

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	41,679,382.99
080054 07	ECKERD YDC AND OKEECHOBEE	20,247.21
080410 06	DJJ MAIN/REPAIR-STATE BLDG	0.00
080410 07	DJJ MAIN/REPAIR-STATE BLDG	124,409.96
080410 08	DJJ MAIN/REPAIR-STATE BLDG	62,165.33
080420 07	REPLACE CLASSROOM PORTABLES	0.00
080712 08	3 SPRINGS - DAYTONA BCH	7.00
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	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	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	4,298.96-
088225 07	IMPROVS/SECURITY SYSTEMS	9,998.17
	** GL 13100 TOTAL	41,911,372.78
15100	ACCOUNTS RECEIVABLE	
040000	EXPENSES	2,931.41
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
16700	DUE FROM COMPONENT UNIT/PRIMARY	
100777	CONTRACTED SERVICES	66.76
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	156,581.15
22100	RESTRICTED CASH ON HAND	
040000	EXPENSES	33.93-
100778	G/A-CONTRACTED SERVICES	63,175.62
	** GL 22100 TOTAL	63,141.69

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE	
010000	SALARIES AND BENEFITS	41,942.43-
010000 CF	SALARIES AND BENEFITS	1,314,357.45-
030000	OTHER PERSONAL SERVICES	1,550.00
030000 CF	OTHER PERSONAL SERVICES	230,532.83-
040000	EXPENSES	357,927.28-
040000 CF	EXPENSES	508,743.96-
060000	OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	1,192.11-
070000 CF	FOOD PRODUCTS	12,353.63-
100005	JUVENILE REDIRECTIONS PROGRAM	0.00
100005 CF	JUVENILE REDIRECTIONS PROGRAM	143,943.00-
100008	G/A-CONT SVCS/DOZIER	0.00
100008 CF	G/A-CONT SVCS/DOZIER	55,905.28-
100009	G/A-CONT SVCS/OKEECHOBEE	0.00
100009 CF	G/A-CONT SVCS/OKEECHOBEE	309,106.00-
100021	ACQUISITION/MOTOR VEHICLES	1,600.00
100021 CF	ACQUISITION/MOTOR VEHICLES	173,331.85-
100254	PACE CENTERS	0.00
100254 CF	PACE CENTERS	821,359.00-
100279	LEGIS INIT/REDUC JUV CRIME	0.00
100279 CF	LEGIS INIT/REDUC JUV CRIME	564,534.83-
100777	CONTRACTED SERVICES	2,561.66-
100777 CF	CONTRACTED SERVICES	301,479.57-
100778	G/A-CONTRACTED SERVICES	163,394.73
100778 CF	G/A-CONTRACTED SERVICES	25,542,883.54-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	2,537,963.41-
103290	SALARY INCENTIVE PAYMENTS	0.00
103290 CF	SALARY INCENTIVE PAYMENTS	797.12-
104152	G/A-WILDERNESS THER CR SC	0.00
104152 CF	G/A-WILDERNESS THER CR SC	558,965.00-
	** GL 31100 TOTAL	33,313,335.22-
31199	GENERAL LEDGER NAME NOT ON FILE	
070000	FOOD PRODUCTS	0.00
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	2.01-
010000 CF	SALARIES AND BENEFITS	523,081.24-
030000	OTHER PERSONAL SERVICES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	32,311.94-
	** GL 35100 TOTAL	555,395.19-

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	231.66-
040000	EXPENSES	0.00
040000	CF EXPENSES	263,523.14-
100008	CF G/A-CONT SVCS/DOZIER	0.00
100021	ACQUISITION/MOTOR VEHICLES	0.00
100021	CF ACQUISITION/MOTOR VEHICLES	1,207.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	2,320.99-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	391,956.93-
	** GL 35300 TOTAL	659,239.72-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
040000	EXPENSES	0.00
040000	CF EXPENSES	3,674.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778	CF G/A-CONTRACTED SERVICES	1,057.40-
	** GL 35500 TOTAL	4,731.40-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	0.00
030000	OTHER PERSONAL SERVICES	0.00
100778	G/A-CONTRACTED SERVICES	0.00
	** GL 35700 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	399,867.17-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	8,886,563.64-
080054	07 ECKERD YDC AND OKEECHOBEE	20,247.21-
080410	06 DJJ MAIN/REPAIR-STATE BLDG	328,034.04-
080410	07 DJJ MAIN/REPAIR-STATE BLDG	194,985.92-
080410	08 DJJ MAIN/REPAIR-STATE BLDG	62,165.33-
080420	07 REPLACE CLASSROOM PORTABLES	0.00
080712	08 3 SPRINGS - DAYTONA BCH	7.00-
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-

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G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
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	4,298.96
088225 07	IMPROVS/SECURITY SYSTEMS	270,870.16
	** GL 54900 TOTAL	9,548,557.65-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	5,309,523.26
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	156,581.15-
55600 000000	RESERVED FOR FCO AND GRANTS/AID - FCO BALANCE BROUGHT FORWARD	2,805,909.55-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	29,506.68
040000	EXPENSES	434,303.01
060000	OPERATING CAPITAL OUTLAY	12,228.52
070000	FOOD PRODUCTS	36,404.64
088225 07	IMPROVS/SECURITY SYSTEMS	9,505.57
100005	JUVENILE REDIRECTIONS PROGRAM	41,380.00
100021	ACQUISITION/MOTOR VEHICLES	290,189.00
100279	LEGIS INIT/REDUC JUV CRIME	30,741.06
100777	CONTRACTED SERVICES	1,089,059.70
100778	G/A-CONTRACTED SERVICES	129,037.16
	** GL 94100 TOTAL	2,102,355.34
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	29,506.68-
040000	EXPENSES	434,303.01-
060000	OPERATING CAPITAL OUTLAY	12,228.52-
070000	FOOD PRODUCTS	36,404.64-
088225 07	IMPROVS/SECURITY SYSTEMS	9,505.57-
100005	JUVENILE REDIRECTIONS PROGRAM	41,380.00-
100021	ACQUISITION/MOTOR VEHICLES	290,189.00-
100279	LEGIS INIT/REDUC JUV CRIME	30,741.06-
100777	CONTRACTED SERVICES	1,089,059.70-
100778	G/A-CONTRACTED SERVICES	129,037.16-
	** GL 98100 TOTAL	2,102,355.34-
99100 000000	BUDGETARY FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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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	369,107.08
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15900 000100	ALLOWANCE FOR UNCOLLECTIBLES	468.77-
16400 000700	DUE FROM FEDERAL GOVERNMENT	135,684.88
31100 040000	ACCOUNTS PAYABLE EXPENSES	76,305.50-
040000	CF EXPENSES	2,232.64-
	** GL 31100 TOTAL	78,538.14-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	85,376.06
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	14,120.51-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	497,040.60-
94100 040000	ENCUMBRANCES EXPENSES	250,000.00
98100 040000	BUDGETARY FND BAL RESERVED/ENCUMBRANCE EXPENSES	250,000.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	3,788,050.51
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	310,683.23
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	608,835.55
010000	SALARIES AND BENEFITS	166,024.51-
010000 CF	SALARIES AND BENEFITS	58,786.84-
100008	G/A-CONT SVCS/DOZIER	0.00
100008 CF	G/A-CONT SVCS/DOZIER	17,331.81-
100778	G/A-CONTRACTED SERVICES	853,500.03
100778 CF	G/A-CONTRACTED SERVICES	1,600,691.34-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257 CF	G/A-CH/FAM IN NEED OF SVCS	107,483.18-
	** GL 31100 TOTAL	487,982.10-
35100 000000	DUE TO STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	302,563.03-
010000	SALARIES AND BENEFITS	166,024.51
	** GL 35100 TOTAL	136,538.52-
35300 100778	DUE TO OTHER DEPARTMENTS G/A-CONTRACTED SERVICES	4,410.71
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	3,478,623.83-
94100 100777	ENCUMBRANCES CONTRACTED SERVICES	8.80
98100 100777	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CONTRACTED SERVICES	8.80-
	*** FUND TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
31100 040000	ACCOUNTS PAYABLE EXPENSES	117.00-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	117.00
	*** FUND TOTAL	0.00

