



JUSTICE ADMINISTRATIVE
COMMISSION



2016-2017 Fiscal Year End Meeting May 24, 2017

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 Brad King, Chair
State Attorney, 5th Circuit

Honorable Diamond Litty
Public Defender, 19th Circuit

Honorable Kathleen Smith
Public Defender, 20th Circuit

Honorable Brian Haas
State Attorney, 10th Circuit

Alton L. “Rip” Colvin, Jr.
Executive Director



JAC's Vision, Mission & Core Values

***JAC's Vision:** To be a model of exemplary state government and provide unparalleled services.*

***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

State of Florida Fiscal Year

- The State of Florida fiscal years run from July 1 through June 30 each year
- Florida governmental accounting is a year-to-year process – “spend it or lose it”
- The State of Florida allows *state obligations incurred but not paid prior to June 30* to be paid after June 30
 - In effect, extending the fiscal year to September 30

Year-End Processing – Certifications Forward

- Certifications forward is the terminology used to describe the process for recording obligations in FLAIR for payment after June 30
- All or part of the June 30 remaining budget balance may be marked “certified” for use after June 30
- Any budget not marked with a “C” (certified) automatically reverts back to the state
 - JAC offices have the period of July 6 – July 17 to certify their budgets



Obligations – Identified by Classes

Class A

Accounts Payable –
Goods or services
received prior to or
on June 30, but not
yet paid

Class B

Encumbrances –
Goods or services
ordered but not
received by June 30

Class C

Accounts Receivable –
Cash refunds owed to
the state for payments
made prior to June 30*

*Only applicable for
general revenue
refunds needed to pay
obligations

Certified Items and Budgets

- When payables and encumbrances are entered in FLAIR with a “C”
 - A certified budget is created
 - The certified budget is effective for the period of July 1 – September 29 only
 - The certified budget is used to pay the prior year obligations
 - The certified budget does not affect the current year budget

6/30/17 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		6/30/2017	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	

JUSTICE ADMINISTRATIVE COMMISS

- The current year unexpended release balance for June is the total amount that is available for certifying

Lump Sum Certified Option - Overview

- Certify all or part of the June 30 unexpended release balance in FLAIR (*Due Process & Operations*)
 - JAC will provide Due Process release balances for each office
- One payable set up for each fund and category (BOMS fund)
- For example, JAC has a June balance in general revenue expenses category (040000) of \$35,042.72
 - One payable (e.g., PJAC001) would be added to FLAIR with a total of \$35,042.72



Lump Sum Certified Option

- Steps for doing lump sum certified:
 - Determine June unexpended release balance – SA Function in FLAIR or report from JAC
 - Assign one payable number for all or part of the identified balance – per fund and category
 - JAC Accounting staff will assist with assigning payable numbers for each office
 - Each payable will be assigned one vendor and one object code

JAC Lump Sum Certified Form

- JAC has created a simple form for offices to easily identify the amount to lump sum certify in each fund and category
- The Lump Sum Form will assist JAC with setting up the payables in FLAIR
- The form is optional
- The form is available on the JAC website
- JAC will email a copy to your office if desired



JAC Lump Sum Certified Form

JAC Certifications Forward - Lump Sum Form			<i>SAMPLE</i>	
Office Name: JAC				
Date: 7/7/2017				
Fund Description	FLAIR Fund and Category	June 30 Release Balance	Amount to Certify	Comment
JAC General Revenue Salaries	21-10-1-000069-21300800-00-010000	14,695.22	14,695.22	
JAC General Revenue Expenses	21-10-1-000069-21300800-00-040000	35,500.00	35,500.00	
JAC General Revenue Contracted Services	21-10-1-000069-21300800-00-100777	7581.67	7,500.00	
Name of Person Authorizing Certifications:				
Vicki Nichols				



Lump Sum Certified Option (cont.)

- **As soon as lump sum items are set up in FLAIR** – send batches/invoices to JAC with the assigned payable number for that fund and category (BOMS Fund)
 - No waiting for CF1 list to be finalized
 - Payable is reduced in FLAIR with each invoice
 - JAC accountant enters vendor number and appropriate object code when paying the invoice
- **No CF1 or CF2 forms need to be submitted**
 - Use JAC Lump Sum Form or send a memo identifying the lump sum amounts



Certifications Forward – Detailed Option

- Complete CF1 form for each FLAIR fund and category (BOMS fund)
- Submit CF1 forms to JAC Accounting during the period July 6 – July 17
- JAC Accounting will process individual items in FLAIR and work with offices to ensure the FLAIR entries are correct
- Offices will submit batches/invoices to JAC paying obligations with individual payable numbers
- No CF2 Form is required – JAC will verify that the certified total does not exceed 6/30 release balances

Form CF1



To complete this form:

Form CF1

Rev 04/06

JUNE 30, 2009 - CERTIFICATIONS FORWARD

JUNE 30, 2017 CERTIFICATIONS FORWARD

. of ____

Judicial Branch _____	Account Code _____	ED _____
Agency _____	Appropriation Category _____	Fund _____

Item No	Date Ordered	Date Received	Vendor Name AND Vendor Number	Object Code	Amount	Date Paid
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- Insert the applicable class code (A, B, or C)
- Use the appropriate FLAIR 29 digit account code
- Insert your office name
- Insert the appropriation category (one category per page)
- Insert the name of the fund, (e.g., general revenue or trust fund)
- Assign a sequential number to each certified item, giving each item a unique identity

Form CF1 – Changes & Adjustments

- Please work with your JAC accountant if changes are needed to your CF1 forms (lists)
- JAC Accounting staff will communicate via email or phone calls when making adjustments to the CF1 forms (lists)
- JAC Accounting staff will update FLAIR to reflect changes as needed
- Prior to COB on July 18, JAC Accounting staff will confirm the final CF1 list with each office

Certified Forward Batch Sheets

- For any invoices submitted for payment (via batch sheets) using certified funds please include:
 - Payable or encumbrance number (with “C”)
 - Vendor ID
 - Object code
 - 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)

