

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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	302,453.01
12400 001000 001800	CASH IN STATE TREASURY UNVERIFIED STATE GRANTS REFUNDS	61.13 2.00
	** GL 12400 TOTAL	63.13
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000700 000799	DUE FROM FEDERAL GOVERNMENT U S GRANTS U S GRANTS - INDIRECT	0.00 24,244.51
	** GL 16400 TOTAL	24,244.51
31100 040000 040000	ACCOUNTS PAYABLE EXPENSES CF EXPENSES	0.00 0.00
	** GL 31100 TOTAL	0.00
32100 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES	0.00
35100 030000	DUE TO STATE FUNDS, WITHIN DIVISION OTHER PERSONAL SERVICES	0.00
35300 000000 040000 100777 180200	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES CONTRACTED SERVICES TR/GENERAL REVENUE-SWCAP	0.00 0.00 5,952.00- 51.72-
	** GL 35300 TOTAL	6,003.72-
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	320,756.93-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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	21,263,242.36
16100 000000 100778	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD G/A-CONTRACTED SERVICES ** GL 16100 TOTAL	0.00 0.00 0.00
31100 000000 010000 100778 100778	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD SALARIES AND BENEFITS G/A-CONTRACTED SERVICES CF G/A-CONTRACTED SERVICES ** GL 31100 TOTAL	0.00 0.00 0.00 5,791,563.60- 5,791,563.60-
35100 000000 010000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD SALARIES AND BENEFITS ** GL 35100 TOTAL	0.00 0.00 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	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	5,617,725.50-
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	9,853,953.26-
94100	ENCUMBRANCES	
080410 21 080410 22 080410 23 100778	DJJ MAIN/REPAIR-STATE BLDG DJJ MAIN/REPAIR-STATE BLDG DJJ MAIN/REPAIR-STATE BLDG G/A-CONTRACTED SERVICES ** GL 94100 TOTAL	19,868.78 367,186.37 589,189.98 619,382.66 1,595,627.79
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080410 21 080410 22 080410 23 100778	DJJ MAIN/REPAIR-STATE BLDG DJJ MAIN/REPAIR-STATE BLDG DJJ MAIN/REPAIR-STATE BLDG G/A-CONTRACTED SERVICES ** GL 98100 TOTAL	19,868.78- 367,186.37- 589,189.98- 619,382.66- 1,595,627.79-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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	9,362,534.20
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000504	INTEREST AND DIVIDENDS RECEIVABLE INTEREST-FEDERAL	0.00
16300 000000 001510	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD TRANSFER OF FEDERAL FUNDS	0.00 195,821.18
	** GL 16300 TOTAL	195,821.18
16400 000700	DUE FROM FEDERAL GOVERNMENT U S GRANTS	539,653.24
31100 040000 040000 060000 060000 100778 100778 109910 109910	ACCOUNTS PAYABLE EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY G/A-CONTRACTED SERVICES CF G/A-CONTRACTED SERVICES STATE OPERATIONS-ARRA 2009 CF STATE OPERATIONS-ARRA 2009	0.00 296.52- 0.00 54,170.00- 0.00 381,167.47- 0.00 0.00
	** GL 31100 TOTAL	435,633.99-
32100 000000 010000 010000 030000 030000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD SALARIES AND BENEFITS CF SALARIES AND BENEFITS OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 0.00 7,752.38- 0.00 5,623.42-
	** GL 32100 TOTAL	13,375.80-
35100 000000 010000 040000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD SALARIES AND BENEFITS EXPENSES	0.00 0.00 0.00
	** GL 35100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35300 TOTAL	0.00
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100778	G/A-CONTRACTED SERVICES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	735,474.42-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	8,913,524.41-
94100	ENCUMBRANCES	
060000	CF OPERATING CAPITAL OUTLAY	21,668.00
100777	CONTRACTED SERVICES	1,500.00
100778	G/A-CONTRACTED SERVICES	280,000.00
100778	CF G/A-CONTRACTED SERVICES	898,005.61
	** GL 94100 TOTAL	1,201,173.61
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	CF OPERATING CAPITAL OUTLAY	21,668.00-
100777	CONTRACTED SERVICES	1,500.00-
100778	G/A-CONTRACTED SERVICES	280,000.00-
100778	CF G/A-CONTRACTED SERVICES	898,005.61-
	** GL 98100 TOTAL	1,201,173.61-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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	16,726,105.70
12400 000109	CASH IN STATE TREASURY UNVERIFIED REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	544.97
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000109	ACCOUNTS RECEIVABLE REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	68,139,793.74
15900 000109	ALLOWANCE FOR UNCOLLECTIBLES REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	67,711,682.14-
16300	DUE FROM OTHER DEPARTMENTS	
001000	STATE GRANTS	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	826,560.00
	** GL 16300 TOTAL	826,560.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
001500	TRANSFERS	0.00
001510	TRANSFER OF FEDERAL FUNDS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
	** GL 16400 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	2,353,650.20-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	709,845.82-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	228,805.27-
106666	PRODIGY	0.00
106666 CF	PRODIGY	1.55-
185096	TR/DOR/SALES TAX/MEALS	50.51-
220020	REFUND STATE REVENUES	0.00
	** GL 31100 TOTAL	3,292,353.35-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	32,400.93-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	1,510.44-
040000	EXPENSES	0.00
	** GL 32100 TOTAL	33,911.37-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	0.00
190000	PURCHASE OF INVESTMENTS	0.00
	** GL 35300 TOTAL	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	418,472.86-
	** GL 35600 TOTAL	418,472.86-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	7,188.89-
49900	OTHER LONG-TERM LIABILITIES	
220020	REFUND STATE REVENUES	0.00
220030	REFUND NONSTATE REVENUES	0.00
	** GL 49900 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,525,356.80-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

