



JUSTICE ADMINISTRATIVE  
COMMISSION



**2022-23**  
**Fiscal Year End Training**  
**May 18, 2023**

Justice Administrative Commission  
227 N. Bronough Street, Suite 2100  
Tallahassee, FL 32301

(850) 488-2415  
[www.justiceadmin.org](http://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, 19<sup>th</sup> Circuit*

*Honorable Kathleen Smith  
Public Defender, 20<sup>th</sup> Circuit*

*Honorable Brian Haas  
State Attorney, 10<sup>th</sup> Circuit*

*Honorable Jack Campbell  
State Attorney, 2<sup>nd</sup> 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.*





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# Accounting Overview – Disbursements and Revenue

# State of Florida Fiscal Year

- The State of Florida’s fiscal year runs from July 1<sup>st</sup> through June 30<sup>th</sup>
- 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<sup>th</sup>* to be paid after June 30<sup>th</sup>
  - In effect, extending the fiscal year to September 30<sup>th</sup>



# Fiscal Year End – June

## Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 2022-23 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<sup>nd</sup> as FY 2022-23 batches
- Journal Transfers (JTs) – transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – JAC JT deadline on or before June 23<sup>rd</sup>



# 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
- Thursday, June 23<sup>rd</sup> 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 Tuesday, June 28<sup>th</sup>



# Statewide Travel Management System (STMS) – June Deadlines

- The deadline for JAC’s final approval of travel in the STMS for processing in FY 2022-23 is 2:00 p.m., Tuesday, June 20<sup>th</sup>
  - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 2:00 p.m., June 20<sup>th</sup>, will be processed in July (FY 2023-24)
  - Continue to process travel in the STMS as needed; after June 20<sup>th</sup>, 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 23<sup>rd</sup> in Works will be paid from FY 2022-23 funds
- Charges approved after June 23<sup>rd</sup> will be paid from FY 2023-24 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 (2022-23)
- Information submitted with expense refunds should include original warrant information (*warrant number & warrant date*) to identify the expense being refunded
- Once posted by DFS, current year expense refunds will restore budget and reduce expenditures by the amount of the refund
- Restored budget may be certified
- Deadline for submitting current year expense refunds to JAC is Monday, June 19<sup>th</sup>



## JAC Accounting - More Deadlines

- The last day to make deposits into Wells Fargo (Treasury) for FY 2022-23 is Tuesday, June 27<sup>th</sup>
- The last day to submit revenue deposits to JAC for processing in FY 2022-23 is Wednesday, June 28<sup>th</sup>
- The last day to request warrant cancellations for restoration to FY 2022-23 is Tuesday, June 27<sup>th</sup>



# 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<sup>th</sup>
- All or part of the June 30<sup>th</sup> release balances may be marked “certified” for use after June 30<sup>th</sup>
- Any release balance not marked with a “C” (certified) automatically reverts back to the state
  - July 5-13 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<sup>th</sup> “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<sup>th</sup>, but not paid until after July 1<sup>st</sup>
- There must be documentation to show the funds were obligated prior to June 30<sup>th</sup> to pay from certified funds
  - DFS will need something to validate that the invoice is payment of a FY 2022-23 obligation
  - Authorizations issued to vendors on or before June 30<sup>th</sup> 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<sup>th</sup>, it is recommended for all obligations



# 6/30/22 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 2022-23 obligations)



# Obligations – Identified by Classes

Class A	Class B	Class C
<p>Accounts Payable – Goods or services received on or before June 30<sup>th</sup>, but not yet paid</p>	<p>Encumbrances – Goods or services ordered but not received by June 30<sup>th</sup></p>	<p>Accounts Receivable – Cash refunds owed to the state for payments made prior to June 30<sup>th</sup>*</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 30<sup>th</sup>, 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 2022-23 obligations will be paid with FY 2023-24 funds.