Purchasing Card (PCard) Charge Approvals - During Year End

- PCards are not “turned off” by FLAIR at any time during Year-End activities
- Goods or services should be received & approved prior to June 30 before approving PCard charges to be paid from FY 16-17 funds
- The required 10 day approval period still applies. Please approve transactions as quickly as possible in FLAIR to ensure charges are paid from FY 16-17 funds (June charges)
- Charges not approved in FLAIR (at level 008/JAC) by COB on 6/28/17 may be approved in FLAIR in July and will be paid from the next year’s budget
- Items ordered via a PCard in June, but not approved in June, may be charged to FY 16-17 funds (via a JT) after a payable is established

Deadline and Target Dates – June

June 2017

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

June 22: Last day for processing **5% Budget Amendments**

June 22: Last day for **Batch Sheets** to be submitted; this includes **Revolving Fund Reimbursements**

June 26: Last day for **Journal Transfers** to be submitted

June 26: Last day for submitting **Current Year (16-17) Expense Refund Receipts**

June 27: Last day for **Revenue Receipts** to be submitted

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

Deadline and Target Dates - July



July 2017						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/ 30	24	25	26	27	28	29

July 7: June **Monthly** FLAIR closing

July 10: Tentative Certified Forward Releases will become available

July 6-17: Certification Forward Forms should be submitted to JAC

July 19: Run date for the **Final Certifications Forward** listings

July 20: Certifications Forward Report (**DCFR01**) 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.



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

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

When an office determines that a movement of budget authority is necessary, the Unexpended Release Balance in the appropriation category that you will be transferring budget authority from should be checked in the Department of Financial Services (DFS) State Accounts File by your office (if you have access) or the JAC Budget Office to ensure that there is sufficient budget available that can be transferred as requested. All invoices that have been sent to the JAC Accounting Office for payment processing but have not yet been paid and posted to the State Accounts File by DFS, should be taken into consideration when checking the Unexpended Release Balances.

- **Please note that you cannot move budget authority between funds via a budget amendment.** That type of transfer requires the movement of expenditures and is processed via a request made by your office directly to the JAC Accounting Office.



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

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.)

Step 3. Select the type of budget movement you are requesting-[between different appropriation categories within the same budget entity and fund, **or** between budget entities within the same appropriation category and fund].

If you are initiating budget movement between 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”.

When the budget amendment is approved and if it is in the time frame during the fiscal year to submit a Legislative Budget Request (LBR) or Amended LBR; the JAC Budget Office will input the necessary LBR issue (known as a 1600 level issue) into your Office’s LBR to reflect a request for re-approval of the budget amendment.



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

Step 5. Type “GR” in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the fund name and source must be listed. An example trust fund name is GDTF. Revenue source examples are Article V-Traffic Fines, Restitution, Cost of Prosecution, County Information Technology contract, VOCA, VAWA, etc. A numeric organizational code from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR after the budget transfer transaction is approved by OPB.

Step 6. 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 whatsoever. This data is being placed into the Budget Amendment Processing System (BAPS) which does not recognize or accept these characters. The form will automatically convert the amount “from” to a negative number and the amount “to” will automatically show as a positive number. Therefore do not insert plus or minus signs in front of the dollar amounts.

Step 7. Provide a brief reason why the transfer is being requested.

Example Statement: The ___ Office in the __ Judicial Circuit does not have sufficient budget authority in the Other Personal Services (OPS) category to meet this fiscal year’s remaining obligations.

Step 8. Date and sign the completed form.

Step 9. Print and transmit the form electronically to the JAC budget Office



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

- There are two types of 5% Budget Amendments for the Movement of Budget Authority:
 - Within a budget entity, between appropriation categories within identical funds; or
 - Between budget entities, within identical appropriation categories and identical funds.
- The Governor's Office of Policy and Budget (OPB) has a 3-day review period for all agency 5% or \$250,000 Budget Amendments.

(Reference s. 216.292(2)(a)1. – 2., F.S.)

“Notice of proposed transfers under sub-paragraphs 1 and 2 shall be provided to the EOG and Chairs of the Legislative Appropriations Committees at least 3 days prior to agency implementation.”



Agency 5% or \$250,000 (whichever is greater) Budget Amendment Data Entry Form

- Complete the electronic form through the JAC Website
 - Budget Page
- Print, manually sign, and date the form
- Submit the completed form to the JAC Budget Office via the following e-mail address:

<https://www.justiceadmin.org/sa/budget/5percentForm.pdf>

budget@justiceadmin.org

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

MOVEMENT OF BUDGET AUTHORITY BETWEEN ALL CATEGORIES OR BETWEEN BUDGET ENTITIES ARE DUE:

To the JAC Budget Office by Thursday,

June 22, 2017

no later than 2:00 P.M. Eastern Time*

*Note: OPB's deadline for agencies to enter amendments into BAPS is 5:00 P.M.; however JAC must have sufficient time for processing all requests that are received.

BAs received & entered into BAPS on 6/22/17 should be approved by OPB on 6/28/17 and posted to FLAIR by JAC by 6/30/17.

Please e-mail all budget amendments to: budget@justiceadmin.org

You will receive an email notification that the amendment has been received and submitted to OPB. If you do not hear from the JAC Budget Office within 2 business days of your submission, please contact Yvonne Enoch, Kelly Jeffries, and Frank Coleman immediately.



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

5% or \$250k (whichever is greater) Budget Amendment Request Form*

- Use to move budget authority within identical funds (GR or Trust) between categories within your own budget entity
- Use to move budget authority within identical funds (GR or Trust) between your budget entity and another budget entity within the same categories
- Upon completion, submit this form to the JAC Budget Office for processing.

***Special Note:** You cannot transfer budget authority between funds via this form. Transfers of that type are accomplished via expenditure journal transfers and, if the transfer is of a permanent nature, it must be addressed in a LBR realignment issue or via a budget amendment.

Expenditure Journal Transfer (JT) Request Letter/Memorandum

- Use to transfer/move expenditures between funds (This action will restore budget in one fund while utilizing it in another fund.)
- Upon completion, submit the Letter to the JAC Disbursement Office (your assigned accountant) for processing.

