

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
100777	CONTRACTED SERVICES	0.00
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	33,618,754.93
080054 07	ECKERD YDC AND OKEECHOBEE	0.00
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-
080410 10	DJJ MAIN/REPAIR-STATE BLDG	14.42-
080410 12	DJJ MAIN/REPAIR-STATE BLDG	0.00
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	893,305.71
088126 10	JUVENILE FAC-LEASE PURCH	893,305.71-
088126 11	JUVENILE FAC-LEASE PURCH	0.67
088126 12	JUVENILE FAC-LEASE PURCH	0.15-
088225 07	IMPROVS/SECURITY SYSTEMS	0.00
	** GL 13100 TOTAL	33,618,755.45
15100	ACCOUNTS RECEIVABLE	
040000	EXPENSES	37.38
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		0.00
001904		7,302.85
	** GL 16300 TOTAL	7,302.85

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16700 100777	DUE FROM COMPONENT UNIT/PRIMARY CONTRACTED SERVICES	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	141,049.92
22100 040000	RESTRICTED CASH ON HAND EXPENSES	0.00
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	40.70
010000 CF	SALARIES AND BENEFITS	40.70-
030000	OTHER PERSONAL SERVICES	60.61
030000 CF	OTHER PERSONAL SERVICES	65,608.31-
040000	EXPENSES	4,718.95-
040000 CF	EXPENSES	411,957.45-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	10,705.00-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	161,544.33-
100005	JUVENILE REDIRECTIONS PROGRAM	0.00
100005 CF	JUVENILE REDIRECTIONS PROGRAM	768,477.89-
100008	G/A-CONT SVCS/DOZIER	0.00
100008 CF	G/A-CONT SVCS/DOZIER	0.00
100009	G/A-CONT SVCS/OKEECHOBEE	0.00
100009 CF	G/A-CONT SVCS/OKEECHOBEE	1,570,228.34-
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021 CF	ACQUISITION/MOTOR VEHICLES	26,065.40-
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	560,628.98-
100279	LEGIS INIT/REDUC JUV CRIME	0.00
100279 CF	LEGIS INIT/REDUC JUV CRIME	416,508.89-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	492,464.06-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	24,491,438.84-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	1,567,657.63-
104152	G/A-WILDERNESS THER CR SC	0.00
104152 CF	G/A-WILDERNESS THER CR SC	302,690.90-
106666	PRODIGY	0.00
106666 CF	PRODIGY	401,215.28-
	** GL 31100 TOTAL	31,251,849.64-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31199 070000	GENERAL LEDGER NAME NOT ON FILE FOOD PRODUCTS	0.00
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	40.70-
010000 CF	SALARIES AND BENEFITS	2,791,450.01-
030000	OTHER PERSONAL SERVICES	60.61-
030000 CF	OTHER PERSONAL SERVICES	45,423.04-
040000	EXPENSES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
103290	SALARY INCENTIVE PAYMENTS	0.00
	** GL 32100 TOTAL	2,836,974.36-
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
030000 CF	OTHER PERSONAL SERVICES	708.00-
040000	EXPENSES	0.00
040000 CF	EXPENSES	32,970.56-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	2,098.00-
070000	FOOD PRODUCTS	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	30,110.30-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	350.00-
103290	SALARY INCENTIVE PAYMENTS	0.00
	** GL 35100 TOTAL	66,236.86-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	606.68-
040000	EXPENSES	134.98-
040000 CF	EXPENSES	198,287.17-
100008 CF	G/A-CONT SVCS/DOZIER	0.00
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	26,430.25-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	10,000.00-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	683.59-
	** GL 35300 TOTAL	236,142.67-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	44.00-
	** GL 35700 TOTAL	44.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	449,946.12-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	1,738,311.45
080054	07 ECKERD YDC AND OKEECHOBEE	20,290.49-
080410	06 DJJ MAIN/REPAIR-STATE BLDG	328,034.04-
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-
080410	10 DJJ MAIN/REPAIR-STATE BLDG	0.00
080410	12 DJJ MAIN/REPAIR-STATE BLDG	0.00
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	889,006.75-
088126	10 JUVENILE FAC-LEASE PURCH	891,088.21
088126	11 JUVENILE FAC-LEASE PURCH	0.67-
088126	12 JUVENILE FAC-LEASE PURCH	0.52-
088225	07 IMPROVS/SECURITY SYSTEMS	270,870.16
	** GL 54900 TOTAL	1,074,048.05
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	15,425.38
040000	EXPENSES	36,088.74
060000	OPERATING CAPITAL OUTLAY	3,462.97
070000	FOOD PRODUCTS	28,811.62
100777	CONTRACTED SERVICES	220,514.89
100778	G/A-CONTRACTED SERVICES	434,973.16
	** GL 94100 TOTAL	739,276.76

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	15,425.38-
040000	EXPENSES	36,188.74-
060000	OPERATING CAPITAL OUTLAY	3,462.97-
070000	FOOD PRODUCTS	28,811.62-
100777	CONTRACTED SERVICES	220,414.89-
100778	G/A-CONTRACTED SERVICES	434,973.16-
	** GL 98100 TOTAL	739,276.76-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	177,087.23
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000700 000799	DUE FROM FEDERAL GOVERNMENT	35,000.00 5,554.78
	** GL 16400 TOTAL	40,554.78
31100 030000 030000 040000 040000	ACCOUNTS PAYABLE OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES EXPENSES CF EXPENSES	0.00 700.00- 0.00 197,862.00-
	** GL 31100 TOTAL	198,562.00-
32100 030000 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 2,121.94- 2,121.94-
	** GL 32100 TOTAL	2,121.94-
35100 030000	DUE TO STATE FUNDS, WITHIN DIVISION OTHER PERSONAL SERVICES	0.00
35300 000000 040000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00 0.00
	** GL 35300 TOTAL	0.00
35600 180200 310322	DUE TO GENERAL REVENUE TR/GENERAL REVENUE-SWCAP SERVICE CHARGE TO GEN REV	458.54- 0.00
	** GL 35600 TOTAL	458.54-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	16,499.53-
94100 030000	ENCUMBRANCES OTHER PERSONAL SERVICES	2,008.43

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	2,008.43-
030000	OTHER PERSONAL SERVICES	

