



JUSTICE ADMINISTRATIVE
COMMISSION



FY 2023-24
Year-End Workshop
Tuesday, June 4, 2024

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 1st through June 30th
- 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 30th* to be paid after June 30th
 - In effect, extending the fiscal year to September 30th

Fiscal Year End – June

Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 2023-24 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 21st as FY 2023-24 batches
- Journal Transfers (JTs) – transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – JAC JT deadline on or before June 25th



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 25th, 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 Wednesday, June 26th



Statewide Travel Management System (STMS) – June Deadlines

- The deadline for JAC’s final approval of travel in the STMS for processing in FY 2023-24 is 2:00 p.m., Wednesday, June 19th
 - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 2:00 p.m., June 19th, will be processed in July (FY 2024-25)
 - Continue to process travel in the STMS as-needed; after June 19th, 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 Tuesday, June 25th, in Works will be paid from FY 2023-24 funds
- Charges approved after June 25th will be paid from FY 2024-25 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 (2023-24)
- Information submitted with expense refunds should include original warrant information (*warrant number and 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
- The deadline for submitting current year expense refunds to JAC is Friday, June 14th



JAC Revenue – Current Year Refunds

- This also applies to Salary Refunds
- The banks are closed on Wednesday, June 19th, for Juneteenth (federal holiday)



JAC Revenue – Current Year Refunds

- Deposits will need to be on the bank file by June 17th in order for JAC Revenue to record the deposit and send it over to DFS to post against a current year voucher
- Any deposit after the deadline will be posted to unallocated



JAC Accounting – More Deadlines

- The last day to submit revenue deposits to JAC for processing in FY 2023-24 is Tuesday, June 25th
- The last day to request warrant cancellations for restoration to FY 2023-24 is Wednesday, June 26th

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 30th
- All or part of the June 30th release balances may be marked “certified” for use after June 30th
- Any release balance not marked with a “C” (certified) automatically reverts back to the state
 - July 5th-11th 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 30th “rollover” 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 30th, but not paid until after July 1st

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


There must be documentation to show the funds were obligated prior to June 30th to pay from certified funds

- DFS will need something to validate that the invoice is payment of a FY 2023-24 obligation
- Authorizations issued to vendors on or before June 30th will satisfy DFS*
- Authorizations must be included with batch when processing payments utilizing certified funds



6/30/23 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					CURRENT	
	MONTH BALANCES					MONTH ACTIVITY					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 2023-24 obligations)



Obligations – Identified by Classes

Class A	Class B	Class C
<p>Accounts Payable – Goods or services received on or before June 30th, but not yet paid</p>	<p>Encumbrances – Goods or services ordered but not received by June 30th</p>	<p>Accounts Receivable – Cash refunds owed to the state for payments made prior to *June 30th</p> <p>*Only applicable for general revenue refunds needed to pay obligations</p>



Public Defender and State Attorney Due Process – Balances

- There will be overall surpluses for both SA and PD due process this year
- On 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 2023-24 obligations will be paid with FY 2024-25 funds



Sexually Violent Predator Funds (SVP)

- There is also a surplus expected in this fund
- If your office has FY 2023-24 obligations, please send us a lump sum form to set up your payable
- JAC sets up a payable with the amount left for our Court Appointed Section's obligations
- If JAC Accounting sees invoices with a date prior to June 30th, we will use the payable we established to pay the invoice



Certified Items and Budgets

- When obligations (i.e., 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 5th-September 26th (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 30th unexpended release balance in FLAIR (*Operations*)
- Generally, one payable is set up for each fund and category (BOMS fund) – no long lists
- For example, JAC has a June balance in our general revenue operations category (103230) 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, 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							
Office Name:	JAC			Name of Person Authorizing Certifications:			
Date:	7/5/2023			Dina Kamen			

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	B9	21 10 1 000069 21300800	103230	10,000.00		9000.00	
21 30 00 00 000	B9	21 10 1 000069 21300800	030000	30,000.00		10,000.00	

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	B9	10 1 000069 21300800	103230	10,000.00		1,000.00	DMS June Invoice

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 the vendor number and appropriate object code when paying the invoice
- No CF1 or CF2 forms needed when using lump sum



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 sheet that it is a certified payment (can be handwritten)
 - 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 2024						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						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 14th: Last day for submitting **Current Year (FY 2023-24) Expense Refunds**

June 21st: Last day for **Batch Sheets** to be submitted

June 25th: Last day for **Journal Transfers** to be submitted

June 19th: Last day for **JAC to approve travel in the STMS** for payment in FY 2023-24

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

June 26th: Last day for current year **expense Warrant Cancellations** to be processed

Deadline and Target Dates – July

July 2024						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	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 5th: Tentative Certified Forward Releases will become available

July 5th-11th: Certifications Forward Forms submitted to JAC; deadline **July 11th**