For more information regarding transfers of this kind, please contact Vicki Nichols, Director of Accounting.



Budget Office Contact Information



Email Addresses:

budget@justiceadmin.org *
yvonne.enoch@justiceadmin.org
kelly.jeffries@justiceadmin.org
frank.coleman@justiceadmin.org



Telephone #: (850) 488-2415

*** THIS IS THE PREFERRED ADDRESS FOR
SUBMITTING ALL DOCUMENTS THAT ARE
TO BE PROCESSED.**



JUSTICE ADMINISTRATIVE
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Human Resources

Payroll Discussion—

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

Retirement Upgrades for SMS:
Deadline for processing is Friday,
06/09/2017

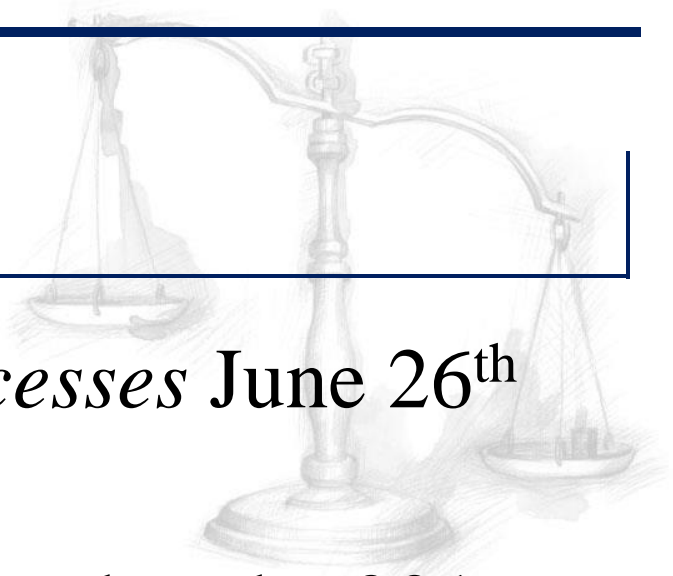
Supplemental Pay Transactions:
Due Wednesday, **06/21/2017**
to ensure processing from
FY 2016-2017 budget.

On-Demand Payments:
Deadline for processing in FY
2016-17 is Wednesday, **6/28/2017**

- No guarantee that On-Demand requests entered after **6/28/2017** will be processed from FY 2016-17 budget, but can be certified forward as a 2016-2017 payable if funds are available. Please coordinate with your JAC Accountant.

Payroll Discussion

- Supplemental Payroll *processes* June 26th and will *post* on June 27th.
- Supplemental will be charged to the 2016-17 Fiscal year.
- Supplemental Payroll *pays* July 3rd.
- Please be aware of this and discuss with your JAC Accounting contact.



Salary Cancellation Deadlines

Potential Budget Impact

Salary cancellations requested in late June which are not timely processed and approved by DFS can result in funds not being restored for FY 2016-2017.

EFT Cancellations

Regular payroll EFTs marked for deletion by 10:00 A.M., Wednesday, **6/28/17** and supplemental payroll EFTs marked for deletion by 9:00 A.M., Friday, **6/30/2017** will be restored to agency's accounts in June 2017. **Overpayment problems discovered after these deadlines will require a refund from the employee.**

Warrant Cancellations

Deadline for processing cancellation of payroll warrants dated for June is 9:00 A.M. on Friday, **6/30/2017** to ensure funds are restored to 2016-17 accounts.

EFT cancellation reports will not post in RDS until the warrant date.

JAC staff will monitor pending cancellations to ensure proper processing for FY 2016-17.

Insurance Payments

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **noon, Wednesday, June 21, 2017.**
- JAC will follow standard operating procedure of coordinating with the circuit prior to processing the voucher.
- Insurance premium payments for July coverage that are not paid in June cannot be certified forward and must be paid out of 2017-18 funds.

Avoid Negative Balances

The June monthly regular payroll will post in the afternoon of June 22nd. This is after the Budget Office deadline of 2:00 p.m. for Budget Amendments.

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 June 26th.

Any negative Salary or OPS release balances created after payroll posts on June 22nd must be cleared by Thursday, June 29th.

Salary Refunds

Code 200 Deductions

For the month of June only, if a salary overpayment refund is due from an employee we recommend obtaining a check or money order in lieu of a Code 200 deduction. The Code 200 deductions entered in June will not be processed until July, too late to restore funds to your account for FY 2016-17. **Therefore, the refund due must be certified forward.**

Pending Benefits Refunds

Because refunds for the overpayment of insurance premiums require approval by DMS, JAC cannot guarantee that all pending refunds will get processed and approved by **6/30/17**. Any refunds not processed and approved by that date will go to unallocated.

Benefits Premiums

Benefits Premiums

Benefit premium monies cannot be Certified Forward for premiums due after June 30. 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 monies. Even though we pay a month in advance you cannot Certify Forward for this cost.

Overpayment Strategies

Cancellation vs. Reimbursement

Employee overpaid by EFT on regular payroll:

Option 1

EFT Cancellation – Must be processed and approved by 10:00 a.m., **June 28th** or funds will not be restored to FY 2016-17 budget.

(Cancellation reports will not show up in RDS until the warrant date.)

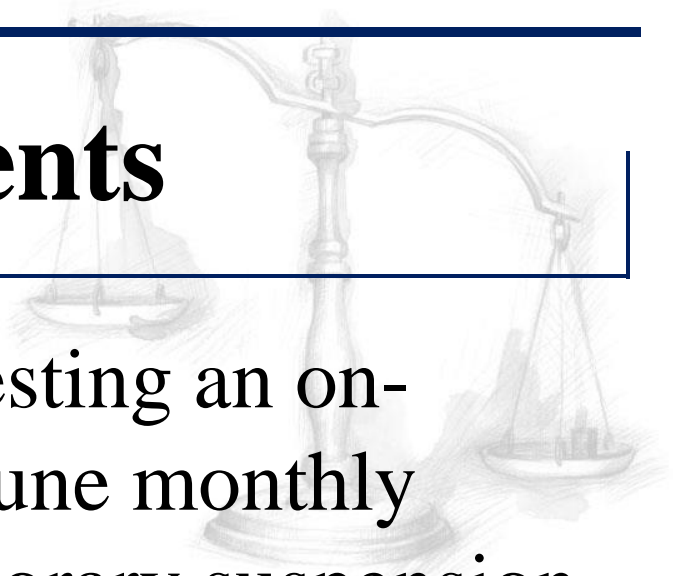
Option 2

Seek reimbursement from employee for overpayment. Checks received by HR after **June 26th** will be deposited into unallocated.

