



JUSTICE ADMINISTRATIVE  
COMMISSION



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# REVENUE ACCOUNTING

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# Revenue Accounting Staff

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# Revenue Accounting Topics

- Provide an overview of Revenue Accounting
  - Overview of Florida Planning, Accounting, Ledgers Management (PALM) Reporting
- Clarifying Revenue Receipts and Current Year Expenditure Refunds
  - Understanding Year-End Dates
- Explain revenue collections from the Clerks of Court
- Provide an overview of Revenue Agreements

# Revenue Accounting Overview

- **Revenue Accounting** is responsible for classifying and coding receipts and processing them for the Judicial-Related Offices.
- Revenue accounting transactions and services are guided by, but not limited to ss. 116.01 and 215.31, F.S., as well as adherence to the Department of Financial Services (DFS) Policies and Procedures.



# Revenue Accounting Overview

## Section 116.01, F.S. – Payment of public funds into treasury

1) Every state and county officer within this state authorized to collect funds due the state or county shall pay all sums officially received by the officer into the state or county treasury not later than 7 working days from the close of the week in which the officer received the funds. Funds received by the county officer on behalf of the state shall be deposited directly to the account of the State Treasury not later than 7 working days from the close of the week in which the officer received the funds. The clerk of the court, when collecting funds as part of the clerk's court-related functions, must remit those funds as required under s. [28.245](#).



# Revenue Accounting Overview

**Section 215.31, F.S. – State funds; deposit in State Treasury--** Revenue, including licenses, fees, imposts, or exactions collected or received under the authority of the laws of the state by each and every state official, office, employee, bureau, division, board, commission, institution, agency, or undertaking of the state or the judicial branch shall be promptly deposited in the State Treasury, and **immediately credited to the appropriate fund** as herein provided, properly accounted for by the Department of Financial Services as to source and no money shall be paid from the State Treasury except as appropriated and provided by the annual General Appropriations Act, or as otherwise provided by law.




# Revenue Accounting Overview

- Section, 116.01, F.S. – Payment of public funds into the Treasury

APRIL 2024						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3 	4	5  WEEKEND LOADING...	6
7	8	9	10	11	12	13
14	15	16  WELLS FARGO	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

# Banking Basics 101: Check Review

- **Date**: Indicates whether the life of a check is still valid.
- **Payee**: Have checks payable to your office's name or the Justice Administrative Commission (JAC).
- **Legal Line**: The numerical amount and the legal line amount should always match. If they do not, the bank will refer to the legal line for payment.
- **Signature**: The remitter must have signed the front of the check. Without a signature, the check is invalid and will be returned.

1936  
DATE 04/04/24  
PAY TO THE ORDER OF JRO or JAC \$ 50.00  
Fifty 00/100 DOLLARS   
FOR Penny Machine  
⑆000000186⑆ 000000529⑆ 1000



# Banking Basics 101: Endorsement Stamps

FOR DEPOSIT ONLY  
WELLS FARGO BANK, N.A.  
STATE OF FLORIDA DEPARTMENT OF  
FINANCIAL SERVICES  
LOCATION #2100500  
JAC TALLAHASSEE

Checks sent  
directly to  
JAC

- Deters thefts  
  
- Diminishes the  
negotiability of checks,  
should they be lost or  
diverted

Over the  
Counter &  
Remote  
Deposits  
made locally

FOR DEPOSIT ONLY  
WELLS FARGO BANK, N.A.  
STATE OF FLORIDA DEPARTMENT OF  
FINANCIAL SERVICES  
LOCATION #2100XXX  
JAC STATE ATTORNEY # CIRCUIT



Exception: Checks related  
to benefit premiums



# Wells Fargo Depository Services

Over the Counter	Electronic Transmission of Funds	Other
Cash	Automated Clearinghouse Transfers (ACH)	Remote Deposits
Checks	FEDwires/Wire Transfers	
Cashier's Checks	Debit/Credit Cards	
Traveler's Checks		
Money Orders		



# Electronic Transmission of Funds

## ■ Credit Cards/E-Payments

### – Agency Requests Participation

- Submits participation agreement
- Cost analysis

### – DFS Treasury Decision

### – Subaccount Request (If not done so already)

### – Implementation

- Treasury will facilitate a kick-off meeting
- Need Technical resources to assist with implementation
- request approval by DFS Treasury

### – Agency begins accepting payments

- Monthly Fees
- Annual report to CFO identifying the type of transactions received during the fiscal year