*** FUND TOTAL	0.00
----------------	------

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	7,990,233.83
16100 000000 100778	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD G/A-CONTRACTED SERVICES	0.00 0.00
	** GL 16100 TOTAL	0.00
31100 000000 010000 100778 100778 103257 103257	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD SALARIES AND BENEFITS G/A-CONTRACTED SERVICES CF G/A-CONTRACTED SERVICES G/A-CH/FAM IN NEED OF SVCS CF G/A-CH/FAM IN NEED OF SVCS	0.00 0.00 0.00 2,915,573.96- 0.00 40,903.87-
	** GL 31100 TOTAL	2,956,477.83-
35100 000000 010000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD SALARIES AND BENEFITS	0.00 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	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	2,719,306.23-
57200 000000	RESTRICTED BY FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	2,314,449.77-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	6,825,753.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	4,624,493.73
15300 000504	INTEREST AND DIVIDENDS RECEIVABLE	8,703.27
16300 000000 001510	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	0.00 159,065.25
	** GL 16300 TOTAL	159,065.25
16400 000700	DUE FROM FEDERAL GOVERNMENT	573,741.44
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000 CF	EXPENSES	454.73-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	1,249.30-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	46,671.49-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	1,670,480.73-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	6,338.87-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910 CF	STATE OPERATIONS-ARRA 2009	0.00
	** GL 31100 TOTAL	1,725,195.12-
32100	ACCRUED SALARIES AND WAGES	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	4,226.35-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	13,480.89-
	** GL 32100 TOTAL	17,707.24-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	140.31-
	** GL 35100 TOTAL	140.31-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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
040000	CF EXPENSES	119,810.47-
109910	STATE OPERATIONS-ARRA 2009	0.00
109910	CF STATE OPERATIONS-ARRA 2009	427.03-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	462.77-
	** GL 35300 TOTAL	120,700.27-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	422,042.17-
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	9,905,971.58-
94100	ENCUMBRANCES	
040000	EXPENSES	7,945.34
100777	CONTRACTED SERVICES	450.00
100778	G/A-CONTRACTED SERVICES	273,229.02
	** GL 94100 TOTAL	281,624.36
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	7,945.34-
100777	CONTRACTED SERVICES	450.00-
100778	G/A-CONTRACTED SERVICES	273,229.02-
	** GL 98100 TOTAL	281,624.36-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	10,737,321.37
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15100 000109	ACCOUNTS RECEIVABLE	53,977,638.25
15900 000109	ALLOWANCE FOR UNCOLLECTIBLES	52,716,479.49-
16300 001000	DUE FROM OTHER DEPARTMENTS	0.00
001500		0.00
001510		0.00
001600		0.00
001620		445,754.06
	** GL 16300 TOTAL	445,754.06
16400 000700	DUE FROM FEDERAL GOVERNMENT	0.00
001500		0.00
001510		0.00
001600		0.00
	** GL 16400 TOTAL	0.00
31100 030000	ACCOUNTS PAYABLE	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	193,035.00-
040000	EXPENSES	1.00-
040000	CF EXPENSES	104,700.30-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	733.74-
100254	PACE CENTERS	0.00
100254	CF PACE CENTERS	240,625.24-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	108,239.28-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	9,035.91-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257	CF G/A-CH/FAM IN NEED OF SVCS	847,185.78-
220020	REFUND STATE REVENUES	45,951.37-
	** GL 31100 TOTAL	1,549,507.62-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	12,948.48-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	5,254.72-
040000	EXPENSES	0.00
	** GL 32100 TOTAL	18,203.20-
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
040000	EXPENSES	0.00
040000 CF	EXPENSES	2,398.70-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	259.75-
100778	G/A-CONTRACTED SERVICES	0.00
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
	** GL 35100 TOTAL	2,658.45-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	47,500.00-
040000 CF	EXPENSES	158,060.60-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	5,000.00-
190000	PURCHASE OF INVESTMENTS	0.00
	** GL 35300 TOTAL	210,560.60-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
185096	TR/DOR/SALES TAX/MEALS	157.44-
310322	SERVICE CHARGE TO GEN REV	364,026.02-
	** GL 35600 TOTAL	364,183.46-
49900	OTHER LONG-TERM LIABILITIES	
220020	REFUND STATE REVENUES	1,098,988.95-
220030	REFUND NONSTATE REVENUES	1,956,139.00-
	** GL 49900 TOTAL	3,055,127.95-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	6,958,413.91-

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	0.00
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	285,579.00-
57400 000000	RESTRICTED BY ENABLING LEGISLATION BALANCE BROUGHT FORWARD	0.00
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	4,232.00
040000	EXPENSES	24.00
040000 CF	EXPENSES	11,762.00
100777	CONTRACTED SERVICES	98,100.40
	** GL 94100 TOTAL	114,118.40
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	4,232.00-
040000	EXPENSES	24.00-
040000 CF	EXPENSES	11,762.00-
100777	CONTRACTED SERVICES	98,100.40-
	** GL 98100 TOTAL	114,118.40-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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	671,307.48
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16300 001500 001520	DUE FROM OTHER DEPARTMENTS	0.00 7,080.00 7,080.00
	** GL 16300 TOTAL	7,080.00
35300 001500	DUE TO OTHER DEPARTMENTS	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	5,316.80-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	673,070.68-
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, 2012

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	1,273,086.54
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
22100 100778	RESTRICTED CASH ON HAND CF G/A-CONTRACTED SERVICES	0.00
31100 040000	ACCOUNTS PAYABLE EXPENSES	0.00
040000	CF EXPENSES	2,759.26-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	381,258.91-
	** GL 31100 TOTAL	384,018.17-
32100 000000	ACCRUED SALARIES AND WAGES BALANCE BROUGHT FORWARD	0.00
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
	** GL 35100 TOTAL	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	38,124.49-
	** GL 35600 TOTAL	38,124.49-
35700 100778	DUE TO COMPONENT UNIT/PRIMARY G/A-CONTRACTED SERVICES	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	280,176.49

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	1,131,120.37-
94100	ENCUMBRANCES	
040000	EXPENSES	213.66
100778	G/A-CONTRACTED SERVICES	5,506.06
	** GL 94100 TOTAL	5,719.72
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	213.66-
100778	G/A-CONTRACTED SERVICES	5,506.06-
	** GL 98100 TOTAL	5,719.72-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	8,472,324.56
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	3,913,900.92
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	416,426.75-
040000	EXPENSES	501.50-
040000 CF	EXPENSES	134,365.39-
060000	OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	198,133.49-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	198,699.60-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	609,900.38-
	** GL 31100 TOTAL	1,558,027.11-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	952,511.93-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	373.50-
	** GL 32100 TOTAL	952,885.43-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
040000	EXPENSES	0.00
040000 CF	EXPENSES	21,224.09-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	14,320.46-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	19.20-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	23,633.50-
	** GL 35100 TOTAL	59,197.25-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	15,571.88-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	7,150.00-
	** GL 35300 TOTAL	22,721.88-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
000126		691,084.70-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000	CF EXPENSES	988.23-
	** GL 35700 TOTAL	988.23-
38800	UNEARNED REVENUE - CURRENT	
000126		2,037,679.56-
38900	DEFERRED REVENUES	
000126		3,913,900.92-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	591,642.16-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	2,558,098.24-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	15,000.00
040000	EXPENSES	108,732.69
070000	FOOD PRODUCTS	30,034.09
100777	CONTRACTED SERVICES	475,906.69
	** GL 94100 TOTAL	629,673.47
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	15,000.00-
040000	EXPENSES	108,732.69-
070000	FOOD PRODUCTS	30,034.09-
100777	CONTRACTED SERVICES	475,906.69-
	** GL 98100 TOTAL	629,673.47-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	26,398.49
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14300 000000	SPECIAL INVESTMENTS W/STATE TREASURY BALANCE BROUGHT FORWARD	119,708.31
15100 040000	ACCOUNTS RECEIVABLE EXPENSES	111.29
15300 000000 000400	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	373.62 225.13
	** GL 15300 TOTAL	598.75
35300 000000 040000 190000 310403	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES PURCHASE OF INVESTMENTS ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 0.00 0.00 11.97-
	** GL 35300 TOTAL	11.97-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	146,804.87-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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	0.00
000400		0.00
	** GL 11100 TOTAL	0.00
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	0.00
17200	GOODS PURCHASED FOR RESALE	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55200	FUND BALANCE RESERVED FOR INVENTORIES	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	295,045.60
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	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	12,133,893.92
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, 2012

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	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2012

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	0.00
35300 190000	DUE TO OTHER DEPARTMENTS PURCHASE OF INVESTMENTS	0.00
310400	TRANS BETWEEN GAAFR FUNDS WITHIN FID	0.00
	** GL 35300 TOTAL	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	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
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, 2012

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	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

