



JUSTICE ADMINISTRATIVE  
COMMISSION



## REVENUE ACCOUNTING

**Rinesha Jackson**, Professional Accountant I

**Vicki Nichols**, Director of Accounting

May 18, 2017

JUSTICE ADMINISTRATIVE COMMISSION

## Revenue Accounting Staff

Phyllis Reed – Professional Accountant  
Supervisor

Rinesha Jackson – Professional Accountant I

Kim Jackson – Professional Accountant I





## Revenue Accounting Objectives

- Revenue Accounting Review
- Explain Revenue Receipts vs. Current Year Expenditure Refunds
- Revenue Accounting Hot Topics



3



## Revenue Accounting Review

- **Revenue Accounting** is responsible for the classification and coding of receipts, and processing those receipts for 50 entities of Justice Administration.
- 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.

4



# Revenue Accounting Review

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

April 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	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	1					

Calendars Michel Zbinden

- Section 215.31, F.S. – State funds; deposited into State Treasury

5



# Revenue Accounting Review

- Types of Deposits

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

6



## Revenue Accounting Review

- **Electronic Deposits – DFS Treasury Cash Management System (CMS)**
  - Automated Clearinghouse Transfers (ACH)
  - Credit Card Deposits
  - Electronic Funds Transfers (EFT)
  - Wire Transfers

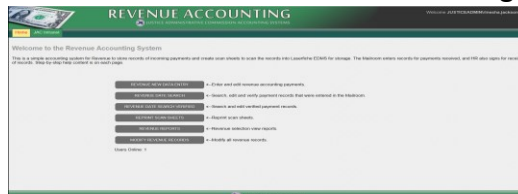


7



## Revenue Accounting Review – First Point of Origin – Mailroom

- **Internal Controls**
  - **Revenue Receipts** – Various forms of receipts collected are cash, checks, and money orders
    - **Via postal service**
      - Recorded into the Revenue Accounting Database



- Mailroom hand delivers to Revenue Accounting

8



## Revenue Accounting Review

### Internal Controls – Deposit Verification

#### – Verification of Receipts

- Verify: Circuit, number of checks, total of checks, payee, and more.
- Electronically deposited with Wells Fargo via the remote deposit system

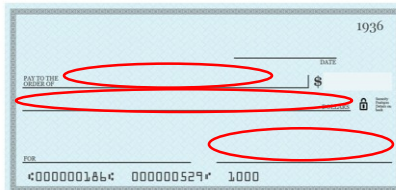


9



## Banking Basics 101: Checks

- **Payee:** JAC, Circuit's name, or State of Florida
- **Legal Line:** The numerical amount and the legal line amount must match! If they do not, 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 no good.



10



# Revenue Accounting Review – First Point of Origin – Mailroom

## Internal Controls

### Over the Counter Deposits

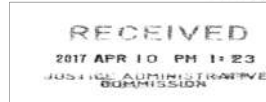
- Validated deposit slips (agencies that deposit at their local Wells Fargo)

### Via postal service

- » Date stamped
- » Mailroom hand delivers to Revenue Accounting

### Via email ([deposits@justiceadmin.org](mailto:deposits@justiceadmin.org)):

- » Uploaded into JAC's Electronic Document Management System (EDMS)
- » Revenue staff retrieves documents from EDMS



11



# Revenue Accounting Review

## Internal Control – Deposit Verification

### Verification of Over the Counter Deposits

- Verified against the DFS Treasury CMS report

Florida Department Of Financial Services  
Treasury Cash Management System

Agency Unverified Deposits

Unverified Deposits As Of Date = 4/26/2017

### 2100 JAC

#### BOA CREDIT CARD - 330568

BkTrans Date	Location	DepositNumber	BAI	VerificationDat	Credit Amt	Debit Amt	Credit/Debit
4/25/2017	2100140	81293E	165		1,120.00		Credit

#### WELLS FARGO CONCENTRATION - 430001

BkTrans Date	Location	DepositNumber	BAI	VerificationDat	Credit Amt	Debit Amt	Credit/Debit
4/12/2017	2100009	2100009103	301		66.25		Credit
4/24/2017	2100100	2100100165	301		600.72		Credit
4/25/2017	2100007	2100007045	301		1,575.00		Credit
4/25/2017	2100007	2100007061	301		269.12		Credit

12



# REVENUE ACCOUNTING 101

Revenue Receipts

vs.