# Sexually Violent Predator Funds (SVP)

- There is also a surplus expected in this fund
- If your office has FY 2022-23 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 30<sup>th</sup>, we will use the payable we set up 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 2<sup>nd</sup>–September 27<sup>th</sup> 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<sup>th</sup> 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 hand-written)
  - Back-up, such as: authorization, goods received date, or other documentation clearly showing the invoice should be paid from prior year funds (clearly a prior year obligation)

# Target Dates and Deadlines – June Recap



**June 19:** Last day for submitting **Current Year (FY 2022-23) Expense Refunds**

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

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

**June 20:** Last day for **JAC to approve travel in the STMS** for payment in FY 2022-23

**June 27:** Last day for current year **expense Warrant Cancellations** to be processed

**June 27:** Last day to make **deposits into Wells Fargo (Treasury)** for processing in (FY 2022-23)

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



# Deadline and Target Dates – July



**July 5:** Tentative Certified Forward Releases will become available

**July 5-12:** Certifications Forward Forms submitted to JAC; deadline **July 12**

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

**July 13:** Run date for the **Final Certifications Forward** listings

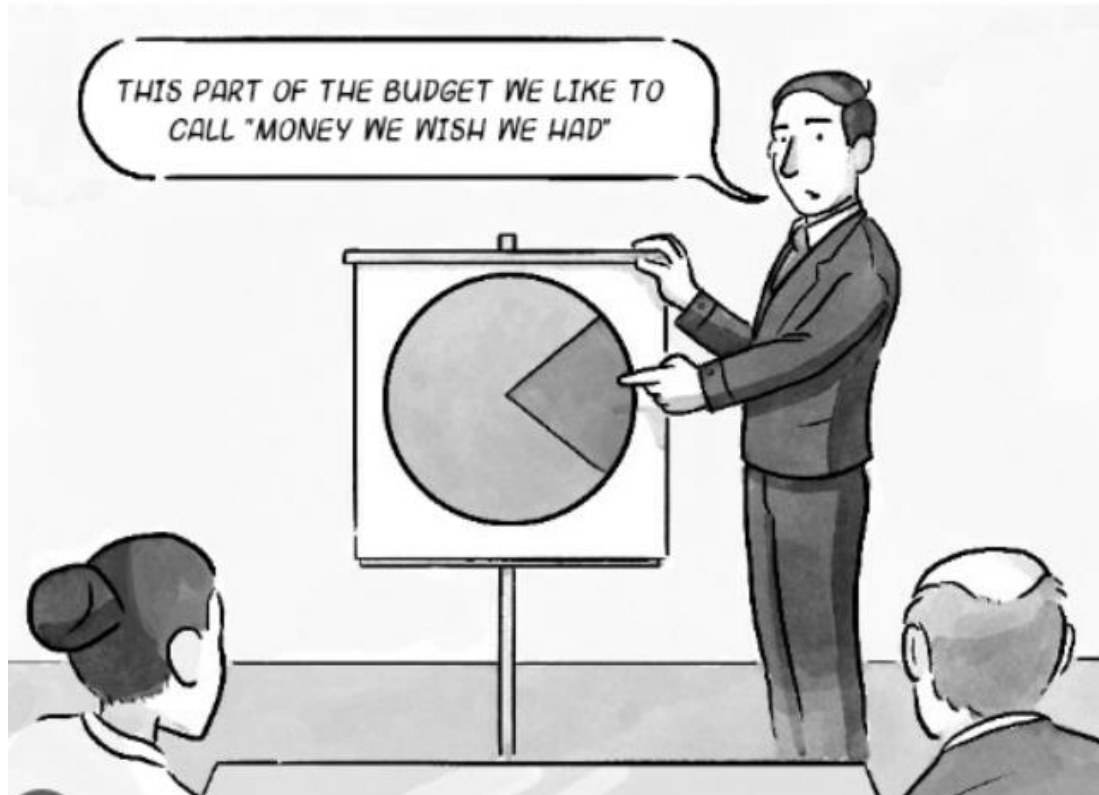
**July 17:** **Certifications Forward Report** is due per instructions provided by the Executive Office of the Governor (EOG)\*

\*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 22-033

## Remaining Deadlines

Submit to the Budget Office By:

- **Thursday, May 25, 2023**  
*[BAPS submission Deadline Tuesday May 30<sup>th</sup> ]*
  - ❑ Salary Rate Changes between Budget Entities
  - ❑ Adjustments to Nonoperating Budget Authority
- **Thursday, June 8, 2023**  
*[BAPS submission Deadline Monday June 12<sup>th</sup> ]*
  - ❑ 5 Day Notification / Program Flexibility



# EOG Memo 22-033

## Remaining Deadlines

Submit to the Budget Office By:

- Thursday, June 15, 2023

*[BAPS submission Deadline Monday, June 19<sup>th</sup> ]*

- Budget authority movement between Budget Entities
- Budget authority movement within a Budget Entity

# 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 Appropriation 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 journal transfers please contact:  
[Accounting@justiceadmin.org](mailto: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 invoices that have been sent to the JAC Accounting Section that have not been processed for payment.



