



**JUSTICE ADMINISTRATIVE
COMMISSION**



Justice Administrative Commission Accounting Section Overview

Dina Kamen
Acting Director of Accounting
Rinesha Jackson
Professional Accountant

Accounting - Overview

- JAC is the 4th largest processor of invoices, in terms of volume, among all state agencies
 - Disbursements Unit
 - Processes batches, journal transfers, and warrant cancellations; provides customer assistance
 - Revenue Unit
 - Verifies receipts from traffic fines and other revenues transmitted via Department of Revenue
 - Make deposits in the Treasury and record in FLAIR for money received



Accounting – Disbursements Staff

JAC Professional Accountants who process disbursements:

- Patricia Burt
- Hanz Cadet
- Kathy McCabe
- Timothy Tice
- Joseph Walker
- Clyde Woodbury



Accounting – Disbursements Overview

- Disbursements Unit:
 - Processes Operations, Due Process, Ordinary Witness, and Civil Commitment Disbursements
 - Processes Journal Transfers sent via email or memo
 - Serves as a liaison between the Department of Financial Services (DFS) and your staff
 - Customer service: look up account balances, assist with object codes, answer questions



Accounting – Life Cycle of a Batch

- Most of the payments JAC makes are submitted via batch sheets
 - Sent via email or uploaded through JAC’s website
 - Uploaded into JAC’s electronic document management system (EDMS)
 - Routed to your JAC accountant in the EDMS
 - Your accountant reviews the batch and corresponding backup
 - Your accountant enters the batch information into FLAIR

Accounting – Standards for Invoice Payments

- Department of Financial Services (DFS)
 - Issues Reference Guide for State Expenditures
 - Conducts random audits of invoices < \$10,000
 - Audits all invoices > \$10,000
 - Requests an authorization or vendor contract for Operation payments
 - Requires a statement on Due Process batch sheets that all goods and services have been received

Accounting - Operations Batch Sheet

L00183188

ORG: Justice Administrative Commission
 ORG CD: 21 30 00 00 000
 EO: B2
 SF: 1
 FID: 000069

BEN OBJ : 000000
 BEN CAT : 000000

BATCH SHEET
 (Regular)
 FUND:
 16-GR04 (Expenses)

AGENCY REF: 16-0043
 PAGE 1 OF 1
 JAC NO:

CO	Item	Object	Amount	Vendor total	Vendor name	Vendor #	Tran dt	Invoice #	Facts contact
	223000		\$180.35	\$180.35	VERIZON WIRELESS	F223372889002	00/00/00	749596009	EJ16051-0001

BATCH TOTAL: \$180.35

I hereby certify that the above transactions are in accordance with the Florida Statutes and all applicable laws and rules of the State of Florida. I also certify by evidence of the signature(s) below that, to the best of my knowledge, the information on this form is true and correct; all goods and services have been satisfactorily received, if applicable; payment is in accordance with the authorized rate of compensation; and this circuit/office will maintain the documentation that authorizes the purchases and agreed rates and will be made available upon request.

Special Instructions:

Date received by JAC

Approved By: <<< e-signed: ALTON L RIP COLVIN JR on 08/14/15 10:08 AM >>>
 TITLE: Executive Director

Prepared By: <<< e-signed: SUSIE C. KALOUS on 08/14/15 9:45 AM >>>
 TITLE: Professional Accountant I



Accounting – FLAIR Input Screen

```
51S1                                     10/22/2015  10:04:17
      TR 51 - UNENCUMBERED DISBURSEMENTS - SINGLE INPUT - REQUEST
```

```
L1 L2 L3 L4 L5  EO VR OBJECT  PPI
21 30 00 00 000 b2   223000
```

```
51S2   TR 51 - UNENCUMBERED DISBURSEMENTS - SINGLE INPUT  10/22/2015  10:05:04
```

```
L1 L2 L3 L4 L5  EO VR OBJECT  CF  PPI  DESCRIPTION  SUB-VENDOR-ID
21 30 00 00 000 B2 05 223000          16-0043
```

```
....AMOUNT....  VENDOR-ID          TRN-DT      G VOUCH-NO  LINE BI  OTHER-DOC  B
180.35          f223372889002          0000000    a  V          100183188
```

```
INVOICE  AB  ..QUANTITY..  CK-NO  CK-DT  PID BF-ORG  BF-EO  BF-OB/CF  BF-CAT/YR
749596009  _
```

```
CAT  YR  GL  EGL  EOB  ECAT  EP  GRANT  GY  CNTRT  CY  OCA  AU
040000 00  71100
```

```
GF SF FID  BE  IBI  EF  STATE-PROGRAM  PROJECT ID
10 1  000069 21300800 00          1602000000 000000
```



Slide 8

CR2

What are we trying to say here? Slide title needs to reflect what we're trying to convey.

