



JUSTICE ADMINISTRATIVE
COMMISSION



2019-2020 Fiscal Year End Training May 27, 2020

Justice Administrative Commission
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Tallahassee, FL 32301

(850) 488-2415
www.justiceadmin.org

The Commission

The “Justice Administrative Commission” is led by two State Attorneys, appointed by the President of the Florida Prosecuting Attorneys Association, and two Public Defenders, appointed by the President of the Florida Public Defender Association.

*Honorable Brad King, Chair
State Attorney, 5th Circuit*

*Honorable Diamond Litty
Public Defender, 19th Circuit*

*Honorable Kathleen Smith
Public Defender, 20th Circuit*

*Honorable Brian Haas
State Attorney, 10th Circuit*

*Alton L. “Rip” Colvin, Jr.
Executive Director*



JAC's Vision, Mission & Core Values

***JAC's Vision:** To be the model of exemplary state government.*

***JAC's Mission:** To support the entities we serve and Florida's judicial system with fiscal controls, best practices, and exemplary service.*

***JAC's Core Values:** We take great pride in exemplary service, adaptability, honesty, integrity, and diversity, as well as respectful and ethical conduct.*





JUSTICE ADMINISTRATIVE
COMMISSION



Accounting Overview – Disbursements and Revenue

State of Florida Fiscal Year

- The State of Florida's fiscal year runs from July 1 through June 30
- Florida governmental accounting is mostly a year-to-year process – “spend it or lose it”
- The State of Florida allows *state obligations incurred but not paid prior to June 30* to be paid after June 30
 - In effect, extending the fiscal year to September 30

Fiscal Year End – June

Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 2019-20 obligations paid in June
- JAC encourages offices to submit invoices for payment as early as possible in June
 - Both due process/case-related and operations
- Batches – JAC Accounting staff will pay all batches/invoices received by JAC on or before June 19 as fiscal year 19-20 batches
- Journal Transfers (JTs) – transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – JAC JT deadline on or before June 23

Journal Transfers - Overview

- JTs generally post overnight in FLAIR; however, delays can occur at year-end because of high volume
- When expenditures are moved, the budget is restored (increased), and
- When expenditures are posted to the other fund, the budget is decreased accordingly

Journal Transfers – Challenges at Year-End

- JTs and payroll – many offices utilize JTs to expend all or most of their general revenue during the last week of June
 - JAC Accounting staff process JTs to “zero-out” General Revenue Salaries and Benefits (or OPS)
- Meanwhile HR staff send requests for on-demand or supplemental payroll after JTs have been processed – payroll posting causes negatives
 - JAC is scrambling to cover negatives
 - If negatives aren’t covered in a timely fashion, DFS will “take” the budget from any JAC fund

Journal Transfers – Challenges at Year-End

- JAC runs reports to monitor payroll activities and account balances frequently
- JAC's Accounting and HR staff coordinate to try to “catch” negatives
- How can your office help JAC?
 - If any unexpected or “extra” payrolls are processed the last week of June, please be sure there is enough budget to cover that payroll
 - When sending JTs reducing General Revenue balances, please factor in any payrolls that may run during the last week of June



Journal Transfers – Deadlines and Considerations

- JAC will contact offices regarding negative balances to determine the funding source to clear negatives
- Please consider any payroll activities occurring during the last week of June when submitting JT requests
- Tuesday, June 23 is the deadline for submitting JT requests to the JAC Accounting Office
- JTs must be entered by JAC staff in FLAIR (to clear negatives) no later than Thursday, June 25



Statewide Travel Management System (STMS) – June Deadlines

- For the few offices utilizing the STMS:
- Deadline for JAC's final approval of travel in the STMS for processing in fiscal year 2019-20 is 3:00 pm Monday, June 22
 - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 3:00 pm, June 22, will be processed in July (fiscal year 2020-21)
 - Continue to process travel in the STMS as needed; after June 22, JAC Accounting will wait until July to approve the travel for upload to FLAIR



Purchasing Card (PCard) – June Activities

- PCards are not “turned off” at any time during year-end activities
- Goods or services should be received & approved prior to June 30 before processing PCard charges to be paid from FY 19-20 funds
- The required 10 day approval period still applies. Please approve transactions as quickly as possible in Works to ensure eligible charges are paid from FY 19-20 funds
- Charges approved by JAC Accounting staff on or before Friday, June 26 in Works will be paid from FY 19-20 funds
- Charges approved after June 26 will be paid from FY 20-21 funds
- Items ordered via a PCard in June, but not approved in June, may be charged to certified funds (via a JT) after a payable is established

JAC Revenue - Current Year Refunds

- Current year expense refunds are checks (employee or vendor) presented to the state for overpayment of an expense in the current fiscal year (2019-20)
- Information submitted with expense refunds should include original warrant information (*warrant number & warrant date*) to identify the expense being refunded
- Once posted by DFS, current year expense refunds will restore budget and reduce expenditures by the amount of the refund
- Restored budget may be certified
- Deadline for submitting current year expense refunds to JAC is Monday, June 22



JAC Accounting - More Deadlines

- Last day to request warrant cancellations for restoration to 19-20 fiscal year is Wednesday, June 24
- Last day to submit revenue deposits to JAC for processing in the 19-20 fiscal year is Thursday, June 25
- Last day to make deposits into Wells Fargo (Treasury) for fiscal year 19-20 is Monday, June 29



July – September: Certifications Forward Budgets

- Certifications forward is the terminology used to describe the process for identifying budgets to be set aside (certified) for *obligations* to be paid after June 30
- All or part of the June 30 release balances may be marked “certified” for use after June 30
- Any release balance not marked with a “C” (certified) automatically reverts back to the state
 - July 2–14 timeframe to certify budgets – submit certification forms to JAC