(Coordinate certified forward receivables with your JAC Accountant.)

On-Demand Payments

- Please be aware that requesting an on-demand payment for the June monthly payroll may result in temporary suspension of the employee's insurance.



Retirement Credits

- If your circuit is due a retirement credit, JAC has no control as to when the Division of Retirement will generate the invoice from the error report.
- The Division of Retirement will cease processing credit requests after June 15, 2017.

SMS Upgrades

- Please contact the Division of Retirement directly at 1-844-377-1266 to secure the exact dollar figure for any SMS upgrades.
- The earlier an SMS upgrade is requested, the more likely it will be processed prior to the end of the fiscal year.



Helpful Hints



- ② Check your rate reports.
- ② Pay your OPS employees for hours *actually* worked, not hours *projected* to work.
- ② Use PayrollGroup@justiceadmin.org for payroll issues.
- ② Please do not use retroactive dates for June payroll actions. People First will not allow a retroactive date if a future dated action has already been processed.
- ② JAC will **not** be processing any mass uploads in June.
- ② No payroll adjustments that affect an employee's prior quarter tax obligations will be processed between June 22 and June 30, 2017.

Human Resources Contacts

Please use these email groups:

- payrollgroup@justiceadmin.org
- benefits@justiceadmin.org
- retirementcoordinator@justiceadmin.org
- posttaxbenefits@justiceadmin.org





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Salary Rate

Salary Rate

Section 216.292(2)(a)3., F.S., states, “Any agency exceeding salary rate established pursuant to s. 216.181(8), F.S., on June 30th of any fiscal year shall not be authorized to make transfers pursuant to subparagraphs 1. and 2. in the subsequent fiscal year.”

This references the “Agency 5% or \$250,000 Transfer Authority” for moving funds within and between budget entities.

If this penalty is imposed, agencies seeking to move funds would have to appear before the Legislative Budget Commission (LBC).

Therefore, on **June 30, 2017**, 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 2017-18.



Rate Reports

- June Rate Reports
- Positions vacant for 180 days or more
 - If you have positions that have been vacant for more than 180 days or very close to that number, you may want to consider reclassifying them to start the clock over from the time that they have been vacant.
 - Please note that the clock will start over only if an employee is placed in the vacant position.



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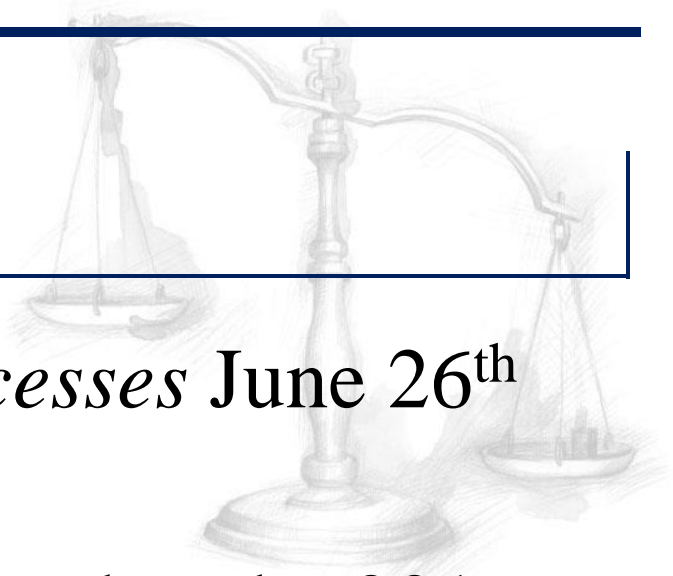
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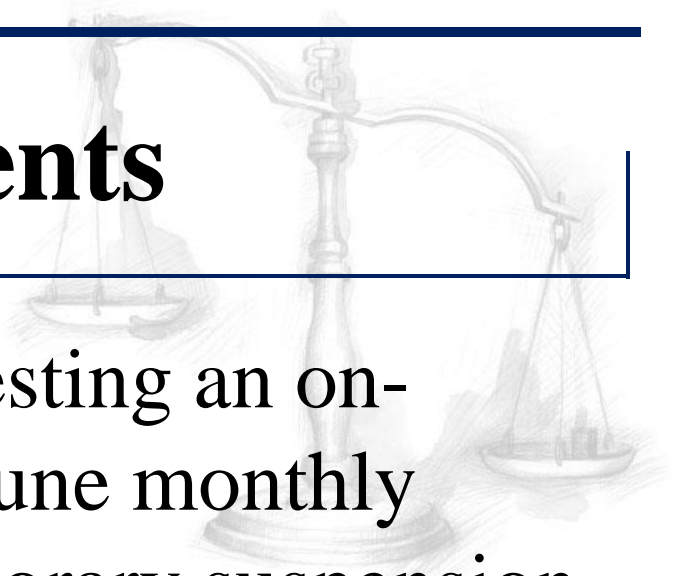
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- payrollgroup@justiceadmin.org
- benefits@justiceadmin.org
- retirementcoordinator@justiceadmin.org
- posttaxbenefits@justiceadmin.org





JUSTICE ADMINISTRATIVE
COMMISSION



Salary Rate

Salary Rate

Section 216.292(2)(a)3., F.S., states, “Any agency exceeding salary rate established pursuant to s. 216.181(8), F.S., on June 30th of any fiscal year shall not be authorized to make transfers pursuant to subparagraphs 1. and 2. in the subsequent fiscal year.”