July 5th: Begin submitting CF and current year batches to JAC for processing

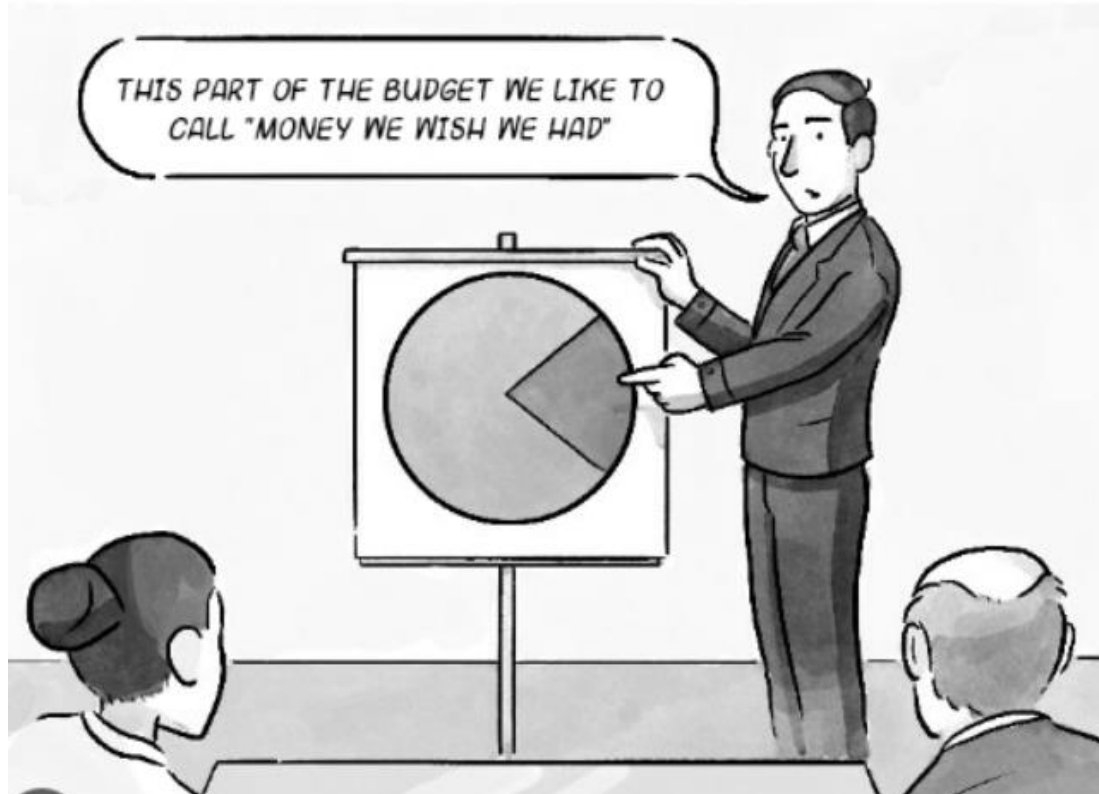
July 12th: Run-date for the **Final Certifications Forward** listings

July 15th: **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.



Budget Overview - Budget Amendments



EOG Memo 24-024 Remaining Year End Amendment Deadlines

- **TODAY – June 4, 2024**
[BAPS submission Deadline Tuesday, June 12th]
 - 5-Day Notification / Program Flexibility
- **Monday, June 17, 2024**
[BAPS submission Deadline Friday, June 21st]
 - 5% or \$250,000 (whichever is greater) Budget Amendments



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

- Two types of 5% Budget Amendments for the Movement of Budget Authority: [s. 216.292(2)(a)1.–2., F.S.]
 - 1. Within A Budget Entity:**

Between appropriation categories, within identical funds
 - 2. Between Budget Entities:**

Within identical appropriation categories, within identical funds
- The Governor's Office of Policy and Budget (OPB) has a 3-day review period [s. 216.292(2)(a)4., F.S.]

Appropriation Modification versus Expenditure Journal Transfer

The Budget Office cannot move budget authority between funds with a Budget Amendment. This requires a Journal Transfer.

- Budget Transfers and Amendments modify approved spending authority in Appropriations categories *before* authority is spent.
- Journal Transfers (JT) of expenditures ‘restores’ or ‘reduces’ available spending authority. JT’s occur *after* authority is spent.

For assistance with JTs, please contact: Accounting@justiceadmin.org.

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

When an Agency determines that a movement of budget authority is necessary:

1. Verify there is sufficient, unexpended released budget authority available that can be transferred as requested.
2. Consider all of the invoices previously sent to the JAC Accounting Section that have not been processed for payment.



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

3. Be prepared to complete a “Needs Analysis” to document:
 - Any Trust Fund category shortfall
 - A sole General Revenue appropriated category shortfall [Examples: Lease Purchase, Salary Incentive Payment, Due Process, Contracted Services]

The Budget Office will develop the Needs Analysis based on the 5% transfer request. The JRO must provide the expenditure description and amount. The deficit in the Needs Analysis should match the transfer requested.