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	5,797,724.39
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	6,281,184.08
15100 000109	ACCOUNTS RECEIVABLE	68,617,126.45
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	16,824.35
15900 000000 000109	ALLOWANCE FOR UNCOLLECTIBLES BALANCE BROUGHT FORWARD	2,696,558.39-
	** GL 15900 TOTAL	51,688,107.07- 54,384,665.46-
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	66,849.23
16300 000000 001000 001500 001510 001600	DUE FROM OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	582,165.00- 582,165.00 0.00 0.00 147,931.56-
	** GL 16300 TOTAL	147,931.56-
16400 000700 001500 001510 001600	DUE FROM FEDERAL GOVERNMENT	7,542,475.10 0.00 0.00 4,353,356.39
	** GL 16400 TOTAL	11,895,831.49
31100 000000 000109 010000 010000 030000 030000 040000 040000 070000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	126,389.08-
	SALARIES AND BENEFITS	988,827.03-
	CF SALARIES AND BENEFITS	552.24-
	CF OTHER PERSONAL SERVICES	20,791.49-
	CF OTHER PERSONAL SERVICES	0.00
	EXPENSES	51,592.59-
	CF EXPENSES	1,557.17
	CF EXPENSES	20,396.72-
	FOOD PRODUCTS	0.00



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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
070000	CF FOOD PRODUCTS	2,622.21-
100778	G/A-CONTRACTED SERVICES	134,896.57-
100778	CF G/A-CONTRACTED SERVICES	2,497,395.17-
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
103257	CF G/A-CH/FAM IN NEED OF SVCS	130,397.95-
	** GL 31100 TOTAL	3,972,303.88-
35100	DUE TO STATE FUNDS, WITHIN DIVISION	
000000	BALANCE BROUGHT FORWARD	168,243.80-
010000	SALARIES AND BENEFITS	134,001.16
030000	OTHER PERSONAL SERVICES	34,242.64
100778	G/A-CONTRACTED SERVICES	0.00
103257	G/A-CH/FAM IN NEED OF SVCS	0.00
	** GL 35100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	925,199.04-
040000	EXPENSES	0.00
040000	CF EXPENSES	4,433.97-
100778	G/A-CONTRACTED SERVICES	57.50
100778	CF G/A-CONTRACTED SERVICES	26,850.00-
190000	PURCHASE OF INVESTMENTS	0.00
	** GL 35300 TOTAL	956,425.51-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	4,153.60
185096	TR/DOR/SALES TAX/MEALS	2,114.93-
310322	SERVICE CHARGE TO GEN REV	324,936.62-
	** GL 35600 TOTAL	322,897.95-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	26,601,972.26-
55600	RESERVED FOR FCO AND GRANTS/AID - FCO	
000000	BALANCE BROUGHT FORWARD	6,271,320.46-
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	41,118.52
040000	EXPENSES	252.14
100777	CONTRACTED SERVICES	41,650.00
100778	G/A-CONTRACTED SERVICES	313,707.50
	** GL 94100 TOTAL	396,728.16

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	41,118.52-
040000	EXPENSES	252.14-
100777	CONTRACTED SERVICES	41,650.00-
100778	G/A-CONTRACTED SERVICES	313,707.50-
	** GL 98100 TOTAL	396,728.16-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	18,022.91

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	415,688.52
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS	0.00
31100 050013 050013	ACCOUNTS PAYABLE G\A-INVEST IN CHILDREN CF G\A-INVEST IN CHILDREN	0.00 335,511.75-
	** GL 31100 TOTAL	335,511.75-
35300 001500	DUE TO OTHER DEPARTMENTS	7,920.00
35600 000000 310322	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD SERVICE CHARGE TO GEN REV	8,044.00- 14,830.20-
	** GL 35600 TOTAL	22,874.20-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	65,222.57-
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, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,042,431.52
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16300 001500	DUE FROM OTHER DEPARTMENTS	0.00
31100	ACCOUNTS PAYABLE	
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	74.60-
040000	EXPENSES	6,815.73
040000 CF	EXPENSES	94.00-
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	247,253.92-
	** GL 31100 TOTAL	240,606.79-
35100 030000	DUE TO STATE FUNDS, WITHIN DIVISION OTHER PERSONAL SERVICES	0.00
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	48,690.58-
310322	SERVICE CHARGE TO GEN REV	93,361.96-
	** GL 35600 TOTAL	142,052.54-
35700 100778	DUE TO COMPONENT UNIT/PRIMARY G/A-CONTRACTED SERVICES	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	1,659,772.19-
94100	ENCUMBRANCES	
040000	EXPENSES	6,986.88
100778	G/A-CONTRACTED SERVICES	393,309.18
	** GL 94100 TOTAL	400,296.06

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	6,986.88-
100778	G/A-CONTRACTED SERVICES	393,309.18-
	** GL 98100 TOTAL	400,296.06-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	4,747,839.86
16100 000000	DUE FROM STATE FUNDS, WITHIN DIVISION BALANCE BROUGHT FORWARD	0.00
16400 000126	DUE FROM FEDERAL GOVERNMENT	530,334.62
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	3,471,644.89
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	205,085.72-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	249,508.89-
040000	EXPENSES	2,698.42-
040000 CF	EXPENSES	160,648.24-
100777	CONTRACTED SERVICES	55.00-
100777 CF	CONTRACTED SERVICES	30,695.88-
100778	G/A-CONTRACTED SERVICES	10,321.64-
100778 CF	G/A-CONTRACTED SERVICES	976,244.40-
	** GL 31100 TOTAL	1,836,386.70
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	10,036.83
040000	EXPENSES	523.31-
040000 CF	EXPENSES	60,219.51-
100778	G/A-CONTRACTED SERVICES	1,157.44-
100778 CF	G/A-CONTRACTED SERVICES	71,518.26-
	** GL 35300 TOTAL	123,381.69-
35400 000126	DUE TO FEDERAL GOVERNMENT	96,146.86-
35500	DUE TO OTHER GOVERNMENTAL UNITS	
100778	G/A-CONTRACTED SERVICES	0.00
100778 CF	G/A-CONTRACTED SERVICES	12,836.60-
	** GL 35500 TOTAL	12,836.60-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	6,882,196.03-

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
030000	OTHER PERSONAL SERVICES	29,738.28
040000	EXPENSES	71,454.40
100777	CONTRACTED SERVICES	297,506.53
100778	G/A-CONTRACTED SERVICES	90,971.71
	** GL 94100 TOTAL	489,670.92
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
030000	OTHER PERSONAL SERVICES	29,738.28-
040000	EXPENSES	71,454.40-
100777	CONTRACTED SERVICES	297,506.53-
100778	G/A-CONTRACTED SERVICES	90,971.71-
	** GL 98100 TOTAL	489,670.92-
	*** FUND TOTAL	0.00