This references the “Agency 5% or \$250,000 Transfer Authority” for moving funds within and between budget entities.

If this penalty is imposed, agencies seeking to move funds would have to appear before the Legislative Budget Commission (LBC).

Therefore, on **June 30, 2017**, 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 2017-18.



Rate Reports

- June Rate Reports
- Positions vacant for 180 days or more
 - If you have positions that have been vacant for more than 180 days or very close to that number, you may want to consider reclassifying them to start the clock over from the time that they have been vacant.
 - Please note that the clock will start over only if an employee is placed in the vacant position.



Financial Statements



**Fiscal Year Ending
June 30, 2017**

Financial Statements Workshop

- A Financial Statements workshop will be conducted on June 8th for interested parties.
- Workshop will provide detailed explanations of information needed.
- Michael Mauterer will send out a GoToMeeting announcement.

Important Dates

6/2/17

- Declaration of Intent Due to JAC

7/5/17

- Consideration of Fraud Form Due to JAC

7/12/17

- Financial Statement Forms Due to JAC

8/8/17

- Fiscal Year Closes in FLAIR

JAC's Offer

- JAC volunteers to complete the financial statement forms on YOUR behalf.
 - The Declaration of Intent Form is due no later than June 2, 2017.
 - All completed forms will be sent via email to each office for approval.



JAC Required Information from Circuits

Links to forms are also available on the last slide in this presentation.

- Agency Head Certification Form (will be available for Financial Statements Workshop)
- [Form 4 Information](#) – Due to General Revenue Unallocated
- [Form P6 Worksheet](#) – Operating Leases
- Capital Asset Information (Electronic BOMS Printout or Excel Inventory Module)
- Compensated Absences Information (Leave Liability Report)
- [Form 17 Information](#) – Revolving Fund Deposits (if applicable)
- Receivable Information – all funds owed to your office as of June 30th.

Agency Head Certification

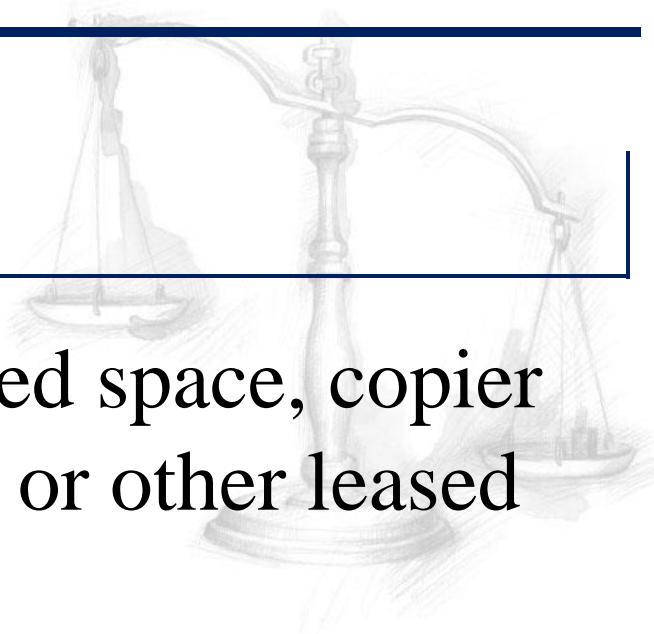
- This form consolidates 5 DFS forms which have to be submitted for the agency as a whole.
- It's encouraged to complete as shown since DFS requires no alterations to these 5 standardized forms.

Form 4 – Due to General Revenue Unallocated

- Includes amounts for the 4th Quarter Service Charge to GR (JAC provides information).
- Include other items or refunds that will be paid to GR Unallocated during July.
- May include refunds not received for deposit by June 30th.

Operating Leases

- Includes contracts for leased space, copier rentals, postage machines, or other leased equipment
- Required when contract is for more than 1 year.
- The form identifies the long-term commitments the state.



Capital Assets & Compensated Absences Information

- Please provide the Capital Assets and the Compensated Absences Information by July 17th.
- The information is used to create a significant number of entries so we appreciate receiving the information as soon as possible.

Leave Liability – Short Term Calculations

HR will be sending out a spreadsheet of leave liability for review and update.

- BOMS Users
 - Total leave used divided by total leave earned will calculate the short-term factor.
 - Once the prior year factor is applied, BOMS will calculate the new leave liability.

Leave Liability – Short Term Calculations

- Non-BOMS Users
 - JAC will provide a spreadsheet with employee information needed to calculate leave liability.
 - Circuits will need to input employee leave hours by type.
 - The spreadsheet will populate the tabs with your leave liability.

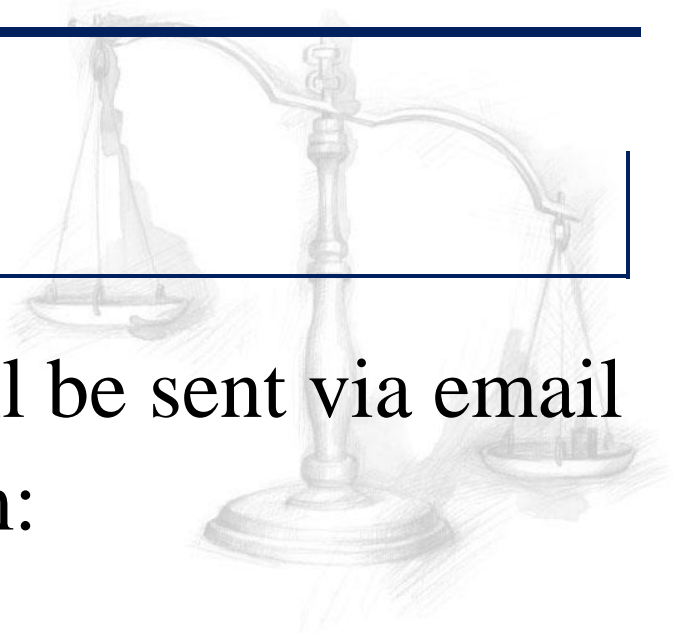
Revolving Funds Deposits

- Only required for Revolving Funds deposited in bank accounts.
- Excludes Petty Cash or cash portion of Revolving Funds.