# Desktop (Remote) Deposits

★ The check scanner is at the agency's expense

## SAVE

TIME AND MONEY WITH FEWER TRIPS TO THE BANK



## IMPROVE

CASH FLOW BY RECEIVING FUNDS FASTER



## PROTECT

CHECK DEPOSITS BY SECURELY PROCESSING THEM



## DEPOSIT

CHECKS IN REAL TIME FROM YOUR BUSINESS



# FL PALM Reporting

## Unreconciled Deposits Report

Unreconciled Deposits Report						
Bank Account #	BAI Code	BAI Description	Bank Transaction Date	Reference ID	Transaction Amount	Transaction Description
2100021_STATE_ATTORNEY_2ND_CIRCUIT	169	Miscellaneous ACH Credit	2/15/2022	22830N	406.00	OTHER REFERENCE: IA000018802732 <b>MERCHANT BANKCD DEPOSIT</b> 220215 844171051882 STATE ATTY 2ND CIRCUIT FR 0002100021 STATE OFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100040_STATE_ATTORNEY_4TH_CIRCUIT	169	Miscellaneous ACH Credit	2/15/2022	23468N	597.07	OTHER REFERENCE: IA000018802731 <b>MERCHANT BANKCD DEPOSIT</b> 220215 844171050884 STATE ATTORNEY OFF 4TH FR 0002100040 STATE OFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100071_ST_ATT_7TH_CIR_BUNNELL	301	Commercial Deposit	2/15/2022	2100071486	35.00	OTHER REFERENCE: IA003480874311 <b>POST VERIFY DEPOSIT</b> FR 0002100071 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100100_STATE_ATTORNEY_10TH_CIR	301	Commercial Deposit	2/15/2022	2100100279	424.00	OTHER REFERENCE: IA004488310156 <b>POST VERIFY DEPOSIT</b> FR 0002100100 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100150_STATE_ATTORNEY_15TH_CIR	169	Miscellaneous ACH Credit	2/15/2022	23378N	1000.00	OTHER REFERENCE: IA000013648055 <b>Palm Beach Count EDI PYMNTS</b> 202202117392742 State Attorney 15th Ju FR 0002100150 STATE OFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100500_JAC_TALLAHASSEE	301	Commercial Deposit	2/15/2022	2100500229	15488.05	OTHER REFERENCE: IA000385166666 <b>DESKTOP CHECK DEPOSIT</b> FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100500_JAC_TALLAHASSEE	301	Commercial Deposit	2/15/2022	2100500230	67752.00	OTHER REFERENCE: IA000385168612 <b>DESKTOP CHECK DEPOSIT</b> FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]

# Any Questions



# Revenue Accounting

- Revenue Receipts
- Current Year Expenditure Refunds
- Revenue Collection – Clerks of Court

# Revenue Receipts

- Money that is legally due and/or collected for various reasons
  - Key Points:
    - Revenue receipts are generally deposited into Trust Funds
    - Revenues increase cash
    - Revenues do not increase budget authority
    - Miscellaneous revenues can be generated by unanticipated income
    - Refund of *prior year* expenditures





# Revenue Account Code Sheet

Office 21						Account Codes by Circuit											PROGRAM 120300000	
						Fiscal Year 2023-24												
ORG CODE						FLAIR ACCOUNT CODE												
L1	L2	L3	L4	L5	EO	FUND TITLE	PREFIX	L1	GF	SF	FID	BE	IBI	REV. CAT.	YR	REV. OBJ	GL CODE	
21	90	21	00	000	Z1	Office 21 General Revenue	ZA	21	10	1	000089	21902100	00	NA	00	NA	Many	
			00	000	B9	Office 21 Revenue Trust Fund - Fines	ZA2	21	20	2	052021	21902100	00	001225	00	012100	61600	
			00	099	G9	County Agreement - I.T. Support (F.S. 29.008 (f) (2)- Reimbursement	ZAI	21	20	2	339099	21902100	00	001801	00	018002	61800	
G9876			00	100	10	Federal Grant via Non-Profit Organization (Indirect Federal)	ZAF	21	20	2	339099	21902100	00	000799	00	007099	61400	
G5432			00	202	20	Federal Grant via Another State Agency - Transfer of Federal Funds	ZAS	21	20	2	339099	21902100	00	001500	00	015100	65600	
			00	355	F1	Prosecution / Defense of Local Ordinances - Fees Collected from County or City	ZAK	21	20	2	339099	21902100	00	000100	00	001591	61300	



# Current Year Expenditure Refunds

- Funds returned from a vendor or individual after payment for goods and services.
- Funds are restored to the fund and code of the original expenditure.
- Budget is restored that can be expended to cover other obligations.