# 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>

**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.)

## FY 2022-2023 BUDGET AMENDMENT REQUEST FORM

Reset this form

[ USE FOR 5% OR \$250,000 BUDGET MOVEMENT ]

BTR-0812  
REV. 06/28/22

Requesting Agency: Public Defender Office

Circuit: 2

Fund: General Revenue (FID #1000)



# 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
- 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. [\[Deadline: Monday June 12, 2023\]](#)

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:  **C**

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 (i.e., Article V-Traffic Fines, Cost of Prosecution, County Information Technology, VAWA, etc.). 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)			
Amount totals are automatically calculated. Totals MUST Agree (balance out).		<b>TOTALS:</b>	
		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](mailto: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](mailto: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.



# Returning in FY2023-2024: Trust Fund Maximization Requirements

- Requirement to maximize available trust funds authority when requesting a 5% General Revenue Budget Amendment for FY 2023-2024. Effective July 1, 2023. (Reference s. 216.292(2)(a)5., F.S.)

*“For the 2023-2024 fiscal year, the review shall ensure that transfers proposed pursuant to this paragraph comply with this chapter, maximize the use of available and appropriate trust funds, and are not contrary to legislative policy and intent. This section expires July 1, 2024”*



# Returning in FY2023-2024: Trust Fund Maximization Requirements

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 Budget staff are available if assistance is needed in preparing any required Trust Funds Analysis and examples will be returned on the JAC Budget Office's website.





# FOR FY 2024-25 LBR & LRPP Preparation . . . .

MyJAC LOGIN

Implementing the use of **MyJAC** for Agencies to **download** all their LBR & LRPP files this year.

pydio

PUT YOUR DATA IN ORBIT

**Continue Pydio** use to **upload** return files to Budget Folder - 'Completed' to minimize emailing numerous attachments back and forth.



# Budget Office Contact Information

Email Addresses: [budget@justiceadmin.org](mailto:budget@justiceadmin.org) \*

- Mailea Adams: [mailea.adams@justiceadmin.org](mailto:mailea.adams@justiceadmin.org)
- Kelly Jeffries: [kelly.jeffries@justiceadmin.org](mailto:kelly.jeffries@justiceadmin.org)
- Adam Preisser: [adam.preisser@justiceadmin.org](mailto:adam.preisser@justiceadmin.org)

Telephone #: (850) 488-2415

\* Preferred address for submissions that require processing





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# HUMAN RESOURCES FISCAL YEAR-END 2022-2023





# PAYROLL DISCUSSION

## Early Submission

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



## On Demand

Deadline for processing in FY 2022-23 is **Wednesday, 6/28/2023 at 1:00 p.m. (EDT)**

No guarantee that On Demand requests entered **after 6/28/2023 1:00 p.m.** will be processed from FY 2022-23 budget, but can be certified forward as a FY 2022-23 payable if funds are available.

Please coordinate with your JAC Accountant.

## Supplemental Payroll Transactions

Due **Thursday, 6/15/2023** to ensure processing from FY 2022-23 budget.

