



JUSTICE ADMINISTRATIVE
COMMISSION



2020-21

Fiscal Year End Training

May 26, 2021

Justice Administrative Commission
227 N. Bronough Street, Suite 2100
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 Diamond Litty, Chair
Public Defender, 19th Circuit*

*Honorable Kathleen Smith
Public Defender, 20th Circuit*

*Honorable Brian Haas
State Attorney, 10th Circuit*

*Honorable Jack Campbell
State Attorney, 2nd 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 20-21 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 22 as fiscal year 20-21 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
- Wednesday, 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 Friday, June 25



Statewide Travel Management System (STMS) – June Deadlines

For the few offices utilizing the STMS:

- The deadline for JAC's final approval of travel in the STMS for processing in FY 20-21 is 1:30 pm Monday, June 14
 - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 1:30 pm, June 14, will be processed in July (fiscal year 2021-22)
 - Continue to process travel in the STMS as needed; after June 14, 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
- Charges approved by JAC Accounting staff on or before Friday, June 25 in Works will be paid from FY 20-21 funds
- Charges approved after June 25 will be paid from FY 21-22 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 (20-21)
- 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 Tuesday, June 22



JAC Accounting - More Deadlines

- Last day to request warrant cancellations for restoration to FY 20-21 is Friday, June 25
- Last day to submit revenue deposits to JAC for processing in the FY 20-21 is Monday, June 28
- Last day to make deposits into Wells Fargo (Treasury) for FY 20-21 is Tuesday, 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 2–12 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, etc.
- 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 20-21 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



6/30/21 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 available for certifying (to pay for FY 20-21 obligations)

Public Defender and State Attorney Due Process - Balances

- There will be a large surplus for SA and PD due process this year
- June 30th the funds will revert back to the state
- In July the funds will be returned to the current year budget (pending the Governor's approval)
- There will be no payables set up for due process this year
- FY 20-21 obligations will be paid with 21-22 funds.



Obligations – Identified by Classes

Class A

Accounts Payable –
Goods or services
received on or
before 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:		7/2/2021		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 14
- 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 or cash if it's a trust fund.



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)

PALM Update

- Cash Management in PALM will go live July 6, 2021
- All deposits will be recorded in PALM replacing CMS
- JAC Revenue has been preparing for this transition for months
- We will be able to still pull reports from FLAIR



Target Dates and Deadlines – June Recap



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 14: Last day for **JAC** to **approve travel in the STMS** for payment in FY 20-21

June 22: Last day for **Batch Sheets** to be submitted

June 22: Last day for submitting **Current Year (FY 20-21) Expense Refunds**

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

June 25: Last day for current year **expense Warrant Cancellations** to be processed

June 28: Last day for **Revenue Receipts** to be submitted

June 29: Last day to make **deposits into Wells Fargo** (Treasury) for processing in (FY 20-21)

Deadline and Target Dates – July

July 2021

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 2-13: Certifications Forward Forms submitted to JAC; deadline **July 13**

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

July 14: Run date for the **Final Certifications Forward** listings

July 15: **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.

Polling Question

When can your office begin submitting certified forward batches to JAC?

1. Right after the start of the next fiscal year.
2. After your office signs and approves the payables reports.
3. Sometime in August.
4. After September.



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Budget Office Overview - 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 17, 2021

*Note: OPB's deadline for agencies to enter amendments into BAPS is 5:00 P.M. on Monday 06/21/21; however, JAC staff 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.)



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

The Budget Office cannot move budget authority between funds via a budget amendment. This requires a Journal Transfer.

Expenditure Journal Transfer (JT)

- When expenditures are removed/relocated, the budget authority is restored (increased), and
- When expenditures are posted, the budget authority is decreased

For more information regarding journal transfers please contact accounting@justiceadmin.org.

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 2020-2021.

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

“For the 2020-2021 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 (i.e., 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.

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 timeframe 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., F.S., 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. ([Deadline June 14th](#))



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, (e.g., 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



Polling Question

A Budget Transfer is sent to the JAC Budget Office to:

1. Move expenditures between funds, same category, restoring budget in one fund.
2. Move expenditures between funds, regardless of the category, restoring budget in one fund.
3. Move budget authority between identical funds, same category or same fund different category.
4. Move budget authority from one category to another, regardless of the fund.



Budget Office Contact Information



Email Addresses:

budget@justiceadmin.org *

- mailea.adams@justiceadmin.org
- kelly.jeffries@justiceadmin.org
- adam.preisser@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



How it started.



How it ended.

Payroll Discussion—

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

Supplemental Pay Transactions:

Due **Thursday, 06/17/2021** to ensure processing from FY 20-21 budget.

On-Demand Payments:

Deadline for processing in FY 20-21 is

Monday, 06/28/2021 at 2:00 p.m.

- No guarantee that On-Demand requests entered **after 06/28/2021 2:00 p.m.** will be processed from FY 20-21 budget, but can be certified forward as a FY 20-21 payable if funds are available. Please coordinate with your JAC Accountant.

Payroll Discussion

- Supplemental Payroll *processes* June 22nd
- It will *post* late afternoon on June 22nd
- It will *pay* on June 28th

Supplemental will be charged to FY 20-21

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 20-21.

EFT Cancellations

Monthly payroll EFTs marked for deletion by **10:00 a.m., Monday, 06/28/2021** and supplemental payroll EFTs marked for deletion by **9:00 a.m., Thursday, 06/24/2021** will be restored to agency's accounts in June 2021. **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., Tuesday, 06/29/2021** to ensure funds are restored to FY 20-21 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 20-21.

Insurance Payments

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **5:00 p.m., Wednesday, June 16th, 2021.**
- JAC will follow the standard operating procedure of coordinating with the JRO 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 20-21 funds; have employees sign up as soon as possible.

Avoid Negative Balances

The June monthly regular payroll will post in the late afternoon of **Wednesday, June 23rd**.

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 **Wednesday, June 23rd**.

Any negative Salary or OPS release balances created after payroll posts on **Wednesday, June 23rd** must be cleared by **Friday, 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 20-21. **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 16th**. Any refunds not processed and approved by that date will go to unallocated.

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 premiums are paid a month in advance, they cannot be Certified 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., Monday, June 28th** or funds will not be restored to FY 20-21 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 **Tuesday, 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, 2021**.



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 11th and Wednesday, June 30th, 2021.**
- ② Please adhere to all HR Calendar deadlines.

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, 2021**, 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 20-21.



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.

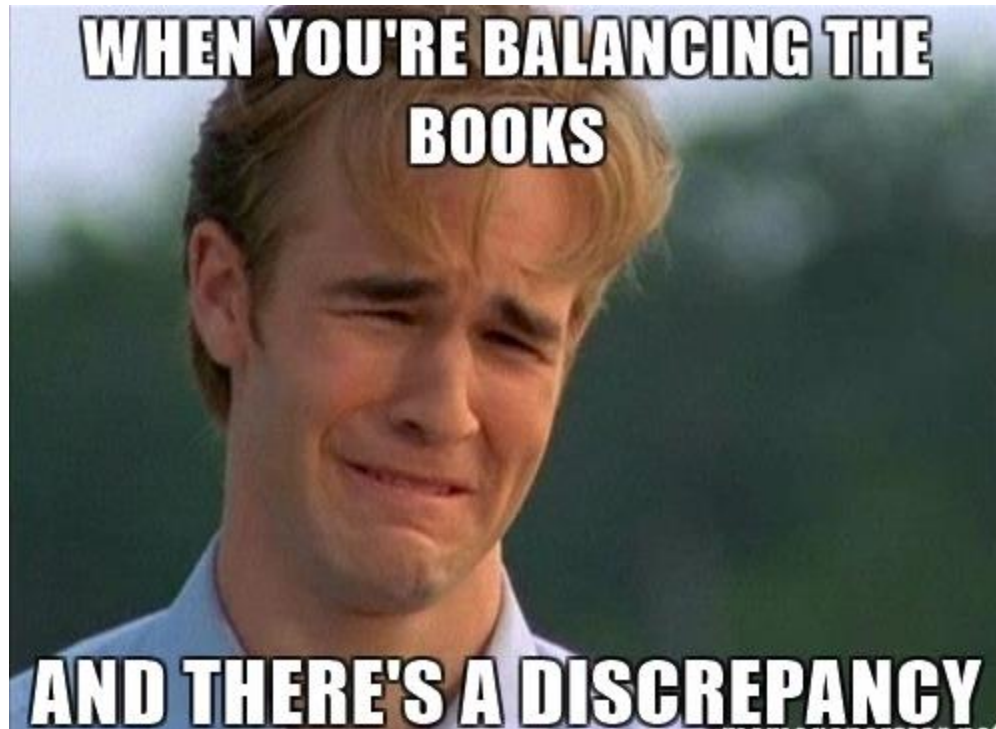




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Financial Statements



Reconciliation of FLAIR to JRO's Internal System

Reconciling your system, like BOMS, through June 30th is important to ensure:

- The financial statement process transitions as smoothly as possible
- Corrections for errors are identified
- Certified JTs **can be** set-up to move expenditures between funds

Financial Statements Workshop

- Thursday, June 17th
- Workshop provides procedural updates and year-end information
- GoToMeeting
- Participation is encouraged



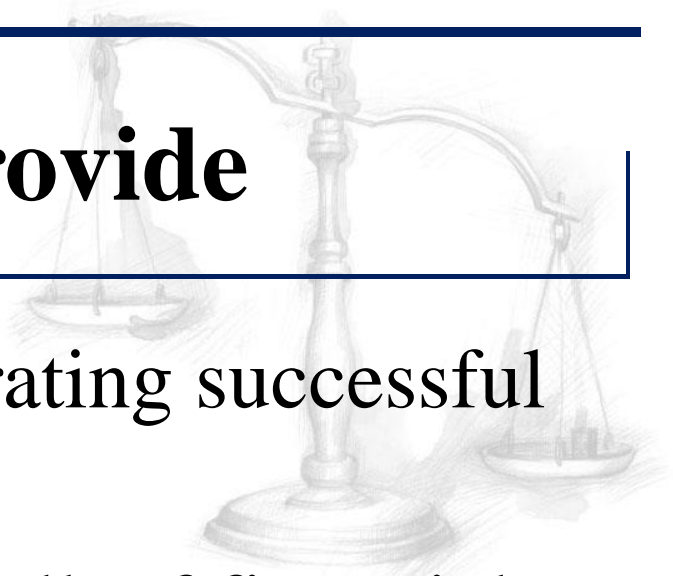
Financial Statement Checklist

- A checklist is available with deadlines
- The [checklist](#) and the forms can be found on JAC's website under [Financial Services](#)



Information JROs Provide

- Fundamental part of generating successful financial statements
- **2 weeks** to complete the bulk of financial statement work
- JRO timeliness is critical



Important Information Due Dates

- June 1st Declaration of Intent
- July 9th Operating Lease Information
- July 9th Revolving Fund Information
- July 15th Capital Assets Information
- July 16th Receivable Information
- July 20th Leave Liability Information



Declaration of Intent

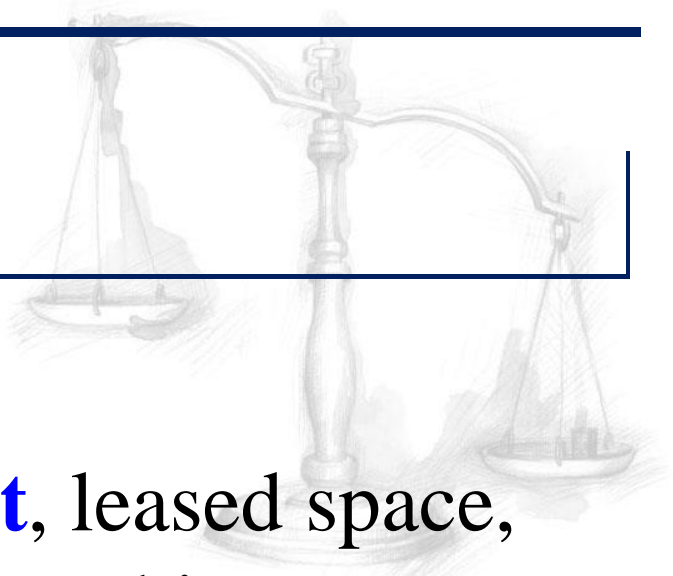
- JAC offers to complete the year-end financial statement materials on the JRO's behalf.
 - JRO's selection due **June 1st**
 - New guidance provided to explain options



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

Operating Leases

- Due **July 9th**
- Includes contracts for **rent**, 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 9th**
- Only required for funds deposited in any bank (outside bank or the CRA)
- Excludes Petty Cash



Receivables Information

- Due **July 16th**
- Include all funds due to any JRO fund
 - 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
 - Refunds not deposited by June 30th and received during July



Receivables Information (Continued)

- Exclude:
 - Public records request payments since services haven't been provided until payment is received
 - 4th Quarter Service Charge to GR
 - certified receivable tied to any CF payables (JT) between your funds



Capital Assets Information

- Information is due on **July 15th**
- Provide either the:
 - BOMS Printout or
 - Excel Inventory Summary
- The data is used to create a significant number of entries



Capital Assets Information

- A BOMS users
 - Provide your signed summary reports from BOMS



Capital Assets Information

- A **NEW form** for non-BOMS users
 - Provide the necessary information
 - Prevents inaccurate interpretation of Inventory Summary
- To be reviewed at the Financial Statement workshop

Leave Liability – Short-Term Calculations

- Non-BOMS Users
 - A workbook is provided with employee information needed to calculate leave liability payouts
 - JROs input employee leave hours by type
 - The worksheets will calculate the leave liability based on input

Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
 - Last year CIP has made enhancements version 11.93
 - Added an additional report
 - Both short-term factors will be entered in BOMS
 - Critical to entering provided leave payout information to correctly calculating liability

Leave Liability Information

- Information is due on **July 20th**.
- This is the **last** deadline so it is critical to be **early** or on time
- **9 days** left



Schedule of Expenditure of Federal Awards (SEFA)

- Due **September 2nd**
- A list will be emailed to JROs
- Verify that all federal grants or projects are listed
- If cash was received but JT was not completed the expenditures will not be shown
 - The Auditor General may compare transfers between agencies



Final Review of Financial Statement Information

- Information will be provided **July 29th**
- Trial Balance will be added to RDS
- Compiled forms and information will be emailed
- Notification of any discrepancies due by **August 3rd**



Final Review of Financial Statement Information

- **Review of information for accuracy**
 - Missing receivable or missing obligations
 - Missing payables owed to other agencies
 - Missing payables for Service Charge paid to GR
 - The form containing items between agencies is not fully generated from information provide by JROs



Information between State Agencies

A form showing inter-agency items will be provided for your review.

- Due To & Due From
 - Amounts owed between state agencies
- Transfers In & Transfers Out
 - Transfers between state agencies

Office Certifications

- 5 certifications
- Must be signed by **Agency Head**
- Forms acknowledge responsibilities for a wide range of safe guards
- These assurances are necessary so a single form can be submitted for the whole agency.



Consideration of Fraud

- Due **July 6th**
- Acknowledges responsibilities to prevent & detect fraud



Agency Head Certification

- Due **August 16th**
- Certification compiles five DFS forms
 - Violations of Finance-Related Legal & Contractual Provisions
 - Certification of Reconciliation & Capital Assets Accounting
 - Loss Contingencies
 - Construction & Other Significant Commitments
 - Related Party Transactions



Subsequent Events Certification

- Due **October 1st**
- Disclose any significant subsequent event affecting your office, occurring between 7/1 and 9/30
 - Initiation or settlement of litigation

Representation Certifications

- Due **November 4th**
- **Change in format** to a form
- **Financial Statement (CAFR)**
 - contains 55 compliance representations
- **Federal Awards**
 - contains 30 compliance requirements
- Both must be completed after 10/31



Implementing GASB 88

**NEW**

2 new forms are anticipated for GASB 88:

- Related to Disclosures of Debt
- Should be minimal impact, probably require a new certification
- More information will be provided the Financial Statement Workshop **June 17th**

Final Trial Balance Report

- Final Trial Balance Report will be available via RDS or EOS on August 6th
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS



Polling Question

Who has to sign the certifications required by JAC?

1. The Executive or Administrative Director
2. Anyone in the office
3. Agency Head
4. Chief of Staff

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.

Subject Matter Experts

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

- Lorelei Welch – Accounts Receivable
- Lamar Bynum – Transfers In & Out, Leave Liability
- Merry Sutton – Capital Assets
- Susie Kalous – Revolving Fund
- Eric Phillips – Operating Leases
- Aleah Roddenberry – Due To & Due From
- Nona McCall – 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-72.001 Definitions.

The following terms, as used in rule Chapter 69I-72, F.A.C., are defined as set forth below:

(1) “Attractive Items” means tangible personal property used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protection public safety, and avoid potential liability, or to compensate for a heightened risk of theft.”



Inventory Rule Changes

69I-72.002 Threshold for Recording Tangible Personal Property for Inventory Purposes.

“All tangible personal property with a value or cost of \$5,000 or more and having a projected useful life of one year or more shall be recorded in the state’s financial system as property for inventory purposes.”

Inventory Rule Changes

69I-72.007 Capitalization of Property.

“For statewide financial reporting purposes, all tangible personal property with a value or cost of \$5,000 or more and having a projected useful life of one year or more must be capitalized...Attractive items must not be capitalized for statewide financial reporting purposes.”



Polling Question

Which items must not be capitalized for statewide financial reporting purposes:

1. Tangible personal property with a value or cost of more than \$5,000.
2. Everything must be capitalized.
3. Items that are defined as attractive items.
4. Those items purchased prior to this fiscal year that were on the report last year.

Inventory Rule Changes

For assurance that all offices are consistently handling the property received/recorded before July 1st, DFS has provided the following guidance via email:

- The items that are already on the inventory list are not affected by the change in the rule, as it is prospective.
- As this is not a retroactive change, nothing already on the inventory would change until disposition. So, please continue to include them in your inventory regardless of their addition under the older rule.
- New items should be added to your inventory based on the new threshold and the new definition of attractive items.

Inventory Rule Changes

From Marcia at CIP

“Since you need to continue to report all OCO items depreciated last year, we suggest each agency do the following:

1. move from OCO to NON-OCO, only for those items received after 06/30/2020 with a purchase price under \$5.000.

In this way, items left assigned to OCO will continue to depreciate

2. change the OCO description to “Acquisition Value \geq \$5,000”

This is all that is required because in BOMS, by design, all items assigned to OCO are depreciated regardless of purchase price.”

Polling Question

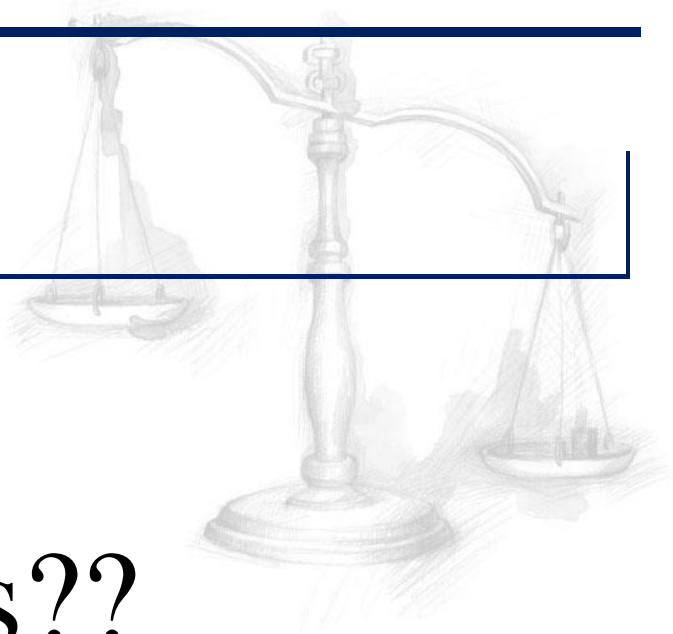
OCO items added prior to the beginning of this fiscal year can be removed from inventory if they don't meet the new capitalization threshold:

1. TRUE.
2. FALSE.



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 2020-21

Year-End Deadlines

MAY 2021

						May 1
May 2	May 3	May 4	May 5	May 6	May 7	May 8
	BDGT: BA Incr/Decr Approp. < \$1M Deadline					
	BDGT: BA Position Transfer BTW BE Deadline					
	BDGT: BA Release from Unbudgeted Reserve Deadline					
May 9	May 10	May 11	May 12	May 13	May 14	May 15
May 16	May 17	May 18	May 19	May 20	May 21	May 22
					Acctg: Last day to submit advanced payment requests to DFS	
May 23	May 24	May 25	May 26	May 27	May 28	May 29
May 30	May 31					
	STATE HOLIDAY OFFICES CLOSED					

Year-End Deadlines

JUNE 2021

		Jun 1	Jun 2	Jun 3	Jun 4	Jun 5
		FinS: Declaration of Intent Due		HR: Supplemental Payroll Due Date		
Jun 6	Jun 7	Jun 8	Jun 9	Jun 10	Jun 11	Jun 12
		HR: Mass Upload Template Due To JAC	HR: Supplemental RDS Reports	HR: Supplemental EFT Cancellation Deadline 10:00 A.M.	Acctg: Last day for travel reimbursements in STMS	
Jun 13	Jun 14	Jun 15	Jun 16	Jun 17	Jun 18	Jun 19
	HR: Supplemental Payday	BDGT: SA LBR/LRPP Annual Workshop	BDGT: PD/PDA LBR/LRPP Annual Workshop	FinS: Financial Statement Workshop	HR: Monthly Payroll Due Date	
	BDGT: RC LBR/LRPP Annual Workshop			BDGT: BA 5% or \$250K Xfer Requests Due	BDGT: CCRC LBR/LRPP Annual Workshop	
	BDGT: BA 5- Day Unlimited Xfer Deadline			HR: Supplemental Payroll Due Date		
Jun 20	Jun 21	Jun 22	Jun 23	Jun 24	Jun 25	Jun 26
	BDGT: BA 5% or \$250K Xfer Deadline	Acctg: Last day to submit batches to JAC	Acctg: Journal transfer deadline	HR: Rate Reports and RDS Reports	Acctg: Warrant cancellation deadline	
		Acctg: Last day to submit current year refunds	HR: June Payroll Processes	HR: Supplemental EFT Cancellation Deadline 10:00 A.M.		
			HR: Supplemental RDS Reports			
Jun 27	Jun 28	Jun 29	Jun 30			
	Acctg: Last day to submit revenue deposits for processing		HR: Supplemental Payroll Due Date			
	HR: Supplemental Payday		HR: Monthly and CJIP Payday			
	HR: EFT Cancellation Deadline 10:00 A.M.					

