An issue to delete this budget authority is included in the FY 2010-11 Legislative Budget Request.
Ft. Myers Safe Neighborhood Grant	(117,555)		An issue to delete this budget authority is included in the FY 2010-11 Legislative Budget Request.

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**
 Fund Name / Number: **Grants & Donations Trust Fund / 2339**

SECTION II (continued):

Unfunded Budget:

	A02	A03	Comments
Community Partnership	(3,104,975)		The department did not include an issue to delete/adjust this budget authority in the FY 2010-11 Legislative Budget Request because of the increase in license tax surcharge effective September 1, 2009 as provided in chapter 320, F.S. In addition, the department expects to collect sufficient revenue to fund all of the Community Partnership budget authority in FY 2010-11.
Cost of Care (Parent Contribution)	(918,005)	(918,005)	The department did not include an issue to delete/adjust this budget authority in the FY 2010-11 Legislative Budget Request because of the possibility of receiving additional revenue from parents due to efforts of the collection agency, General Revenue Corporation (GRC).
	(4,290,535)	(918,005)	

SECTION III ADJUSTMENTS:

	A01	A02
Adjustment to Line A - Prior Year Accounts Payable not Certified Forward	2,173,697	
Adjustment to Line A - Prior Year Fixed Capital Outlay (FCO) Over Reserved	5,083,888	
Adjustment to Line A - to compensate for the overstatement of accounts receivable relating to the Cost of Care program	(9,974,440)	
September Reversions	997,085	306,469
SWFS Adjustments - to correct accounts receivable for National School Lunch, (\$255,335.01), to correct interest receivable, (\$2,526.13), to correct prior year accounts receivable, (\$1,555,246.52), to correct investment balance, \$1, to correct cash balance, (\$7.96) and to correct allowance for uncollectibles, (\$15,572,393.41)	(17,385,508)	
Rounding Adjustment	(1)	
	(19,105,279)	306,469

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Grants & Donations Trust Fund / 2339**

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections for Cost of Care, Miami Dade Rent, Interest and Marion County Sheriff's Office are estimated using actual data from the previous fiscal year. The revenue amounts for FY 2008-09 are carried forward in Columns A02 and A03 for Cost of Care, Miami Dade Rent, Interest and Marion County Sheriff's Office. Revenue projections for Community Partnership in Columns A02 and A03 are from the latest Revenue Estimating Conference report. Revenue projections for the Juvenile Sex Offender Management and Faith Based Corrections Initiative Grants in Column A02 are based on financial status reports submitted to the federal government. In addition, the Juvenile Sex Offender Management Grant expired June 30, 2009 and the Faith Based Corrections Initiative Grants expired September 30, 2009.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	<u>A03</u>
Total Estimated Revenue for FY 2009-10:	
Cost of Care	1,856,253
Interest	4,001
Faith Based Corrections Initiative Grant	396,083
Juvenile Sex Offender Management Grant	10,323
Marion County Sheriff's Office	179,739
Community Partnership	15,000,000
Miami Dade Rent	<u>633,861</u>
	18,080,260
Less: 8% Service Charge to GR	(1,265,088)
Less: Federal Funding/Interest	(410,407)
Less: Cost of Care	<u>(1,856,253)</u>
Total Estimated Revenue Subject to 5% Reserve Calculation	14,548,512
Multiplied by 5%	X .05
Total 5% Reserve for Grants & Donations Trust Fund	<u>727,426</u>

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Agency Name: Department of Juvenile Justice**

List all transfers totaling \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :

Grants and Donations Trust Fund (2339)

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 08-09 (A01)	Amount FY 09-10 (A02)	Amount FY 10-11 (A03)	Confirmed By
Florida Department of Community Affairs (2750)	109846	200,577	-	-	Karen Peyton (850)922-1646
Florida Department of Community Affairs (2750)	101031	361,274	-	-	Karen Peyton (850)922-1646
Florida Department of Community Affairs (2750)	109870	10,911	-	-	Karen Peyton (850)922-1646
Florida Department of Community Affairs (2339)	101031	82,240	-	-	Karen Peyton (850)922-1646
Florida Department of Community Affairs (2339)	109870	3,636	-	-	Karen Peyton (850)922-1646
Florida Department of Education (2315)	051113	575,758	-	-	Steven D. Burch II, CFE (850)245-9202
					For A01, there is a discrepancy between 2261 and 2339 in the amount of \$1,402,550 because receipts were transferred from 2339 to 2261 by zero treasurer's receipt.
Florida Department of Highway Safety and Motor Vehicles (2488)	181241	7,597,551	15,000,000	17,800,000	Stuart Strickland (850)617-3159 Discrepancy in A01 is due to FY 2008-09 accounts receivable, \$302,800
Florida Department of Children & Families (2261)	181011	246,460	-	-	Frank G. Liro (850)488-9496 Sheri Boyce (850)410-7133
Florida Department of Law Enforcement (2261)	106835	2,778,720	-	-	Discrepancy is due to PY Accts Receivable not being reversed
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				
Florida Department of Community Affairs (2339)	180008	615,092	-	-	Karen Peyton (850)922-1646
Florida Department of Juvenile Justice (2261)	180007	3,550,000	-	-	Sandra Gibson (850)921-6417

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Grants & Donations Trust Fund
LAS/PBS Fund Number:	Department
	2339

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	8,207,478	(A)	(8)	8,207,470
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	6,365,859	(C)	1	6,365,860
ADD: Outstanding Accounts Receivable	78,588,689	(D)	(1,813,108)	76,775,581
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	93,162,026	(F)	(1,813,115)	91,348,912
LESS Allowances for Uncollectibles	(58,465,667)	(G)	(15,572,393)	(74,038,061)
LESS Approved "A" Certified Forwards	(2,187,874)	(H)	-	(2,187,874)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(1,111,156)	(I)	-	(1,111,156)
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	31,397,330	(K)	(17,385,508)	14,011,822 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Grants & Donations Trust Fund</u>
LAS/PBS Fund Number:	<u>2339</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	25,336,402	(A)
---	------------	-----

Add/Subtract:

SWSF Adjustments	(17,385,508)	(B)
------------------	--------------	-----

Other Adjustment(s):

GLC 32100 - Accounts payable not certified forward	7,754	(C)
--	-------	-----

GLC 35100 - Accounts payable not certified forward	(218,146)	(C)
--	-----------	-----

GLC 55600 - Reserved for FCO not certified forward	6,271,320	(C)
--	-----------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	14,011,822	(D)
--	-------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	14,011,822	(E)
---	-------------------	-----

DIFFERENCE:	-	(F)*
--------------------	----------	------

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Juvenile Crime Prevention/Early Intervention Trust Fund / 2415**

BACKGROUND:

This trust fund is supported by proceeds of the Invest in Children license plate annual use fees collected by the Florida Department of Highway Safety and Motor Vehicles (FDHSMV). Juvenile Justice Councils make recommendations on the use of the proceeds to fund local juvenile crime prevention and early intervention efforts and programming. Funds are used to support budget in the Delinquency Prevention/Diversion budget entity. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION III ADJUSTMENTS:

	A01	A02
Adjustment to Line A - Prior Year Statewide Financial Statement Adjustment of \$7,705.60 submitted incorrectly, causing the amount to double	15,411	
Adjustment to Line A - Prior Year Statewide Financial Statement Adjustments	7,920	
Adjustment to Line A - Adjustment to correct prior year service charge to general revenue should have been \$7,830 instead of \$7,706	124	
September Reversions	157,883	3,466
Rounding Adjustment	(1)	
	181,337	3,466

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections are estimated using actual data from the previous fiscal year. \$351,512 was the actual revenue received during FY 2008-09 and is carried forward in Columns A02 and A03.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	A03
Total Estimated Revenue for FY 2009-10	351,512
Less: 8% Service Charge to GR	(28,121)
Total Estimated Revenue Subject to 5% Reserve Calculation	323,391
Multiplied by 5%	X .05
Total 5% Reserve for Juvenile Crime Prevention/Early Intervention Trust Fund	16,170

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Juvenile Crime Prevention/Early Intervention Trust Fund
LAS/PBS Fund Number:	Department
	2415

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	196,788	(A)	-	196,788
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	14,240	(D)	-	14,240
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	211,028	(F)	-	211,028
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(3,484)	(H)	-	(3,484)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(6,629)	(I)	-	(6,629)
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	200,915	(K)	-	200,915 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Juvenile Justice Training Trust Fund / 2417**

BACKGROUND:

This trust fund is supported by transfers from the Florida Department of Highway Safety and Motor Vehicles (FDHSMV) through the Florida Department of Revenue (FDOR) in accordance with F.S. 318.14(10)(b), which states for every non-criminal traffic infraction fine collected, "one dollar of such costs shall be distributed to the Department of Juvenile Justice for deposit into the Juvenile Justice Training Trust Fund." These funds are used to provide job-related training courses and examinations through selected sites in the university system and for reimbursement of expenses for members of the commission and staff. Funds are used to support budget in the Executive Direction/Support Services budget entity. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION III ADJUSTMENTS:

	A01	A02
Adjustment to Line A - Prior Year Accounts Payable not Certified Forward	41,875	
Adjustment to Line A - Prior Year Statewide Financial Statement Adjustment of \$46,499.80 submitted incorrectly, causing the amount to double, prior year entry of (\$188,552.34) not corrected	(95,553)	
September Reversions	9,019	128,171
SWFS Adjustments - to correct nonoperating accounts payable	188,552	
Rounding Adjustment	(1)	
	143,892	128,171

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections are estimated using actual data from the previous fiscal year. \$2,299,440 was the actual revenue received during FY 2008-09 and is carried forward in Columns A02 and A03.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	A03
Total Estimated Revenue for FY 2009-10	2,299,440
Less: 8% Service Charge to GR	(183,955)
Total Estimated Revenue Subject to 5% Reserve Calculation	2,115,485
Multiplied by 5%	X .05
Total 5% Reserve for Juvenile Justice Training Trust Fund	105,774

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Juvenile Justice Training Trust Fund
LAS/PBS Fund Number:	Department
	2417

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,035,692	(A)	-	2,035,692
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	-	(D)	-	-
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	2,035,692	(F)	-	2,035,692
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(258,588)	(H)	-	(258,588)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(233,596)	(I)	188,552	(45,044)
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	1,543,508	(K)	188,552	1,732,060 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Juvenile Justice Training Trust Fund</u>
LAS/PBS Fund Number:	<u>2417</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	1,550,114	(A)
---	-----------	-----

Add/Subtract:

SWFS Adjustment	188,552	(B)
-----------------	---------	-----

Other Adjustment(s):

G/L 31100 - Accounts payable not certified forward	(6,816)	(C)
--	---------	-----

G/L 35100 - Accounts payable not certified forward	210	(C)
--	-----	-----

ADJUSTED BEGINNING TRIAL BALANCE:	1,732,060	(D)
--	------------------	------------

UNRESERVED FUND BALANCE, SCHEDULE IC	1,732,060	(E)
---	------------------	------------

DIFFERENCE:	-	(F)*
--------------------	----------	-------------

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Social Services Block Grant Trust Fund / 2639**

BACKGROUND:

Through an interagency agreement between the department and the Florida Department of Children and Families (FDCF), federal funds from the U.S. Department of Health and Human Services (USDHHS) are used for counseling, custody & care, health services, and substance abuse treatment for juveniles on probation or committed to a residential treatment program. Funds are transferred by FDCF on a monthly basis and the department submits expenditure reports to FDCF on a quarterly basis for funds expended. Funds are used to support budget in the Aftercare Services/Conditional Release, Juvenile Probation, Non-Residential Delinquency Rehabilitation, Non-Secure Residential Commitment and Secure Residential Commitment and Delinquency Prevention and Diversion budget entities.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION III ADJUSTMENTS:

	A01	A02
Adjustment to Line A - Prior Year Accounts Payable not Certified Forward	(1,159,773)	
Adjustment to Line A - Adjustment for Prior Year Accounts Receivable	(310,683)	
September Reversions	258,551	42,434
	(1,211,905)	42,434

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections for Columns A02 and A03 are based on legislative appropriations and the interagency agreement between FDCF and the department.

5 PERCENT TRUST FUND RESERVE CALCULATION:

	A03
Total Estimated Revenue for FY 2009-10:	50,148,936
Less: Federal Funding	(50,148,936)
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for Social Services Block Grant Trust Fund	-

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Social Services Block Grant Trust Fund
LAS/PBS Fund Number:	Department
	2639

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,491,758	(A)	-	1,491,758
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	81,552	(D)	-	81,552
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	1,573,311	(F)	-	1,573,311
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(1,175,202)	(H)	-	(1,175,202)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-	-
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/2009	398,109	(K)	-	398,109 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Social Services Block Grant Trust Fund</u>
LAS/PBS Fund Number:	<u>2639</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	<input type="text" value="1,251,609"/>	(A)
---	--	-----

Add/Subtract:

<input type="text" value="-"/>	(B)
--------------------------------	-----

Other Adjustment(s):

G/L 31100 - Accounts payable not certified forward	<input type="text" value="(853,500)"/>	(C)
--	--	-----

<input type="text" value="-"/>	(C)
--------------------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:

<input type="text" value="398,109"/>	(D)
--------------------------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC

<input type="text" value="398,109"/>	(E)
--------------------------------------	-----

DIFFERENCE:

<input type="text" value="-"/>	(F)*
--------------------------------	------

***SHOULD EQUAL ZERO.**

SCHEDULE I NARRATIVE

Budget Period: **2010 - 2011**

Department: **Juvenile Justice**

Fund Name / Number: **Shared County/State Juvenile Detention Trust Fund / 2685**

BACKGROUND:

The state and the counties have a joint obligation, as provided in this section, to contribute to the financial support of the detention care provided for juveniles.” – [Chapter 985.686, FS]. All 67 Florida counties are billed for the number of juveniles resident in that county at the time of arrest and the number of days the juvenile is in the detention center prior to adjudication by a judge. Counties are billed monthly and the Bureau of Finance and Accounting deposits the payments. The State of Florida pays for the fiscally constrained counties and out-of-state/unknown. General Revenue funding is transferred quarterly to this fund. The 5 Percent Trust Fund Reserve is not required for this fund, since the department only receives funds for actual costs. Funds are used to support budget in the Detention Centers budget entity.

COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:

Not Applicable

SECTION III ADJUSTMENTS:

	A01	A02
Adjustment to Line A - Prior Year Accounts Payable not Certified Forward	(3,467,681)	
Adjustment to Line A - Prior Year SWFS Adjustment	1,959,768	
SWFS Adjustments - to correct out of balance	(123,381)	
September Reversions	393,963	541,955
Rounding Adjustment	1	
	(1,237,330)	541,955

REVENUE ESTIMATING METHODOLOGY NARRATIVE:

Revenue projections for Columns A02 and A03 are based on legislative appropriations. Non-recurring General Revenue funding is provided for the fiscally constrained counties and out-of-state/unknown predisposition costs. The difference between the budget authority in this fund and the non-recurring General Revenue funding is provided by the non-fiscally constrained counties. General Revenue funding for A03 is based on the FY 2010-11 Legislative Budget Request. Calculations are as follows:

	A02	A03
Budget	99,058,440	99,748,936
Non-Recurring General Revenue Funding	(5,625,388)	(5,781,332)
Non-Fiscally Constrained Counties' Share	93,433,052	93,967,604

5 PERCENT TRUST FUND RESERVE CALCULATION:

	A03
Total Estimated Revenue for FY 2009-10:	99,058,440
Less: Excluded Funding	(99,058,440)
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for Shared County/State Juvenile Detention Trust Fund	-

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2010 - 2011
Trust Fund Title:	Juvenile Justice
Budget Entity:	Shared County/State Juvenile Detention Trust Fund
LAS/PBS Fund Number:	Department
	2685

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	4,038,550	(A)	-	4,038,550
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	3,084,838	(D)	-	3,084,838
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	7,123,389	(F)	-	7,123,389
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(2,573,443)	(H)	-	(2,573,443)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(1,395,271)	(I)	-	(1,395,271)
LESS: Deferred Revenues	(1,256,668)	(J)	-	(1,256,668)
Unreserved Fund Balance, 07/01/2009	1,898,007	(K)	-	1,898,007 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2010 - 2011

Department Title:	<u>Juvenile Justice</u>
Trust Fund Title:	<u>Shared County/State Juvenile Detention Trust Fund</u>
LAS/PBS Fund Number:	<u>2685</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-2009	221,896	(A)
---	---------	-----

Add/Subtract:

SWFS Adjustment	(123,381)	(B)
-----------------	-----------	-----

Other Adjustment(s):

G/L 31100 - Accounts payable not certified forward	1,959,768	(C)
--	-----------	-----

G/L 35300 - Accounts payable not certified forward	(160,277)	(C)
--	-----------	-----

	-	(C)
--	---	-----

ADJUSTED BEGINNING TRIAL BALANCE:	1,898,007	(D)
--	------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	1,898,007	(E)
---	------------------	-----

DIFFERENCE:	-	(F)*
--------------------	----------	------

***SHOULD EQUAL ZERO.**