Current Year Expenditure Refunds

13

## Revenue Receipts

### ■ Revenue

- Generated as the result of rendering services or other activities related to an organization's ongoing or central operations.
- Miscellaneous revenues can be generated by unanticipated income.
- Money that is legally due.
- Refund of **prior year** expenditures



14





## Revenue Receipts – Key Points

- Revenue receipts are generally deposited into Trust Funds
- Revenues increase cash
- Revenues do not increase budget authority
- Cash balances (in trust funds) roll over into the next fiscal year

15



## Revenue Account Code Sheet

Office 21					Account Codes by Circuit												
Fiscal Year 2016-17																	
										FLAIR ACCOUNT CODE					PROGRAM 1203000000		
ORG CODE																	
L1	L2	L3	L4	L5	EO	FUND TITLE	PREFIX	L1	GFSF	FID	BE	HEH	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	Z42	21	20	2	052021	21902100	00	001225	00	012100	61600
			00	099	G9	County Agreement - I.T. Support (F.S. 29.006 (f) (2)- Reimbursement	ZAI	21	20	2	339099	21902100	00	001801	00	018002	61800
			00	100	10	Federal Grant via Non-Profit Organization (Indirect Federal)	ZAF	21	20	2	339099	21902100	00	000799	00	007099	61400
			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

16





## TR30 – Direct Deposit Receipts – Revenue Entry

```
30S1                                04/06/2017 08:51:15
      TR 30 - DIRECT DEPOSIT RECEIPTS - SINGLE INPUT - REQUEST
L1 L2 L3 L4 L5 EO VR OBJECT PPI
21 30 00 00 013 01 001080
```

```
30S2                                04/06/2017 08:52:50
DEP-NO LINE      L1 L2 L3 L4 L5 EO VR OBJECT CF TRN-DT PPI
C 500000      21 30 00 00 013 01 01 001080
...AMOUNT..... BI VENDOR-ID      SUB-VENDOR-ID ..QUANTITY..
100.00
INVOICE      DESCRIPTION      ORIG-RCPT      OTHER-DOC B PID
GF2
CAT YR GL EGL EOB ECAT EP GRANT GY CNTRT CY OCA AU
000100 00 61300 00
GF SF FID BE IBI EF STATE-PROGRAM PROJECT ID
20 2 339040 21300800 00 EF 1203000000 000000
BPIN ...UNITS.... ...TIME... *LETTER OF CREDIT
NEXT:
L1-L5 21 30 00 00 013 EO 01 VR OBJECT 001080 PPI TYPE SEL
Enter--PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT HELP MINI MAIN RFRSH CAN
```

17



## Current Year Expenditure Refunds

- **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.
  - Budget is restored that can be expended to cover other obligations.

18



## Current Year Expenditure Refunds

### Information Needed from Original Expenditure:

- Voucher Number
- Warrant Number
- Warrant Date
- Warrant Amount
- Organization Code and Expansion Option
- Object Code

★ **Purchasing Card (Pcard)** payments are assigned a warrant number and warrant date like any other payment

19



## Current Year Expenditure Refunds Form (CBA-22)

Name & Address of Agency \_\_\_\_\_

TO: DEPARTMENT OF FINANCIAL SERVICES \_\_\_\_\_ DATE \_\_\_\_\_

CASH REFUND REQUIRED  
Restoration to current year appropriation

Transmittal Of: \_\_\_\_\_

NOTICE OF REFUND REQUIRED ON ACCOUNT OF: \_\_\_\_\_

( ) Disbursement made during the current fiscal year in the amount of \$ \_\_\_\_\_  
for restoration to: \_\_\_\_\_

**SAMAS ACCOUNT CODE**

ACCOUNT NAME: \_\_\_\_\_

Originally disbursed by warrant number \_\_\_\_\_ dated \_\_\_\_\_

Original Object Classification Code \_\_\_\_\_ or refer to \_\_\_\_\_

Letter of Authorization # \_\_\_\_\_ dated \_\_\_\_\_

\*(If Object Code 2600 or 1100)

Name of Employee \_\_\_\_\_

Social Security # \_\_\_\_\_

I hereby certify that to the best of my knowledge and belief the request for restoration to the above named account (s) is true and correct and complies with all provisions of the Florida Statutes, applicable opinions of the Attorney General and rules and regulations of the Dept. of Financial Services.