800000 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	385,203.04
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	63,231,212.76
040000	EXPENSES	8,587.16-
060000	OPERATING CAPITAL OUTLAY	194,907,016.77
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	29,666,929.60
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
080421	CATEGORY NAME NOT ON TITLE FILE	558,890.45-
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	5,000.00
100279	LEGIS INIT/REDUC JUV CRIME	199,555.23
100778	G/A-CONTRACTED SERVICES	36,129,134.06-
	** GL 27200 TOTAL	281,523,412.78
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	11,159,865.76-
040000	EXPENSES	83,488.70-
060000	OPERATING CAPITAL OUTLAY	97,486,277.79-
080000	FIXED CAPITAL OUTLAY	6,876,632.21-
080077	DMS MGD ICARE/BAYPOINT	329,121.35-
080078	DMS MGD G.P. WOOD CLASSRMS	137,203.28-
080119	JUVEN JUST/TREATMENT FACIL	5,103,871.35-
080120	COMMITMENT BEDS STATEWIDE	9,571,506.23-
080122	DETENTION BEDS STATEWIDE	558,669.74-
080131	CONSEQUENCE UNIT BEDS	1,605,800.20-
080410	DJJ MAIN/REPAIR-STATE BLDG	2,145.47-
080415	CATEGORY NAME NOT ON TITLE FILE	804,177.68-
080421	CATEGORY NAME NOT ON TITLE FILE	3,992.04
080752	CATEGORY NAME NOT ON TITLE FILE	0.00
083643	MAIN/REP/CONST-STATEWIDE	0.00
086390	CATEGORY NAME NOT ON TITLE FILE	1,385,217.43-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
089953	G/A-HURRICANES 04-AGY MGD	868.70-
100279	LEGIS INIT/REDUC JUV CRIME	28,507.80-
100778	G/A-CONTRACTED SERVICES	5,344,038.30-
	** GL 27300 TOTAL	140,473,399.95-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	555,123.05
040000	EXPENSES	78,166.72
060000	OPERATING CAPITAL OUTLAY	393,083.68
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	236,597.81
	** GL 27400 TOTAL	1,193,301.56
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	319,057.77-
040000	EXPENSES	37,330.03-
060000	OPERATING CAPITAL OUTLAY	191,317.70-
080000	FIXED CAPITAL OUTLAY	23,373.68-
080122	DETENTION BEDS STATEWIDE	2,250.00-
083643	MAIN/REP/CONST-STATEWIDE	14,094.51-
100778	G/A-CONTRACTED SERVICES	44,701.97-
	** GL 27500 TOTAL	632,125.66-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	42,878,118.52
010000	SALARIES AND BENEFITS	1,596.13-
040000	EXPENSES	4,804,798.65
060000	OPERATING CAPITAL OUTLAY	5,261,382.72
080119	JUVEN JUST/TREATMENT FACIL	48,879.85
080120	COMMITMENT BEDS STATEWIDE	14,560.00-
080121	CATEGORY NAME NOT ON TITLE FILE	3,716.00-
080122	DETENTION BEDS STATEWIDE	6,351.89-
080130	CONST PREV APPROP COM BEDS	1,276.20-
080131	CONSEQUENCE UNIT BEDS	13,190.00
080150	CATEGORY NAME NOT ON TITLE FILE	1,325.00-
080410	DJJ MAIN/REPAIR-STATE BLDG	503,225.05
080421	CATEGORY NAME NOT ON TITLE FILE	58,433.70-
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	2,665,933.82
100260	CATEGORY NAME NOT ON TITLE FILE	129,214.19-
100279	LEGIS INIT/REDUC JUV CRIME	5,693.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100655	G/A-MED SVCS AB/NEG CHILD	1,318.00-
100778	G/A-CONTRACTED SERVICES	11,566,078.72-
100917	DEPT STAFF DEVEL/TRAINING	46,569.53-
103257	G/A-CH/FAM IN NEED OF SVCS	247,504.56-
105000	CATEGORY NAME NOT ON TITLE FILE	209,443.84-
109910	STATE OPERATIONS-ARRA 2009	78,790.11
140302	CATEGORY NAME NOT ON TITLE FILE	61,590.00-
210014	OTHER DATA PROCESSING SVCS	2,111,477.85-
	** GL 27600 TOTAL	41,795,573.88
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	633,334.30-
040000	EXPENSES	3,997,178.53-
060000	OPERATING CAPITAL OUTLAY	13,511,106.81-
080119	JUVEN JUST/TREATMENT FACIL	48,879.85-
080120	COMMITMENT BEDS STATEWIDE	20,463.44-
080121	CATEGORY NAME NOT ON TITLE FILE	3,965.18-
080122	DETENTION BEDS STATEWIDE	34,848.76-
080130	CONST PREV APPROP COM BEDS	2,076.00-
080131	CONSEQUENCE UNIT BEDS	13,190.00-
080410	DJJ MAIN/REPAIR-STATE BLDG	4,060.14-
080421	CATEGORY NAME NOT ON TITLE FILE	15,492.76-
080752	CATEGORY NAME NOT ON TITLE FILE	8,028.00-
080817	CONST/TWO JUNIOR SHOP FAC	0.00
081409	CODE/SAFETY CORRECT-STWIDE	5,680.50-
083643	MAIN/REP/CONST-STATEWIDE	27,644.49-
100021	ACQUISITION/MOTOR VEHICLES	5,264,896.67-
100279	LEGIS INIT/REDUC JUV CRIME	5,693.00-
100778	G/A-CONTRACTED SERVICES	3,893,622.44-
100917	DEPT STAFF DEVEL/TRAINING	3,578.84-
103257	G/A-CH/FAM IN NEED OF SVCS	19,253.00-
105000	CATEGORY NAME NOT ON TITLE FILE	1,183.00-
109910	STATE OPERATIONS-ARRA 2009	78.66-
140302	CATEGORY NAME NOT ON TITLE FILE	0.00
210014	OTHER DATA PROCESSING SVCS	36,602.83-
	** GL 27700 TOTAL	27,550,857.20-
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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080388	CATEGORY NAME NOT ON TITLE FILE	135,743.48-
080390	RENOV-COTTAGE/CLSSRMS-EYDC	1,800,981.35-
080415	CATEGORY NAME NOT ON TITLE FILE	258,988.49-
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	CATEGORY NAME NOT ON TITLE FILE	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	ACC DEPR - PROPERTY UNDER CAPITAL LEAS	
100778	G/A-CONTRACTED SERVICES	12,320,799.64-
28800	OTHER CAPITAL ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	162,754,652.61-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2012

80000 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	0.00
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 38500 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	5,057,129.24-
38700	CAPITAL LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	0.00
088126	JUVENILE FAC-LEASE PURCH	1,260,577.00-
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 38700 TOTAL	1,260,577.00-
48500	INSTALLMENT PURCHASE CONTRACTS	
100021	ACQUISITION/MOTOR VEHICLES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 48500 TOTAL	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	15,381,105.62-
48700	CAPITAL LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
088126	JUVENILE FAC-LEASE PURCH	9,086,986.50-
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 48700 TOTAL	9,086,986.50-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	30,785,798.36
	*** FUND TOTAL	0.00 E

# Florida Department of Juvenile Justice

## Schedule I Series



*Wansley Walters, Secretary*

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

Department: **Juvenile Justice**  
 Fund Name / Number: **Administrative Trust Fund / 2021**

**BACKGROUND:**

The Administrative Trust Fund currently has multiple revenue sources and supports budget in the Executive Direction/Support Services budget entity. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request. 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 provider employees. Service Charge to General Revenue is also collected and deposited directly in the General Revenue Fund. The department does not retain any portion of the fees for administrative costs. Therefore, the fees are revenue/disbursement neutral. These fees are not subject to the 5 Percent Trust Fund Reserve.

**Fingerprint Retention Fees** - Fees are collected from providers and deposited in the Administrative Trust Fund to pay for fingerprint retention services. Service Charge to General Revenue is also collected and deposited directly in the General Revenue Fund. The department does not retain any portion of the fees for administrative costs. Therefore, the fees are revenue/disbursement neutral. These fees are not subject to the 5 Percent Trust Fund Reserve.