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

	State Attorney's Office, 99th Judicial Circuit: 21509900 General Revenue Fund: 1000			
Line #	Needs Analysis: Category 105281			
1	FY 2023-2024 Lease/Lease Purchase of Equip_Approp		A	14,000.00
2	Current Year-To-Date Expenditures		B	13,800.00
3	Available Budget		C	200.00
4	<i>ADD PROJECTED EXPENDITURES TO COLUMN C AS A POSTIVE NUMBER</i>			
5	Projected Remaining Expenditures through 06/30/24 (List in Column C)			
6	June 2024 Invoice	600		
7				
19				
20	Total Projected Expenditures through 06/30/24		D	600
21				
22	Surplus/(Deficit)		E (C- D)	(400)



Trust Fund Maximization Requirements

- Requirement to maximize available trust funds authority when requesting a 5% General Revenue Budget Amendment for FY 2023-24
- Effective July 1, 2023. (Reference s. 216.292(2)(a)5., F.S.)

The Budget Office will develop the Trust Fund Analysis.

Disregard the prompt on 5% transfer form to complete Trust Fund Analysis with the link provided.



Trust Fund Maximization Requirements

General Revenue - FID # 000xxx	Salaries &	OPS	Operations	Acq of Motor Vehicles	Risk Mgmt Insur	Lease Purchase	TR/DMS	Total
	Benefits						HR SVCS	
Appropriations at 7/1/2023	\$ 18,876,295.00	\$ 81,859.00	\$ 333,965.00	\$ -	\$ -		\$ 46,386.00	\$ 19,338,505.00
Retirement Adjustment EOG #0007	\$ 304,177.00							\$ 304,177.00
Pay Package AFP7 9/05/23	\$ 1,449,639.00							\$ 1,449,639.00
Discretionary Pay Package AFP7 10/02/23	\$ 83,770.00							\$ 83,770.00
Adjusted Budget Authority as of 02/22/24	\$ 20,713,881.00	\$ 81,859.00	\$ 333,965.00	\$ -	\$ -	\$ -	\$ 46,386.00	\$ 21,176,091.00
Fiscal Y-T-D Expenditures thru 02/22/24	\$ (11,118,298.69)	\$ (45,659.33)	\$ (130,168.49)				\$ (21,328.00)	\$ (11,315,454.51)
Adjusted Budget Authority as of 02/23/24	\$ 9,595,582.31	\$ 36,199.67	\$ 203,796.51				\$ 25,058.00	\$ 9,860,636.49
Estimated Remaining Expenditures Thru 06/30/24	\$ (9,852,993.00)		\$ (203,796.00)				\$ (25,058.00)	\$ (10,081,847.00)
Projected Year End Available Balance	\$ (257,410.69)	\$ -	\$ -				\$ -	\$ (257,410.69)
Proposed Journal Transfer to ICDTF	\$ 257,411.00	\$ (36,199.00)	\$ -				\$ -	\$ 221,212.00
Projected Balance at 6/30/2024	\$ 0.31	\$ 0.67	\$ 0.51	\$ -	\$ -	\$ -	\$ -	\$ (257,409.20)

Indigent Criminal Defense T.F. -FID # 974xxx	Salaries &	OPS	Operations	Acq of Motor Vehicles	Risk Mgmt Insur	Lease Purchase	TR/DMS	Total
	Benefits						HR SVCS	
Appropriations at 7/1/2023	\$ 1,169,934.00	\$ 26,986.00	\$ 315,000.00		\$ 37,197.00	\$ 52,000.00	\$ 2,356.00	\$ 1,603,473.00
TR/DMS/HR Services EOG # 0015							\$ 53.00	\$ 53.00
Risk Management Insurance Adjust EOG #0002					\$ 63,874.00			\$ 63,874.00
Retirement Adjustment EOG #0007	\$ 18,853.00							\$ 18,853.00
Pay Package AFP7 9/05/23	\$ 88,927.00							\$ 88,927.00
5% or \$250K Budget Amendment #7023 10/19/23		\$ 82,000.00	\$ (82,000.00)					\$ -
								\$ -
Total Adjusted Budget Authority as of 02/22/24	\$ 1,277,714.00	\$ 108,986.00	\$ 233,000.00	\$ -	\$ 101,071.00	\$ 52,000.00	\$ 2,409.00	\$ 1,775,180.00
Fiscal Y-T-D Expenditures thru 02/22/24	\$ (1,277,714.00)	\$ (69,969.33)	\$ (167,938.82)	\$ -	\$ (101,071.00)	\$ (33,887.72)	\$ (2,409.00)	\$ (1,652,989.87)
Adjusted Budget Authority as of 02/23/24	\$ -	\$ 39,016.67	\$ 65,061.18		\$ -	\$ 18,112.28	\$ -	\$ 122,190.13
Estimated Remaining Expenditures Thru 06/30/24		\$ (104,556.00)	\$ (65,061.00)			\$ (18,112.28)		\$ (187,729.28)
Proposed 5%/\$250K Budget Amendments	\$ -							\$ -
Proposed Journal Transfer from General Revenue	\$ (257,411.00)	\$ 36,199.00						\$ (221,212.00)
Projected Deficit Balance at 6/30/2024	\$ (257,411.00)	\$ (29,340.33)	\$ 0.18	\$ -	\$ -	\$ -	\$ -	\$ (164,561.02)
Cash Available as of 02/22/24								\$ 959,751.33
Anticipated Receipts through 6/30/24								\$ 685,536.66

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

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

Download the form and save it. This will help the form performance.