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
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	1,704,039.00-
57400 000000	RESTRICTED BY ENABLING LEGISLATION BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
030000	CF OTHER PERSONAL SERVICES	8,750.00
040000	CF EXPENSES	15,131.35
060000	CF OPERATING CAPITAL OUTLAY	3,151.00
100777	CF CONTRACTED SERVICES	52,065.64
100778	CF G/A-CONTRACTED SERVICES	23,331.84
	** GL 94100 TOTAL	102,429.83
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	CF OTHER PERSONAL SERVICES	8,750.00-
040000	CF EXPENSES	15,131.35-
060000	CF OPERATING CAPITAL OUTLAY	3,151.00-
100777	CF CONTRACTED SERVICES	52,065.64-
100778	CF G/A-CONTRACTED SERVICES	23,331.84-
	** GL 98100 TOTAL	102,429.83-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2023

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	235,297.24
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE INTEREST	0.00
16300 001500 001520	DUE FROM OTHER DEPARTMENTS TRANSFERS TRANSFERS - SUBJECT TO SERVICE CHARGE ** GL 16300 TOTAL	0.00 5,940.00 5,940.00
31100 050013 050013	ACCOUNTS PAYABLE G\A-INVEST IN CHILDREN CF G\A-INVEST IN CHILDREN ** GL 31100 TOTAL	44,164.71- 52,722.33- 96,887.04-
35300 001500	DUE TO OTHER DEPARTMENTS TRANSFERS	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	3,166.40-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	141,183.80-
98100 050013	BUDGETARY FND BAL RESERVED/ENCUMBRANCE G\A-INVEST IN CHILDREN	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2023

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	1,427,285.30
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE INTEREST	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS TRANSFERS	0.00
22100 100778	RESTRICTED CASH ON HAND CF G/A-CONTRACTED SERVICES	0.00
31100 040000 100778 100778	ACCOUNTS PAYABLE EXPENSES G/A-CONTRACTED SERVICES CF G/A-CONTRACTED SERVICES	0.00 108,169.02- 62,299.48-
	** GL 31100 TOTAL	170,468.50-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	0.00
35100 000000 030000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD OTHER PERSONAL SERVICES	0.00 0.00
	** GL 35100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
35600 000000 310322	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD SERVICE CHARGE TO GEN REV	0.00 26,474.52-
	** GL 35600 TOTAL	26,474.52-
35700 100778	DUE TO COMPONENT UNIT/PRIMARY G/A-CONTRACTED SERVICES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	1,154,892.38-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2023

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
57400 000000	RESTRICTED BY ENABLING LEGISLATION BALANCE BROUGHT FORWARD	75,449.90-
94100	ENCUMBRANCES	
040000	CF EXPENSES	72.00
105281	CF LEASE/PURCHASE/EQUIPMENT	121.14
	** GL 94100 TOTAL	193.14
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	72.00-
105281	CF LEASE/PURCHASE/EQUIPMENT	121.14-
	** GL 98100 TOTAL	193.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