Receivable Information

- A request for A/R info will be sent via email
- Include all funds due from:
 - State agencies
 - Other JAC entities
 - County reimbursements
 - Refunds due from employees or vendors



Update - Form 3 is retired!

- Two (2) forms have been created to replace the 14 old forms.
- Detailed directions and information will be provided at the Financial Statement Workshop on June 8th.
- Workshop participation is encouraged for the June 8th GoToMeeting workshop.

Due To & Due From Form

All receivables and payables between funds or agencies such as:

- Due From Other Departments (Old Form 3A)
- Due To Other Departments (Old Form 3B)
- Due From State Funds Within Division (Old Form 3K)
- Due To State Funds Within Division (Old Form 3M)
- Due To State Funds Within Department (Old Form 3N)

Transfers In & Transfers Out Form

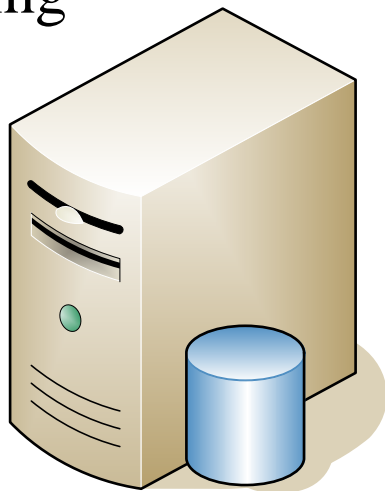
All transfers between funds or agencies such as:

- Transfers In From Other Departments (Old Form 3C)
- Transfers Out To Other Departments (Old Form 3D)
- Federal Transfers In From Other Departments (Old Form 3E)
- Federal Transfers Out To Other Departments (Old Form 3F)
- Transfers In From Within the Department (Old Form 3G)
- Transfers Out To Within the Department (Old Form 3H)

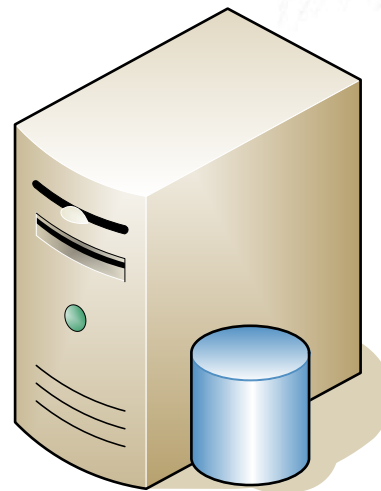
Reconciliation – BOMS to FLAIR

Reconciling BOMS to FLAIR through June 30, ensures:

- The financial statement process is as smooth as possible
- Identifies any errors that need to be corrected before closing



BOMS



FLAIR

Trial Balance General Ledger Accounts

- An updated Trial Balance Report will be sent to each office by July 31st.
- Please review this Trial Balance Report by August 4th for the following. Notify JAC of any discrepancies.
 - Atypical general ledger account balances
 - Ensure your receivable and obligations are recorded
 - Look for missing entries
- JAC cannot update the agency's final June 30th Trial Balance after August 8th.

Trial Balance General Ledger Accounts

- All adjusting entries must be completed by close of business on August 8.
 - Adjustments needed after this date will require a post-closing adjustment request to DFS.
- Final Trial Balance Report will run August 9, 2017.
 - General Ledger Account balances from this report will be used to finalize the financial statement information due to DFS.



JUSTICE ADMINISTRATIVE
COMMISSION

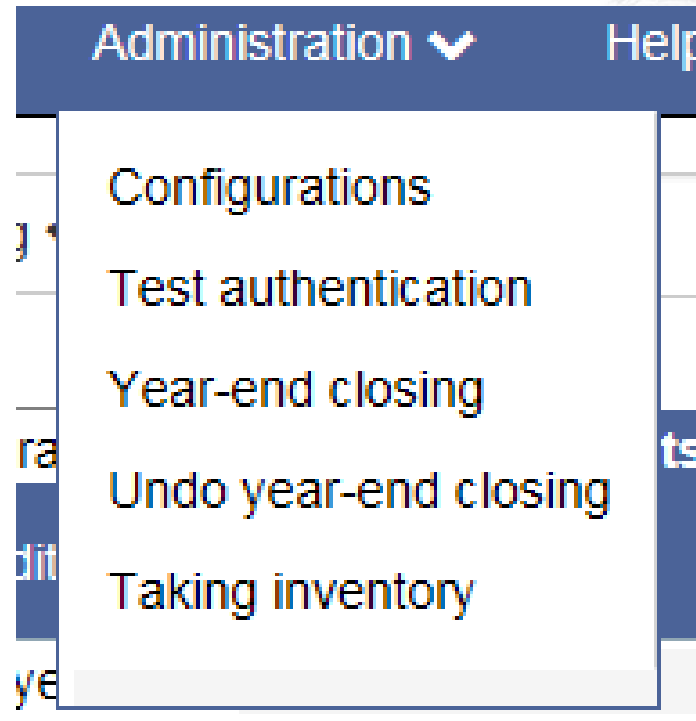


BOMSWEB

Inventory Module

Year End Closing

Year End Closing



Year End Closing

Module ▾ Activities ▾ Reports ▾ Approval ▾ Administration ▾ Help ▾

Inventory 0 year-end closing

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Next

Select budget entity to close, then click NEXT

Entity

JAC

Year End Closing

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Inventory 2017 year-end closing | JAC

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Next

Select groups containing property that must be depreciated

Group

Non-OCO	Acquisition Value < \$1000.00
OCO	Acquisition Value >= \$1000.00

Year End Closing

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Inventory 2017 year-end closing | JAC | OCO

 Edit

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Next

Specify asset class, by group, of new items, click NEXT to proceed

⬆ ⬅ ➡ 1-2

source	group	FLAIR asset class
Executive Direction/Support Services	OCO	117 [COMPUTER EQUIPMENT/PRINTER 3 YRS]
Legal Representation	OCO	122 [COMPUTER EQUIPMENT/PRINTER 8 YRS]