**Indirect Costs Earnings** - The Office of Juvenile Justice and Delinquency Prevention's (OJJDP) Title II grants have a fixed carry forward rate assigned to each budget entity as approved by the U.S. Department of Justice. The indirect costs earnings are used to support administrative expenses. 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 III: ADJUSTMENTS:**

September Reversions

A01	A02	A03
5,416	198,049	-
9,093	51,674	51,674

Service Charge to General Revenue Adjustment - The department no longer disburses Service Charge to General Revenue from this fund. The Service Charge to General Revenue is collected from the department's providers for background screening/retention fees and is deposited directly in the General Revenue Fund when received. The department is currently re-addressing this process. Calculations for the adjustment in Columns A01, A02 and A03 are as follows:

A01	A02	A03	
255,024	645,930	645,930	Year-to-Date Receipts; the amounts in Columns A02 and A03 are estimates.
(277)	-	-	Subtract Refunds
<b>254,747</b>	<b>645,930</b>	<b>645,930</b>	Net Receipts
8%	8%	8%	Multiplied by Service Charge to GR Rate
<b>20,380</b>	<b>51,674</b>	<b>51,674</b>	FY 2011-12 Service Charge to GR
(11,287)	-	-	Subtract Amount Disbursed from Category 310322
<b>9,093</b>	<b>51,674</b>	<b>51,674</b>	Adjustment



## SCHEDULE I NARRATIVE

Budget Period: 2013 - 2014

Department: **Juvenile Justice**  
 Fund Name / Number: **Administrative Trust Fund / 2021**

**SECTION III: ADJUSTMENTS (continued):**

**Example of How the Service Charge to General Revenue is Deposited (Column A02):**

<b>A02</b>	
697,604	Estimated Receipts to be Collected from Providers
1.08	Divided by
<b>645,930</b>	Estimated Year-to-Date Receipts; Deposited in the Administrative Trust Fund, category 000100
8%	Multiplied by Service Charge to GR Rate
<b>51,674</b>	Deposited in the General Revenue Fund, category 001308
<b>51,674</b>	

**Check:**

645,930	Estimated Year-to-Date Receipts
51,674	FY 2012-13 Service Charge to GR
<b>697,604</b>	

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

Background screening/retention fees and the associated Service Charge to General Revenue are revenue/disbursement neutral for the department. Therefore, the revenue projections for Columns A02 and A03 are estimated based on the trust fund budget authority (\$645,930) for the background screening/retention fees. Revenue projections for indirect earnings from the Title II Formula Grants are estimated based on FY 2011-12 (A01) receipts (\$51,433) minus \$35,000 of the accounts receivable for FY 2011-12. The \$35,000 was a one-time event. \$16,433 is carried forward as an estimate for Columns A02 and A03. **NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

**5 PERCENT TRUST FUND RESERVE CALCULATION:**

	<b>A03</b>
Total Estimated Revenue for FY 2012-13:	662,363
Less: Excluded Trust Fund	(662,363)
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for the Administrative Trust Fund	-

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Administrative Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2021</b>

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	177,087	(A)	-		177,087
ADD: Other Cash (See Instructions)	-	(B)	-		-
ADD: Investments	-	(C)	-		-
ADD: Outstanding Accounts Receivable	40,555	(D)	-		40,555
ADD: _____	-	(E)	-		-
<b>Total Cash plus Accounts Receivable</b>	217,642	(F)	-		217,642
LESS Allowances for Uncollectibles	-	(G)	-		-
LESS Approved "A" Certified Forwards	(200,684)	(H)	-		(200,684)
Approved "B" Certified Forwards	-	(H)	-		-
Approved "FCO" Certified Forwards	-	(H)	-		-
LESS: Other Accounts Payable (Nonoperating)	(459)	(I)	-		(459)
LESS: _____	-	(J)	-		-
<b>Unreserved Fund Balance, 07/01/2012</b>	16,500	(K)	-		16,500

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Administrative Trust Fund
FLAIR #:*	80-2-021
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<p align="center"> <input type="checkbox"/> <b>Exempt From Termination</b>      <input type="checkbox"/> <b>Re-create without modification</b>  <span style="margin-left: 150px;">(last action was initial create)</span> </p> <p align="center"> <input checked="" type="checkbox"/> <b>Retain without modification</b>      <input type="checkbox"/> <b>Re-create/Retain with modification</b>  <span style="margin-left: 150px;">(last action was re-create)</span> </p> <p align="center"> <input type="checkbox"/> <b>Create New Fund</b>      <input type="checkbox"/> <b>Terminate Existing Fund</b> </p>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 215.32(2)(b)(2)(c), Florida Statutes (F.S.) and Chapter 2002-115, Laws of Florida. The Administrative Trust Fund was re-created without modification; carrying forward current balances and continuing current sources and uses thereof. This fund serves as depository for the department's indirect cost earnings and funds for management activities that are departmental in nature.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Fingerprinting/background screening fees, s. 215.405, F.S.; Fingerprint retention fees, s. 435.08, F.S.; Indirect cost earnings, s. 216.103, F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Not Applicable
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	The cost of Other Personal Services employees in the Background Screening Unit are also supported by General Revenue funding in the Detention Centers, Juvenile Probation, Non-Secure Residential Commitment, Secure Residential Commitment and Delinquency Prevention and Diversion budget entities.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Florida Department of Juvenile Justice will continue to collect indirect cost earnings and fingerprint retention/background screening fees. The activity supported by this trust fund is ACT0060 - Inspector General.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

*Office of Policy and Budget - July 2012*

## SCHEDULE I NARRATIVE

Budget Period: 2013 - 2014

Department: **Juvenile Justice**

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

### **BACKGROUND:**

This trust fund is supported by 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. These funds support budget in multiple budget entities. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request. Revenue sources for this trust fund include:

**Office of Juvenile Justice and Delinquency Prevention (OJJDP) Grants: Title II & Title V** - Congressional funding through the U.S. Department 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/Diversion budget entities.

**National School Lunch & Breakfast Program (NSLP)** - Congress appropriates funding through U.S. Department of Agriculture (USDA) to the states to enhance food services for youth. The Florida Department of Agriculture and Consumer Services (FDACS) distributes these funds through agreements with approved eating sites based on counts of reimbursable breakfast and lunch meals served to eligible youth. Funds are used to support budget in the Detention Centers, Juvenile Probation, 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/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.

**Second Chance Act Technology Careers Training Demonstration Projects for Incarcerated Adults and Juveniles** - Congressional funding through the U. S. Department of Justice (USDOJ) provided to prepare the highest-risk male and females juvenile offenders for technology-based jobs and careers that will maximize their ability to achieve employment, pay restitution, and in many cases, support their families. Funds are used to support budget in the Secure Residential Commitment budget entity.

### **COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

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

**SECTION II: DETAIL of NONOPERATING EXPENDITURES:**

<b><u>Unfunded Budget:</u></b>	<b><u>A02</u></b>	<b><u>A03</u></b>	<b><u>Comments</u></b>
Delinquency Prevention/Diversion (80900100) - U. S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention - Title II Formula Grant	331,876	(4,792,920)	Reduction in grant funding from the Title II program produced this unfunded budget. The department did not include an issue to delete/adjust this budget authority in the FY 2013-14 Legislative Budget Request because of the possibility of increased funding.
Delinquency Prevention/Diversion (80900100) - U. S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention - Title V	-	(168,431)	The department did not include an issue to delete/adjust this budget authority in the FY 2013-14 Legislative Budget Request because of the possibility of continued funding.
Delinquency Prevention/Diversion (80900100) Transfer from FDCF - Title IV-E Reimbursement	(250,000)	(250,000)	The department did not include an issue to delete/adjust this budget authority in the FY 2013-14 Legislative Budget Request because of the possibility of increased reimbursements.
Detention Centers (80400100), Juvenile Probation (80700200), Non-Secure Residential Commitment (80800100) and Secure Residential Commitment (80800200) - Transfer from FDOE - National School Lunch & Breakfast Program (NSLP)	(792,305)	(1,603,415)	The closure of several of the department's facilities produced this unfunded budget. The department is in the process of redesigning its services and will not submit issues in the FY 2013-14 Legislative Budget Request to delete/adjust this budget authority.
Secure Residential Commitment (80800200) - U. S. Department of Justice - FY 12 Second Chance Act Technology Careers Training Demonstration Projects for Incarcerated Adults and Juveniles	(74,351)	(223,052)	Budget authority for this grant was requested and approved for the entire amount of the grant award, although the grant period did not start until October 1, 2012. The department did not include an issue in the FY 2013-14 Legislative Budget Request to delete/adjust this budget authority because the grant may be extended.
	<u>(784,780)</u>	<u>(7,037,818)</u>	

## SCHEDULE I NARRATIVE

Budget Period: 2013 - 2014

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

**SECTION III: ADJUSTMENTS:**

Rounding Adjustment  
 September Reversions

A01	A02
(3)	-
988,258	1,201,744
988,255	1,201,744

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

**Revenue Source:**

**Comments for A02 and A03**

Interest - Federal	Revenue projections in Columns A02 and A03 are based on an increase of 41.75% (rounded) of FY 2011-12 interest revenue. In addition, only the Juvenile Accountability Block Grants are invested.
Juvenile Accountability Block Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award. The grant period for each grant is three years.
OJJDP Title II Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award. The grant period for each grant is three years.
OJJDP Title V Grants	Revenue projections in Columns A02 and A03 are based on budget authority and grant award. The grant period for each grant is three years.
BJA FY 12 Second Chance Grant	Revenue projection in Columns A02 is based on budget authority and grant award. The grant period (10/1/2012 - 9/30/2013) is one year.
Transfer from FDACS - National School Lunch & Breakfast Program (NSLP)	Revenue projections in Columns A02 and A03 were received from the FDACS.
Transfer from FDCF - Title IV-E	Revenue projections in Columns A02 and A03 are based on the interagency agreement between FDCF and the department.

**NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

**5 PERCENT TRUST FUND RESERVE CALCULATION:**

	A03
Total Estimated Revenue for FY 2012-13:	12,566,550
Less: Federal Funding	(12,566,550)
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 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 Grants Trust Fund (2261)

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 11-12 (A01)</b>	<b>FY 12-13 (A02)</b>	<b>FY 13-14 (A03)</b>		
Florida Department of Education 2315	001510	776,995	-	-	051113	Cliff Sowell (850) 245-0685 10/04/2012
Florida Department of Agriculture and Consumer Services 2315	001510	996,728	1,700,000	1,700,000	051113	Thomas Poucher (850) 617-7250 09/25/2012
Florida Department of Children and Families 2261	001510	752,883	750,000	750,000	181011	Diane Sunday (850) 717-4740 09/28/2012
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Federal Grants Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2261</b>

	Balance as of 6/30/2012		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,825,753	(A)	-		6,825,753
ADD: Other Cash (See Instructions)	-	(B)	-		-
ADD: Investments	4,624,494	(C)	-		4,624,494
ADD: Outstanding Accounts Receivable	732,807	(D)	-		732,807
ADD: Interest and Dividends Receivable	8,703	(E)	-		8,703
<b>Total Cash plus Accounts Receivable</b>	<b>12,191,757</b>	(F)	-		<b>12,191,757</b>
LESS Allowances for Uncollectibles	-	(G)	-		-
LESS Approved "A" Certified Forwards	(1,863,280)	(H)	-		(1,863,280)
Approved "B" Certified Forwards	-	(H)	-		-
Approved "FCO" Certified Forwards	-	(H)	-		-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-		-
LESS: Assessment on Investments	(463)	(J)	-		(463)
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>10,328,014</b>	(K)	-		<b>10,328,014</b> **

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Department of Juvenile Justice
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	80-2-261
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification (last action was initial create)</b>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification (last action was re-create)</b>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Sections 20.3161 and 215.32(2)(b)(2)(g), Florida Statutes (F.S.) and Chapter 2011-022, Laws of Florida. This fund is used as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Receipts consist of grant revenues from the Federal Government: National School Lunch and Breakfast Program, Juvenile Justice Delinquency Prevention Grants (Title II, Title V, and Juvenile Accountability Block Grant), Title IV-E, Children's Justice Grants to States, Recovery Act -Edward Byrne Memorial Justice Assistance Grant and interest earnings, ss. 17.61, 20.3161 and 216.103, F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Federal grant revenues in this fund are not subject to the Service Charge to General Revenue, ss. 215.22(3) and 215.24, F.S. Federal law requires that these funds be used for specific program purposes, conditions or limitations as set forth in the grant awards.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funding is used to provide the required state match.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Florida Department of Juvenile Justice will continue to have a variety of federal receipts in its normal course of business. In addition, this fund is needed to properly account for federal grant revenues and expenditures. The activities supported by this trust fund are ACT0010 - Executive Direction, ACT0510 - Secure Supervision, ACT0520 - Health Services, ACT0540 - Food Services, ACT0610 - Counseling and Supervision-State Provided, ACT0710 - Intake and Screening, ACT0790 - Care and Custody, ACT0920 - Non-Secure Children-in-Need-of-Services/Families-in-Need-of-Services, ACT0940 - School Attendance, ACT0960 - Violence Reduction, ACT0970 - Afterschool Programming, and ACT1010 - Juvenile Justice System Improvements.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

Department: **Juvenile Justice**

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

**BACKGROUND:**

The Grants and Donations Trust Fund has multiple revenue sources and supports budget in multiple budget entities. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request. 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 the Florida Department of Juvenile Justice (FDJJ) or an agent of the department. Funds are used to support budget in the Detention Centers, Aftercare Services/Conditional Release, Juvenile Probation, Non-Residential Delinquency Rehabilitation, Executive Direction/Support Services, Non-Secure Residential Commitment and Secure Residential Commitment budget entities. These fees are not subject to Service Charge to General Revenue or the 5 Percent Trust Fund Reserve.

**Alachua County Sheriff/City of Gainesville** - Alachua County Sheriff and the City of Gainesville have partnered together and provided funding to the department to operate the booking and screening unit in Alachua 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.

**St. Lucie County** - The interagency agreement supports temporary employees hired to perform "booking" functions in St. Lucie 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.

**Annie E. Casey Foundation** - The Annie E. Casey Foundation provides funding to support the implementation of the Juvenile Detention Alternatives Initiative (JDAI) in Florida. Assistance is provided to counties to implement JDAI's eight core strategies by coordinating technical assistance, serving as liaison to the Foundation, arranging quarterly inter-site meetings and training seminars. Funds are used to support budget in the Detention Centers budget entity. These funds are not subject to Service Charge to General Revenue or 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 the 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 Services/Conditional Release and Delinquency Prevention/Diversion budget entities. These receipts are subject to both the Service Charge to General Revenue and the 5 Percent Trust Fund Reserve.

**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. Funding supports 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.

**COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

**SECTION II: DETAIL of NONOPERATING EXPENDITURES:**

<b><u>Unfunded Budget:</u></b>	<b>A02</b>	<b>A03</b>	<b>Comments</b>
Detention Centers (80400100), Aftercare Services/Conditional Release (80700100), Juvenile Probation (80700200), Non-Residential Delinquency Rehabilitation (80700300), Non-Secure Residential Commitment (80800100) and Secure Residential Commitment (80800200) - Cost of Care Program	(2,150,978)	(2,658,402)	The department did not include an issue to delete/adjust this budget authority in the FY 2013-14 Legislative Budget Request because of the possibility of receiving additional revenue from parents due to the efforts of collection agencies.

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

Department: **Juvenile Justice**

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

**SECTION II: DETAIL of NONOPERATING EXPENDITURES (continued):**

<b><u>Unfunded Budget:</u></b>	<b><u>A02</u></b>	<b><u>A03</u></b>	<b><u>Comments</u></b>
Detention Centers (80400100) - Local Agreements: Alachua County (\$10,417), City of Gainesville (\$9,816) and St. Lucie County BOCC (\$76,107)	-	(96,340)	These local agreements will expire September 30, 2013. The department did not include an issue to delete/adjust this budget authority in the FY 2013-14 Legislative Budget Request because the local agreements may be renewed.
	<u>(2,150,978)</u>	<u>(2,754,742)</u>	

**SECTION III: ADJUSTMENTS:**

	<b><u>A01</u></b>	<b><u>A02</u></b>
Adjustment to Line A - understated expenditures on the trial balance (compared to LAS/PBS)	452	-
Long-term Liability Adjustment - 1) As a result of an audit, it was determined that the department received funding for damages to facilities that it was not legally obligated to repair. The department is currently in the appeals process and has not made any plans to transfer the funds (\$2,163,528) to the Florida Department of Emergency Management (FDEM) before the appeals process has concluded; 2) Refunds (\$891,600) due to parents (Cost of Care Program).	3,055,128	-
Rounding Adjustment	11	-
September Reversions	116,642	329,794
SWFS Adjustments #B8000004 - approved certified forwards understated on trial balance	(2,500)	-
	<u>3,169,733</u>	<u>329,794</u>

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

<b><u>Revenue Source:</u></b>	<b><u>Comments for A02 and A03</u></b>
Cost of Care	Revenue projections are based on the actual revenue (\$796,227) for FY 2011-12 and are carried forward in Columns A02 and A03.
Alachua County Sheriff Office, City of Gainesville & St. Lucie County	Revenue projections in Columns A02 and A03 are based on interagency agreements.
Annie E. Casey Foundation	Revenue projection in Columns A02 is based on the grant award.
Transfer from FDHSMV - Community Partnership	Revenue projections in Columns A02 and A03 were obtained from the Florida Department of Highway Safety and Motor Vehicles (FDHSMV). The revenue projections are based on the Revenue Estimating Conference results.
Miami Dade Rent Receipts	Revenue projections in Columns A02 and A03 are based on Lease Agreement # WR-16232.

**NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

## SCHEDULE I NARRATIVE

Budget Period: 2013 - 2014

Department: **Juvenile Justice**

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

<b><u>5 PERCENT TRUST FUND RESERVE CALCULATION:</u></b>	<b><u>A03</u></b>
Total Estimated Revenue for FY 2012-13:	
Cost of Care Fees & Annie E. Casey Foundation	996,227
Alachua County Sheriff Office & City of Gainesville	180,000
St. Lucie County BOCC	185,576
Transfer from FDHSMV - Community Partnership	17,940,919
Miami Dade Rent Receipts	714,049
	<u>20,016,771</u>
Less: 8% Service Charge to GR - 80400100	(86,370)
Less: 8% Service Charge to GR - 80900100	(1,435,274)
Less: Cost of Care Fees & Annie E. Casey Foundation	(996,227)
Total Estimated Revenue Subject to 5% Reserve Calculation	17,498,900
Multiplied by 5%	X .05
Total 5% Reserve for Grants & Donations Trust Fund	<u><b>874,945</b></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 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)

<b>Transfers In</b> <b>(Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount FY 11-12 (A01)</b>	<b>Amount FY 12-13 (A02)</b>	<b>Amount FY 13-14 (A03)</b>	<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
Florida Department of Highway Safety and Motor Vehicles 2488	001620	17,414,978	17,940,919	18,272,826	181241	Terri Mulkey (850) 617-3153 confirmed A01 on 07/30/2012;
						James Lewandowski (850)617-3156 confirmed A02 & A03 on 9/27/2012
<b>Transfers Out (Operating and Non-Operating)</b> <b>(Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Grants and Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2339</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	10,737,321	(A)	-	10,737,321
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	54,423,392	(D)	-	54,423,392
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>65,160,714</b>	(F)	-	<b>65,160,714</b>
LESS Allowances for Uncollectibles	(52,716,479)	(G)	-	(52,716,479)
LESS Approved "A" Certified Forwards	(1,734,979)	(H)	(2,500)	(1,737,479)
Approved "B" Certified Forwards	(11,762)	(H)	-	(11,762)
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(410,135)	(I)	-	(410,135)
LESS: _____	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/2012</b>	<b>10,287,359</b>	(K)	<b>(2,500)</b>	<b>10,284,859</b> **

**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**

	<b>Budget Period: 2013 - 2014</b>
<b>Department Title:</b>	<b>Juvenile Justice</b>
<b>Trust Fund Title:</b>	<b>Grants and Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

<b>Total Fund Balance Per FLAIR Trial Balance, 07/01/12</b>	
Total all GLC's 5XXXX for governmental funds;	<b>(7,243,993)</b> (A)
GLC 539XX for proprietary and fiduciary funds	

<b>Subtract Nonspendable Fund Balance (GLC 56XXX)</b>	<b>-</b> (B)
---	--------------

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment #B8000004 - Corrects Approved C/F	<b>2,500</b> (C)
---	------------------

SWFS Adjustment # and Description	<b>-</b> (C)
-----------------------------------	--------------

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<b>11,762</b> (D)
---	-------------------

Approved "C" Carry Forward Total (FCO) per LAS/PBS	<b>-</b> (D)
--	--------------

A/P not C/F - Operating Categories	<b>-</b> (D)
------------------------------------	--------------

G/L 49900 - Other Long-term Liabilities (not carried forward)	<b>(3,055,128)</b> (D)
---	------------------------

	<b>-</b> (D)
--	--------------

	<b>-</b> (D)
--	--------------

<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(10,284,859)</b> (E)
--	-------------------------

<b>UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)</b>	<b>10,284,859</b> (F)
--	-----------------------

<b>DIFFERENCE:</b>	<b>-</b> (G)*
--------------------	---------------

**\*SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Grants and Donations Trust Fund
FLAIR #:*	80-2-339
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 215.32(2)(b)(2)(d), Florida Statutes (F.S.) and Chapter 2002-116, Laws of Florida. The Grants and Donations Trust Fund was re-created without modification; carrying forward current balances and continuing current sources and uses thereof. This fund serves as a depository for funds to be used for allowable grant or donor agreement activities funded by restricted contractual revenue from private and public nonfederal sources and cost of care recovery from parents.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Cost of Care Recovery (s. 985.039, F.S.), Miami-Dade Rent Receipts (s. 215.32, F.S.), City of Gainesville, Alachua County, Annie E. Casey Foundation Grant and St. Lucie County Agreements (s. 215.32, F.S.), and Community Partnership Funds (s. 320.08046, F.S.).
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Cost of Care Recovery Fees and Annie E. Casey Foundation Grant are not subject to the Service Charge to General Revenue, ss. 215.22(3) and 215.24, F.S.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funding supports the portion of the programs that revenue is not received from the trust fund's funding sources.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Florida Department of Juvenile Justice will continue to have a variety of state receipts in its normal course of business. The activities supported by this trust fund are ACT0010 - Executive Direction, ACT0100 - Finance and Accounting, ACT0130 - Mail Room, ACT0510 - Secure Supervision, ACT0520 - Health Services, ACT0530 - Mental Health Services, ACT0540 - Food Services, ACT0560 - Transportation, ACT0600 - Counseling and Supervision-Contracted, ACT0610 - Counseling and Supervision-State Provided, ACT0710 - Intake and Screening, ACT0790 - Care and Custody, ACT0800 - Behavioral Training and Life Skills, ACT0830 - Secure Mental Health Treatment Facility, ACT0920 - Non-Secure Children-in-Need-of-Services/Families-in-Need-of-Services, ACT0930 - Female Diversion Programs, ACT0960 - Violence Reduction and ACT0970 - Afterschool Programming.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

## SCHEDULE I NARRATIVE

Budget Period: 2013 - 2014

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. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request.