800000 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	46,624,465.25
12400 000126	CASH IN STATE TREASURY UNVERIFIED NON-FISC CONSTRAINED CO'S CSTS OF DETENTION	41,777.00
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16400 000126	DUE FROM FEDERAL GOVERNMENT NON-FISC CONSTRAINED CO'S CSTS OF DETENTION	0.00
16500 000126	DUE FROM OTHER GOVERNMENTAL UNITS NON-FISC CONSTRAINED CO'S CSTS OF DETENTION	1,591,311.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	40,137.70-
040000	EXPENSES	787.00-
040000 CF	EXPENSES	202,847.46-
060000	OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	300.00-
070000 CF	FOOD PRODUCTS	1,707.54-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	31,576.87-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	44,448.44-
105281	LEASE/PURCHASE/EQUIPMENT	600.00-
105281 CF	LEASE/PURCHASE/EQUIPMENT	13,023.29-
	** GL 31100 TOTAL	335,428.30-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	6,713.57-
	** GL 32100 TOTAL	6,713.57-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,730.00-
100778	G/A-CONTRACTED SERVICES	18,000.00-
100778 CF	G/A-CONTRACTED SERVICES	0.00
	** GL 35300 TOTAL	20,730.00-

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2023

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35700 040000	DUE TO COMPONENT UNIT/PRIMARY EXPENSES	0.00
38900 000126	REVENUES RECEIVED IN ADVANCE - CURRENT NON-FISC CONSTRAINED CO'S CSTS OF DETENTION	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	31,171,062.59-
57400 000000	RESTRICTED BY ENABLING LEGISLATION BALANCE BROUGHT FORWARD	16,723,618.79-
94100	ENCUMBRANCES	
040000	CF EXPENSES	309,773.11
060000	CF OPERATING CAPITAL OUTLAY	516.98
070000	CF FOOD PRODUCTS	327,702.51
100777	CF CONTRACTED SERVICES	351,804.80
100778	CF G/A-CONTRACTED SERVICES	179,449.29
105281	CF LEASE/PURCHASE/EQUIPMENT	13,737.40
	** GL 94100 TOTAL	1,182,984.09
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	309,773.11-
060000	CF OPERATING CAPITAL OUTLAY	516.98-
070000	CF FOOD PRODUCTS	327,702.51-
100777	CF CONTRACTED SERVICES	351,804.80-
100778	CF G/A-CONTRACTED SERVICES	179,449.29-
105281	CF LEASE/PURCHASE/EQUIPMENT	13,737.40-
	** GL 98100 TOTAL	1,182,984.09-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2023

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	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
16300 001510	DUE FROM OTHER DEPARTMENTS TRANSFER OF FEDERAL FUNDS	0.00
35300 190000 310400	DUE TO OTHER DEPARTMENTS PURCHASE OF INVESTMENTS TRANS BETWEEN GF WITHIN SAME FID-DEPT USE O ** GL 35300 TOTAL	0.00 0.00 0.00
35400 003700	DUE TO FEDERAL GOVERNMENT PRIOR YEAR WARRANT CANCELLATIONS	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

DEPARTMENT OF JUVENILE JUSTICE

Schedule I Series



Eric S. Hall, Secretary

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Administrative Trust Fund/2021

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimating Methodology Narrative:

Background Screening/Retention Fees: For Columns (A02) and (A03) revenue estimates are based on forecasts associated with anticipated background screening/retention fees received from providers. Revenues were projected to decrease after July 28, 2022, when provider files maintained by the Florida Department of Law Enforcement were scheduled for deletion.

The Care Provider Background Clearinghouse for new and renewed providers is maintained by the Agency for Health Care Administration (AHCA).

Indirect Program Costs Title II Grants: Indirect earnings are used to pay for costs associated with the general administration of the Statewide Cost Allocation Plan. This revenue source is not subject to the 8% Service Charge to General Revenue. For Columns (A02) and (A03) revenue estimates are based on Column (A01) \$79,973.

Transfer to General Revenue-SWCAP:

For Columns (A02) and (A03) revenue estimates are calculated by dividing the projected receipts for Indirect Program Costs – Title II Grants by 2 and multiplying the result by 0.52%. \$416/\$416.

Service to General Revenue-Providers:

For Columns (A02) and (A03) revenue estimates are calculated by multiplying the projected receipts for background screening/retention fees from providers by 8%.