Year End Closing

Module ▾ Activities ▾ Reports ▾ Approval ▾ Administration ▾ Help ▾

Inventory 2017 year-end closing | JAC | OCO

☒ Edit

Specify asset class, by class, of new items, click NEXT to proceed

1-26

Class	Description	FLAIR asset class
Bookcases		88 [FURNITURE 10 YRS]
Books		156 [NON-LIBRARY REFERENCE MATERIAL 5 YRS]
Chairs		88 [FURNITURE 10 YRS]
Computers	Old class code - Do not use for new equipment	117 [COMPUTER EQUIPMENT/PRINTER 3 YRS]
Computers - 5	12-17-15 - includes desktops, laptops, and monitors	119 [COMPUTER EQUIPMENT/PRINTER 5 YRS]
Conference room projection system		128 [PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 10...]
Conference room projection system -5	Projectors and screens found in conference rooms	125 [PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 5 ...]
Copiers		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
Copiers - 3		109 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 3 YR...]
Desks	Old class code - Do not use for new desks	88 [FURNITURE 10 YRS]
Display Units		125 [PHOTOGRAPHIC/VIDEO/SOUND/TV EQUIPMENT 5 ...]
Fax Machines		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
File Cabinet	Old class code - Do not use	88 [FURNITURE 10 YRS]
Furniture	Old class code - Do not use	88 [FURNITURE 10 YRS]
High End Scanner	Old class code - Do not use	113 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 10 Y...]
Misc.		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
Office Mach - 3		109 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 3 YR...]
Office Mach.		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
Phone System		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
Printers		120 [COMPUTER EQUIPMENT/PRINTER 6 YRS]
Scanners		110 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 5 YR...]
Security System		63 [BUILDING OTHER SYSTEM 8 YRS]
Server	Old class code - Do not use for new servers	119 [COMPUTER EQUIPMENT/PRINTER 5 YRS]
Server - 7	12-17-15 - includes servers, SAN, racks, LAN/WAN gear	121 [COMPUTER EQUIPMENT/PRINTER 7 YRS]
Sound System		112 [OFFICE EQUIPMENT/COPIER/FAX MACHINE 8 YR...]
Training Video		154 [NON-LIBRARY REFERENCE MATERIAL 3 YRS]

Year End Closing

Module ▾ Activities ▾ Reports ▾ Approval ▾ Administration ▾ Help ▾

Inventory 2017 year-end closing | JAC | OCO

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Specify asset class, by sub-class, of new items, click NEXT to proceed



Year End Closing

Module ▾ Activities ▾ Reports ▾ Approval ▾ Administration ▾ Help ▾

Inventory 2017 year-end closing | JAC | OCO

[Edit](#) [Back](#) [Next](#)

Review new item's date received, fund, price and salvage value, then click NEXT

1-9

Property no	Fund	Date received	Purchase price
61624	16-gr06	07/07/2016	
61625	16-gr06	07/07/2016	
61626	16-gr06	07/07/2016	
61627	16-gr06	07/07/2016	
61628	17-gr06	08/30/2016	
61642	17-gr06	11/15/2016	
61646	15-gr06	06/09/2015	
61647	15-GR06	05/21/2015	
61648	15-GR06	05/21/2015	

Year End Closing

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Inventory 2017 year-end closing | JAC | OCO

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Next

Review disposed item's disposal value, then click NEXT

◆ ◀ ▶ 1-5


Property no	Purchase price	Salvage value	Disposal date
01292		\$0.00	01/30/2017
01294		\$0.00	01/30/2017
10472		\$0.00	06/30/2016
10473		\$0.00	06/30/2016
10809		\$0.00	02/06/2017

Year End Closing

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Export to excel 

Reports

Finish

Show: (All) ▾

Inventory 2017 year-end closing | JAC | OCO

if you are completely sure you are done and ready for the NEW year, click FINISH

Year End Closing

Reports

Cancel

Open report

Make sure you print the forms you will need BEFORE you click the finish button.

Report

Depreciation by FLAIR asset class

Depreciation by FLAIR asset class, BOMS class

Depreciation worksheet



Year End Closing

Depreciation totals by FLAIR asset class - June 30 2017

Page 1 of 1

Justice Administrative Commission

JAC @ 03/16/2017 08:23

06/30/2016 Balance	2016-2017 Additions	2016-2017 Deletions	06/30/2017 Balance	Accumulated Depreciation	Adjustment	Current Depreciation	Gains or (losses)	Total Depreciation
-----------------------	------------------------	------------------------	-----------------------	-----------------------------	------------	-------------------------	----------------------	-----------------------

FLAIR FID No: 000000

276-FURNITURE AND EQUIPMENT

FID 000000 TOTALS...

FLAIR FID No: 000069

272-BUILDINGS AND BUILDING IMPROV

276-FURNITURE AND EQUIPMENT

FID 000069 TOTALS...

<<<AGENCY TOTALS>>>								\$0.00	
---------------------	--	--	--	--	--	--	--	--------	--

The amounts for each category of assets shown above must be supported by the agency. In addition, Chapter 273, Florida Statutes, requires that a physical inventory be made at least once each year, signed, dated and kept for reference and audit purposes.

<<< DRAFT COPY ONLY >>> To print final version click FINISH button.

Approved by

Date:

NOTE:

Accumulated Depreciation = Form 19's (1) Audited Balance

Current Depreciation = Form 19's (4) Depreciation Expense

Deletions = Form 19's (3) Sales / Dispositions

Gains/Losses = Accumulated + Adjustments + Current + Disposal Value - Purchase Price



Year End Closing

Questions??