Certifications Forward – Release Balances and Categories to Certify

- General Revenue and Trust Funds
- Any appropriation category: salaries and benefits, OPS, operations, contracted services, expenses, acquisition of motor vehicles, due process, case related costs, other
- Certifying release balances ensures the budget is available for known and unknown prior year obligations
- Note: Cash in trust funds on June 30 “roll over” automatically to the next fiscal year

Certifications Forward – All Funds and Categories - Reminders

- Certified funds may be used to pay obligations incurred prior to June 30, but not paid until after July 1
- There must be documentation to show the funds were obligated prior to June 30 to pay from certified funds
 - DFS will need something to validate that the invoice is payment of a FY 19-20 obligation
 - Authorizations issued to vendors on or before June 30 will satisfy DFS*
 - Authorizations must be included with batch when processing payments utilizing certified funds

*Normally Authorizations are not required for due process/case costs, however to demonstrate the obligation occurred on or before June 30, it is recommended for all obligations

6/30/20 FLAIR Balance

- The State Accounts (SA) – Balance File will reflect the amount eligible for certification when FLAIR “opens” in early July

SAID										BALANCE FILE – BUDGETARY		6/30/2020	16:27:01
L1	GF	SF	FID	BE	IBI	CAT	YR	MO	RT				
21	10	1	000069	21300800	00	040000	00	04	2				
					PRIOR					CURRENT			
					MONTH BALANCES					MONTH ACTIVITY		CURRENT MONTH BALANCE	
WARRANT DISB					411,183.34					4,657.87		415,841.21	
JOURNAL DISB					19,778.29-					60.00		19,718.29-	
TRANSFER DISB					.00					.00		.00	
*CURR YR DISB					372,436.41					4,717.87		377,154.28	
*CERT FWD DISB					18,968.64					.00		18,968.64	
*CURR YR UNEXP REL					139,760.59					4,717.87-		135,042.72	
*CERT FWD UNEXP REL					.00					.00		.00	

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- The current year unexpended release balance for June is the total amount that is available for certifying (to pay for 19-20 obligations)

Public Defender and State Attorney Due Process - Balances

- JAC will provide each PD and SA office their individual due process release balances as of June 30
- The PD and SA due process release balances can't be viewed for *individual offices* in FLAIR
- JAC will certify those balances as directed by each office



Obligations – Identified by Classes

Class A

Accounts Payable –
Goods or services
received prior to or
on June 30, but not
yet paid

Class B

Encumbrances –
Goods or
services ordered
but not received
by June 30

Class C

Accounts Receivable –
Cash refunds owed to
the state for payments
made prior to June 30*

*Only applicable for
general revenue refunds
needed to pay obligations

Certified Items and Budgets

- When obligations (e.g. payables or encumbrances) are entered in FLAIR with a “C” in the CF field
 - A certified budget is created
 - The certified budget is in effect for the period of July 2–September 25 only
 - The certified budget is used to pay prior year obligations (only)
 - The certified budget does not affect the current year budget

“Lump Sum” Certified Budget - Overview

- Certify all or part of the June 30 unexpended release balance in FLAIR (*Due Process & Operations*)
 - JAC will provide Due Process release balances for each office
- Generally one payable is set up for each fund and category (BOMS fund) – no long lists
- For example, JAC has a June balance in general revenue expenses category (040000) of \$35,042.72
 - A payable (e.g., PJAC001) is added to FLAIR with a total of \$35,042.72 – this payable establishes the certified budget for general revenue expenses

Lump Sum Certified

- Follow these four steps:
 - Determine June unexpended release balance – SA Function in FLAIR or report from JAC
 - Fill out lump sum form identifying amounts to certify (per fund and category)
 - Determine if any receivables are needed
 - JAC Accounting staff will assist with assigning payable numbers (and receivables) for each office
 - Each payable will be assigned one vendor and one object code

JAC Lump Sum Certified Form

- JAC has created a form to identify the amount to lump-sum certify in each fund and category
- Receivables may be added to form if needed
- The [Lump Sum Form](#) will assist JAC with setting up the budgets (payables) in FLAIR
- The form is available on JAC's [website](#)
- JAC will email a copy to your office, if desired

JAC Lump Sum Form - Sample

JAC Certifications Forward - Lump Sum Form						Form updated: May 1, 2019	
Office Name:		JAC		Name of Person Authorizing Certifications:			
Date:		7/2/2020		Vicki Nichols			
Regular Vendors							
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	Receivable (C item)*	Total Funds Needed to Certify (Total Obligation)	Comment
21 30 00 00 000	B2	21 10 1 000069 21300800- Gen. Rev	105281	1125.00	25.00	1150.00	Refund to be received in July; June obligation is 1150.00
21 30 00 00 705	A2	20-2-339040-2130080000 - Grants & Donations T.F.	103224	5,785.65	N/A	5,785.65	
21 30 00 00 500	LX	10-1-000069-21300800 - Gen. Rev.	100777	16,500.17	N/A	15000.00	
Journal Transfer (JT) Vendors							
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	N/A	Amount to Certify	Comment
21 30 00 00 000	B2	10-1-000069-21300800 - Gen. Rev.	040000	3510.77	N/A	1,574.67	DMS June invoice
					N/A		
					N/A		

Note: If your office has obligations requiring a Journal Transfer (JT) to another state agency or fund, JAC may need to set up two lump sum items (e.g. payables), one for JTs and one for "regular" vendors.

*C items (receivables) for general revenue only should be created only when a refund is expected and the amount of the refund is needed to meet June obligations (payables).