# PAYROLL DISCUSSION

## SUPPLEMENTAL PAYROLL

- ❖ Supplemental Payroll *processes* June 20<sup>th</sup>
- ❖ It will *post* late afternoon on June 21<sup>st</sup>
- ❖ It will *pay* on June 26<sup>th</sup>

Supplemental will be charged to FY 2022-23

# 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	\$000.00	\$10.14	\$4.74	\$0.00	\$214.90

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 which are not timely processed and approved by DFS can result in funds not being restored for FY 2022-23.</p>	<p>Monthly Payroll EFTs marked for deletion by 10:00 a.m., <b>Monday, 6/28/2023</b> and supplemental payroll EFTs marked for deletion by 9:00 a.m., <b>Thursday, 6/22/2023</b> will be restored to agency's accounts in June 2023.</p> <p><b>Overpayment problems discovered after these deadlines will require a refund from the employee.</b></p>	<p>Deadline for processing cancellation of payroll warrants dated for June is 10:00 a.m., <b>Thursday, 6/29/2023</b> to ensure funds are restored to FY 2022-23 accounts.</p> <p>EFT cancellation reports <b>will not post</b> in RDS until the warrant date of June 30<sup>th</sup>.</p>

**JAC staff will monitor pending cancellations to ensure proper processing for FY 2022-23.**



# INSURANCE PAYMENTS

- ✦ Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **5:00 p.m., Wednesday, June 14, 2023.**
- ✦ 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 2022-23 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 23<sup>rd</sup>**.

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 **Friday, June 23<sup>rd</sup>**.



Any negative Salary or OPS release balances created after payroll posts on **Friday, June 23<sup>rd</sup>** must be cleared by **Wednesday, June 28<sup>th</sup> at 1:00 pm.**

# 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.



# 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., Wednesday, June 28<sup>th</sup>** or funds will not be restored to FY 2022-23 budget.

Cancellation reports will not show up in RDS until the warrant date of June 30<sup>th</sup>.

### Option 2

#### Reimbursement

Seek reimbursement from employee for overpayment. Checks received by HR after **Monday, June 19<sup>th</sup>** will be deposited into unallocated.

Coordinate certified forward receivables with your JAC Accountant.



# 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 2022-23. **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 14<sup>th</sup>**. 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 30<sup>th</sup>.**

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 from the error report.

The Division of Retirement will cease processing credits on **June 1, 2023.**



**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 8<sup>th</sup> and Friday, June 30<sup>th</sup>**.
- Ⓢ Please adhere to all HR Calendar deadlines.



# HUMAN RESOURCES CONTACTS

Please use these email groups:

✉ [payrollgroup@justiceadmin.org](mailto:payrollgroup@justiceadmin.org)

✉ [benefits@justiceadmin.org](mailto:benefits@justiceadmin.org)

✉ [retirementcoordinator@justiceadmin.org](mailto:retirementcoordinator@justiceadmin.org)

✉ [posttaxbenefits@justiceadmin.org](mailto: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 30<sup>th</sup> 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, 2023**, 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 2023-24.



# Financial Statements





# Financial Statements Workshop

- Thursday, **June 15<sup>th</sup>**
- Workshop provides procedural updates and year-end information
- Participation is encouraged
- An email invitation will be sent **today** 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
- Two week timeframe for bulk of the financial statement work
- Receiving on-time information is critical to our success

# Due Dates for Information

- **June 1** Declaration of Intent
- **July 14** Receivable Information
- **July 14** Capital Assets Information
- **July 18** Leave Liability Information
- **TBD** Lease Information
- **TBD** Subscription Information



# Declaration of Intent

- Identify the system(s) used for property, timesheet, and accounting
- Select if your JRO or JAC will prepare all of the year-end financial statement entries and documents

– JRO's selection  
due **June 1<sup>st</sup>**



# Receivables Information

- Due **July 14<sup>th</sup>**
- 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 **July 14<sup>th</sup>**
- 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



# Leave Liability Information

- Information is due on **July 18<sup>th</sup>**
- 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)