Step 1. Begin by selecting your agency and circuit/region (as applicable) from the drop-down boxes.

Step 2. Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)

Reset this form

FY 2023-2024 BUDGET AMENDMENT REQUEST FORM
[USE FOR 5% OR \$250,000 BUDGET MOVEMENT]

BTR-0812
Rev.08/18/23

Requesting Agency:	State Attorney Office	Circuit:	2
Fund:	General Revenue (FID #1000)		

Is the receiving category in this budget movement available in a Trust Fund? Yes No

Please complete a Trust Fund Analysis using the appropriate template and submit with the completed 5% or \$250,000 budget movement request to document the unavailability of cash and/or budget authority in the trust funds.

~~SA Trust Fund Analysis Template~~
~~PD Trust Fund Analysis Template~~
~~CCRC Trust Fund Analysis Template~~

Disregard this Prompt

↓

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

Step 3. Select the type of budget movement you are requesting:

- A. Between different appropriation categories within the same budget entity and fund;
- B. Between budget entities within the same appropriation category and fund; or
- C. If you are initiating budget movement between budget entities then the budget entity you are moving funds to must be listed under the section entitled “Move to Entity.”

Step 4. 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”.

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

Step 5. If you are requesting a 5-Day Unlimited Transfer, a budget amendment summary form must be completed with full justification for the budget action. Section 216.292(2)(b)1., F.S., limits the appropriation categories that can be utilized in this type of transfer. [Internal Deadline is **Today** - [Tuesday June 4th, 2024](#)]

Type of Movement:

A Between categories of appropriations **within a budget entity** ([s. 216.292\(2\)\(a\)1., F.S.](#))

B Between budget entities within identical appropriation categories ([s. 216.292\(2\)\(a\)2., F.S.](#))

Move to entity:

Recurring Impact: Yes No **← See Step 4.**

5-day Unlimited Transfer ([s.216.292\(2\)\(b\)1., F.S.](#)) **← See Step 5.**

A budget amendment summary form must be included with this transfer request. This type of transfer includes ONLY the Other Personal Services, Operations, and Salary Incentive Payments categories.



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

Step 6. 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, Cost of Prosecution, County Information Technology, VAWA). A numeric organizational code and EO from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR.

Step 7. Enter the amounts “from” and “to” onto the form on the desired appropriation category or categories lines. **Enter whole dollars only.** PLEASE DO NOT enter cents or use any type of punctuation marks. The form will automatically convert the amount “from” to a negative number and the amount “to” will automatically show as a positive number. Therefore, PLEASE DO NOT insert plus or minus signs in front of the dollar amounts.



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

Fund: SA Revenue Trust Fund (FID #2058) ▼

Type of Movement:

- Between categories of appropriations within a budget entity [\[s. 216.292\(2\)\(a\)1., F.S.\]](#)
- Between budget entities within identical appropriation categories [\[s. 216.292\(2\)\(a\)2., F.S.\]](#)
- Move to entity:
- Recurring Impact: Yes No
- 5-day Unlimited Transfer [\[s.216.292\(2\)\(b\)1., F.S.\]](#)

A budget amendment summary form must be included with this transfer request. This type of transfer includes ONLY the Other Personal Services, Operations, and Salary Incentive Payments categories.

NOTE: When entering dollar amounts in the "Amount From" and "Amount To" columns, do not use dollar signs, negative signs, commas or other punctuation marks. Please enter whole numbers only. (no cents).

CATEGORY	REVENUE SOURCE	AMOUNT FROM	AMOUNT TO
Salaries and Benefits (010000)	21-50-02-00-123 AB	25,000.00	
Lease or Lease Purchase Equipment (105281)			
Other Personal Services (030000)	21-50-02-00-123 AB		25,000.00
Acquisition MotorVehicles (100021)			
State Attorney Operating Expenditures (103225)			
Sal	Amount totals are automatically calculated. Totals MUST Agree (balance out).	TOTALS:	
		25,000.00	25,000.00

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

Step 8. Provide a brief reason why the budget 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 current year fiscal obligations.

Step 9. Date and sign 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 10. Transmit the form electronically to the JAC Budget Office using the following email address: Budget@justiceadmin.org.

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

Provide a brief justification for this request:

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.

Date: Authorized Signature:

PLEASE RETURN COMPLETED FORM TO JAC BUDGET OFFICE: BUDGET@JUSTICEADMIN.ORG

SPECIAL NOTE REGARDING 5% or \$250K BUDGET AMENDMENTS:
 When there is a consistent need to request the same transfer of budget authority between the same categories every fiscal year; please consider a realignment of budget authority in your LBR or Amended LBR using Issue Code numbers 2000100 [Add] and 2000200 [Deduct]. This action will help to ensure that your operating budget is properly aligned where best and most needed to accommodate expenditures. Additionally, it will decrease the number of requests made to OPB during the fiscal year.



FOR FY 2025-26 LBR Preparation



MyJAC LOGIN

Implementing the use of **MyJAC** for Agencies to **Upload** as well as download all their LBR & CIP files this year.