Authorized Signature \_\_\_\_\_

Prepared By \_\_\_\_\_ Telephone number \_\_\_\_\_

CBA-22  
DFS-AZ-1896

- **CBA-22 Form** should include the 29-digit FLAIR codes where the original disbursement occurred, the original warrant # and date, and the original object code

20



## TR30 – Direct Deposit Receipts – Current Year Expenditure Refund

30S1 TR 30 - DIRECT DEPOSIT RECEIPTS - SINGLE INPUT 04/06/2017 08:53:57  
REQUEST

L1 L2 L3 L4 L5 EO VR OBJECT PPI  
21 30 00 00 000 B2 341018

30S2 TR 30 - DIRECT DEPOSIT RECEIPTS - SINGLE INPUT 04/06/2017 09:03:34

DEP-NO LINE L1 L2 L3 L4 L5 EO VR OBJECT CF TRN-DT PPI  
C 500000 21 30 00 00 000 B2 05 341018

...AMOUNT.... BI VENDOR-ID SUB-VENDOR-ID ..QUANTITY..  
750.00 F592952143001

INVOICE DESCRIPTION ORIG-RCPT OTHER-DOC B PID  
JAC54

CAT YR GL EGL EOB ECAT EP GRANT GY CNTRT CY OCA AU  
040000 00 71100 00

GF SF FID BE IBI EF STATE-PROGRAM PROJECT ID  
10 1 000069 21300800 00 1602000000 000000

BPIN ...UNITS.... \*LETTER OF CREDIT

NEXT: L1-L5 21 30 00 00 000 EO B2 VR OBJECT 341018 PPI TYPE SEL  
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---  
CONT HELP MINI MAIN RFRSH CAN

21



## 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



22

**JUSTICE ADMINISTRATIVE COMMISSION**



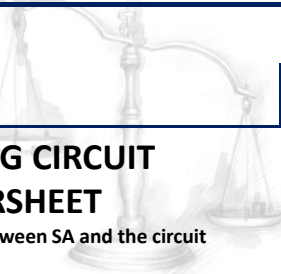
# Hot Topics




23


**JUSTICE ADMINISTRATIVE COMMISSION**

## Hot Topics



**PROCEDURES: FOR 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 deposit packet (the Coversheet being page 1).
- c. Fill in the Org Code, EO, and Object Code where the deposit(s) should be entered or recorded. The Deposit #(s) and the Deposit Amt(s) that's included in the deposit packet. In part (c), if the Org Code, EO, Object are the same for more than one deposit, only fill in once. There can be multiple deposits listed (e.g., GDTF, SARTF, FIST, and/or RICO) to make up a deposit packet.
- d. Fill in only if the deposit(s) is/are an Expenditure Refund (Use a different Coversheet for Expenditure Refund packets).
- e. Authorized Signature is required.
  - \* Only one Circuit Revenue Transmittal Coversheet per email.
  - \* If there is not enough space, state on the form "See the Attached" and attach the additional information.


24

[illegible]

## Hot Topics



- **Updates on New Banking Services**

- Wells Fargo became the new banking service for the State of Florida in the fall of 2016
- The old Bank of America accounts are officially closed (excludes credit card payments)
- Wells Fargo locations – new locations can be requested if needed
- Returned Receipts: Refer to Maker
  - Issues that have arisen with Wells Fargo



## Hot Topics

### ■ Electronic Deposits Received Periodically

- Be sure to communicate the new Wells Fargo banking information
- If vendors send funds to Bank of America in error, the funds will be rejected and returned



27



## Hot Topics

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

### ■ Endorsement Stamps

### ■ Checks should be endorsed as soon as the check is received by your office

- Offices with their own bank location endorsement stamps, should use that stamp for deposits made at their local Wells Fargo
- Checks sent to JAC should use the JAC Wells Fargo Tallahassee location stamp
- Deters theft
- Diminishes the negotiability of checks, should they be lost or diverted while en-route to JAC

28

# Revenue Accounting

- Questions and discussion

