



WORLD OF FLAIR ACCOUNTING – PART II REVENUE ACCOUNTING

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Revenue Accounting Topics

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

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Revenue Accounting Overview

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

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Revenue Accounting Overview

Section 116.01(1), F.S. – Payment of public funds into treasury

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

Section 215.31, F.S. – State funds; deposit in State Treasury

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



Revenue Accounting Overview

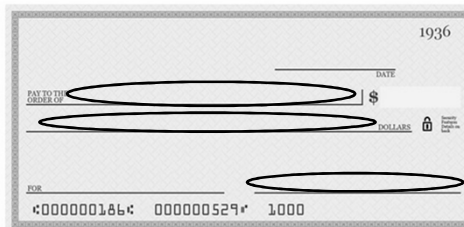
▪ Section 116.01, F.S. – Payment of public funds into the Treasury

APRIL 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5 <small>Funds collected</small>	6	7	8 <small>Close of the week</small>	9
10	11	12	13	14	15	16
17	18	19 <small>7 working days (S/B deposited)</small>	20	21	22	23
24	25	26	27	28	29	30



Banking Basics 101: Check Review

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



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Banking Basics 101: Endorsement Stamps

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

Checks sent
directly to
JAC

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

Over the
Counter &
Remote
Deposits
made locally

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



Exception: Checks related to benefit premiums

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Wells Fargo Depository Services

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



Retrieved from <https://www.myfloridacfo.com/Division/AA/Manuals/documents/600FLAIRRevenueManual> 9

Electronic Transmission of Funds

▪ Credit Cards/E-Payments

– Agency Request Participation

- Submits participation agreement
- Cost analysis

– DFS Treasury Decision

– Subaccount Request (If not done so already)

– Implementation

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

– Agency begins accepting payments

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



Retrieved from <https://www.myfloridacfo.com/division/treasury>

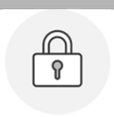
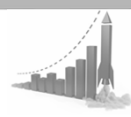
10



Desktop (Remote) Deposits

★ The check scanner is at the agency's expense

SAVE TIME AND MONEY WITH FEWER TRIPS TO THE BANK	IMPROVE CASH FLOW BY RECEIVING FUNDS FASTER	PROTECT CHECK DEPOSITS BY SECURELY PROCESSING THEM	DEPOSIT CHECKS IN REAL TIME FROM YOUR OFFICE
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Any Questions





REVENUE ACCOUNTING

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

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Revenue Receipts

- **Money that is legally due and/or collected for various reasons**

– **Key Points:**

- Revenue receipts are generally deposited into Trust Funds
- Revenues increase cash
- Revenues do not increase budget authority
- Miscellaneous revenues can be generated by unanticipated income
- Refund of *prior year* expenditures



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Revenue Account Code Sheet

Office 21		Account Codes by Circuit												PROGRAM			
		Fiscal Year 2021-22												1203000000			
ORG CODE					FLAIR ACCOUNT CODE												
L1	L2	L3	L4	L5	EO	FUND TITLE	PREFIX	L1	GF	SF	FID	BE	IBI	REV. CAT.	YR	REV. OBJ	GL CODE
21	90	21	00	000	Z1	Office 21 General Revenue	ZA	21	10	1	000089	21902100	00	NA	00	NA	Many
			00	000	B9	Office 21 Revenue Trust Fund - Fines	ZA2	21	20	2	052021	21902100	00	001225	00	012100	61600
			00	099	G9	County Agreement - I.T. Support (F.S. 29.008 (f) (2)- Reimbursement	ZAI	21	20	2	339099	21902100	00	001801	00	018002	61800
G9876			00	100	10	Federal Grant via Non-Profit Organization (Indirect Federal)	ZAF	21	20	2	339099	21902100	00	000799	00	007099	61400
G5432			00	202	20	Federal Grant via Another State Agency - Transfer of Federal Funds	ZAS	21	20	2	339099	21902100	00	001500	00	015100	65600
			00	355	F1	Prosecution / Defense of Local Ordinances - Fees Collected from County or City	ZAK	21	20	2	339099	21902100	00	000100	00	001591	61300



Current Year Expenditure Refunds

- Monies returned from a vendor or individual after payment for goods and services.
- Monies are restored to the fund and code of the original expenditure, which may be from the prior year.
- Budget may be restored which could be available to cover future obligations.