Lump Sum Certified (cont.)

- The JAC Accounting Section will enter payables (and receivables) in FLAIR, *establishing the certified budget*, and send a FLAIR report for each office to review
- **As soon as lump sum items are set up in FLAIR** – send batches/invoices to JAC with the assigned payable number
- Lump sum payable (budget) is reduced in FLAIR with each invoice
 - JAC Accounting staff enters vendor number and appropriate object code when paying the invoice
- No CF1 or CF2 forms needed when using lump sum



Certifications Forward – Detailed Option (CF1 Form)

- Complete CF1 form for each FLAIR fund and category (BOMS fund)
- Submit CF1 forms to JAC's Accounting Section during the period July 2 – July 16
- JAC's Accounting Section will process individual items in FLAIR and work with each office to ensure the FLAIR entries are correct
- Submit batches/invoices to JAC paying obligations with individual payable numbers
- No CF2 Form is required – JAC will verify that the certified total does not exceed 6/30 release balances

Certified Forward Batch Sheets

- For any invoices submitted for payment (via batch sheets) using certified funds, please include:
 - Payable or encumbrance number (with “C”), or
 - Something evident on the batch that it is a certified payment (can be hand-written)
 - Back-up, such as: authorization, goods received date, or other documentation clearly showing the invoice should be paid from prior year funds (clearly a prior year obligation)

Target Dates and Deadlines – June Recap

June 2020

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

June 19 : Last day for **Batch Sheets** to be submitted

June 22: Last day for submitting **Current Year (2019-20) Expense Refunds**

June 22: Last day for **JAC to approve travel in the STMS** for payment in FY 19-20

June 23: Last day for **Journal Transfers** to be submitted

June 24: Last day for current year **expense Warrant Cancellations** to be processed

June 25 : Last day for **Revenue Receipts** to be submitted

June 29 : Last day to make **deposits into Wells Fargo** (Treasury) for processing in FY 19-20

Deadline and Target Dates – July



July 2020						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July 2: Tentative Certified Forward Releases will become available

July 2-14: Certifications Forward Forms submitted to JAC; deadline **July 14**

July 6 : Begin submitting CF and current year batches to JAC for processing

July 16: Run date for the **Final Certifications Forward** listings

July 16: **Certifications Forward Report** is due per instructions provided by the Executive Office of the Governor (EOG)*

*JAC will request the electronic transfer of this data through the FLAIR Help Desk, as instructed by the EOG.



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Budget Office Overview – 5% or \$250,000 (whichever is greater) Budget Amendments

5% or \$250,000 (whichever is greater) Budget Amendments

Movement of Budget Authority between all
categories or between Budget Entities are
due:



To the JAC Budget Section by
Thursday, **June 18, 2020**
by **2:00 P.M. Eastern Time***

*Note: OPB's deadline for agencies to enter amendments into BAPS is 5:00 P.M. on Monday 06/22/20; however JAC must have sufficient time for processing all requests that are received.

5% or \$250,000 (whichever is greater) Budget Amendments

- There are two types of 5% Budget Amendments for the Movement of Budget Authority:
(Reference s. 216.292(2)(a)1.–2., F.S.)
 - **Within a budget entity**, between appropriation categories within identical funds; **or**
 - **Between budget entities**, within identical appropriation categories and identical funds.
- The Governor's Office of Policy and Budget (OPB) has a 3-day review period for all agency 5% or \$250,000 Budget Amendments.
(Reference s. 216.292(2)(a)4., F.S.)
 “Notice of proposed transfers under sub-paragraphs 1 and 2 shall be provided to the EOG and Chairs of the Legislative Appropriations Committees at least 3 days prior to agency implementation.”

5% or \$250,000 (whichever is greater) Budget Amendments

- **Requirement to Maximize Available Trust Funds** when requesting a 5% General Revenue Budget Amendment for FY 2019-2020.

(Reference s. 216.292(2)(a)5., F.S.)

“For the 2019-2020 fiscal year, the review shall ensure that transfers proposed pursuant to this paragraph comply with this chapter, maximize the use of available appropriate trust funds, and are not contrary to legislative policy and intent.”

The expectation is trust funds will be maximized (expended or plan to be expended) to the extent possible before requesting a budget amendment using General Revenue. If the receiving category is appropriated in a trust fund , Legislative staff are requiring an analysis of trust funds availability before consideration of a General Revenue budget amendment.

JAC staff are available if assistance is needed in preparing any required Trust Funds Analysis, and examples are available on JAC’s website.

5% Budget Amendment vs. Expenditure Journal Transfer (JT)

5% or \$250k (whichever is greater) Budget Amendment Request Form

- Use to move budget authority within identical funds (GR or Trust) between categories within your own budget entity
- Use to move budget authority within identical funds (GR or Trust) between your budget entity and another budget entity within the same categories

The Budget Office cannot move budget authority between funds via a budget amendment. That type of transfer requires the movement of expenditures and is processed via a request made by your office directly to the JAC Accounting Section.

Expenditure Journal Transfer (JT)

- When expenditures are moved, the budget is restored (increased), and
- When expenditures are posted to the other fund, the budget is decreased accordingly

For more information regarding transfers of this kind, please contact Vicki Nichols, Director of Accounting.

Procedures for Completing the 5%/\$250k Budget Amendment Form

When a JRO determines that a movement of budget authority is necessary:

- The Unexpended Release Balance in the appropriation category that you will be transferring budget authority from should be checked in the Department of Financial Services (DFS) State Accounts File by your office (if you have access) or the JAC Budget Section to ensure that there is sufficient budget available that can be transferred as requested.
- All invoices that have been sent to the JAC Accounting Section for payment processing, but have not yet been paid and posted to the State Accounts File by DFS, should be taken into consideration when checking the Unexpended Release Balances.