Colvin, Rip, 11/15/2015

Accounting – Life Cycle of a Batch

- A separate JAC accountant reviews the work input into FLAIR by another JAC accountant for accuracy
- During nightly processing, FLAIR assigns voucher numbers to batches
- Payment transaction data is automatically sent to DFS nightly

Accounting – Life Cycle of a Batch

- Voucher Processing:
 - JAC prints and matches vouchers to batch sheets daily
 - JAC voucher processing staff will send backup documentation to DFS for vouchers that are sampled for audit
 - DFS posts the payments
 - JAC receives the checks/EFT statements from DFS and prepares warrant packages
 - JAC mails warrant packages to circuits



Accounting – Journal Transfers

- JAC Accounting processes your Journal Transfers (JT)
 - Any transfer of expenditures within the same budget entity and category
 - Request for JT's can be sent to JAC Accounting via email, using either the email body or attaching a memo to describe the transfer

Accounting – Helpful Links

- Reference Guide for State Expenditures

[http://www.myfloridacfo.com/aadir/reference_guide/Reference Guide For State Expenditures.pdf](http://www.myfloridacfo.com/aadir/reference_guide/Reference_Guide_For_State_Expenditures.pdf)

- Accounting page on JAC's public website

<https://www.justiceadmin.org/ClientAgencies/accountingsvcs.aspx>

- JAC Secure Website log-in:

<https://www.justiceadmin.org/login/Login.aspx>

CR7



Slide 12

CR7

Add a slide showing website.

Colvin, Rip, 11/15/2015

Accounting Page – JAC’s Public Website

Accounting Services

Welcome

JAC’s Accounting Section processes disbursement and revenue transactions for the agencies we serve in the areas of: Operations, Due Process, Civil Commitment, and Ordinary Witness Funding Requests. The Accounting Section serves as a liaison between the agencies we serve and the Department of Financial Services. We offer assistance in order to ensure that transactions are timely and accurately processed in compliance with applicable laws, rules, and regulations.

JAC’s Accounting Section is comprised of two components; Disbursements and Revenue.

Disbursements processes invoices for the agencies we serve. To be responsible stewards of taxpayers’ dollars, we ensure that all disbursements are processed in accordance with ss. [29.005](#), [29.006](#), [40.29](#), [112.061](#), [215.422](#), and [394.910](#), F.S., and the [Reference Guide for State Expenditures](#).

Revenue is responsible for the classification and coding of receipts, and processing such transactions for the agencies we serve in accordance with s. [116.01](#), F.S.

Below are pertinent documents, guides, and memos relating to Accounting.

General

- [Reference Guide for State Expenditures](#) 
- [JAC Memo RE: Transaction Date & Prompt Payment – Reference Guide](#) 
- [State of Florida Application for Refund](#) 
- [Affidavit for Duplicate Warrant](#) 
- [Reimbursement Form for Expenses Other than Travel](#) 
- [Circuit Revenue Transmittal Cover Sheet](#) 
- [JAC Ordinary Witness Quarterly Funding Request Form](#) 

Travel

- [CFO Memo No. 03 \(2005–06\) RE: Reimbursement of Travel Expenses \(Rates\)](#) 
- [CFO Memo No. 01 \(2006–07\) RE: Reimbursement of Travel Expenses \(Travel Voucher\)](#) 
- [Authorization to Incur Travel Expenses](#) 
- [State Travel Voucher for Reimbursement](#) 
- [SAMPLE State Travel Voucher for Reimbursement](#) 
- [Travel Voucher Instructions](#) 





JAC Secure Website log-in



JUSTICE ADMINISTRATIVE COMMISSION



HOME



Public Defender Resources

Executive Office

- [JAC Contact List](#)
- [Records Schedule - State & Local Government Agencies](#)
- [Records Schedule - Public Defenders](#)
- [Statutory Reports Calendar](#)
- [Records Disposition Document](#)
- [Surplus Property Certification Form](#)
- [Property Disposition Form](#)
- [FDPA Public Records](#)
- [Authorized Signatures Form](#)
- [Voucher Signatures Form](#)

Accounting

- [Batch Search - Search for payments by batch number](#)
- [JAC Ordinary Witness Quarterly Funding Request Form](#)
- [Online Batch Submission Instructions](#)

Submit Batch Sheets (PDF or TIFF only) - click for Guidelines

 Browse...

SUBMIT CANCEL

Accounting – Revenue Staff

Revenue Staff:

Phyllis Reed – Accounting Supervisor

Rinesha Jackson – Professional Accountant

Kim Jackson – Accounting Specialist



Accounting – Revenue Section Overview

- Revenue Section:
 - Revenue Collections from the Clerks of the Court
 - All funds are electronically remitted to Department of Revenue (DOR)
 - Uploads into FLAIR via DOR database
 - Public Defender Revenue Trust Fund (PDRTF) – Section 318.18(19)(c), F.S.
 - Indigent Criminal Defense Trust Fund (ICDTF) – Sections 27.52(1)(d) and 938.29, F.S.



Accounting – Revenue Section Overview

- Audit, deposit and record revenue funds (e.g., IT reimbursement, Local Ordinance, Grant and Donation funds)
- All funds are received in compliance with Florida Statutes and DFS rules and regulations



Accounting – Questions

Contact Info:

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