Travel Update

- Report of Travel Expenditures Due to the Legislature and Governor
- Statewide Travel System

Travel Reports Due to the Legislature and EOG

- Proviso language in the General Appropriations Act requires quarterly travel reports be submitted to Senate and House Appropriations Committees and the Governor's Office
- First report due July 15, 2017, for travel during the last quarter (April – June) of Fiscal Year 2016-17
- Travel for elected and appointed officials, executive directors, and senior staff
- Travel related to conferences, training, workshops



Travel Reports Due to the Legislature and EOG

- JAC will work with each office to identify appropriate staff
- Reports should contain the following:
 - Name of traveler
 - Title of traveler
 - Purpose of the travel
 - Date and location of the travel
 - Total travel cost
- JAC will retrieve data from FLAIR and work with each office to complete the reports prior to submission



Statewide Travel System – Update

- During the *2016* Legislative Session money was appropriated for a statewide travel system to be used by all agencies
- The Department of Management Services (DMS) has contracted with a vendor to implement the travel system
- JAC met with DMS staff on April 4, 2017
- Per DMS, agencies are being implemented with the travel system in “waves”
- JAC offices are scheduled to begin implementation in late summer or fall (this year)
- Will provide the travel reports due to the Legislature and EOG



Statewide Travel System - Update

- What we know now regarding the system
 - Web-based system
 - For creating the travel voucher and related travel documents only (replacing the travel voucher, etc.)
 - Agencies will upload receipts to the system
 - Workflow will route travel for approval in local offices, then to JAC
 - After JAC reviews and approves, a file will upload the travel payments to FLAIR
 - Many reports available for each office; the reports will also be viewable by the Legislature and EOG

Statewide Travel System – Update

- JAC will keep all offices informed as new information is known
- Training will be provided
- Employee-only travel to be recorded in the travel system
- Non-employee travel will be processed via the “regular” travel voucher





Contract Manager Training Requirements – Reminder

- DFS requires managers responsible for contracts/grants exceeding the “Category Two” threshold amount (\$35,000) to attend Advanced Accountability training. The training dates are posted quarterly on JAC’s [website](#).
- Contract/grant managers responsible for contracts or agreements exceeding \$100,000 are required to attend training to become a Florida Certified Contract Manager.



JUSTICE ADMINISTRATIVE
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Year-End Calendar

Fiscal Year 2016-2017

May 2017

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 Year End Training For SAs, PDs, CCRCs, RCs and GAL/9AM	25 Declaration of Intent Sent to Circuits With Notice of Financial Statement Workshop	26	27
28	29 Memorial Day	30	31			

JAC Connect & Collaborate Conference



June 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2 Declaration of Intent Due to JAC	3
4	5	6	7	8 Financial Statements Workshop	9 Deadline for Retirement Upgrades for SMS	10
11	12 Consideration of Fraud & Financial Statement Forms Emailed to Circuits	13 Consideration of Fraud & Financial Statement Forms Emailed to Circuits	14	15 The Division of Retirement will cease processing credit requests;	16	17
18	19	20	21 Supplemental Pay Transactions Due; Health, Life & Disability Voucher Payments due to JAC by Noon;	22 Deadline to submit Batches to JAC; Last day for processing 5% Budget Amendments (2PM Deadline); June Regular Payroll will post (after 2PM)	23	24
25	26 Deadline for submitting Journal Transfers and Current Year Expense Refund Cash Receipts; Supplemental Payroll Processes;	27 Deadline for Warrant Cancellations Deadline for Revenue Receipts	28 Deadline for processing On-Demand Payments for FY 2016-17; Regular Payroll EFTs marked for deletion by 10AM;	29 Deadline for clearing any negative Salary or OPS balances	30 Supplemental Payroll EFTs marked for deletion by 9AM; Deadline for Benefit Premium Certified Forwards; All entities must be at, or under, authorized rate;	



July 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4 Independence Day Holiday	5 Consideration of Fraud Due to JAC;	6 Lump Sum or CF1 Forms may be submitted to JAC until July 17	7 June FLAIR Closing Requested Leave Workbooks Emailed by JAC;	8
			Compensated Absences Spreadsheets Out to Circuits/Short Term Factors & Leave Payouts for BOMS Users			
9	10 Requested Leave Workbooks Emailed by JAC; Tentative Certified Releases posted to FLAIR	11	12 JAC Financial Information Forms Due	13	14 JAC Receives Returned Leave Workbooks;	15
16	17 JAC Receives Returned Leave Workbooks and Capital Assets Info'; Deadline for submitting certification forms to JAC	18	19 Deadline for finalization of certification amounts	20 Certification forward report due to the Governor's office	21	22
23/30	24/(31) JAC Sends Out Completed FS Forms for Review by July 31 st .	25	26	27	28	29



August 2017

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4 Form 20A & Agency Head Certification Due to JAC	5
6	7	8 FLAIR Fiscal Year Closing Date for Judicial Any changes received after closing require a post-closing adjustment.	9 Final Trial Balance Report	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Questions and General Discussion



Links to Forms and Documentation

Updated links- not released by DFS are shown in brown.

■ Certified Forwards

- [2016-2017 Due Dates](#)
- [2016-2017 CF1 Form](#)
- [JAC Lump Sum Certifications Form](#)

■ Meeting Agenda

■ 2016-17 Budget Transfer Request Form

Containing a **Drop Down Menu** for the following:

- 2016-2017 SA Universal Transfer Request
- 2016-2017 PD Universal Transfer Request
- 2016-2017 PDA Universal Transfer Request
- 2016-2017 CCRC Universal Transfer Request
- 2016-2017 GAL Universal Transfer Request
- 2016-2017 RC Universal Transfer Request

■ Financial Statements

- ✓ **Understanding Financial Statements**
- ✓ **The Financial Statements Compliance Checklist**
- **Agency Head Certification Form**
- **Compensated Absences Information**
- [Compensated Absences Certification](#)
- **Consideration of Fraud**
- [Declaration of Intent](#)
- **Due To & Due From Form***
- [List of Needs if JAC to Complete FS Forms](#)
- **Transfers In & Transfers Out Form***
- [Form 4 – Request for Information](#)
- **Form P4 – Subsequent Events**
- [Form P6 – Worksheet](#)
- [Form P6 – Operating Leases](#)
- [Form 17 – Revolving Fund Bank Deposits](#)
- [Form 17 – Information Request for Form 17](#)

* These 2 forms replace the obsolete Form 3s