Five Percent (5%) Trust Fund Reserve Calculation:

The Administrative Trust Fund is exempt from the 5% Trust Fund Reserve.

Section III Adjustments:

September Reversions 9/30/2022 \$2,903

Adjustment to Line A: Section IV Prior Year "B" Encumbrances -\$3404

Adjustment to line A: OPERATING CATEGORIES – PRIOR YEAR-\$49

Rounding \$1

September Reversions 9/20/2023: will be updated after 9/30/2023

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	Juvenile Justice
Budget Entity:	Administrative Trust Fund
LAS/PBS Fund Number:	Department Level
	2021

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	302,453.01	(A)		302,453.01
ADD: Other Cash (See Instructions)	63.13	(B)		63.13
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	24,244.51	(D)		24,244.51
ADD:		(E)		0.00
Total Cash plus Accounts Receivable	326,760.65	(F)	0.00	326,760.65
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards	0.00	(H)	0.00	0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	51.72	(I)		51.72
LESS: SWFS Adjustment B8000007		(J)	0.00	0.00
Unreserved Fund Balance, 07/01/22	326,708.93	(K)	0.00	326,708.93 **

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: 2024 - 2025

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; 320,756.93 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) _____ (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description _____ (C)

SWFS Adjustment # and Description _____ (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS _____ (D)

Approved FCO Certified Forward per LAS/PBS _____ (D)

A/P not C/F-Operating Categories 5,952.00 (D)

Difference between LASPBS and Trial Balance _____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 326,708.93 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 326,708.93 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Federal Grants Trust Fund/2261

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimation Methodology:

Transfer from the Department of Agriculture and Consumer Services (DACS) – National School Lunch Program – For Columns (A02) and (A03) revenue estimates were obtained and confirmed with DACS.

Office of Juvenile Delinquency Prevention (OJDP) - Title II grants – For Column (A02) and (A03) revenue estimates are based on federal grant awards for current year.

TFR/SECOND CHANCE REENTRY INITIATIVE 2019– Second Chance Act Youth Offender Reentry Program grant – Total grant award is \$775,775 for a three-year period. This grant has been extended until 9-30-2023. Column (A01) represents actual revenue received on a cost reimbursement basis. (A02) \$150,000 will attempt to utilize the remaining balance of grant. (A03) is \$0.00 grant will be closing 9-23-2023.

PERKINS V TITLE I, STATE LEADERSHIP (DOE) -Perkins V Title total grant is \$272,265. Column (A02) Represents the remaining balance of \$272,278, grant closing date is 6-30-2024. Column A03 is \$0.00 grant ends 6-30-2024.

Five Percent (5%) Trust Fund Reserve Calculation:

The Federal Grants Trust Fund is exempt from the 5% Trust Fund Reserve.

Section III Adjustments:

September Reversions 9/30/22 \$511,839

ADJUSTMENT TO LINE A: OF SECTION 1V CF “B” Encumbrances Prior Year (155,806)

ADJUSTMENT TO LINE A: SECTION IV: Operating Categories – prior Year (25)

ROUNDING: (1)

September Reversions 9/20/2023: will be updated after 9/30/2023

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 : Federal Grant Trust Fund - 2261

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
Department of Agriculture and Consumer Services-2314	001510	2,002,027.85	2,000,000	2,000,000		Smeley Aboite 8/22/23 A01 Smeley Aboite 8/28/2023 A02, A03
Department of Agriculture and Consumer Services-2314	001510	16,457.66	0	0		Note:DACS agreed on 8/22/22 the revenue would be booked for FY 22-23-DJJ received revenue for FY 22/23 DACS

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount	Amount	Amount	Transfer In Revenue Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Juvenile Justice
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2022		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,362,534.20	(A)		9,362,534.20
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	195,821.18	(D)		195,821.18
ADD: Due from the Federal Government	539,653.24	(E)	0.00	539,653.24
Total Cash plus Accounts Receivable	10,098,008.62	(F)	0.00	10,098,008.62
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	449,009.79	(H)		449,009.79
Approved "B" Certified Forwards	919,673.61	(H)		919,673.61
Approved "FCO" Certified Forwards	0.00	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS:		(J)		0.00
Unreserved Fund Balance, 07/01/22	8,729,325.22	(K)	0.00	8,729,325.22 **

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: 2023-2024	
Department Title:	Juvenile Justice
Trust Fund Title:	Federal Grant Trust Fund
LAS/PBS Fund Number:	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="9,648,998.83"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text" value="0.00"/> (B)
---	---------------------------------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS # B8000003 - Federal Transfers In	<input type="text" value="0.00"/> (C)
--	---------------------------------------

<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(919,673.61)"/> (D)
---	---

Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="8,729,325.22"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="8,729,325.22"/> (F)
--	---

DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Grants and Donations Trust Fund/2339

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimation Methodology:

Cost of Care Fees - For Columns (A02) and (A03) revenue estimates (5%) are based on increased revenues expected from the impact of additional prolific youth and non-secure youth awaiting a residential placement being held in Detention Centers.