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 JULY 01, 2008

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	23,259.51
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	0.00
14300 000000	SPECIAL INVESTMENTS W/STATE TREASURY BALANCE BROUGHT FORWARD	297,547.32
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	886.33
35300 000000 190000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD PURCHASE OF INVESTMENTS	0.00 0.00
	** GL 35300 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	321,693.16-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	432.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	8,905.80
17200 000000	GOODS PURCHASED FOR RESALE BALANCE BROUGHT FORWARD	1,490.86
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	9,337.80-
55200 000000	FUND BALANCE RESERVED FOR INVENTORIES BALANCE BROUGHT FORWARD	1,490.86-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L G-L ACCOUNT NAME BEGINNING BALANCE  
CAT

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	613,602.17
080077 03	DMS MGD ICARE/BAYPOINT	295,210.76
080078 03	DMS MGD G.P. WOOD CLASSRMS	0.00
080080 03	DMS MGD MARTIN CLASSRMS	0.00
080089 03	DMS MGD CLASSROOMS/DAYRMS	0.00
080119 01	JUVEN JUST/TREATMENT FACIL	0.00
080120	COMMITMENT BEDS STATEWIDE	102,493.71-
080120 01	COMMITMENT BEDS STATEWIDE	48,402.44
080120 96	COMMITMENT BEDS STATEWIDE	4,530.29
080120 97	COMMITMENT BEDS STATEWIDE	2,983.23
080120 98	COMMITMENT BEDS STATEWIDE	45,739.06
080120 99	COMMITMENT BEDS STATEWIDE	838.69
080122 97	DETENTION BEDS STATEWIDE	0.00
080122 98	DETENTION BEDS STATEWIDE	0.00
080130 99	CONST PREV APPROP COM BEDS	0.00
080131	CONSEQUENCE UNIT BEDS	23,070.88
080131 01	CONSEQUENCE UNIT BEDS	23,070.88-
080390 94	RENOV-COTTAGE/CLSSRMS-EYDC	0.00
080415 94	CATEGORY NAME NOT ON TITLE FILE	0.00
080421 95	CATEGORY NAME NOT ON TITLE FILE	0.00
080752 98	CATEGORY NAME NOT ON TITLE FILE	0.00
080830 99	CATEGORY NAME NOT ON TITLE FILE	0.00
080833	PROG SECURE DETENTION / SW	23,331.17-
080833 99	PROG SECURE DETENTION / SW	23,331.17
081409 03	CODE/SAFETY CORRECT-STWIDE	0.00
081409 99	CODE/SAFETY CORRECT-STWIDE	0.00
083643	MAIN/REP/CONST-STATEWIDE	1,698.00
083643 02	MAIN/REP/CONST-STATEWIDE	0.00
083643 98	MAIN/REP/CONST-STATEWIDE	1,698.00-
083643 99	MAIN/REP/CONST-STATEWIDE	0.00
088123 01	CORR PRIVAT COMM-LEASE PR	0.00
088123 02	CORR PRIVAT COMM-LEASE PR	0.00
088244 97	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 13100 TOTAL	908,812.93

G-L	FUND BALANCE UNRESERVED	BEGINNING BALANCE
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	11,224,915.83
080030 98	CATEGORY NAME NOT ON TITLE FILE	0.00
080077 03	DMS MGD ICARE/BAYPOINT	1,824,713.20-
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, 2008

800000 DEPARTMENT OF JUVENILE JUSTICE  
30 1 000100 DEPT OF JUVENILE JUSTICE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080120 01	COMMITMENT BEDS STATEWIDE	4,215,463.90-
080120 94	COMMITMENT BEDS STATEWIDE	954,546.00-
080120 96	COMMITMENT BEDS STATEWIDE	1,641,420.05
080120 97	COMMITMENT BEDS STATEWIDE	264,781.23-
080120 98	COMMITMENT BEDS STATEWIDE	425,627.44-
080120 99	COMMITMENT BEDS STATEWIDE	188,718.75-
080122 97	DETENTION BEDS STATEWIDE	93,690.96
080122 98	DETENTION BEDS STATEWIDE	399.18
080130 99	CONST PREV APPROP COM BEDS	131,844.20
080131	CONSEQUENCE UNIT BEDS	896,622.61
080131 01	CONSEQUENCE UNIT BEDS	1,087,045.14-
080390 94	RENOV-COTTAGE/CLSSRMS-EYDC	563,852.67
080415 94	CATEGORY NAME NOT ON TITLE FILE	659,880.08-
080421 95	CATEGORY NAME NOT ON TITLE FILE	53,130.80-
080752 98	CATEGORY NAME NOT ON TITLE FILE	3,401.97-
080830 99	CATEGORY NAME NOT ON TITLE FILE	92.21-
080833	PROG SECURE DETENTION / SW	610,208.78-
080833 99	PROG SECURE DETENTION / SW	476,126.00
081409 03	CODE/SAFETY CORRECT-STWIDE	2,443,325.02-
081409 99	CODE/SAFETY CORRECT-STWIDE	1.00-
083643	MAIN/REP/CONST-STATEWIDE	1,698.00-
083643 02	MAIN/REP/CONST-STATEWIDE	44,885.85
083643 99	MAIN/REP/CONST-STATEWIDE	0.00
088123 01	CORR PRIVAT COMM-LEASE PR	2,115,232.72-
088123 02	CORR PRIVAT COMM-LEASE PR	0.00
088244 97	CATEGORY NAME NOT ON TITLE FILE	13.44-
	** GL 54900 TOTAL	908,812.93-
94100	ENCUMBRANCES	
080077 03	DMS MGD ICARE/BAYPOINT	151,294.10
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080077 03	DMS MGD ICARE/BAYPOINT	151,294.10-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	1,124,148.25
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	150,783.01
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	449.19
16300 001510	DUE FROM OTHER DEPARTMENTS	0.00
16400 000800	DUE FROM FEDERAL GOVERNMENT	1,555,246.52
35300 190000 310400	DUE TO OTHER DEPARTMENTS PURCHASE OF INVESTMENTS TRANS BETWEEN GAAFR FUNDS WITHIN FID ** GL 35300 TOTAL	0.00 0.00 0.00
35400 003700	DUE TO FEDERAL GOVERNMENT	0.00
35600 310322	DUE TO GENERAL REVENUE SERVICE CHARGE TO GEN REV	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,830,626.97-
94100 080077 03 080131 01 083643 01	ENCUMBRANCES DMS MGD ICARE/BAYPOINT CONSEQUENCE UNIT BEDS MAIN/REP/CONST-STATEWIDE ** GL 94100 TOTAL	1,182,655.53 937.50 489.07 1,184,082.10
98100 080077 03 080131 01 083643 01	BUDGETARY FND BAL RESERVED/ENCUMBRANCE DMS MGD ICARE/BAYPOINT CONSEQUENCE UNIT BEDS MAIN/REP/CONST-STATEWIDE ** GL 98100 TOTAL	1,182,655.53- 937.50- 489.07- 1,184,082.10-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

800000 DEPARTMENT OF JUVENILE JUSTICE  
74 2 605999 SALARY CLEARING TRUST FUND-FLAIR USE ONLY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	205.72
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	205.72-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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, 2008