Current Year Expenditure Refunds

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



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Current Year Expenditure Refunds

- **Information Needed from Original Expenditure:**
 - Voucher Number
 - Warrant Number
 - Warrant Date
 - Warrant Amount
 - Organization Code and Expansion Option
 - Object Code

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Current Year Expenditure Refunds

- **Purchasing Card (Pcard Works)**
- **Statewide Travel Management System (STMS)**

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



PROCEDURES AND PURPOSE OF: COMPLETING CIRCUIT REVENUE TRANSMITTAL COVERSHEET

- (a) Fill in the circuit number (two digits). No space between SA and the circuit number.
 - (b) Fill in the number of pages that will be included in the validated deposit packet (Coversheet being page 1).
 - (c) Fill in the Org Code, EO, and Object Code where the deposit(s) should be applied. In part (c), if the Org Code, EO, and Object Code are the same for more than one deposit, only fill in once. There can be multiple deposits listed with different revenue sources (e.g., GDTF, SARTF, FIST, and/or RICO) to make up a deposit packet.
 - (d) Fill in the Deposit #(s) and the Deposit Amt(s) that are included in the deposit packet. In part (d), the deposit # should be **six digits**. There should be one deposit total for each deposit #.
 - (e) **Preferably use a separate Coversheet**, if the deposit(s) is/are an Expenditure Refund. Fill in the blanks.
 - (f) Authorized Signature is required for contact purposes.
- ◆ If the form does not allow space to include all necessary information, type **"See the Attached"** in the (c) or (e) columns and attach the additional documentation.
 - ◆ Once complete: submit to deposits@justiceadmin.org
 - ◆ **Only one Circuit Revenue Transmittal Coversheet Packet per email.**

**JUSTICE ADMINISTRATIVE COMMISSION
CIRCUIT REVENUE TRANSMITTAL COVERSHEET**
Send to: deposits@justiceadmin.org

Circuit: SA (a) Date: _____ Page (b) of _____
(EXAMPLE: 0401, 0402, 0403, ... ETC.)

REQUIRED REVENUE DEPOSIT INFORMATION				
Org Code	EO	Object	Deposit # (6 digits)	Deposit Amt
(c)			(d)	
Purpose: The information provided in the (c) columns are important to ensure that your funds are applied properly.			Purpose: The information in the (d) columns are auto-populate in JAC's Electronic Document Management System (EDMS), if filled out correctly. Otherwise, it is corrected and inputted manually.	
Purpose: The information provided below in the (e) columns are important to ensure that your funds are applied where the original disbursement occurred. Also to restore your budget that can be expended to cover other obligations.				

ADDITIONAL INFORMATION REQUIRED FOR AN EXPENDITURE REFUND REQUEST

Voucher # _____	(e) ★ Purchasing Card (Pcard) and Statewide Travel Management System (STMS)
State of Florida Warrant # _____	payments are assigned a warrant number and warrant date like any other payment.
State of Florida Warrant Date (Next Voucher Date) _____	
State of Florida Warrant Amt. _____	
Restored Amt. _____	
Authorized Signature: _____ (f)	



Clerks of Court Receipts

- **Revenue Collections from the Clerks of the Court:**
 - The Clerks’ Offices report all funds pursuant to law
 - Funds are entered into the Clerks of Court Revenue Remittance System
 - All funds are electronically transmitted to DOR
 - Funds upload into FLAIR via DOR database



Clerks of Court Receipts

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

JROs – ORGANIZATIONAL LEVEL	FLORIDA STATUTES
PD – 60XX	27.52(1)(D) ICDTF
PD – 60XX	27.562 ICDTF
PD – 60XX	318.18(19)(C) TRAFFIC FINES
PD – 60XX	817.568(12)(B) ICDTF
RC – 80XX	39.0134 ICDTF
RC – 80XX	57.082(1)(D) ICDTF
SA – 50XX	27.52(7)(B) GDTF
SA – 50XX	318.18(19)(B) TRAFFIC FINES
SA – 50XX	817.568(12)(B) SARTF
SA – 50XX	938.27(8) SARTF








Any Questions



REVENUE ACCOUNTING

Florida Planning, Accounting, and Ledger
Management
(FL PALM)