No LRPP files due this year. (YAY!).

Budget Office Contact Information

- Budget Group Email: Budget@justiceadmin.org *
- Mailea Adams: Mailea.Adams@justiceadmin.org
 - Kelly Jeffries: Kelly.Jeffries@justiceadmin.org
 - Adam Preisser: Adam.Preisser@justiceadmin.org

Telephone #: (850) 488-2415

* Preferred address for submissions that require processing





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Human Resources Fiscal Year-End 2023-24



Payroll Discussion

Early Submission

Please submit payroll actions as soon as you know about them.



On Demand

Deadline for processing in FY 2023-24 is **Wednesday, June 26, 2024 at 1:00 p.m.**

No guarantee that On Demand requests entered **after June 26, 2024 1:00 p.m.** will be processed from FY 2023-24 budget, but can be certified forward as a FY 2023-24 payable if funds are available.

Please coordinate with your JAC Accountant.

Supplemental Payroll Transactions

Due **Wednesday, June 12th, 2024** to ensure processing from FY 2023-24 budget.

Payroll Discussion

Supplemental Payroll

- ❖ Supplemental Payroll *processes* June 17th
- ❖ It will *post* late afternoon on June 17th
- ❖ It will *pay* on June 24th

Supplemental will be charged to FY 2023-24

Org. Codes

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

Oh,
It
Matters.

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	22.50	\$225.00	\$19.14	\$4.74	\$0.00	\$248.88

Please do not confuse the **Account Code** with the **Org. Code**
 It is important to include both on the form. Account codes ensure we have the correct corresponding org. code.

WHAT'S THE DIFFERENCE?

Account Codes = 29 digits

Org. Codes = 11 digits



Salary Cancellation Deadlines

Potential Budget Impact	EFT Cancellations	Paper Warrant Cancellations
<p>Salary cancellations requested in late June after the monthly payroll has processed can result in funds not being restored for FY 2023-24.</p>	<p>Monthly Payroll EFT cancellations marked for deletion by 10:00 a.m., Wednesday, 06/26/2024 and supplemental payroll EFT's cancellations marked for deletion by 9:00 a.m., Thursday, 06/20/2024 will be restored to agency's accounts in June 2024.</p> <p>Overpayment problems discovered after these deadlines will require a refund from the employee.</p>	<p>Deadline for processing cancellation of payroll warrants dated for June is 10:00 a.m., Tuesday, 06/25/2024 to ensure funds are restored to FY 2023-24 accounts.</p> <p>EFT cancellation reports will not post in RDS until the evening of the warrant date June 28th.</p>

JAC staff will monitor pending cancellations to ensure proper processing for FY 2023-24.



Insurance Payments

- ✦ Health, Life and Disability Voucher Payments (to DMS) deadline for submission to JAC is by **5:00 p.m., Friday, June 14th 2024.**
- ✦ JAC will coordinate with the JRO prior to processing the voucher.

Insurance premium payments not paid in June cannot be certified forward and must be paid out of FY 2023-24 funds; **have employees sign up as soon as possible.**

**SIGN
ME
UP**



Avoid Negative Balances

The June monthly regular payroll will post in the late afternoon of **Friday, June 21st**.

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 25th**.



Any negative Salary or OPS release balances created after payroll posts on **Friday, June 21st** must be cleared by **Friday, June 28th** at **11:00 a.m.**

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, please obtain a check or money order in lieu of requesting a Code 200 deduction.

Code 200 deductions entered in June, regardless of the month the overpayment occurred, **cannot** be processed until July, too late to restore funds to your account for FY 2023-24. **Therefore, the refund due must be certified forward. Please coordinate with your JAC accountant.**

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 14th**. Any refunds not processed and approved by that date will go to unallocated.



Overpayment Strategies

CANCELLATION vs. SALARY REFUND

Employee overpaid by EFT on regular payroll:

Option 1

EFT Cancellation

Must be processed and approved by **10:00 a.m., Wednesday, June 26th**, or funds will not be restored to FY 2023-24 budget.

Cancellation reports will not show up in RDS until the evening of June 28th.

Option 2

SALARY REFUND

Seek reimbursement from employee for overpayment. **Checks received by HR after Friday, June 14th will be deposited into unallocated.**

Coordinate certified forward receivables with your JAC Accountant.

Benefits Premiums

Benefit premium monies cannot be Certified Forward for premiums due after June 28th.

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.



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.

DFS's quarterly cutoff for adjustments to employee pay records begins **Thursday, June 13th**. The final standard monthly retirement invoices for FY 2023-24 will be received on **Tuesday, June 11th**.

Due to this turnaround time, it is not feasible for JAC to request, or for DMS to process, these credits in June.



**RETIREMENT
CONTRIBUTION**



Helpful Hints



- Ⓢ Check your rate reports weekly.
- Ⓢ OPS employees are paid for hours *actually* worked, not hours *projected* to work.
- Ⓢ 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.
- Ⓢ No payroll adjustments that affect an employee's “**prior quarter**” tax obligations (withholding, Social Security, Medicare) will be processed between **Thursday, June 13th, and Friday, June 28th**.
- Ⓢ Please adhere to all Year-End HR Calendar deadlines.