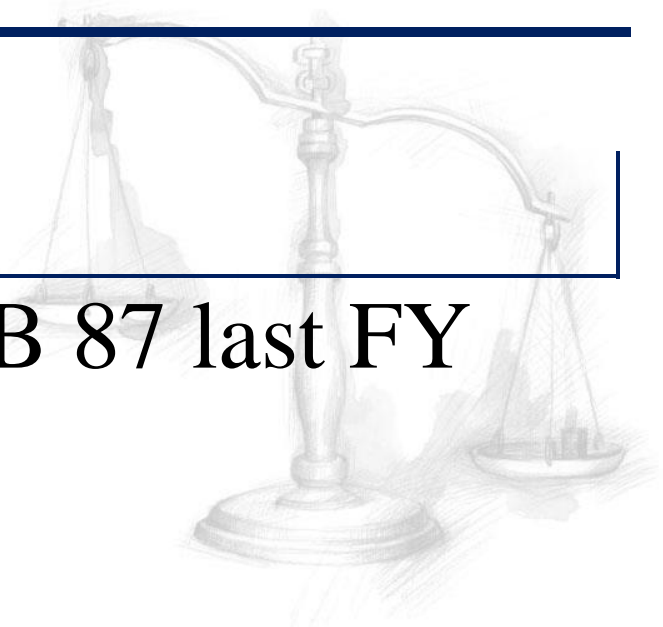
- BOMS Users
  - JAC will provide the following data to entered into BOMS:
    - ✓ Annual, Sick and Compensatory Leave Liability payments for FY
    - ✓ Short-term factors for FY 2021 and FY 2022

# Leases

- Due Date **to be determined**
- Includes contracts paid through FLAIR for **rent**, leased space, copier rentals, & postage machines
- Only applies if lease is  $> 1$  year
- Calculates the remaining obligation
- Info was a footnote in the financials

## Leases (continued)

- DFS implemented GASB 87 last FY
- Offices provided:
  - Lease information
  - JAC entered data into a DFS GASB 87 system
  - System calculated accounting entries to reflect the obligation, replaced the footnote
  - 3900 entries generated for financials by DFS



# Leases (continued)

- What do we know?
  - DFS is establishing a threshold to exclude small leases from reporting
  - Additional guidance is being drafted
  - System retains the previous leases until completed or terminated



## Leases (continued)

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



# Software Subscriptions

# New

- GASB 96 is being implemented this FY.
  - 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
  - Effective 7/1/22

# Software Subscriptions (continued)

## New

- What does that mean for JROs?
  - A request for information was emailed to JROs yesterday. Responses due May 22
  - This assignment will help DFS set thresholds to identify subscriptions that can be excluded from reporting requirement
  - Subscription costs and other financial information will be collected
    - Due Date **to be determined**
  - Accounting entries will be generated and entered in FLAIR

# Final Review of Financial Statement Information

- Information will be provided **July 31<sup>st</sup>**
  - Trial Balance will be added to RDS
  - Compiled forms and information will be emailed
  
- JRO needs to notify JAC of any discrepancies by **August 4<sup>th</sup>**

# Final Review of Financial Statement Information

- Review information for accuracy such as:
  - Missing receivable or missing obligations
  - Missing payables owed to other agencies
  - Missing payables for Service Charge paid to GR
  - Form containing items between agencies is not fully generated from information provide by JROs

# Final Trial Balance Report

- Final Trial Balance Report will be available via RDS or EOS on **August 9<sup>th</sup>**
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS

# Certifications Due Dates

- July 6 Consideration of Fraud
- August 15 Agency Head Certification
- October 3 Subsequent Events Certification
- November 3 Agency Representations for the Annual Comprehensive Financial Report
- November 3 Agency Representations for the Schedule of Expenditures of Federal Awards



# Schedule of Expenditures of Federal Awards (SEFA)

- 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)
  - Responses due **September 1<sup>st</sup>**



# Submission of Financial Statement Information

- Financial Services will use Pydio for submission of all information
  - Additional information June 15
  - Return all Excel forms as Excel documents
  
- All team members work with a part of Financial Statements



# Subject Matter Experts

Please email questions to

[financialservices@justiceadmin.org](mailto:financialservices@justiceadmin.org)

or reach out to the appropriate SME:

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



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# Inventory Year-End Closing

# Year-End Closing

Please make sure that you update your local copy of BOMS to the latest version so you can take advantage of the new features for Year-End reports.