 JUSTICE ADMINISTRATIVE COMMISSION 						
Unreconciled Deposits Report						
Bank Account #	BAI Code	BAI Description	Bank Transaction Date	Reference ID	Transaction Amount	Transaction Description
2100021_STATE_ATTORNEY_2ND_CIRCUIT	169	Miscellaneous ACH Credit	2/15/2022	22830N	406.00	OTHER REFERENCE: IA000018802732MERCHANT BANKCD DEPOSIT 220215 844171051882 STATE ATTY 2ND CIRCUIT FR 0002100021 STATE OFFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100040_STATE_ATTORNEY_4TH_CIRCUIT	169	Miscellaneous ACH Credit	2/15/2022	23468N	597.07	OTHER REFERENCE: IA000018802731MERCHANT BANKCD DEPOSIT 220215 844171050884 STATE ATTORNEY OFF 4TH FR 0002100040 STATE OFFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100071_ST_ATT_7TH_CIR_BUNNELL	301	Commercial Deposit	2/15/2022	2100071486	35.00	OTHER REFERENCE: IA003480874311POST VERIFY DEPOSIT FR 0002100071 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100100_STATE_ATTORNEY_10TH_CIR	301	Commercial Deposit	2/15/2022	2100100279	424.00	OTHER REFERENCE: IA004488310156POST VERIFY DEPOSIT FR 0002100100 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100150_STATE_ATTORNEY_15TH_CIR	169	Miscellaneous ACH Credit	2/15/2022	23378N	1000.00	OTHER REFERENCE: IA000013648055Palm Beach Count EDI PYMNTS 202202117392742 State Attorney 15th Ju FR 0002100150 STATE OFFFLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100500_JAC_TALLAHASSEE	301	Commercial Deposit	2/15/2022	2100500229	15488.05	OTHER REFERENCE: IA000385166666DESKTOP CHECK DEPOSIT FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
2100500_JAC_TALLAHASSEE	301	Commercial Deposit	2/15/2022	2100500230	67752.00	OTHER REFERENCE: IA000385168612DESKTOP CHECK DEPOSIT FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]

 JUSTICE ADMINISTRATIVE COMMISSION 																				
FL PALM Reporting																				
Transaction Inquiry Page 		Unreconciled Deposits Report																		
Cash Management System Web Portal Home Manage My Account Receipt Processing CMS Administration Help Log Off		<table border="1"> <thead> <tr> <th>Bank Account #</th> <th>BAI Code</th> <th>BAI Description</th> <th>Bank Transaction Date</th> <th>Reference ID</th> <th>Transaction Amount</th> <th>Transaction Description</th> </tr> </thead> <tbody> <tr> <td>2100500_JAC_TALLAHASSEE</td> <td>169</td> <td>Miscellaneous ACH Credit</td> <td>2/16/2021</td> <td>06996M</td> <td>13333.34</td> <td>OTHER REFERENCE: IA100600358909SEFBHN PROVIDER 210716 PUBLIC DEFENDERS OFFICE FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]</td> </tr> </tbody> </table>					Bank Account #	BAI Code	BAI Description	Bank Transaction Date	Reference ID	Transaction Amount	Transaction Description	2100500_JAC_TALLAHASSEE	169	Miscellaneous ACH Credit	2/16/2021	06996M	13333.34	OTHER REFERENCE: IA100600358909SEFBHN PROVIDER 210716 PUBLIC DEFENDERS OFFICE FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED]
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Transaction Inquiry Page Bank Transaction Details Transaction Date: 6/16/2021 Agency: Justice Administrative Commission Location: 2100500_JAC - TALLAHASSEE Bank Account: WELLS FARGO CONCENTRATION BAI Code: Miscellaneous ACH Credit Bank Reference: 1006982565 Deposit Number: 93533 Company ID: Reconciliation Reason: FLAIR Auto Match Verified Flag: Agency Flag Date: Bank Text: OTHER REFERENCE: IA100600358909SEFBHN PROVIDER 210716 PUBLIC DEFENDERS OFFICE FR 0002100500 STATE OF FLORIDA DEPARTMENT OF SUB ACCT [REDACTED] Comments:		FL PALM Cash Management System (CMS)																		
Show Address Show FLAIR Deposit Information		26																		