Human Resources Contacts

Please use these email groups:

✉ payrollgroup@justiceadmin.org

✉ benefits@justiceadmin.org

✉ retirementcoordinator@justiceadmin.org

✉ posttaxbenefits@justiceadmin.org





JUSTICE ADMINISTRATIVE
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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 30th**, 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 2024-25.



Financial Statements



Financial Statements Workshop

- Wednesday, **June 12th, 2024**
- Workshop provides procedural updates and year-end information
- Participation is encouraged
- An email invitation will be sent **soon** to the JRO Financial Services contacts



Financial Statement Checklist

- Contains a summary of the required data, forms, or JRO reviews with the due dates
- All documents and reference materials can be found on JAC's website under the Year-End Resources for Judicial-Related Offices (JROs)

JRO Provided Information

- Core of generating financial statements
- Bulk of financial information is due within a two-week timeframe
- Receiving on-time information is critical to successfully completing financial statements

Due Dates for JRO-Provided Information

- June 7th: Declaration of Intent
- July 8th: Lease Information
- July 8th: Subscription Information
- July 15th: Receivable Information
- July 15th: Capital Assets Information
- July 15th: Leave Liability Information



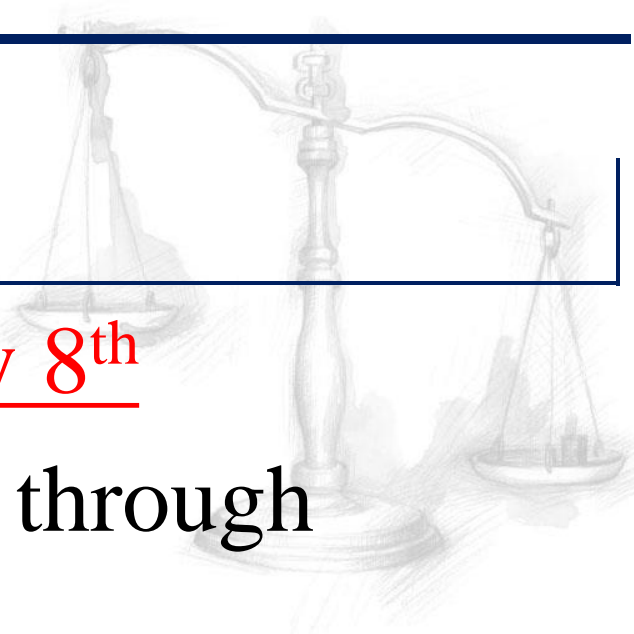
Declaration of Intent

- Identify the system(s) used for property, timesheet, and accounting
- Select if either your JRO or JAC will prepare all of the year-end financial statement entries and documents
 - JRO's selection
due **June 7th**



Leases

- Due Date Monday, July 8th
- Includes contracts paid through FLAIR for **rent**
- Only applies if lease is > 1 year
- Calculates the remaining obligation



Leases (continued)

- DFS implemented GASB 87 threshold in the previous Fiscal Year
- Offices provided:
 - Lease information
 - JAC entered data into a DFS GASB 87 system
 - System calculated accounting entries to reflect the obligation, replaced the footnote



Leases (continued)

- What do we know?
 - DFS is established a \$1.5M threshold to exclude small leases from reporting
 - Updates were made to the system to identify new lease during the current Fiscal Year
 - System retains the previous leases until completed or terminated



Leases (continued)

- What is needed from the JROs this year?
 - Review prior information for accuracy
 - Provide new lease information for entry
 - Expect a similar worksheet to collect new information
 - System will calculate the FLAIR entries
 - JAC will record the entries this FY

Software Subscriptions

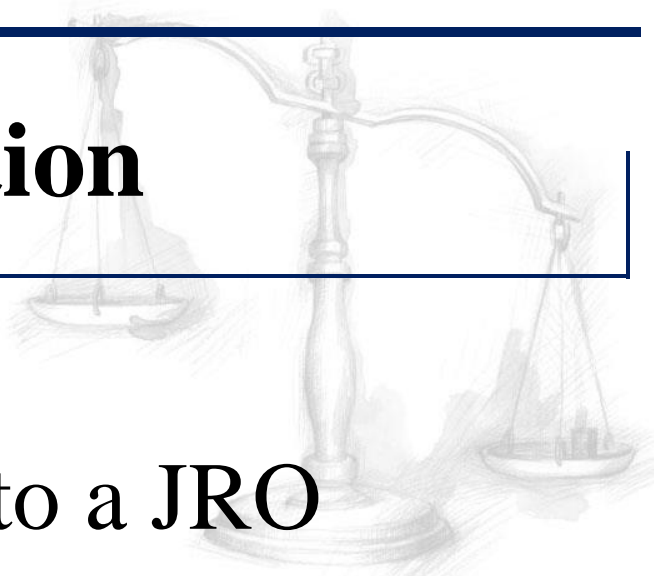
- GASB 96
 - Due Date Monday, July 8th
 - IT software subscriptions allows offices the benefit of using the software without maintaining a perpetual license or software title
 - Due to the increased popularity of subscriptions, the accounting treatment and financial reporting for agreements needed to be addressed