Alachua County Sheriff's Office, St. Lucie County Board of County Commissioners (BOCC), St. Lucie County, Indian River County, Okeechobee County and Pinellas County - For Columns (A02) and (A03) revenue estimates are based on grant agreements.

Transfer from the Department of Highway Safety and Motor Vehicles (HSMV) - Community Partnership Program - For Columns (A02) and (A03) revenue estimates were obtained from HSMV and are based on a forecast percentage by HSMV. Revenues are a part of the Revenue Estimating Conference results.

5% Trust Fund Reserve Calculation:

	(A02)	Service Charge
Cost of Care Fees	\$ 452,976	
Alachua County Sheriff's Office - 80400100	90,000	x 8% = \$ 7,200
St. Lucie County Board of County Commissioners - 80400100	185,576	x 8% = 14,846
Transfer from the HSMV - Community Partnership - 80900100	23,981,656	x 8% = 1,918,532
St. Lucie County (Teen Court) - 80700800	80,000	x 8% = 6,400
Indian River County (Diversion Programs) - 80700800	27,500	x 8% = 2,200
Okeechobee County (Teen Court) - 80700800	10,989	x 8% = 879
Pinellas County (Evening/Day Reporting Center) - 80700700	225,000	x 8% = 18,000
Pinellas County (Department of Education) - 80700700	0	x 8% 0
	<hr/>	<hr/>
	\$25,053,697	\$1,968,057
Total Revenue subject to 5% Reserve	\$24,600,721	
Less: 8% Service Charge to General Revenue	(\$1,968,057)	
	<hr/>	
Total Revenue Subject to 5% Reserve Calculation	\$22,632,664	
Multiplied by 5%	X .05	
	<hr/>	
Total 5% Reserve for the GDTF	\$1,131,633	

Details of Unfunded Budget:

There is no unfunded budget in this Trust Fund.

Section III Adjustments:

September Reversions 9-30-2022 \$840,843

Adj to Line A: Changes in Allowance for Uncollectable Revenue Account -\$138,519

Adj to Line A: "B" Encumbrance LASPBS Prior Year -\$74,714

Rounding \$2

September Reversions 9/30/23 will be updated after 9-30-2023

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 <i>(Provide Agency and Fund Number Received From)</i>	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
Department of Highway Safety and Motor Vehicles - 2488	001620	23,548,630	23,981,656.00	24,329,543.00		Stepannie Cabrera 8-25-2023 A01 Brittany Shutes 9/8/2023 A02 & A
Transfers Out (Operating and Non-Operating) <i>(Provide Agency and Fund Number Transferred To)</i>	Transfer Out Expenditure Category	Amount	Amount	Amount	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2024 - 2025

Department Title:	Juvenile Justice
Trust Fund Title:	Grants and Donations
Budget Entity:	Department Level
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	16,726,105.70	(A)		16,726,105.70
ADD: Other Cash (See Instructions)	544.97	(B)		544.97
ADD: Investments	0.00	(C)		0.00
ADD: Outstanding Accounts Receivable	68,139,793.74	(D)		68,139,793.74
ADD: Due From Other Departments	826,560.00	(D)		826,560.00
ADD:		(E)		0.00
Total Cash plus Accounts Receivable	85,693,004.41	(F)	0.00	85,693,004.41
LESS: Allowances for Uncollectibles	67,711,682.14	(G)		67,711,682.14
LESS: Approved "A" Certified Forwards	3,326,214.21	(H)	0.00	3,326,214.21
Approved "B" Certified Forwards	102,429.83	(H)	0.00	102,429.83
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	418,472.86	(I)		418,472.86
LESS: Other A/P (Nonoperating)	50.51	(J)		50.51
Unreserved Fund Balance, 07/01/23	14,134,154.86	(K)	0.00	14,134,154.86 **

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: 2024 - 2025

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	14,229,395.80	(A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(102,429.83)	(D)
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Approved FCO Certified Forward per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	0.00	(D)
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Changes in long-term compensated absences	7,188.89	(D)
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Non-Operating		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	14,134,154.86	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	14,134,154.86	(F)
--	----------------------	-----

DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

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

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimation Methodology:

Transfer from the Department of Highway Safety and Motor Vehicles (DHSMV) – Invest in Children License Plate - For Columns (A02) and (A03), revenue estimates were provided by the DHSMV and are based on projections associated with the Revenue Estimating Conference.