# Current Year Expenditure Refunds

- **Common errors to avoid when restoring budget (current year expenditure refunds):**
  - Posting a refund to an account with no expenditures
  - Posting a refund greater than the original expenditure
  - Processing a refund without the correct documentation



# Current Year Expenditure Refunds

- **Information Needed from Original Expenditure:**
  - Voucher Number
  - Warrant Number
  - Warrant Date
  - Warrant Amount
  - Org. Code, EO, and Object Code
  - Restored Amount

# Current Year Expenditure Refunds

- Purchasing Card (PCard Works)
- Statewide Travel Management System (STMS)

★ payments are assigned a warrant number and warrant date like any other payment

# Receipts **Year-End** Dates

- JAC Revenue provides two tentative year-end dates:
  - Current year Expenditure Refunds to restore budget
  - Revenue receipts that are generally allocated into the Trust Funds and refund category (001800)

# Clerks of Court Receipts

- **Revenue Collections from the Clerks of the Court:**
  - The Clerk's report all funds pursuant to law
  - Funds are entered into the Clerks of Court Revenue Remittance System
  - All funds are electronically transmitted to the Department of Revenue (DOR)
  - Funds upload into FLAIR via the DOR database

# Clerks of Court Receipts

- **Revenue Collections from the Clerks of the Court:**
  - JAC provides Org. Codes and Funds to DOR to ensure uploads are correct
  - Statutory Requirements

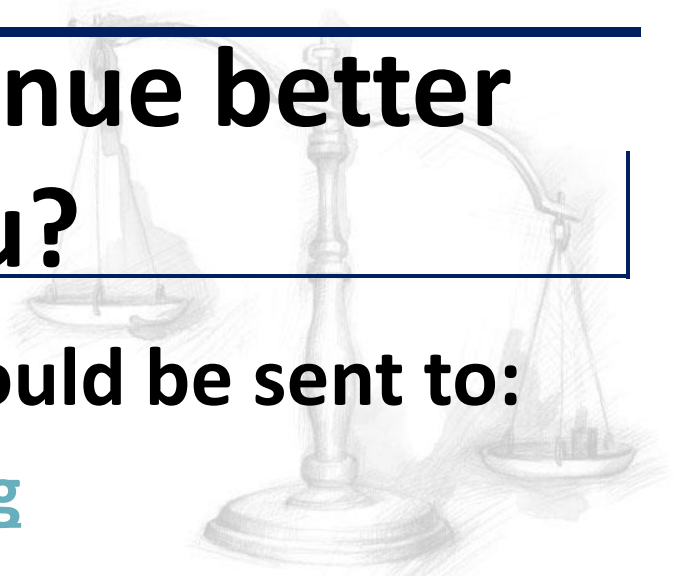
JROs – ORGANIZATIONAL LEVEL	FLORIDA STATUTES
PD – 60XX	s. 27.52(1)(d), F.S. – ICDTF
PD – 60XX	s. 27.562, F.S. – ICDTF
PD – 60XX	s. 318.18(19)(c), F.S. – TRAFFIC FINES
PD – 60XX	s. 817.568(12)(b), F.S. – ICDTF
RC – 80XX	s. 39.0134, F.S. – ICDTF
RC – 80XX	s. 57.082(1)(d), F.S. – ICDTF
SA – 50XX	s. 27.52(7)(b), F.S. – GDTF
SA – 50XX	s. 318.18(19)(b), F.S. – TRAFFIC FINES
SA – 50XX	s. 817.568(12)(b), F.S. – SARTF
SA – 50XX	s. 938.27(8), F.S. – SARTF





# How can JAC Revenue better assist you?

- Corresponding emails should be sent to:
  - [revenue@justiceadmin.org](mailto:revenue@justiceadmin.org)
- Deposit packets should be sent to:
  - [deposits@justiceadmin.org](mailto:deposits@justiceadmin.org)



# Revenue Agreements

- All revenue agreements should be in FACTS so the contract number is connected to the Org Code in FLAIR
  - Old contracts or MOU's
  - New contracts will be added to FACTS when the Org Code is set up in FLAIR
- This will assist with moving to PALM

# Any Questions