Software Subscriptions (continued)

- GASB 96
 - Effective 7/1/22
 - A threshold has been set at \$1.5 million or above over the life of the subscription
 - Subscriptions of 12 months or less do not need to be reported
 - Subscription costs and other financial information will be collected
 - Accounting entries will be generated and entered in FLAIR

Receivables Information

- Due Monday, July 15th
- Include all funds owed to a JRO
 - 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
 - 4th Quarter Service Charge to GR
 - Certified receivable tied to any CF payables (JT) between your funds (These must be sent to Accounting before CF closes)



Receivables Information (Continued)

- Who owes the JRO?
 - State agencies
 - Other JAC entities
 - County reimbursements
 - Refunds due from employees or vendors



Capital Assets Information

- Information is due on Monday, July 15th
- Provided in an **Excel Format**
- Provide either:
 - BOMS Report
 - Non-BOMS Capital Asset Summary
(JAC will email each JRO a file)
- A significant number of FLAIR entries are created

Capital Assets Information

- Before submission, the Capital Asset Report (CAR) needs to be balanced to FLAIR
 - The CAR should only contain OCO assets
 - The 6/30/23 Asset Balance and Accumulated Depreciation on the CAR should equal the Fixed Asset Trial Balance amounts 6/30/24
 - The CAR additions should be reconciled to the Trial Balance expenditures
 - Additions must **equal** 72100 TB OCO expenditures

Leave Liability Information

- Information is due on Monday, July 15th
- This is the **last** information to be submitted, so the **earlier the better**



Leave Liability – Short-Term Calculations

- Non-BOMS Users
 - A workbook will be provided
 - It contains employee information for calculations
 - Enter the employees accrued leave hours by type
 - Leave liability will be calculated



Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
 - JAC will provide the following data to be entered into BOMS:
 - ✓ Annual, Sick, and Compensatory Leave Liability payments for FY
 - ✓ Short-term factors for FY 2022 and FY 2023

Final Review of Financial Statement Information

- Information will be provided on **Wednesday, July 31st**
 - Trial Balance will be added to RDS
 - Compiled forms and information will be emailed
- JRO needs to notify JAC of any discrepancies by **Monday, August 5th**

Final Review of Financial Statement Information

- Review information for accuracy such as:
 - Missing payables for Service Charge owed to GR
 - Review Transfers In & Out information
 - Based on receipt and expense info in FLAIR records
 - Review Due To & Due From information
 - Missing payables owed to other agencies
 - Missing receivables due from other agencies
 - Not fully generated from JRO-provided information
 - Other missing receivables or payables

Final Trial Balance Report

- Final Trial Balance Report will be available via RDS or EOS on Thursday, August 8th
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS

Certifications Due Dates

- July 3rd: Consideration of Fraud
- August 15th: Agency Head Certification
- October 3rd: Subsequent Events Certification
- November 4th: Agency Representations for the Annual Comprehensive Financial Report
- November 4th: Agency Representations for the Schedule of Expenditures of Federal Awards

All certifications require the signature of the Agency Head



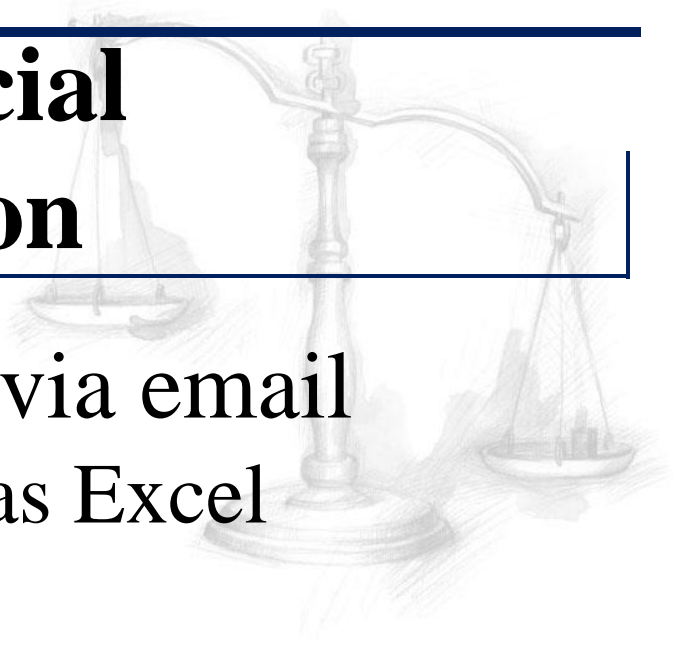
Schedule of Expenditures of Federal Awards (SEFA)

- Responses due Tuesday, September 3rd
- JROs will receive a list of Federal Expenditures
- Verify all federal grants or projects are listed
- Best practice
 - **Revenue = Expenditures**
 - cash received & receivables = paid & payables
 - Auditor General may compare your expenditures to the amount paid to you from other agencies (VOCA, VAWA, & DFS)



Submission of Financial Statement Information

- Submit all information via email
 - Return all Excel forms as Excel documents
 - Financialservices@justiceadmin.org
- The whole Financial Services team works with Financial Statements.



Subject Matter Experts

Please email questions to:

FinancialServices@justiceadmin.org, or reach out to the appropriate SME:

- Brad Fannon – Transfers In & Out, Subscriptions
- Dahlia Flowers – Capital Assets, Leases, and Accounts Receivable
- Aleah Roddenberry – Due To & Due From
- Susie Kalous – Leave Liability
- Lorelei Welch – Miscellaneous, Assistance and Review
- Nona McCall – Miscellaneous, Assistance and Review





JUSTICE ADMINISTRATIVE
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Calendar for Year-End

Fiscal Year **2023-24**

Year-End Deadlines JUNE 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						Jun 1
Jun 2	Jun 3	Jun 4	Jun 5	Jun 6	Jun 7	Jun 8
		BDGT: BA 5- Day Unlimited Xfer Request Due			HR: Mass Upload Template Due To JAC	
					FinS: Declaration of Intent Due	
Jun 9	Jun 10	Jun 11	Jun 12	Jun 13	Jun 14	Jun 15
			BDGT: BA 5- Day Unlimited Xfer Submission Deadline		Acctg: Last day to submit current year refunds	
			FinS: Financial Statement Workshop			
Jun 16	Jun 17	Jun 18	Jun 19	Jun 20	Jun 21	Jun 22
	BDGT: BA 5% or \$250K Xfer Requests Due	HR: Monthly Payroll Due Date	Acctg: Deadline for STMS supervisor approval		Acctg: Last day to submit batches	
					HR: June Payroll Processes	
					BDGT: BA 5% or \$250K Xfer Submission Deadline	
Jun 23	Jun 24	Jun 25	Jun 26	Jun 27	Jun 28	Jun 29
	HR: Rate Reports and RDS Reports	Acctg: Last day to submit revenue deposits to JAC for processing	Acctg: Warrant cancelation deadline			
		Acctg: Last day for PCard approvals to be paid with current year funds				
		Acctg: Last day to submit JT requests				
Jun 30						

Year-End Deadlines

JULY 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Jul 1	Jul 2	Jul 3	Jul 4	Jul 5	Jul 6
	Acctg: June 30 balances available in FLAIR.		FinS: Consideration of Fraud Due	STATE HOLIDAY OFFICES CLOSED	FinS: Leave Liability Short-Term Factors sent to JROs	
Jul 7	Jul 8	Jul 9	Jul 10	Jul 11	Jul 12	Jul 13
	FinS: Lease Workbook Due		HR: Mass Upload Template Due To JAC	Acctg: Certification forms are due to JAC		
	FinS: SBITA Workbook Due					
Jul 14	Jul 15	Jul 16	Jul 17	Jul 18	Jul 19	Jul 20
	Acctg: Certification forward report due to the Governor's office				HR: Monthly Payroll Due Date	
	FinS: Receivables Due					
	FinS: Capital Asset Reports Due					
	FinS: Leave Liability Reports Due					
Jul 21	Jul 22	Jul 23	Jul 24	Jul 25	Jul 26	Jul 27
			HR: July Payroll Processes	HR: Rate Reports and RDS Reports		
Jul 28	Jul 29	Jul 30	Jul 31			
			FinS: Trial Balance ran to RDS for JRO's review			
			FinS: Final Financial Statement Forms Sent to JROs			

Year-End Deadlines AUG 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Aug 1	Aug 2	Aug 3
Aug 4	Aug 5	Aug 6	Aug 7	Aug 8	Aug 9	Aug 10
	Fins: JRO review of Financial Statement Discrepancies Due		FinS: FLAIR Closed	HR: Mass Upload Template Due To JAC FinS: Final Trial Balance Printed to RDS	BDGT: LBR and CIP Templates DUE to Budget Office	
Aug 11	Aug 12	Aug 13	Aug 14	Aug 15	Aug 16	Aug 17
				FinS: Agency Head Certification Due FinS: Certification of GASB 87 & 96 Due		
Aug 18	Aug 19	Aug 20	Aug 21	Aug 22	Aug 23	Aug 24
	HR: Monthly Payroll Due Date			HR: August Payroll Processes	HR: Rate Reports and RDS Reports	
Aug 25	Aug 26	Aug 27	Aug 28	Aug 29	Aug 30	Aug 31

Year-End Deadlines

SEPT through NOV 9, 2024

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sep 1	Sep 2	Sep 3	Sep 4	Sep 5	Sep 6	Sep 7
	STATE HOLIDAY OFFICES CLOSED	FinS: JRO review of Schedule of Federal Awards Due				
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	Oct 3	Oct 4	Oct 5
		FinS: Subsequent Events Form Due				
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
		BDGT: LBR Post to FL Fiscal Portal Deadline				
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	Nov 7	Nov 8	Nov 9
	FinS: Agency Representations for ACFR					
	FinS: Agency Representations for Federal Awards Due					

Other Business, General Discussion and Questions