Procedures for Completing the 5%/\$250k Budget Amendment Form

Step 1. Access the electronic form through the JAC Budget Section's website: <https://www.justiceadmin.org/sa/budget/5percentForm.pdf>

Step 2. Begin by selecting your agency and circuit/region (as applicable) from the drop down boxes.

Step 3. Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)

Step 4. If General Revenue is selected, the following question will appear: Is the receiving category in this budget amendment available in a Trust Fund? Select "Yes" or "No" as appropriate.

Procedures for Completing the 5%/\$250k Budget Amendment Form

Step 5. If the answer in Step 4 is **No** (the receiving category **is not** available in a trust fund), continue to Step 6.

If the answer in Step 4 is **Yes** (the receiving category **is** available in a trust fund), you will be directed to complete a trust fund analysis using the appropriate template. The purpose of the analysis is to document the unavailability of cash and/or budget authority in the trust funds. Click on the appropriate template link and complete the analysis per the included instructions.

Step 6. Select the type of budget movement you are requesting [between different appropriation categories within the same budget entity and fund, **or** between budget entities within the same appropriation category and fund]. If you are initiating budget movement between entities then the budget entity you are moving funds to must be listed under the section entitled “Move to Entity”.

Procedures for Completing the 5%/\$250k Budget Amendment Form

Step 7. Determine the impact [recurring or non-recurring]. Budget amendments are only good for the current fiscal year, therefore if you would like the exact amount of the budget transfer to be recurring in subsequent years then mark “Yes” in the Recurring Impact section of the Budget Amendment Request Form. Otherwise mark “No”.

- When the budget amendment is approved and if it is in the time frame during the fiscal year to submit a Legislative Budget Request (LBR) or Amended LBR; the JAC Budget Office will input the necessary LBR issue (known as a 1600 level issue) into your Office’s LBR to reflect a request for re-approval of the budget amendment.

Step 8. If you are requesting a 5-Day Unlimited Transfer, a budget amendment summary form must be completed with full justification for the budget section. Section 216.292(2)(b)1., Florida Statutes limits the appropriation categories that can be utilized in this type of transfer. A trust fund analysis will still be required if the budget amendment involves General Revenue.

Procedures for Completing the 5%/\$250k Budget Amendment Form

Step 9. Type “GR” in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the source of funds must be listed, (i.e.) Article V-Traffic Fines, Restitution, or Cost of Prosecution. A numeric organizational code from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR after the budget amendment is approved by OPB.

Step 10. Enter the amounts “from” and “to” on the desired appropriation category or categories lines. **Enter whole dollars only (no cents or any punctuation marks, please).** The form will automatically convert the amount “from” to a negative number and the amount “to” will automatically show as a positive number.

Procedures for Completing the 5%/\$250k Budget Amendment Form

Step 11. Provide a brief reason why the amendment is being requested.

Example Statement: The ___ Office in the __ Judicial Circuit does not have sufficient budget authority in the Other Personal Services (OPS) category to meet this fiscal year's remaining obligations.

Step 12. Sign and date the completed form.

An employee who is authorized to sign budget transaction requests may type their name in the authorized signature field without having to print and sign the form.

Step 13. Transmit the form electronically to the JAC Budget Office using the following email address:

Budget@justiceadmin.org



Budget Office Contact Information



Email Addresses:

budget@justiceadmin.org *

- mailea.adams@justiceadmin.org
- kelly.jeffries@justiceadmin.org
- frank.coleman@justiceadmin.org



Telephone #: (850) 488-2415

*** THIS IS THE PREFERRED ADDRESS FOR
SUBMISSION OF ALL DOCUMENTS THAT
ARE TO BE PROCESSED.**



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Human Resources

Payroll Discussion—

Early Submission: Please submit payroll actions as soon as you know about them.

Supplemental Pay Transactions:

Due **Thursday, 06/18/2020** to ensure processing from FY 2019-2020 budget.

On-Demand Payments:

Deadline for processing in FY 2019-2020 is

Friday, 6/26/2020 at 2:00 p.m.

- No guarantee that On-Demand requests entered **after 06/26/2020 2:00 p.m.** will be processed from FY 2019-2020 budget, but can be certified forward as a FY 2019-2020 payable if funds are available. Please coordinate with your JAC Accountant.

Payroll Discussion

- Supplemental Payroll *processes* June 23rd
- It will *post* late afternoon on June 23rd
- It will *pay* on June 29th

Supplemental will be charged to FY 2019-20

ORG CODES! They do make a difference.

OPS pay due

Page 1 of 1

Pay due for OPS hours worked between 03/16/2020 and 04/16/2020

@ 04/20/2020 11:43

Entity: Trials

Fund:

Agency Ref No: 20-17

Account Code: 29 Digits

Org Code: 11 Digits

Fed Tax ID	Category	Employee Name	Employee ID	Hourly Rate	Hours Worked	Gross Amount	Social Security	Medicare	Health	Total Charge
<input type="text"/>	A	<input type="text"/>	0	\$10.00	165.00	\$1,650.00	\$102.30	\$23.93	\$0.00	\$1,776.23
	A		0	\$0.00	00.00	\$000.00	\$10.14	\$1.74	\$0.00	\$214.00

- Please do not confuse the Account Code with the Org Code. Both are important to put on the form. Account Codes ensure we have the correct corresponding Org Code.
- Account Codes have 29 digits.
- Org Codes have 11 digits.



Salary Cancellation Deadlines

Potential Budget Impact

Salary cancellations requested in late June which are not timely processed and approved by DFS can result in funds not being restored for FY 2019-20.