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	1,269.32
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	1,762.80-
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	493.48
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	653,383.04
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	65,159,985.07
040000	EXPENSES	22,835.11
060000	OPERATING CAPITAL OUTLAY	213,690,058.38
080000	FIXED CAPITAL OUTLAY	6,552,300.00-
080073	CATEGORY NAME NOT ON TITLE FILE	171,982.56
080078	DMS MGD G.P. WOOD CLASSRMS	626,363.39
080119	JUVEN JUST/TREATMENT FACIL	15,360,499.42
080120	COMMITMENT BEDS STATEWIDE	35,909,679.51
080122	DETENTION BEDS STATEWIDE	5,965,216.68
080130	CONST PREV APPROP COM BEDS	963,997.16
080131	CONSEQUENCE UNIT BEDS	7,521,359.49
080410	DJJ MAIN/REPAIR-STATE BLDG	12,343.18
080415	CATEGORY NAME NOT ON TITLE FILE	1,746,099.92
080752	CATEGORY NAME NOT ON TITLE FILE	13,975.00-
080901	CENTRAL FAC/MAINT & REPAIR	5,179.00-
083643	MAIN/REP/CONST-STATEWIDE	28,355.21-
088244	CATEGORY NAME NOT ON TITLE FILE	1,309,242.76
089953	G/A-HURRICANES 04-AGY MGD	8,360.00
100279	LEGIS INIT/REDUC JUV CRIME	199,555.23
100778	G/A-CONTRACTED SERVICES	35,285,316.89-
	** GL 27200 TOTAL	306,782,451.76
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	8,525,598.43-
040000	EXPENSES	73,136.76-
060000	OPERATING CAPITAL OUTLAY	88,029,963.42-
080000	FIXED CAPITAL OUTLAY	6,163,292.16-
080078	DMS MGD G.P. WOOD CLASSRMS	65,618.96-
080119	JUVEN JUST/TREATMENT FACIL	2,907,329.45-
080120	COMMITMENT BEDS STATEWIDE	7,161,037.25-
080122	DETENTION BEDS STATEWIDE	343,711.34-
080131	CONSEQUENCE UNIT BEDS	901,669.23-
080410	DJJ MAIN/REPAIR-STATE BLDG	734.75-
080415	CATEGORY NAME NOT ON TITLE FILE	479,803.04-
080421	CATEGORY NAME NOT ON TITLE FILE	203,088.06-
080752	CATEGORY NAME NOT ON TITLE FILE	0.00
083643	MAIN/REP/CONST-STATEWIDE	0.00
086390	CATEGORY NAME NOT ON TITLE FILE	1,165,050.07-
089953	G/A-HURRICANES 04-AGY MGD	521.42-
100279	LEGIS INIT/REDUC JUV CRIME	5,701.56-
100778	G/A-CONTRACTED SERVICES	6,858,777.82-
	** GL 27300 TOTAL	122,885,033.72-



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	664,483.03
040000	EXPENSES	93,890.17
060000	OPERATING CAPITAL OUTLAY	541,958.94
080000	FIXED CAPITAL OUTLAY	57,099.70-
080122	DETENTION BEDS STATEWIDE	2,250.00
083643	MAIN/REP/CONST-STATEWIDE	14,820.00-
100778	G/A-CONTRACTED SERVICES	251,472.81
	** GL 27400 TOTAL	1,482,135.25
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
000000	BALANCE BROUGHT FORWARD	293,960.76-
040000	EXPENSES	29,461.34-
060000	OPERATING CAPITAL OUTLAY	130,016.94-
080000	FIXED CAPITAL OUTLAY	23,373.68-
080122	DETENTION BEDS STATEWIDE	1,575.00-
083643	MAIN/REP/CONST-STATEWIDE	9,289.25-
100778	G/A-CONTRACTED SERVICES	32,165.82-
	** GL 27500 TOTAL	519,842.79-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	43,375,747.65
010000	SALARIES AND BENEFITS	1,596.13-
040000	EXPENSES	6,172,514.64
060000	OPERATING CAPITAL OUTLAY	930,279.59
080119	JUVEN JUST/TREATMENT FACIL	53,365.38
080120	COMMITMENT BEDS STATEWIDE	11,688.20
080121	RECEPTION CENTERS	1,200.00-
080122	DETENTION BEDS STATEWIDE	2,723.89-
080130	CONST PREV APPROP COM BEDS	14,433.00
080131	CONSEQUENCE UNIT BEDS	13,190.00
080150	CHAS BRITT HH CONST/DIST 5	1,325.00-
080410	DJJ MAIN/REPAIR-STATE BLDG	4,200.00
080421	CATEGORY NAME NOT ON TITLE FILE	48,408.45-
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	2,237,431.63
100260	CATEGORY NAME NOT ON TITLE FILE	129,214.19-
100279	LEGIS INIT/REDUC JUV CRIME	6,898.90
100655	G/A-MED SVCS AB/NEG CHILD	1,318.00-
100778	G/A-CONTRACTED SERVICES	9,163,865.16-
100917	DEPT STAFF DEVEL/TRAINING	43,604.51-
103257	G/A-CH/FAM IN NEED OF SVCS	247,504.56-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
105000	CATEGORY NAME NOT ON TITLE FILE	196,157.56-
140302	GREENVILLE HILLS ACADEMY	5,490.00-
210014	OTHER DATA PROCESSING SVCS	2,054,736.47-
	** GL 27600 TOTAL	40,918,622.84
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	937,704.92-
040000	EXPENSES	4,208,315.05-
060000	OPERATING CAPITAL OUTLAY	10,243,636.59-
080119	JUVEN JUST/TREATMENT FACIL	53,365.38-
080120	COMMITMENT BEDS STATEWIDE	43,178.06-
080121	RECEPTION CENTERS	4,225.55-
080122	DETENTION BEDS STATEWIDE	32,361.59-
080130	CONST PREV APPROP COM BEDS	16,727.00-
080131	CONSEQUENCE UNIT BEDS	11,431.37-
080410	DJJ MAIN/REPAIR-STATE BLDG	653.24-
080421	CATEGORY NAME NOT ON TITLE FILE	19,326.70-
080752	CATEGORY NAME NOT ON TITLE FILE	8,028.00-
080817	CONST/TWO JUNIOR SHOP FAC	0.00
081409	CODE/SAFETY CORRECT-STWIDE	3,629.37-
083643	MAIN/REP/CONST-STATEWIDE	21,237.93-
100021	ACQUISITION/MOTOR VEHICLES	4,668,339.40-
100279	LEGIS INIT/REDUC JUV CRIME	5,970.90-
100778	G/A-CONTRACTED SERVICES	5,380,958.61-
100917	DEPT STAFF DEVEL/TRAINING	5,824.82-
103257	G/A-CH/FAM IN NEED OF SVCS	19,253.00-
105000	CATEGORY NAME NOT ON TITLE FILE	14,469.28-
140302	GREENVILLE HILLS ACADEMY	42,562.12-
210014	OTHER DATA PROCESSING SVCS	93,344.21-
	** GL 27700 TOTAL	25,834,543.09-
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
080077	DMS MGD ICARE/BAYPOINT	291,007.25
080119	JUVEN JUST/TREATMENT FACIL	4,465,444.93-
080120	COMMITMENT BEDS STATEWIDE	38,933,276.17-
080122	DETENTION BEDS STATEWIDE	17,332,295.24-
080130	CONST PREV APPROP COM BEDS	4,670,601.67-
080131	CONSEQUENCE UNIT BEDS	152,163.41
080388	ADD LIV MOD-DUVAL DETN CTR	135,743.48-
080390	RENOV-COTTAGE/CLSSRMS-EYDC	1,800,981.35-
080415	CATEGORY NAME NOT ON TITLE FILE	258,988.49-
080421	CATEGORY NAME NOT ON TITLE FILE	18,917,312.92-
080751	HRS/CAP NEEDS/CEN MGD FACS	89,592.27-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080817	CONST/TWO JUNIOR SHOP FAC	89,616.70-
080830	CATEGORY NAME NOT ON TITLE FILE	505,591.55-
080833	PROG SECURE DETENTION / SW	8,746,847.02
081409	CODE/SAFETY CORRECT-STWIDE	80,171.00-
083643	MAIN/REP/CONST-STATEWIDE	1,429,031.08-
088123	CORR PRIVAT COMM-LEASE PR	2,801,492.59-
088244	CATEGORY NAME NOT ON TITLE FILE	88,328.96
100778	G/A-CONTRACTED SERVICES	4,471,299.19-
140240	CATEGORY NAME NOT ON TITLE FILE	2,343,402.71-
140308	ULETA PARK COMMUNITY CTR	77,614.60-
140418	LOCAL DELINQ INTERV FACIL	306,853.92-
146010	CATEGORY NAME NOT ON TITLE FILE	397,305.28-
220030	REFUND NONSTATE REVENUES	146,681.04
	** GL 27800 TOTAL	12,926,989.85
28400	PROPERTY UNDER CAPITAL LEASE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
100778	G/A-CONTRACTED SERVICES	18,834,343.80
	** GL 28400 TOTAL	18,834,343.80
28500	ACCUM. AMOR. -- PROP UNDER CAP LEASE	
100778	G/A-CONTRACTED SERVICES	8,553,930.87-
28800	OTHER FIXED ASSETS	
000000	BALANCE BROUGHT FORWARD	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	223,804,576.07-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38500	INSTALLMENT PURCHASE CONTRACTS	
100021	ACQUISITION/MOTOR VEHICLES	99,225.22
100778	G/A-CONTRACTED SERVICES	32,250.78
	** GL 38500 TOTAL	131,476.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	4,999,987.65-
38700	CAPITAL LEASES-CURRENT PORTION	
000000	BALANCE BROUGHT FORWARD	0.00
100778	G/A-CONTRACTED SERVICES	975,204.70-
	** GL 38700 TOTAL	975,204.70-
48500	INSTALLMENT PURCHASE CONTRACTS	
100021	ACQUISITION/MOTOR VEHICLES	129,441.51
100778	G/A-CONTRACTED SERVICES	73,677.51-
	** GL 48500 TOTAL	55,764.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	15,664,431.54-
48700	CAPITAL LEASES LIABILITY	
000000	BALANCE BROUGHT FORWARD	926,405.30
100778	G/A-CONTRACTED SERVICES	15,716,266.20-
	** GL 48700 TOTAL	14,789,860.90-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	36,242,244.79
	*** FUND TOTAL	0.00 E