Five Percent (5%) A03 Trust Fund Reserve Calculation:

Total Estimated Revenues for Fiscal Year 2023-24	\$193,160
Less: 8% Service Charge to General Revenue	(15,453)
Total Estimated Revenue Subject to 5% Reserve Calculation	<hr/> \$177,707
Multiplied by 5%	X .05
Total 5% Reserve for the Juvenile Crime/Early Intervention Trust Fund	<hr/> \$ 8,885

Details of Unfunded Budget: Unfunded budget is reflected in Columns (A02) and (A03) to align true anticipated expenditures with anticipated revenues in Fiscal Years 2023-2024 and 2024-2025. Chapter 2018-86, Laws of Florida, modified the disbursement process authorizing a broader utilization of this funding such that expenditures from this trust fund increased in association with contracts that were executed in Fiscal Year 2018-2019 and were scheduled to end during Fiscal Year 2021-2022. Disbursements are not expected to exceed revenues maintained in this trust fund. There is not an issue in the Fiscal Year 2024-2025 Legislative Budget Request to reduced unfunded budget.

Section III Adjustments:

- Adjustment to Line A: for A01 CF "A" Payable -\$52,722
- Adjustments to Line A of Section IV Prior Year CF -1,423
- September Reversions 9/30/22 \$106,868
- Rounding -\$1
- September Reversions 9/30/23 will be updated after 9-30-2023

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 : Juvenile Crime/Early Intervention Trust Fund - 2415

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 21-22 (A01)	FY 22-23 (A02)	FY 23-24 (A03)		
Department of Highway Safety and Motor Vehicles-2488	001520	191,427.13	193,160.31	195,091.91	310125	Stephanie Cabrera 9/7/23 A01 Brittany Shutes 9/8/2023 A02 & A
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount			Transfer In Revenue Category	Confirmed By/Date
		FY 21-22 (A01)	FY 22-23 (A02)	FY 23-24 (A03)		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025 Juvenile Justice
Trust Fund Title:	Juvenile Crime/Early Intervention Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2415

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	235,297.24	(A)		235,297.24
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	5,940.00	(D)		5,940.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	241,237.24	(F)	0.00	241,237.24
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	52,722.33	(H)	0.00	52,722.33
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	3,166.40	(I)		3,166.40
LESS: Other Accounts Payable (Nonoperating)		(J)		0.00
Unreserved Fund Balance, 07/01/23	185,348.51	(K)	0.00	185,348.51 **

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: 2024- 2025

Department Title: Juvenile Justice
Trust Fund Title: Juvenile Crime/Early Intervention Trust Fund
LAS/PBS Fund Number: 2415

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; 141,183.80 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) _____ (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description _____ (C)

SWFS Adjustment # and Description _____ (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS _____ (D)

Approved FCO Certified Forward per LAS/PBS _____ (D)

A/P not C/F-Operating Categories 44,164.71 (D)

Difference between LASPBS and Trial Balance _____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 185,348.51 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 185,348.51 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

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

Computation of Cost for General Management and Administrative Services:

Not Applicable

Actual Revenue

DOR does not transfer funds to DJJ. The funds are deposited directly (NOT JT) through the Clerk of Court Remittance System. DJJ is notified of the receipts via e-mail/report generated by DOR.

Revenue Estimation Methodology:

Noncriminal Traffic Violations – For Columns (A02) and (A03) revenue is estimated to increase by 10% for FY 2023-24 and FY 2024-25. Receipt of fines associated with not having a valid proof of insurance continue to support this projection.

Detail of Unfunded Budget:

An issue was not included in the FY 2024-25 Legislative Budget Request to delete unfunded budget because A02 and A03 operating expenditures remain constant. Column A01 more accurately represents total expenditures projected for future years, therefore, columns A02 and A03 adjusted unreserved fund balance for June 30th are projected to be positive amounts.

Five Percent (5%) Trust Fund Reserve Calculation:

Total Estimated Revenue for FY 2023-24	\$ 1,352,483
Less 8% Service Charge to General Revenue	(108,199)
Total Estimated Revenue Subject to 5% Reserve	<u>\$ 1,244,284</u>
Multiplied by 5%	X .05
Total 5% Reserve for the Juvenile Justice Training Trust Fund	<u>\$ 62,214</u>

Section III Adjustments:

September Reversions 9/30/22: \$396,440

ADJUSTMENT TO LINE A: A Payable reduces Prior Year – (\$224,181)

ADJUSTMENT TO LINE A Prior Year "B" Encumbrance (3,068)

September Reversions 9/20/2023: will be updated after 9/30/2023

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024 Juvenile Justice
Trust Fund Title:	Juvenile Justice Training Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2417

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,427,285.30	(A)		1,427,285.30
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	1,427,285.30	(F)	0.00	1,427,285.30
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	62,299.48	(H)	0.00	62,299.48
Approved "B" Certified Forwards	193.14	(H)	0.00	193.14
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	26,474.52	(I)		26,474.52
LESS:		(J)		0.00
Unreserved Fund Balance, 07/01/22	1,338,318.16	(K)	0.00	1,338,318.16 **

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: 2023 - 2024

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23

Total all GLC's 5XXXX for governmental funds; 1,230,342.28 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

(C)

(C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (193.14) (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories 108,169.02 (D)

0.00 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,338,318.16 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,338,318.16 (F)

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

Fund Name/Number: Social Services Block Grant/2639

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimation Methodology:

Transfer from the Department of Children and Families (DCF) – Social Services Block Grant (SSBG). For Columns (A02) and (A03) revenue estimates are obtained and confirmed from the Department of Children and Families and is based on an Inter-Agency Agreement executed annually.

Details of Unfunded Budget: There is no unfunded budget in this trust fund.

Five Percent (5%) Trust Fund Reserve Calculation:

The Social Services Block Grant is exempt from the 5% Trust Fund Reserve.

Section III Adjustments:

September Reversions 9/30/23: will be provided after 9-30-2023

September Reversions 9/30/22 \$1,731,449

Adjustment to line A: Section IV: FCO Year 2022 -\$2,534,550

Adj to line A: section PY A/P not CF LASPBS \$6,684

Adj to line A: CF Prior Year "A" Difference LASPBS & TB \$109,317

Fixed Capital Outlay (FCO) Narrative:

Maintenance and Repair – State Owned Buildings located at Detention, Probation and Residential Commitment Facilities; \$5,000,000 in Column (A01).

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 : Social Services Block Grant Trust Fund - 2639

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
Department of Children and Families - 2639	001510	48,644,836	54,644,836	48,644,836		Monika Patel 09-06-23 A01 Morgan Helton 9-13-2023 A01

Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount			Transfer In Revenue Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024- 2025
Trust Fund Title:	Juvenile Justice
Budget Entity:	Social Services Block Grant Trust Fund
LAS/PBS Fund Number:	Department Level
	2639

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	21,263,242.36	(A)		21,263,242.36
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable Due from Federal Government		(D)		0.00
ADD:		(E)	0.00	0.00
Total Cash plus Accounts Receivable	21,263,242.36	(F)	0.00	21,263,242.36
LESS Allowances for Uncollectibles	0.00	(G)		0.00
LESS Approved "A" Certified Forwards	5,791,563.60	(H)		5,791,563.60
Approved "B" Certified Forwards	619,382.66	(H)		619,382.66
Approved "FCO" Certified Forwards	5,504,673.64	(H)		5,504,673.64
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS:		(J)		0.00
Unreserved Fund Balance, 07/01/22	9,347,622.46	(K)	0.00	9,347,622.46 **

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: 2024 - 2025

Department Title:	Juvenile Justice
Trust Fund Title:	Social Services Block grant Trust Fund
LAS/PBS Fund Number:	2639

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="15,471,678.76"/> (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # Due: To/From	<input type="text"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="619,382.66"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text" value="(5,504,673.64)"/> (D)
--	---

A/P not C/F-Operating Categories	<input type="text"/> (D)
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	<input type="text" value="0.00"/> (D)
--	---------------------------------------

	<input type="text"/> (D)
--	--------------------------

	<input type="text"/> (D)
--	--------------------------

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="9,347,622.46"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="9,347,622.46"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

Schedule I Narratives

Budget Period: 2024-2025

Department: Juvenile Justice

Budget Entity: Department Level

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

Computation of Cost for General Management and Administrative Services:

Not Applicable

Revenue Estimation Methodology:

Non-Fiscally Constrained Counties Costs of Detention Care: For Column (A02) revenue estimate is based on the revenue collected from thirty-six (36) non-fiscally constrained counties in the State of Florida. DJJ is required to provide each non-fiscally constrained county with that county's annual percentage share and its individual portion of total shared detention costs for the state's fiscal year by July 15 of each year. For FY 2023-24, 50% of the total actual shared detention costs for FY 2022-23 (less costs for fiscally constrained counties, out-of-state youth, and county-operated detention) and the total service days for the months of May 2022 through April 2023, the most recently completed twelve-month period were used to calculate each county's share of detention costs.

For Column (A03) revenue estimate will be based on the revenue collected from thirty-six (36) non-fiscally constrained counties in the State of Florida. DJJ is required to provide each non-fiscally constrained county with that county's annual percentage share and its individual portion of total shared detention costs for the state's fiscal year by July 15 of each year. For FY 2024-25, 50% of the total actual shared detention costs for FY 2023-24 (less costs for fiscally constrained counties, out-of-state youth, and county-operated detention) and the total service days for the months of May 2023 through April 2024, the most recently completed twelve-month period will be used to calculate each county's share of detention costs.

Transfer from General Revenue: (1000) - For Column (A02) the appropriation total of \$3,883,853 represents the costs of detention care for youth residing in fiscally constrained counties. The State of Florida is required to pay all costs of detention care for juveniles residing in a fiscally constrained county. This amount is transferred to the Shared County/State Juvenile Detention Trust Fund.

(1000) - For Column (A03) the appropriation total of \$3,883,853 represents the costs of detention care for youth residing in fiscally constrained counties. The State of Florida is required to pay all costs of detention care for juveniles residing in a fiscally constrained county. This amount is transferred to the Shared County/State Juvenile Detention Trust Fund.

Five Percent (5%) Trust Fund Reserve Calculation:

Total Revenue subject to 5% Reserve	\$57,758,200
Multiplied by 5%	X .05
Total 5% Reserve for the SC/SJDTF	<hr/> 2,887,910

Payments-Other Nonoperating Categories:

N/A.

Section III Adjustments:

September Reversions 9/30/22 \$1,902,644

ADJUSTMENT TO LINE A SECTION IV: "B" ENCUMBRANCE PRIOR YEAR: \$1,023,214

ADJUSTMENT TO LINE A SECTION IV: A/P NOT CF PRIOR YEA \$2,053

ADJUSTMENT TO LINE A SECTION IV: PRIOR YEAR CORRECTION CARRYFORWARD (A01) \$279

ADJUSTMENT TO LINE A SECTION IV: OPERATING \$4,182

Rounding: -\$1

September Reversions 9/30/23: will be updated after 9-30-2023

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 : Shared County State Juvenile Detention Trust Fund - 2685

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount	Amount	Amount	Transfer Out Expenditure Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		
Executive Office of the Governor - 2750	001510	54,848.31	0.00	0.00		Julie Vickers 9-7-2023 A01

Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount	Amount	Amount	Transfer In Revenue Category	Confirmed By/Date
		FY 22-23 (A01)	FY 23-24 (A02)	FY 24-25 (A03)		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	Juvenile Justice
Budget Entity:	Shared County/State Juvenile Detention Trust Fund
LAS/PBS Fund Number:	Department Level
	2685

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	46,624,465.25	(A)		46,624,465.25
ADD: Other Cash (See Instructions)	41,777.00	(B)		41,777.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable	1,591,311.00	(D)		1,591,311.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	48,257,553.25	(F)	0.00	48,257,553.25
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	343,184.87	(H)		343,184.87
Approved "B" Certified Forwards	1,182,984.09	(H)		1,182,984.09
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/22	46,731,384.29	(K)	0.00	46,731,384.29 **

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: 2023 - 2024

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22

Total all GLC's 5XXXX for governmental funds;	47,894,681.38	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description		(C)
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SWFS Adjustment # and Description		(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	1,182,984.09	(D)
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Approved FCO Certified Forward per LAS/PBS		(D)
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A/P not C/F-Operating Categories	19,687.00	(D)
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		(D)
--	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	46,731,384.29	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	46,731,384.29	(F)
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DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**