EFT Cancellations

Regular payroll EFTs marked for deletion by **10:00 a.m., Friday, 6/26/2020**, and supplemental payroll EFTs marked for deletion by **9:00 a.m., Thursday, 6/25/2020** will be restored to agency's accounts in June 2020. **Overpayment problems discovered after these deadlines will require a refund from the employee.**

Paper Warrant Cancellations

Deadline for processing cancellation of payroll warrants dated for June is **9:00 a.m., Monday, 6/29/2020** to ensure funds are restored to FY 2019-20 accounts.

EFT cancellation reports will not post in RDS until the warrant date of June 30th.

JAC staff will monitor pending cancellations to ensure proper processing for FY 2019-20.

Insurance Payments

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **5:00 p.m., Wednesday, June 17th, 2020.**
- JAC will follow the standard operating procedure of coordinating with the office prior to processing the voucher.
- Insurance premium payments for July coverage that are not paid in June cannot be certified forward and must be paid out of FY 2019-20 funds; have employees sign up as soon as possible.

Avoid Negative Balances

The June monthly regular payroll will post in the late afternoon of **Monday, June 22nd**. This is after the Budget Office deadline of 2:00 p.m. for Budget Amendments.

You can still do a Journal Transfer after payroll posts if you have a negative balance. JT requests must be received by our Accounting Section by close of business on **Tuesday, June 23rd**

Any negative Salary or OPS release balances created after payroll posts on **June 22nd** must be cleared by **Thursday, June 25th**.

Journal Transfers – Transferring Expenditures at Year-End

- JAC runs reports to monitor payroll activities and account balances frequently
- Staff in JAC's Accounting and HR sections coordinate to try to “catch” negatives
- If any unexpected or “extra” payrolls are processed the last week of June, please be sure there is enough budget to cover that payroll
- When sending JTs reducing General Revenue balances, please factor in any payrolls that may run during that last week of June

Salary Refunds

Code 200 Deductions

For the month of June only, if a salary overpayment refund is due from an employee, please obtain a check or money order in lieu of a Code 200 deduction. Code 200 deductions entered in June, regardless of the month the overpayment occurred, will not be processed until July, too late to restore funds to your account for FY 2019-20. **Therefore, the refund due must be certified forward.**

Pending Benefits Refunds

In the rare event of a total net salary refund, refunds for the overpayment of insurance premiums require approval by DMS, JAC cannot guarantee that all pending refunds will get processed and approved by **Wednesday, June 17th**. Any refunds not processed and approved by that date will go to unallocated.

Benefits Premiums

Benefits Premiums

Benefit premium monies cannot be Certified Forward for premiums due after June 30th. If there is an employee expected to be on LWOP, a voucher will be needed to cover their benefits premium for July coverage. The voucher will need to be processed in June to come out of current year funds. Even though we pay a month in advance you cannot Certify Forward for this cost.

Overpayment Strategies

Cancellation vs. Reimbursement

Employee overpaid by EFT on regular payroll:

Option 1

EFT Cancellation – Must be processed and approved by **10:00 a.m., Friday, June 26th** or funds will not be restored to FY 2019-20 budget. (Cancellation reports will not show up in RDS until the warrant date of June 30th.)

Option 2

Seek reimbursement from employee for overpayment. Checks received by HR after **Monday, June 22nd** will be deposited into unallocated. (Coordinate certified forward receivables with your JAC Accountant.)

Retirement Credits

- If your circuit is due a retirement credit, JAC has no control as to when the Division of Retirement will generate the invoice from the error report.
- The Division of Retirement will cease processing credit requests after **June 1st, 2020.**



Helpful Hints



- ② Check your rate reports daily.
- ② OPS employees are paid for hours *actually* worked, not hours *projected* to work.
- ② Please do not use retroactive dates for June payroll actions. People First will not allow a retroactive date if a future dated action has already been processed.
- ② No payroll adjustments that affect an employee's “prior quarter” tax obligations (withholding, Social Security, Medicare) will be processed between **Friday, June 12th** and **Tuesday, June 30th, 2020.**

Human Resources Contacts

Please use these email groups:

- payrollgroup@justiceadmin.org
- benefits@justiceadmin.org
- retirementcoordinator@justiceadmin.org
- posttaxbenefits@justiceadmin.org



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Salary Rate

Salary Rate

Section 216.292(2)(a)3., F.S., states, “Any agency exceeding salary rate established pursuant to s. 216.181(8), F.S., on June 30th of any fiscal year shall not be authorized to make transfers pursuant to subparagraphs 1. and 2. in the subsequent fiscal year.”

This references the “Agency 5% or \$250,000 Transfer Authority” for moving funds within and between budget entities.

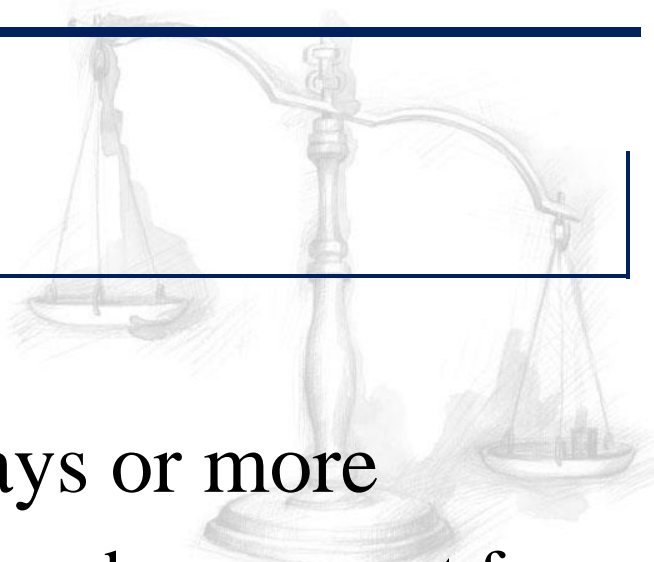
If this penalty is imposed, agencies seeking to move funds would have to appear before the Legislative Budget Commission (LBC).