# DEPARTMENT OF JUVENILE JUSTICE

## *Schedule I Series*



**Frank Peterman, Jr., SECRETARY**

## SCHEDULE I NARRATIVE

**Administrative Trust Fund:** Background Screening fees are collected and deposited to pay for fingerprinting and background screening services through the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigations (FBI) for the Department of Juvenile Justice (DJJ) and contract employees. Only the amount of fees paid to the FDLE is collected and 7% service charge to General Revenue assessed against this fund.

The distribution for Administrative Trust Fund for Columns A02 and A03 is as follows:

Column A02

360,194	The DJJ expects to collect from providers to reimburse FDLE for fingerprinting fees in FY 2008-09.
237,787	The DJJ expects to earn from the Federal Juvenile Justice Delinquency Prevention (JJDP) grants in indirect cost earnings in FY 2008-09. The reason for the increase is the DJJ has negotiated a new percentage to calculate earnings.

These projections are also based on the total budget expected to be spent by the budget office.

Column A03

360,194	The DJJ expects to collect from providers to reimburse FDLE for fingerprinting fees in FY 2009-10.
237,787	The DJJ expects to earn from the Federal JJDP grants in indirect earnings for FY 2009-10. There is a possibility of an increase or decrease in these earnings based on the amount of awards received from the granting agency and the rate agreement in the next cost allocation plan.

These projections are also based on the total budget expected to be spent by the budget office.

### SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

**Budget Period: 2009 - 2010**

**Department:** Juvenile Justice  
**Budget Entity:** Departmental  
**Fund:** Administrative Trust Fund

(1)	(2)	(3)	(4)
<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2007 - 2008	ESTIMATED FY 2008 - 2009	REQUEST FY 2009 - 2010
<b><u>FUNDING SOURCE - NON-STATE</u></b>			
Background Screening Fees from Providers	323,562	84,518	-
Contract Maintenance Fees			
JJDP Indirect Earnings	166,102	166,102	11,576
<b>TOTALS*</b>	<b>489,664</b>	<b>250,620</b>	<b>11,576</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Juvenile Justice
<b>Trust Fund Title:</b>	Administrative Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2021

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	369,107.08	(A)	-	369,107.08
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	135,684.88	(D)	-	135,684.88
ADD: _____	-	(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>504,791.96</b>	(F)	-	<b>504,791.96</b>
LESS Allowances for Uncollectibles	468.77	(G)	-	468.77
LESS Approved "A" Certified Forwards	538.22	(H)	-	538.22
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	14,120.51	(I)	-	14,120.51
LESS: Due to Other Departments	-	(J)	-	-
<b>Unreserved Fund Balance, 07/01/___</b>	<b>489,664.46</b>	(K)	-	<b>489,664.46</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**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<input type="text" value="497,040.60"/> (A)
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**Add/Subtract:**

A/P not C/F	<input type="text" value="(7,376.14)"/> (B)
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="489,664.46"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="489,664.46"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
--------------------	--

**\*SHOULD EQUAL ZERO.**

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

Department:	Juvenile Justice
Fund Name:	Administrative Trust Fund
FLAIR #.*	802021
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<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 2002-115, Senate Bill No. 814, re-create the Administrative Trust Fund without modification; carry forward current balances and continue current sources and uses thereof.
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.; Maintenance Charges to secure facilities s.985.422, F.S.; PY Title IV-A (Emergency Assistance) earnings
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.	Fingerprinting/Background Screening fees are specified to pay FDLE for those services.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

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.	
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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 agency will continue to have Fingerprinting/Background Screening fees s.215.405,F.S.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	None

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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	

## SCHEDULE I NARRATIVE

**Federal Grants Trust Fund:** This trust fund was established by the 2007 Legislature and began July 1, 2008. The source of funds for this trust fund are a combination of federal grants that are transferred from other state agencies and federal grants that are received directly from the U. S. Department of Justice. These funds are one hundred percent (100%) federal funded and are exempt from the five percent (5%) reserve. These funds support budget in the Detention Centers, Juvenile Probation, Executive Direction, Non-Secure Residential Commitment, Secure Residential Commitment, and Delinquency Prevention and Diversion budget entities.

The distribution for Columns A02 and A03 is as follows:

### Column A02

- 3,225,452 National School Lunch – These funds are transferred through the Florida Department of Education from the U.S. Department of Agriculture based on past collections and budgeted expenditures.
- 3,490,383 Title II - These are Juvenile Justice Diversion Prevention Grants received directly from the U. S. Department of Justice based on the grant award and budget authority.
- 200,000 Title V – These are Juvenile Justice Diversion Prevention Grants received directly from the U. S. Department of Justice based on the grant award and budget authority
- 1,878,948 Faith Based Initiative – This is a grant received directly from the U.S. Department of Justice and is based on the grant award that will end September 30, 2009 but all funds are expected to be spent in state FY 2008-09. This budget authority is unfunded for state FY 2009-10.
- 2,704,799 Juvenile Accountability Block Grant – This is a grant received directly from the U. S. Department of Justice and is based on the grant award and budget authority.
- 1,000,000 Title IV-E – These funds are transferred from the Department of Children and Families through the U. S. Department of Health and Human Services.