Year-End Deadlines

JULY 2021

				Jul 1	Jul 2
					Acctg: June 30th balances will be available in FLAIR.
Jul 4	Jul 5	Jul 6	Jul 7	Jul 8	Jul 9
STATE OBSERVED HOLIDAY OFFICES CLOSED	FinS: Consideration of Fraud Due	HR: Supplemental RDS Reports	FinS: Leave Liability Short-Term Factors sent to JROs HR: Supplemental EFT Cancellation Deadline 10:00 A.M. HR: Mass Upload Template Due To JAC	FinS: Operating Leases Due FinS: Revolving Funds Information Re: Outside Deposits Due HR: Mass Upload Template Due To JAC	
Jul 11	Jul 12	Jul 13	Jul 14	Jul 15	Jul 16
HR: Supplemental Payday	Acctg: Certification forms are due to JAC	HR: ASA/APD Termination Reports to the JRO's	FinS: Capital Asset Reports Due Acctg: Certification forward report due to the Governor's office HR: Supplemental Payroll Due Date	FinS: Receivables Due	
Jul 18	Jul 19	Jul 20	Jul 21	Jul 22	Jul 23
	FinS: Leave Liability Reports Due HR: Monthly Payroll Due Date	HR: Supplemental RDS Reports	HR: Supplemental EFT Cancellation Deadline 10:00 A.M.	HR: July Payroll Processes	
Jul 25	Jul 26	Jul 27	Jul 28	Jul 29	Jul 30
HR: Rate Reports and RDS Reports HR: Supplemental Payday		HR: EFT Cancellation Deadline 10:00 A.M.	FinS: Final Financial Statement Forms Sent to JROs HR: Supplemental Payroll Due Date	HR: Monthly and CJIP Payday	

Year-End Deadlines

AUG 2021

Aug 1	Aug 2	Aug 3	Aug 4	Aug 5	Aug 6	Aug 7
		Fin: JRO review of Financial Statement Discrepancies Due	HR: Supplemental RDS Reports	FinS: FLAIR Closed	FinS: Final Trail Balance Printed to RDS	
		HR: ASA/APD Turnover Reports to JRO's		HR: Supplemental EFT Cancellation Deadline 10:00 A.M.		
Aug 8	Aug 9	Aug 10	Aug 11	Aug 12	Aug 13	Aug 14
	HR: Mass Upload Template Due To JAC		HR: OPS Annual Reports Due to JAC	HR: Supplemental Payroll Due Date		
	HR: Supplemental Payday					
Aug 15	Aug 16	Aug 17	Aug 18	Aug 19	Aug 20	Aug 21
	FinS: Agency Head Certification Due		HR: Supplemental RDS Reports	HR: Supplemental EFT Cancellation Deadline 10:00 A.M.		
				HR: Monthly Payroll Due Date		
Aug 22	Aug 23	Aug 24	Aug 25	Aug 26	Aug 27	Aug 28
	HR: Supplemental Payday	HR: August Payroll Processes	HR: Rate Reports and RDS Reports	HR: Supplemental Payroll Due Date	HR: EFT Cancellation Deadline 10:00 A.M.	
Aug 29	Aug 30	Aug 31				
		HR: Monthly and CJIP Payday				

Year-End Deadlines

SEPT through NOV 4

			Sep 1	Sep 2	Sep 3	Sep 4
				Fin: JRO review of Schedule of Federal Awards Due		
Sep 5	Sep 6	Sep 7	Sep 8	Sep 9	Sep 10	Sep 11
Sep 12	Sep 13	Sep 14	Sep 15	Sep 16	Sep 17	Sep 18
Sep 19	Sep 20	Sep 21	Sep 22	Sep 23	Sep 24	Sep 25
Sep 26	Sep 27	Sep 28	Sep 29	Sep 30	Oct 1	Oct 2
					FinS: Subsequent Events Form Due	
Oct 3	Oct 4	Oct 5	Oct 6	Oct 7	Oct 8	Oct 9
Oct 10	Oct 11	Oct 12	Oct 13	Oct 14	Oct 15	Oct 16
Oct 17	Oct 18	Oct 19	Oct 20	Oct 21	Oct 22	Oct 23
Oct 24	Oct 25	Oct 26	Oct 27	Oct 28	Oct 29	Oct 30
Oct 31	Nov 1	Nov 2	Nov 3	Nov 4	Nov 5	Nov 6
				FinS: Agency Representations for CAFR & Federal Awards 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