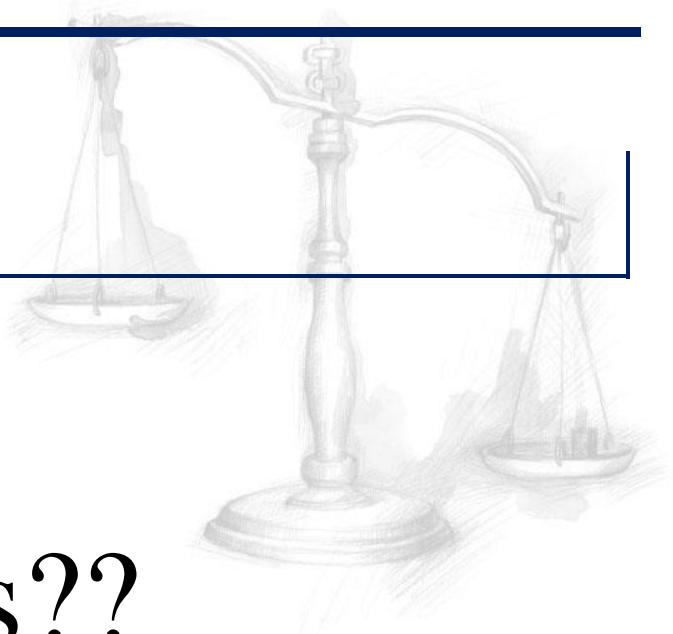


# Year-End Closing

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.



# Year-End Closing



Questions??



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# Calendar for Year-End

Fiscal Year **2022-23**

# Year-End Deadlines

## MAY 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	May 1	May 2	May 3	May 4	May 5	May 6
	BDGT: BA Incr/Decr Approp. < \$1M Deadline					
	BDGT: BA Position Transfer BTW BE Deadline					
	BDGT: BA Release from Unbudgeted Reserve Deadline					
May 7	May 8	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	May 23	May 24	May 25	May 26	May 27
				BDGT:BA Adjustment to Non- Operating Budget (OPB Approval NA) <b>Request Due.</b>		
	HR: May Payroll Processes			BDGT:BA Salary Rate Changes Btwn BE's for FY21- 22 (OPB Approval NA) <b>Request Due.</b>		
May 28	May 29	May 30	May 31			
	STATE HOLIDAY OFFICES CLOSED	BDGT: BA Adjustment to Non-Operating Budget (OPB Approval NA) <b>Submission Deadline.</b>				
		BDGT:BA Salary Rate Changes Btwn BE's for FY21- 22 (OPB Approval NA) <b>Submission Deadline.</b>				

## Year-End Deadlines JUNE 2023

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



# Year-End Deadlines

## JULY 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						Jul 1
Jul 2	Jul 3	Jul 4	Jul 5	Jul 6	Jul 7	Jul 8
	Acctg: June 30 balances available in FLAIR.	STATE HOLIDAY OFFICES CLOSED		FinS: Consideration of Fraud Due	FinS: Leave Liability Short-Term Factors sent to JROs BDGT: PD/PDA LBR & LRPP Annual Meeting [@ FPDA Training Conference, Bonita Springs] HR: Mass Upload Template Due To JAC	
Jul 9	Jul 10	Jul 11	Jul 12	Jul 13	Jul 14	Jul 15
			Acctg: Certification forms are due to JAC		FinS: Receivables Due FinS: Capital Asset Reports Due	
Jul 16	Jul 17	Jul 18	Jul 19	Jul 20	Jul 21	Jul 22
	Acctg: Certification forward report due to the Governor's office	HR: Monthly Payroll Due Date FinS: Leave Liability Reports Due			HR: July Payroll Processes	
Jul 23	Jul 24	Jul 25	Jul 26	Jul 27	Jul 28	Jul 29
	HR: Rate Reports and RDS Reports				BDGT: LBR Templates DUE to Budget Office	
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 2023

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

## Year-End Deadlines SEPT through NOV 4, 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					Sep 1 Fin: JRO review of Schedule of Federal Awards Due	Sep 2
Sep 3	Sep 4	Sep 5	Sep 6	Sep 7	Sep 8	Sep 9
	STATE HOLIDAY OFFICES CLOSED					
Sep 10	Sep 11	Sep 12	Sep 13	Sep 14	Sep 15	Sep 16
					BDGT: LBR Post to FL Fiscal Portal Deadline	
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
					BDGT: LRPP Post to FL Fiscal Portal Deadline	
Oct 1	Oct 2	Oct 3	Oct 4	Oct 5	Oct 6	Oct 7
		FinS: Subsequent Events Form Due				
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
					FinS: Agency Representations for ACFR & Federal Awards Due	

# Other Business, General Discussion and Questions