### Column A03

- 3,225,452 National School Lunch – These funds are transferred through the Florida Department of Education from the U.S. Department of Agriculture based on past collections and budgeted expenditures.

- 3,004,000 Title II - These are Juvenile Justice Diversion Prevention Grants received directly from the U. S. Department of Justice based on the grant award and budget authority.
- 200,000 Title V – These are Juvenile Justice Diversion Prevention Grants received directly from the U. S. Department of Justice based on the grant award and budget authority
- 3,195,230 Juvenile Accountability Block Grant – This is a grant received directly from the U. S. Department of Justice and is based on the grant award and budget authority.
- 1,000,000 Title IV-E – These funds are transferred from the Department of Children and Families through the U. S. Department of Health and Human Services.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<b>117.00</b>	(A)
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**Add/Subtract:**

A/P Not Certified Forward	<b>(117.00)</b>	(B)
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**Other Adjustment(s):**

		(C)
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		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>0.00</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>0.00</b>	(E)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

Department:	Juvenile Justice
Fund Name:	Federal Grants Trust Fund
FLAIR #.*	802261
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<b>Type of Action Requested :</b>  (Check one)	<input type="checkbox"/> <b>Exempt From Termination</b> <input checked="" type="checkbox"/> <b>Re-create without modification</b> <span style="margin-left: 150px;">(last action was initial create)</span>  <input 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.	Chapter 2007-12, Senate Bill No. 1316, the trust fund is established for use 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.	National School Lunch, transferred from Fl. Dept. of Education; Juvenile Justice Delinquency Prevention Grants Title II and Title V, Faith Based Initiative Grant, and Juvenile Accountability Block Grant from U. S. Dept. of Justice; Title IV-E grant funds transferred from Fl. Department of Children & Families.
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.	Funds are to be used for allowable grant activities funded by restricted program revenues from federal sources.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	All fund sources are federal and are restricted to only allowable costs as stated in the federal grant award.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	The only General Revenue funding used is for the state match required to receive the federal grant award.



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.	
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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 agency will continue to have a variety of federal receipts in its normal course of business. These sources are National School Lunch, Title IV-E, Title II, Title V, and Juvenile Accountability Block Grant. For accurate tracking and reporting of these expenditures, this trust fund is needed.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	

**SCHEDULE I NARRATIVE**

**Grants and Donations Trust Fund:** This fund has multiple revenue sources and supports budget in all budget entities. Beginning July 1, 2008, the receipts from all federal grants will be deposited in the Federal Grants Trust Fund as passed by the 2007 Legislature. The remaining fund sources are described below. Each source affected by the 5% trust fund reserve will be addressed separately.

- Cost of Care Recovery - (formerly known as Maintenance Fees) - This revenue has historically been insufficient to support any substantial budget. Receipts for FY 1999-00 were \$114,832. A change in statute effective July 1, 2000 hoped to increase receipts to \$500,000. The FY 2000-01 budget to be supported by this fund source is \$1,000,000. The remainder of the budget is to come from various prior year revenue surpluses. Since it will take time to build this fund source, a 5% trust fund reserve necessitates a need for more General Revenue or will result in unfunded budget. This fund source supports budget in entities 80400100, 80750100, 80700100, 80700200, 80700300, 80800100 and 80800200.
- Community Partnership Grants - Current approved operating budget does exceed current annual receipts but is funded with carry forward cash from previous fiscal years. The 5% trust fund reserve will result in reduced services through grants to local programs and unfunded budget. This fund source supports budget in entities 80700100 and 80900100.
- Dade Complex Rent - Current approved operating budget in budget entity 80400100 exceeds current annual receipts due to FCO budget supported by this fund source and assessment of the 7% service charge to General Revenue. To set aside an additional 5% trust fund reserve necessitates use of other fund sources including General Revenue to meet operating and maintenance needs for the Dade Juvenile Justice Complex.
- Marion County Sheriff’s Office - This grant from the Marion County Sheriff’s Office supports Other Personal Services (OPS) hires for “booking” in the Juvenile Assessment Center in Marion County. The 5% trust fund reserve would cause a reduction in OPS for “booking”.

The distribution for columns A02 and A03 is as follows:

A02	A03	
7,652,749	7,652,749	Community Partnership funds from projected collections by the Department of Highway Safety and Motor Vehicles.
2,500,000	2,500,000	These are fees collected from parents of juveniles for their care based on past collections, an increase could be expected due to the inclusion of probation billings.

650,072	650,072	Rent collections from Dade County that are used specifically for the Juvenile Justice Complex.
189,422	189,422	Grants from Marion County used for specific purposes based on grant award.

These are the major funding sources in Grants and Donations and projections are based on past collections or on the grant award itself.

**Unfunded budget narrative** – Because of reductions in receipts, the department has budget that will not be funded for FY 2009-10. The unfunded budget amount consists of cost of care receipts that will not be collected and excess community partnership receipts that are no longer available.

A02	A03	
	2,876,383	Unfunded Budget consists mainly of costs of care fees that may not be received and Community Partnership Funds on hand will be exhausted by FY 2009-10.

**5% Trust Fund Reserve** – The 5% trust fund reserve calculations are as follows:

A03:

Marion County Sheriff’s Office -	189,422 X .05 =	9,471.10
Miami Dade Rent -	650,072 X .05 =	32,503.60
Community Partnership -	7,652,749 X .05 =	382,637.45
Cost of Care -	2,500,000 X .05 =	<u>125,000.00</u>
Total		549,612.15

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

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

**Fund Name and Number :** Grants and Donations Trust Fund (20-2-339300)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 07-08 (A01)</b>	<b>Amount FY 08-09 (A02)</b>	<b>Amount FY 09-10 (A03)</b>	<b>Confirmed By</b>
Florida Department of Highway Safety Motor Vehicles	001620	7,576,979.00	7,652,749.00	7,652,749.00	Stuart Strickland (617-3159)
Executive Office of Governor, Office of Drug Control	001510	650,604.00			Cynthia Smith (487-1011)
Florida Department of Law Enforcement	001510	276,013.00			Sheri Boyce (410-7133)
Florida Department of Children and Families	001510	1,230,883.00			Dana Sweat (488-0698)
Florida Department of Education	001510	3,249,892.00			Jackie Knight (245-9896)
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Juvenile Justice
<b>Trust Fund Title:</b>	Grants and Donations Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	6,921,872.64	(A)		6,921,872.64
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	6,431,967.09	(C)		6,431,967.09
ADD: Outstanding Accounts Receivable	132,948,435.11	(D)	(80,279,800.65)	52,668,634.46
ADD:		(E)		0.00
<b>Total Cash plus Accounts Receivable</b>	<b>146,302,274.84</b>	(F)	(80,279,800.65)	66,022,474.19
LESS Allowances for Uncollectibles	51,688,107.07	(G)		51,688,107.07
LESS Approved "A" Certified Forwards	2,755,032.34	(H)		2,755,032.34
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	327,271.55	(I)		327,271.55
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	<b>91,531,863.88</b>	(K)	(80,279,800.65)	11,252,063.23 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<b>29,432,599.23</b>	(A)
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**Add/Subtract:**

Accounts Payable not Certified Forward	(11,909,215.54)	(B)
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**Other Adjustment(s):**

		(C)
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Reserve for FCO Fund Balance	(6,271,320.46)	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>11,252,063.23</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>11,252,063.23</b>	(E)
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<b>DIFFERENCE:</b>	<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

Department:	Juvenile Justice
Fund Name:	Grants & Donations Trust Fund
FLAIR #.*	802339
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<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.	S.320.08046, F.S.; S. 985.215, F.S.; S. 985.231, F.S.; S. 985.233, F.S.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Dade Juvenile Justice Center Rent; Cost of Care Recovery; Community Partnership Grants; City of Ft. Meyers Grant; Marion County Sheriff's Office Grant
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.	Local Grants are to be used for granted purposes.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue supports the portion of the programs that revenue is not received from the trust fund revenue source.



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.	
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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 agency will continue to have a variety of state receipts in its normal course of business. The largest of the revenue sources is Cost of Care receipts from parents of clients under the supervision of the agency and Community Partnership which is .42 cents of every dollar of surcharge to the license fee collected by HSMV.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	

**Department of Financial Services  
Adjustment Form  
June 30, 2008**

CFO Document:	B-						
<i>CFO Use</i>							

Fund Number: 

8	0	0	0	0	0
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2	0
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2
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3	3	9	3	0	0
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*OLO*                      *GF*                      *SF*                      *FID*

G/L Code	Category(1)	General Ledger Account Title	Debit	Credit											
<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>5</td><td>4</td><td>9</td><td>0</td><td>0</td></tr></table>	5	4	9	0	0	<table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>								80,826,581.04	
5	4	9	0	0											
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<b>TOTALS</b>			<b>\$80,826,581.04</b>	<b>\$80,826,581.04</b>											

Preparer and Date \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_

Explanation: \_\_\_\_\_  
 \_\_\_\_\_  
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(1) Required when G/L = 611XX or 8XXXX

<b>CFO Use</b>								
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SWGF <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td></td><td></td></tr></table>			SWF <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					
Reviewed by:	_____							
Keyed by:	_____							
Proofed by:	_____							

## SCHEDULE I NARRATIVE

**Juvenile Crime Prevention and Early Intervention Trust Fund:** The revenue source for this fund is the additional fee collected for purchase of the Invest in Children license plate. Currently, revenue is sufficient to support the 5% trust fund reserve. Ultimately, the result would be reduced Prevention program funding in budget entity 80900100 for the geographical area where the license plate was sold. Receipts for this trust fund have decreased over the past few years resulting in reduction to the budget in FY 2007–08 and 2009-10. Due to the requirement of both the 7% Service Charge to General Revenue and the 5% fund reserve, this fund is subject to additional budget reductions.

The distribution for columns A02 and A03 is as follows:

### Column A02

391,719 This revenue comes from sales of Invest in Children License Plate. The department receives \$20 on each plate sold by the Department of Highway Safety and Motor Vehicles. The department uses the current collections for projections.

### Column A03

391,719 The same methodology stated above applies to A03.

**5% Trust Fund Reserve** – The calculations for the 5% trust fund reserve are as follows:

$$391,719 \times .05 = 19,585.95$$

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

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

**Fund Name and Number :** Juvenile Crime Prevention/Early Intervention Trust Fund (20-2-415500)

<b>Transfers In (Provide Agency and Fund Number Received From)</b>	<b>Transfer Category</b>	<b>Amount FY 07-08 (A01)</b>	<b>Amount FY 08-09 (A02)</b>	<b>Amount FY 09-10 (A03)</b>	<b>Confirmed By</b>
<u>Florida Department of Highway Safety</u>	<u>001500</u>	<input type="text" value="391,719.00"/>	<input type="text" value="391,719.00"/>	<input type="text" value="391,719.00"/>	<u>Stuart Strickland (617-3159)</u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>
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<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>
<b>Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)</b>	<b>Transfer Category</b>				
<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>
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<u> </u>	<u> </u>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<u> </u>

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Juvenile Justice

**Budget Entity:** Departmental

**Fund:** Juvenile Justice Prevention & Early Intervention Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Transfer HSMV Invest in Children Lic. Plate	65,347	68,190	-
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>65,347</b>	<b>68,190</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Juvenile Justice
<b>Trust Fund Title:</b>	Juvenile Crime/Early Intervention Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2415

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	415,688.52	(A)		415,688.52
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	415,688.52	(F)		415,688.52
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	335,511.75	(H)		335,511.75
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	14,830.20	(I)		14,830.20
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/___</b>	<b>65,346.57</b>	(K)		<b>65,346.57</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**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>Juvenile Justice</u>
<b>Trust Fund Title:</b>	<u>Juvenile Crime/Early Intervention Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2415</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<input type="text" value="65,222.57"/>	(A)
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**Add/Subtract:**

A/P Not Certified Forward	<input type="text" value="124.00"/>	(B)
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="65,346.57"/>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="65,346.57"/>	(E)
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<b>DIFFERENCE:</b>	<input type="text" value="65,346.57"/>	(F)*
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**\*SHOULD EQUAL ZERO.**

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

Department:	Juvenile Justice
Fund Name:	Juvenile Crime Prevention & Early Intervention Trust Fund
FLAIR #.*	802415
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<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.	F.S. 320.08058(11) states the department shall use the proceeds of the fee to fund programs and services that are designed to prevent juvenile delinquency.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Proceeds from the Invest In Children license plate annual user fee.
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.	from s. 320.08058 (11), F. S. The department shall allocate funds for programs and services within each county based on that county's proportionate share of the license plate user annual fee collected by the county.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A



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.	
---	--	--

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 department will continue to collect proceeds from the Invest in Children license plate annual user fee.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	

## SCHEDULE I NARRATIVE

**Juvenile Justice Training Trust Fund:** This trust fund is supported by transfers from the Florida Department of Highway Safety through the Florida Department of Revenue in accordance with FS 318.14(9)(b), 318.14(10)(6), and 318.18 which states for every non-criminal traffic infraction fine collected, \$1 is deposited into the Juvenile Justice Training Trust Fund in the Department of Juvenile Justice. These funds are used to provide job-related training courses and examinations through selected sites in the university system and for reimbursement of expenses for members of the commission and staff. These receipts are subject to both the 7% Service Charge to General Revenue and the 5% fund reserve. These funds are utilized in the Executive Direction and Support Services budget entity.

The distribution for columns A02 and A03 is as follows:

Column A02

2,615,892 These fees are collected on noncriminal traffic infraction and are based on an average of historical collections and the budgeted expenditures for the year.

Column A03

2,615,892 The explanation is the same as above.

**5% Trust Fund Reserve** – The calculations for the 5% trust fund reserve are as follows:

$$2,615,892 \times .05 = 130,794.60$$



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Juvenile Justice  
**Budget Entity:** Departmental  
**Fund:** Juvenile Justice Training Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Non-Criminal Traffic Violations	1,701,647	1,363,219	924,977
<u>FUNDING SOURCE - NON-STATE</u>			
<b>TOTALS*</b>	<b>1,701,647</b>	<b>1,363,219</b>	<b>924,977</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	Juvenile Justice
<b>Trust Fund Title:</b>	Juvenile Justice Training Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2417

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	<b>2,042,431.52</b>	(A)		2,042,431.52
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>2,042,431.52</b>	(F)		<b>2,042,431.52</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	247,422.52	(H)		247,422.52
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	93,361.96	(I)	-	93,361.96
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/08</b>	<b>1,701,647.04</b>	(K)	-	<b>1,701,647.04</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**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<b>1,659,772.19</b>	(A)
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**A/P not certified forward**

<b>41,874.85</b>	(B)
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**Other Adjustment(s):**

	(C)
--	-----

	(C)
--	-----

**ADJUSTED BEGINNING TRIAL BALANCE:**

	(D)
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**UNRESERVED FUND BALANCE, SCHEDULE IC**

<b>1,701,647.04</b>	(E)
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**DIFFERENCE:**

<b>0.00</b>	(F)*
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**\*SHOULD EQUAL ZERO.**



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.	
---	--	--

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 department will continue to collect the \$1 from every non-criminal traffic infraction collected pursuant to s.318.14, F.S. and s. 318.21, F.S.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	



## SCHEDULE I NARRATIVE

**Social Services Block Grant Trust Fund:** The source of funds for this trust fund is an interagency agreement between the Department of Juvenile Justice (DJJ) and the Department of Children and Families (DCF). The funds come to the Department of Children and Families from the U.S. Department of Health and Human Services (USDHHS). The amount received by the department is based on the total amount of the grant received from the USDHHS. Funds are transferred by the DCF on a monthly basis. The department in turn submits expenditure reports to the DCF for funds expended. The types of services provided from the grant are: counseling services, health support services, employment services, transportation services, and case management services. These services are provided to the clients in the Juvenile Justice Programs. These are one hundred percent (100%) federal funds and are exempt from the five percent (5%) reserve. These funds supports budget in the Juvenile Probation, Non-Secure Residential Commitment, Secure Residential Commitment and Delinquency Prevention and Diversion budget entities.

The distribution for Columns A02 and A03 is as follows:

A02	A03	
49,919,653	49,919,653	The funds are transferred on a monthly basis from the DCF. The projected revenue in Column A03 is based on the approved interagency agreement for FY 2008-09. If there is a change in the funds from the USDHHS then the DCF will adjust the amount equally among the receiving state agencies.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Juvenile Justice  
**Budget Entity:** Departmental  
**Fund:** Socail Services Block Grant Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>FUNDING SOURCE - NON-STATE</u>			
<u>Transfer from DCF - Federal Grant SSBG</u>	2,314,441	2,572,992	2,572,992
<b>TOTALS*</b>	<b>2,314,441</b>	<b>2,572,992</b>	<b>2,572,992</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Juvenile Justice
<b>Trust Fund Title:</b>	Social Services Block Grant Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2639

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	3,788,050.51	(A)		3,788,050.51
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable	310,683.23	(D)		310,683.23
ADD: _____		(E)		
<b>Total Cash plus Accounts Receivable</b>	4,098,733.74	(F)		4,098,733.74
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,784,293.17	(H)		1,784,293.17
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: _____		(J)		
<b>Unreserved Fund Balance, 07/01/08</b>	2,314,440.57	(K)		2,314,440.57 **

**Notes:**

\*SWFS = Statewide Financial Statement

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<input type="text" value="3,478,623.83"/> (A)
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**Add/Subtract:**

A/P not C/F	<input type="text" value="(1,164,183.26)"/> (B)
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**Other Adjustment(s):**

<input type="text"/>	(C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="2,314,440.57"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="2,314,440.57"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

**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 #:*	802639
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<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.	Chapter 2002-119, Senate Bill No. 822, re-created the Social Services Block Grant Trust Fund without modification; carrying forward current balances and continuing current sources and uses thereof.
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 through the Florida Department of Children and Families.
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.	None.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None.
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue supports the remaining expenditures for programs within the department that are unallowable expenditures in 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.	
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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 department receives funding from the U. S. Department of Health and Human Services through the Florida Department of Children and Families.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	

## SCHEDULE I NARRATIVE

**Shared County/State Juvenile Detention Trust Fund:** This trust fund was established by the 2006 Legislature to receive and track the costs associated with the secure detention centers in the state. The Legislature mandated that the counties share in the operations of the detention centers based on the youth with addresses within their county at the time of entering the facility until the courts adjudicate the case.

The distribution for Columns A02 and A03 is as follows:

### Column A02

99,332,783

These funds come from the 67 counties in the State of Florida that are billed for the pre-dispositional costs of the juveniles housed in the state run secure detention facilities. The county of residence of the juvenile at the time of booking into the facility determines the county that pays for that juvenile. The State of Florida provides the funding for the juveniles for fiscally constrained counties, unknown residences, and out of state residences. The State also funds all post-dispositional costs of juveniles in the facilities. There is no five percent reserve required as we only receive funds for the actual costs. The projections for columns A02 and A03 are based on the appropriations in this trust fund. The department completes an annual reconciliation after the end of the fiscal year to determine the actual costs to the counties based on data from the Juvenile Justice Information System. Following the reconciliation, county bills are adjusted according to the actual costs for the prior year.

### Column A03

102,678,380

The source of these funds is explained for Column A02.



**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2009 - 2010**

**Department:** Juvenile Justice  
**Budget Entity:** Departmental  
**Fund:** Shared County/State Juvenile Detention Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 -2010
<u>FUNDING SOURCE - NON-STATE</u>			
<u>Counties Share of Detention Costs</u>	3,796,796	3,224,805	-
<b>TOTALS*</b>	<b>3,796,796</b>	<b>3,224,805</b>	<b>-</b>

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b> Juvenile Justice
<b>Trust Fund Title:</b>	Shared County/State Juvenile Detention Trust Fund
<b>Budget Entity:</b>	Departmental
<b>LAS/PBS Fund Number:</b>	2685

	Balance as of 6/30/2008		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,747,839.86	(A)		4,747,839.86
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments		(C)		
ADD: Outstanding Accounts Receivable		(D)		
ADD: Due From Federal Government s/b Counties	530,334.62	(E)		530,334.62
<b>Total Cash plus Accounts Receivable</b>	5,278,174.48	(F)		5,278,174.48
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	1,753,920.90	(H)		1,753,920.90
LESS: September 2007 CF Reversions	(285,378.57)	(H)		(285,378.57)
LESS:		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		
LESS: Due to other Departments	12,836.60	(J)		12,836.60
<b>Unreserved Fund Balance, 07/01/08</b>	3,796,795.55	(K)		3,796,795.55 **

**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.

Office of Policy and Budget - July 2008

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-2008	<input type="text" value="6,882,196.03"/> (A)
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**Add/Subtract:**

A/P Current Year	<input type="text" value="(3,370,779.05)"/> (B)
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**Other Adjustment(s):**

September 2007 CF Reversions	<input type="text" value="285,378.57"/> (C)
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<input type="text"/>	(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<input type="text" value="3,796,795.55"/> (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<input type="text" value="3,796,795.55"/> (E)
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<b>DIFFERENCE:</b>	<input type="text" value="0.00"/> (F)*
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**\*SHOULD EQUAL ZERO.**

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

Department:	Department of Juvenile Justice
Fund Name:	Shared County/State Juvenile Detention Trust Fund
FLAIR #.*	802685
Name Position Telephone No. of Person Completing Form:	Laverne Sumpter, Sr. Management Analyst II, (850) 921-6792
<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.	S. 985.6015, F.S. For the purpose of depositing fees collected from counties to cover predispositional costs for juveniles in a secure detention facility.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The counties in the state of Florida are billed monthly for the number of juveniles in a detention facility in predispositional status. The checks are deposited to this fund in accordance with 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 these funds be used for the operation of state run secure detention facilities.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	None
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	None
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	General Revenue supports the remaining portion of the operational costs of the detention facilities that is post disposition costs and fiscally constrained county costs for operating the facilities.

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.	
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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 operational costs of the secure detention facilities. In accordance with the law a reconciliation of these funds must be prepared and reported to ensure that only detention facility costs are used by these funds.
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 are 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.	
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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> .	
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	
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.	