Therefore, on **June 30, 2020**, the 50 entities that comprise Justice Administration must be at, or under, our authorized rate in order to have Agency 5%/\$250,000 Budget Amendment Authority for FY 2019-20.



Rate Reports

- June Rate Reports
- Positions vacant for 180 days or more
 - If you have positions that have been vacant for more than 180 days, or very close to that number, you may want to consider reclassifying them to start the clock over from the time that they have been vacant.
 - Please note that the clock will start over only if an employee is placed in the vacant position.





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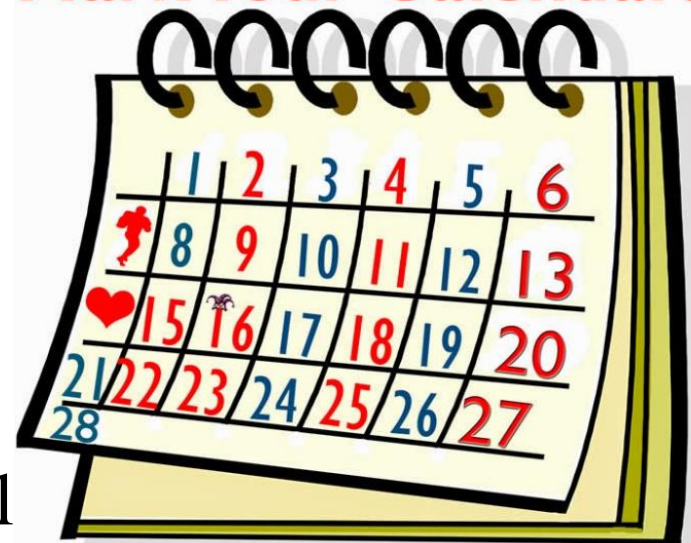
Financial Statements



"Accountants! They're not fighting over the bill,
it's the receipt."

Financial Statements Workshop

Mark Your Calendar!



- Tuesday, June 16th
- Workshop provides procedural updates and year-end information
- GoToMeeting email sent today, 5/27
- Participation is encouraged

Important Dates

6/1

- Declaration of Intent Due

7/6

- Consideration of Fraud Form Due

7/10

- Other Financial Information Due

7/15

- Capital Asset Information Due

7/17

- Accounts Receivable Information Due

7/20

- Compensated Absences Data Due

Declaration of Intent

- JAC offers to complete the year-end financial statement materials on the JRO's behalf.
 - JRO's selection due **June 1st**
 - All financial data will be emailed to each JRO for approval prior to closing FLAIR .



'Until we implement a complete segregation of duties solution the auditor said we will need to press the 'enter' key together'

Consideration of Fraud

- Due **July 6th**
- Agency Head must sign
- Acknowledges responsibilities to prevent & detect fraud.



Other Financial Information Due From JROs

Due **July 10th**

- Operating Leases Information

- Revolving Fund Information
(if applicable)

Operating Leases

- Due **July 10th**
- Includes contracts for leased space, copier rentals, & postage machines
- Includes contracts for periods longer than 1 year
- Identifies the total annual and long-term commitments



Revolving Fund Information

- Due **July 10th**
- Only required for Revolving Funds deposited in bank accounts

Excludes:

- Petty Cash or
- the cash portion of Revolving Funds



Receivables Information

- Due **July 17th**
- Receivables Information worksheet is available on the JAC website.
- Remember to include all funds due to any JRO fund from:
 - State agencies
 - Other JAC entities
 - County reimbursements
 - Refunds due from employees or vendors

Receivables Information (Continued)

- Include all reimbursements due for grants or other agreements
- Include refunds not deposited by June 30th and received during July
- Exclude the 4th Quarter Service Charge to GR
- Exclude certified receivable tied to any CF payables (JT) between your funds.

Capital Assets Information

- Information is due on **July 15th**
- Electronic BOMS Printout or Excel Inventory
- The data is used to create a significant number of entries
- Your assistance with meeting this deadline is appreciated

Leave Liability Reporting

- These reports received a major refresh.
- BOMs and Non-BOMS reports provided necessary information but required rekeying information for additional calculations.
- Enhancements were made to make information easier to understand and remove duplication.

Leave Liability – Short-Term Calculations

- Non-BOMS Users
 - A workbook is provided with employee information needed to calculate leave liability payouts. This workbook has been reformatted for easier completion.
 - A separate webinar will be scheduled to review this workbook:
 - JROs need to input employee leave hours by type.
 - After inputting the hours information, the worksheets will calculate the leave liability.

Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
 - CIP has made enhancements
 - Added an additional report –
 - It groups like data & calculates totals
 - Report can be exported to Excel for JAC
 - Both short-term factors will be entered in BOMS.
 - Entering leave payout information is important for correctly calculating liability
 - All offices will need to be using BOMS version 11.93 or later.
 - A separate webinar will be scheduled to review this new report.

Compensated Absences Information

- Information is due to JAC on **July 20nd**.
- Leave Liability Certification is also due.
- The deadline is critical to finish before financial statements are completed.

Information between State Agencies

- Due To & Due From
 - Contains amounts owed between state agencies
(All state agencies must balance with each other)
- Transfers In & Transfers Out
 - Contains transfers that occurred throughout the fiscal year between state agencies
- JROs will receive completed forms on July 29th from JAC.

Reconciliation of FLAIR to JRO's Internal System

Reconciling your internal accounting system, like BOMS, through June 30th is important and ensures:

- that the financial statement process transitions as smoothly as possible.
- that corrections for errors are identified before closing.

Trial Balance Report

- Updated report available via RDS/EOS on July 30th.
- **Please review this report by August 3rd for the following:**
 - Atypical general ledger account balances
 - Missing receivable or missing obligations
 - Missing entries
- Notify JAC of any discrepancies.

Trial Balance Report (Continued)

- For an accurate final Trial Balance, all entries must be completed by August 5th
 - The final June 30th Trial Balance cannot be updated after August 6th
 - Adjustments after August 6th will require a DFS post-closing adjustment request

Final Trial Balance Report

- Final Trial Balance Report will be available via RDS or EOS on August 7th
 - General ledger account balances on the final report are used to finalize the financial statement information due to DFS

Agency Head Certification

- Due **August 14th**
- This document is comprised of 5 DFS forms to be submitted for the agency as a whole.
- **Agency Head must sign**

Schedule of Expenditure of Federal Awards (SEFA)

- Due **September 2nd**
- JAC will send you a list of federal disbursements.
- JROs need to verify that all federal grants or projects are listed

Subsequent Events Certification

- Due **October 2nd**
- Disclose any significant event affecting your JRO occurring between 6/30 and 9/30
 - Initiation or settlement of litigation
- **Agency Head must sign**

Representation Letters

- Financial Statement (CAFR) letter contains 55 compliance representations
- Federal Awards letter contains 30 compliance requirements
- Both must be completed after 10/31
- Due November 4th
- Agency Head must sign

Financial Statement Checklist & Forms

- JAC has created a convenient checklist with all the deadlines. This [checklist](#) and all the forms are posted to JAC's website under [Financial Services](#)

Celebrate!!!

After November
4th the prior year
is officially done



Submission of Financial Statement Information

Please submit all information to:

FinancialServices@JusticeAdmin.Org

Return all Excel forms as Excel documents

The entire Financial Services team will assist with Financial Statements.

Submission of Financial Statement Information

Questions can be sent to the Financial Services mailbox or you can reach out:

- Lorelei Welch – Accounts Receivable
- Lamar Bynum – Transfers In & Out, Leave Liability
- Merry Sutton – Capital Assets
- Susie Kalous – Revolving Fund
- Eric Phillips – Operating Leases
- Aleah – Due To & From
- Nona – Miscellaneous, overall assistance & review

Financial Statements

Questions





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Inventory Year End Closing

Year End Closing

Please make sure that you have conducted a physical inventory, as required by Rule 69I-72.006, F.A.C., prior to closing your inventory year out.



Inventory Rule Changes

69I-73.001 - Will be changed to define
“Attractive Items”

69I-73.002 – Will be changed to read “All
property with a value or cost of \$5,000 or
more...shall be recorded...”

Inventory Rule Changes

69I-73.003 - Will be changed to require property group items with a total cost equal to or greater than \$5,000 to be inventoried

Inventory Rule Changes

69I-73.007 - Will be changed to read

“For statewide financial reporting purposes, all tangible personal property with a value or cost of \$5,000 or more...must be capitalized.”

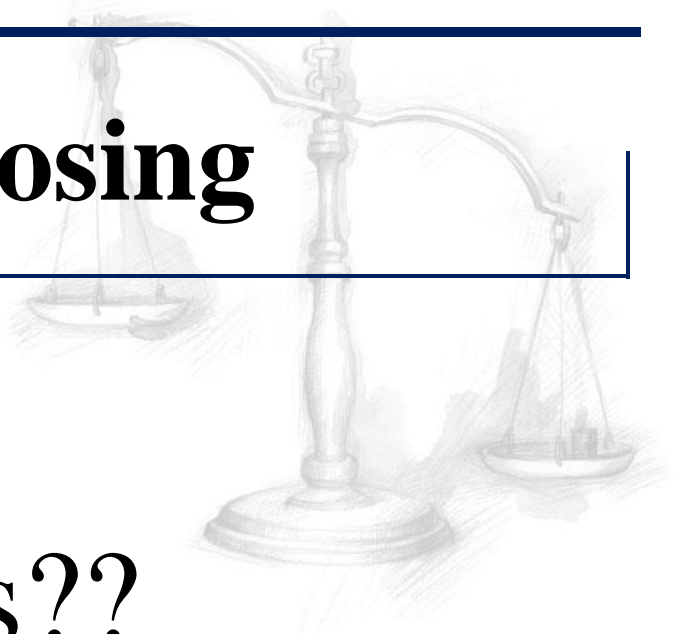
Inventory Rule Changes

What does this mean for property items already in your inventory system?

What does this mean for Financial Statements this year?

Year End Closing

Questions??





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Florida Accountability Contract Tracking System (FACTS)

Florida Accountability Contract Tracking System

- Created by the “Transparency Florida Act”
- Contracts are any written two-party agreement with a financial consideration
 - Expenditure contract or
 - Revenue contract



Common FACTS Contracts

- Copier leases and maintenance
- Postage meter rentals
- Westlaw or LexisNexis
- BOMS
- Office space leases
- Grant awards & grant disbursement agreements
- Inter-agency agreements with the Department of Legal Affairs
- Reimbursement Agreements

FACTS Contract Submissions

Please submit Contract Agreements to:

FinancialServices@JusticeAdmin.Org



Contacts:

Lorelei Welch

Eric Phillips

Certified Contract Manager Training Requirements – Reminder

- DFS requires training for contract managers
 - Contracts or grants exceeding \$35,000
 - ✓ attend the Advanced Accountability training
 - A contract or grant exceeding \$100,000
 - ✓ attend the Florida Certified Contract Manager training
- The training dates are posted quarterly on JAC's [website](#).





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Calendar for Year-End

Fiscal Year 2019-20

may

2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
27 April	28	29	30	1 May	2/3
4	5	6	7	8	9/10
11	12	13	14	15	16/17
18	19	20	21	22	23/24
25	26	27	28	29	30/31
1 June	2	3	4	5	6/7

june

2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
1 June HR – Div. of Retirements Last Day to Process Credit Requests FinS – Declaration of Intent due	2	3	4	5 HR – Mass Upload Template Due	6/7
8	9	10	11 HR – Last Day to Process Previous Quarter Salary Refunds	12	13/14
15	16	17 HR – Monthly Payroll Due HR – Insurance Voucher Payments Deadline HR – Benefits Refunds Deadline	18 HR – Supplemental Payroll Due Date	19 Batch Sheets to JAC Deadline FinS – Financial Statement workshop	20/21
22 Expense Refunds to JAC Deadline STMS Deadline HR – after 3:00 pm Payroll Post	23 Journal Transfers to JAC Deadline	24 Last Day to Cancel Expense Warrants	25 Revenue Receipts to JAC Deadline HR – 9:00 am Supplemental EFT Cancellation Deadline –	26 HR – 10:00 am Monthly EFT Cancellation Deadline HR – 2:00 pm On- Demand Payments Deadline	27/28
29 Last Day to make Deposits into Wells Fargo HR – 9:00 am Paper Warrant Cancellation Deadline HR – Supplemental Payday	30	1 July	2	3	4/5
6	7	8	9	10	11/12

july

2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
29 June	30	1 July	2 Tentative Certified Forward Releases in FLAIR Begin sending CF forms to JAC	3 STATE HOLIDAY OBSERVED	4/5
6 Begin Submitting CF and Current Year Batches to JAC FinS – Consideration of Fraud due	7	8	9 HR – Mass Upload Template Due	10 FinS – Operating Leases & Revolving fund forms due	11/12
13	14 Certifications Forward Forms to JAC Deadline	15 FinS - Capital Assets information due	16 Final Certifications Forward Report to EOG	17 Fins – Receivable Information due	18/19
20 FinS – Compensated Absences Information due	21 HR – Monthly Payroll Due Date	22	23	24	25/26
27	28	29 HR – 10:00 am Monthly EFT Cancellation Deadline JROs receive Fin. Stmt. forms & Trial Balance for review	30	31	1/2 August
3	4	5	6	7	8/9

august

2020

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT/SUN
27 July	28	29	30	31	1/2 August
3 FinS - Final Financial Statement corrections due from JROs	4	5 FinS – Final day to enter prior year information into FLAIR	6 HR – Mass Upload Template Due FinS – Prior Year closes in FLAIR	7 FinS – Final Trial Balance Available	8/9
10	11	12	13	14 HR – Annual OPS Reports Due to OPB FinS – Agency Head Certifications Due	15/16
17	18 HR – Monthly Payroll Due Date	19	20	21	22/23
24	25 JROs receive Schedule of Federal Awards sent to for review	26	27 HR – 10:00 am Monthly EFT Cancellation Deadline	28	29/30
31	1 September	2 FinS – Approval of Schedule of Federal Awards due	3	4	5/6

Links to Forms and Documentation

Updated links- not released by DFS are shown in brown.

■ Certified Forwards

- [2019-2020 Due Dates](#)
- [JAC Lump Sum Certifications Form](#)

■ Meeting Agenda

■ 2019-20 Budget Amendment Request Form

Containing a **Drop Down Menu** for the following:

- 2019-2020 SA Universal Transfer Request
- 2019-2020 PD Universal Transfer Request
- 2019-2020 PDA Universal Transfer
- 2019-2020 RC Universal Transfer
- 2019-2020 CCRC Universal Transfer Request
- 2019-2020 GAL Universal Transfer Request

■ Financial Statements

✓ Understanding Financial Statements

- [Agency Head Certification Form](#)
- [Agency Representations for Financial Statements](#)
- [Agency Representations for Federal Awards](#)
- [Consideration of Fraud](#)
- [Declaration of Intent](#)
- [Due To & Due From Information](#)
- [Operating Leases Information](#)
- [Receivables Information](#)
- [Revolving Fund Information Request](#)
- **Subsequent Events (P4)**
- [Transfers In & Transfers Out Information](#)
- [Financial Statement Checklist of Information needed to complete FS and Dates Due](#)



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Emergency Management & Online Legal Research

Emergency Management – Recommended “To Do” List

1. Even as we continue to respond and recover, **make continuous emergency preparedness a priority**
2. Name an emergency coordinating officer
3. Build and strengthen collaborative relationships
4. Develop redundant communications
5. Develop a self-sufficient workforce
6. Write/update your plans
7. Test, exercise, and maintain

**Hurricane Season:
Jun 1 to Nov 30**

Additional information and assistance is available upon request. Email Greg Cowan at greg.cowan@justiceadmin.org.

Online Legal Research – Recommended “To Do” List

1. Review your current services and costs
2. Compare your services and costs with others
3. Take a look at the JAC/LexisNexis contract
4. Consider joining the JAC/LexisNexis contract or renegotiating with Westlaw

**Don't pay more than
you should for these
services**

**Additional information and
assistance is available upon
request. Email Greg Cowan at
greg.cowan@justiceadmin.org.**

Other Business, General Discussion and Questions