### **COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

### **SECTION III: ADJUSTMENTS:**

September Reversions

<u>A01</u>
<u>992</u>
<u>992</u>

### **REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

Revenue projections in Columns A02 and A03 were obtained from the Florida Department of Highway Safety and Motor Vehicles (FDMVHS). The revenue projections are based on the Revenue Estimating Conference results. **NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

### **5 PERCENT TRUST FUND RESERVE CALCULATION:**

	<u>A03</u>
Total Estimated Revenue for FY 2012-13:	275,820
Less: 8% Service Charge to GR	<u>(22,066)</u>
Total Estimated Revenue Subject to 5% Reserve Calculation	253,754
Multiplied by 5%	<u>X .05</u>
Total 5% Reserve for the Juvenile Crime Prevention/Early Intervention Trust Fund	<u><u>12,688</u></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 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 Prevention/Early Intervention Trust Fund (2415)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 11-12 (A01)</b>	<b>FY 12-13 (A02)</b>	<b>FY 13-14 (A03)</b>		
Florida Department of Highway Safety and Motor Vehicles 2488	001520	288,389	275,820	272,533	310125	Terri Mulkey (850) 617-3153 confirmed A01 on 10/04/2012; James Lewandowski (850)617-3156 confirmed A02 & A03 on 10/19/2012

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Juvenile Crime Prevention/Early Intervention Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2415</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	671,307	(A)	-	671,307
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	7,080	(D)	-	7,080
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	678,387	(F)	-	678,387
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	-	(H)	-	-
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(5,317)	(I)	-	(5,317)
LESS: _____	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/2012</b>	673,071	(K)	-	673,071 **

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Juvenile Crime Prevention and Early Intervention Trust Fund
FLAIR #:*	80-2-415
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review **this year**, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 320.08058(11)(b), Florida Statutes (F.S.) and Chapter 2002-117, Laws of Florida. The Juvenile Crime Prevention and Early Intervention Trust Fund is a depository for the proceeds of the Invest in Children license plate annual use fee.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Proceeds of the Invest in Children license plates annual use fee, s. 320.08058(11)(b), F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	The proceeds of the Invest in Children license plate annual use fee must be deposited into the Juvenile Crime Prevention and Early Intervention Trust Fund within the Department of Juvenile Justice. Based on the recommendations of the juvenile justice councils, the department shall use the proceeds of the fee to fund programs and services that are designed to prevent juvenile delinquency. The department shall allocate moneys for programs and services within each county based on that county's proportionate share of the license plate annual use fee collected by the county, s. 320.0858(11)(b), F.S.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funding supports the portion of the programs that revenue is not received from the trust fund's funding sources.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Florida Department of Juvenile Justice will continue to collect proceeds from the Invest in Children license plate annual use fee. The activities supported by this trust fund are ACT0940 - School Attendance, ACT0950 - Employment Services, ACT0960 - Violence Reduction and ACT0970 - Afterschool Programming.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

*Office of Policy and Budget - July 2012*



## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

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 Florida Department of Juvenile Justice (FDJJ) 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 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. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request.

**COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

**SECTION II: DETAIL of NONOPERATING EXPENDITURES:**

**Unfunded Budget:**

	<u>A02</u>	<u>A03</u>	<u>Comments</u>
Executive Direction/Support Services (80750100) - Staff Development	(75,361)	(1,429,939)	Since FY 2006-07 collections have decreased from \$2,765,596 to \$1,852,311. This budget authority was not deleted because of the possibility of revenues increasing.
	<u>(75,361)</u>	<u>(1,429,939)</u>	

**SECTION III: ADJUSTMENTS:**

	<u>A01</u>	<u>A02</u>
Rounding Adjustment	1	-
September Reversions	235,967	285,068
Service Charge to General Revenue (GR) Adjustment - The Juvenile Justice Training Trust Fund (JJTTF) was affected by the Service Charge to General Revenue situation in the Administrative Trust Fund (ATF):	20	-
255,024 FY 2011-12 Receipts - ATF	<u>235,988</u>	<u>285,068</u>
(277) Subtract FY 2011-12 Refunds - ATF		
<u>1,852,311</u> FY 2011-12 Receipts - JJTTF		
2,107,058 Total FY 2011-12 Receipts		
8% Multiplied by Service Charge to GR Rate		
<u><b>168,565</b></u> FY 2011-12 Service Charge to GR		

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

Department: **Juvenile Justice**

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

**SECTION III: ADJUSTMENTS (continued):**

177,256	FY 2011-12 Service Charge to GR in FLAIR Account Code: 80-10-1- 000100-80750100-00-001308-00
(6,089)	Subtract 6/30/2011 Service Charge - ATF
<u>(40,727)</u>	<u>Subtract 6/30/2011 Service Charge - JJTTF</u>
130,440	
<u>38,124</u>	<u>Add 6/30/2012 Service Charge - JJTTF*</u>
	FY 2011-12 Service Charge to GR deposited in 80-10-1-000100- 80750100-00-001308-00
<u><b>168,565</b></u>	

\*The Service Charge to GR for the JJTTF should have been \$38,144 for the quarter ending June 30, 2012. The refund (\$277) was paid from the ATF. The General Revenue Fund (GRF) was not affected by the refund and resulted in an over-payment/deposit in the GRF. Since, there was not a non-operating disbursement (category 310322) in the ATF during the month of July 2012, the \$19.64 (\$20 rounded) was applied to the JJTTF. The ATF and JJTTF are in the same budget entity. The department is currently re-addressing the Service Charge to General Revenue process in the ATF.

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

The revenue projections have been estimated for Column A02 at 90.8885% (rounded) of the revenue for FY 2011-12 (A01) and for Column A03 at 90.8885% (rounded) of the revenue for FY 2012-13 (A02). There has been a decline in collections over the past few years. The 9.1115% reduction was derived from the difference between revenues for FY 2010-11 and FY 2011-12 and was applied to both A02 and A03. Calculations are as follows:

FY 2011-12 Revenue:	1,852,311		
FY 2010-11 Revenue:	<u>2,038,004</u>		
Difference:	<u>(185,693)</u>		
Difference divided by:	2,038,004		
Result:	-9.1115%		
A01 - FY 2011-12:	1,852,311	A02 - FY 2012-13:	1,683,537
Percentage:	<u>-9.1115%</u>	Percentage:	<u>-9.1115%</u>
Reduction:	<u>(168,774)</u>	Reduction:	<u>(153,396)</u>
A02 Revenue:	<u>1,683,537</u>	A03 Revenue:	<u>1,530,142</u>

**NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

**5 PERCENT TRUST FUND RESERVE CALCULATION:**

	<u><b>A03</b></u>
Total Estimated Revenue for FY 2012-13:	1,683,537
Less: 8% Service Charge to GR	<u>(134,683)</u>
Total Estimated Revenue Subject to 5% Reserve Calculation	1,548,854
Multiplied by 5%	X .05
Total 5% Reserve for Juvenile Justice Training Trust Fund	<u><b>77,443</b></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 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 Justice Training Trust Fund (2417)

Transfers In	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 11-12 (A01)	FY 12-13 (A02)	FY 13-14 (A03)		
Florida Department of Revenue	001200	1,852,311	1,683,537	1,530,142		FDOR does not transfer funds to FDJJ. The funds are deposited directly, not journal transferred, through the Clerk of Court Remittance System. The department is notified of the receipts via e-mail/report generated by FDOR. Fund and category are unknown.
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Juvenile Justice Training Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2417</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,273,087	(A)	-	1,273,087
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	-	(D)	-	-
ADD: Interest and Dividends Receivable	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	1,273,087	(F)	-	1,273,087
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(384,018)	(H)	-	(384,018)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(38,124)	(I)	-	(38,124)
LESS: _____	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/2012</b>	850,944	(K)	-	850,944 **

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Juvenile Justice Training Trust Fund
FLAIR #:*	80-2-417
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 150px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 985.66, Florida Statutes (F.S.) and Chapter 2002-118, Laws of Florida. The Juvenile Justice Training Trust Fund was re-created without modification; carrying forward current balances and continuing current sources and uses thereof. This fund serves as depository for funds for the department's juvenile justice training academies and staff development and training.
2	List the specific sources of receipts to the trust fund and the statutory references for those	\$1 from every noncriminal traffic infraction collected pursuant to s. 318.14, F.S. and s. 318.21, F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Per s. 985.66, F.S., "it is the purpose of the Legislature to require the department to establish, maintain, and oversee the operation of juvenile justice training academies in the state. The purpose of the Legislature in establishing staff development and training programs is to foster better staff morale and reduce mistreatment and aggressive and abusive behavior in delinquency programs; to positively impact the recidivism of children in the juvenile justice system; and to afford greater protection of the public through an improved level of services delivered by a professionally trained juvenile justice program staff to children who are alleged to be or who have been found to be delinquent." Certain expenses for the Bureau of Staff Development are included.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Staff and some training costs are funded from the General Revenue Fund for Staff Development and Training.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The Florida Department of Juvenile Justice will continue to collect revenue pursuant to s. 318.14, F.S. and s. 318.21, F.S. The activity supported by this trust fund is ACT0110 - Personnel Services/Human Resources.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

*Office of Policy and Budget - July 2012*

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

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 to the department by the FDCF on a monthly basis and the department submits expenditure reports to the FDCF on a quarterly basis for allowable Title XX Social Services Block Grant (SSBG) services. Funds are used to support budget in the Aftercare Services/Conditional Release, Juvenile Probation, Non-Residential Delinquency Rehabilitation, Non-Secure Residential Commitment, Secure Residential Commitment and Delinquency Prevention/Diversion budget entities. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request.

**COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

**SECTION III: ADJUSTMENTS:**

	<b>A01</b>	<b>A02</b>
Rounding Adjustment	2	-
September Reversions	232,344	120,873
	232,346	120,873

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

Revenue projections for Columns A02 and A03 are based on the interagency agreement between FDCF and the department. **NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

**5 PERCENT TRUST FUND RESERVE CALCULATION:**

	<b>A03</b>
Total Estimated Revenue for FY 2012-13:	49,890,208
Less: Federal Funding	(49,890,208)
Total Estimated Revenue Subject to 5% Reserve Calculation	-
Multiplied by 5%	X .05
Total 5% Reserve for Social Services Block Grant 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 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)

<b>Transfers In</b>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 11-12 (A01)</b>	<b>FY 12-13 (A02)</b>	<b>FY 13-14 (A03)</b>		
Florida Department of Children and Families 2639	001510	49,890,208	49,890,208	49,890,208	181011	Diane Sunday (850) 717-4740 9/28/2012

<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Out Expenditure Category</b>				<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Social Services Block Grant Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2639</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,990,234	(A)	-	7,990,234
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	-	(D)	-	-
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	7,990,234	(F)	-	7,990,234
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(2,956,478)	(H)	-	(2,956,478)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-	-
LESS: _____	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/2012</b>	5,033,756	(K)	-	5,033,756 **

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Social Services Block Grant Trust Fund
FLAIR #:*	80-2-639
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Chapter 2002-119, Laws of Florida, re-created the Social Services Block Grant Trust Fund without modification; carrying forward current balances and continuing current sources and uses thereof. Social Services Block Grant funding is deposited and disbursed from this fund.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The source of receipts for this trust fund is the U. S. Department of Health and Human Services' Social Services Block Grant transferred from the Florida Department of Children and Families, s. 216.103, Florida Statutes.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Federal law requires that these funds be used for specific program purposes as stated in the grant agreement between the State of Florida and the U. S. Department of Health and Human Services.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funding supports expenditures for programs within the department that are both allowable and unallowable in accordance with the Social Services Block Grant agreement.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation of this fund is necessary for as long as the Florida Department of Juvenile Justice receives funding from the U. S. Department of Health and Human Services through the Florida Department of Children and Families. The activities supported by this trust fund are ACT0600 - Counseling and Supervision-Contracted, ACT0610 - Counseling and Supervision-State Provided, ACT0710 - Intake and Screening, ACT0750 - Sex Offender Treatment, ACT0780 - Substance Abuse Treatment, ACT0790 - Care and Custody, ACT0800 - Behavioral Training and Life Skills, ACT0830 - Secure Mental Health Treatment Center and ACT0920 - Non-Secure Children-in-Need-of-Services/Families-in-Need-of-Services.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

## SCHEDULE I NARRATIVE

Budget Period: **2013 - 2014**

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 juvenile residents of its county at the time of arrest and the number of days the juveniles are in the detention centers prior to adjudication by a judge. At the beginning of the fiscal year, the counties are billed based on an estimate. The State of Florida pays for the fiscally constrained counties and out-of-state/unknown, thus General Revenue funding is transferred quarterly to this trust fund. When the reconciliation is completed, the counties are given credits for overpaying or charged for underpaying based on actual costs and utilization. Because the department gives credits to counties for overpaying, the department has to use prior year receipts to fund current year budget. Therefore, the 5 Percent Trust Fund Reserve is not required for this fund. Funds are used to support budget in the Detention Centers budget entity. A request to retain this trust fund without modification is included in the FY 2013-14 Legislative Budget Request.

**COMPUTATION OF COST FOR GENERAL MANAGEMENT AND ADMINISTRATIVE SERVICES:**

Not Applicable

**SECTION III: ADJUSTMENTS:**

	<b>A01</b>	<b>A02</b>
Rounding Adjustment	6	-
September Reversions	967,182	729,740
	967,188	729,740

**REVENUE ESTIMATING METHODOLOGY NARRATIVE:**

Revenue projections for Columns A02 and A03 are based on legislative appropriations. 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 trust fund and the General Revenue funding is provided by the non-fiscally constrained counties. Calculations are as follows:

	<b>A02</b>	<b>A03</b>
Budget:	74,180,682	73,278,769
General Revenue Funding:	(3,883,853)	(3,883,853)
Non-Fiscally Constrained Counties' Share:	70,296,829	69,394,916

**NOTE:** The department's Chief Financial Officer has certified that the revenue estimates shown on the Schedule I for Columns A02 and A03 are the latest and most accurate available and that OPB will be notified of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued; the e-mail was sent to Melonie Davila and Julie Vickers on October 8, 2012.

**5 PERCENT TRUST FUND RESERVE CALCULATION:**

	<b>A03</b>
Total Estimated Revenue for FY 2012-13:	74,180,682
Less: Excluded Funding	(74,180,682)
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

<b>Department Title:</b>	<b>Budget Period: 2013 - 2014</b>
<b>Trust Fund Title:</b>	<b>Department of Juvenile Justice</b>
<b>Budget Entity:</b>	<b>Shared County/State Juvenile Detention Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>Department</b>
	<b>2685</b>

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	8,472,325	(A)	-	8,472,325
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	3,913,901	(D)	-	3,913,901
ADD: Interest and Dividends Receivable	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	12,386,225	(F)	-	12,386,225
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	(2,593,820)	(H)	-	(2,593,820)
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	(691,085)	(I)	-	(691,085)
LESS: Deferred / Unearned Revenue	(5,951,580)	(J)	-	(5,951,580)
<b>Unreserved Fund Balance, 07/01/2012</b>	3,149,740	(K)	-	3,149,740 **

**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 ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,  
OR MODIFICATION OF A TRUST FUND**

Department:	Juvenile Justice
Fund Name:	Shared County/State Juvenile Detention Trust Fund
FLAIR #:*	80-2-685
Name Position Telephone No. of Person Completing Form:	Sandra Gibson Senior Management Analyst II-SES (850) 921-6417
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 400px;">(last action was initial create)</span>  <input checked="" type="checkbox"/> <b>Retain without modification</b> <input type="checkbox"/> <b>Re-create/Retain with modification</b> <span style="margin-left: 400px;">(last action was re-create)</span>  <input type="checkbox"/> <b>Create New Fund</b> <input type="checkbox"/> <b>Terminate Existing Fund</b>

\* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	Section 985.686, Florida Statutes (F.S.) and Chapter 2008-008, Laws of Florida. The Shared County/State Juvenile Detention Trust Fund was re-created without modification. This funds serves as depository for the counties' share of the total costs for juvenile detention.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Each non-fiscally constrained county pays to the department its share of the total costs for juvenile detention. The State of Florida pays for fiscally constrained counties, s. 985.686, F.S.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	State law requires that the funds are used for the predispositional costs of juvenile detention, s. 985.686, F.S.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue funding supports the remaining portion of the operational costs of juvenile detention for post-disposition and predisposition for out-of-state/unknown and the fiscally constrained counties.

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	Not Applicable
---	--	----------------

For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	Continuation of this fund is necessary for as long as the counties in the State of Florida participate in the costs of predispositional juvenile detention. The activities supported by this trust fund are ACT0010 - Executive Direction, ACT0510 - Secure Supervision, ACT0520 - Health Services, ACT0530 - Mental Health Services, ACT0540 - Food Services, ACT0560 - Transportation, ACT0570 - Facilities, Repair Maintenance, and ACT1000 - Central Communications Center.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	No modifications requested.

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
----	---	----------------

For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable