



# **RELEASE**

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## **Florida TaxWatch Releases Report on Cost Determination for Juvenile Justice Programs**

**TALLAHASSEE** — Florida TaxWatch today released the report “**Complete and Accurate Costing of Residential and Detention Juvenile Justice Programs is Needed to Properly Evaluate State- and Privately Operated Facilities**” authored by Senior Vice President for Research Kaye Kendrick, CPA.

Each year, Department of Juvenile Justice (DJJ) reports its Program Accountability Measures (PAM), that assesses and ranks Florida’s residential juvenile justice programs on recidivism and cost effectiveness. The cost effectiveness measure must include indirect costs.

The DJJ needs an instituted practice of (1) validating the accuracy of its cost accounting, (2) allocating indirect costs to its facilities, and (3) using complete facility cost data for comparison of costs (including indirect costs) among its state operated facilities, and between state and private operated facilities. An enterprise-wide information and accounting system remains a need for State of Florida citizens and state managers to assess, enhance and demonstrate the value of state programs.

A cost comparison between state and private operated facilities, using DJJ data and estimated ranges for indirect cost, for the year ended June 30, 2006, indicates amounts paid to the private providers to be generally less than the cost of state-operated facilities.

**The report is available online at the Florida TaxWatch website, [here](#).**

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Florida TaxWatch is a statewide, non-profit, non-partisan research institute that over its 28 year history has become widely recognized as the watchdog of citizens’ hard-earned tax dollars. Its mission is to provide the citizens of Florida and public officials with high quality, independent research and education on government revenues, expenditures, taxation, public policies and programs and to increase the productivity and accountability of Florida government. Its support comes from homeowners and retirees, small and large businesses, philanthropic foundations, and professional associations. On the web at [www.FloridaTaxWatch.org](http://www.FloridaTaxWatch.org)