2018-2019
Fiscal Year End Training
May 20, 2019

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 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.
Accounting
State of Florida Fiscal Year

- The State of Florida’s fiscal year runs from July 1 through June 30
- 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* to be paid after June 30
  - In effect, extending the fiscal year to September 30
Fiscal Year End – June Activities

- Volume of batches/invoices increases as everyone works to get all FY 2018-19 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
- JAC Accounting staff will pay (by June 28) all batches/invoices received by JAC on or before June 21
- Processing of Journal Transfers (JTs)–transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – JT deadline June 25
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 processes a JT 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, 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 JT's reducing General Revenue balances, please factor in any payrolls that may run during the last week of June
Journal Transfers – Deadlines and Considerations

- Tuesday, June 25 is the deadline for submitting JT requests to the JAC Accounting Office
- JTs must be entered in FLAIR (to clear negatives) no later than Thursday, June 27
- Please consider any payroll activities occurring during the last week of June when submitting JT requests.
Statewide Travel Management System (STMS) – June Deadlines

- If JAC is utilizing the STMS by May 22:
  - Deadline for submitting travel to JAC in the STMS for processing in fiscal year 2018-19 is Thursday, June 13
    - DFS set a deadline of June 17, JAC needs a few days to get everything reviewed and uploaded to FLAIR
  - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before June 17, will be processed in July (fiscal year 2019-20)
  - Continue to process travel in the STMS as needed; after June 17, JAC Accounting will wait until July to approve the travel for upload to FLAIR
Statewide Travel Management System (STMS)

- STMS travel transactions may be paid from certified funds, if the travel occurred in fiscal year 2018-19
- JAC can do journal transfers in July to charge 2018-19 travel expenses to certified funds if needed
- Non-employee travel **WILL NOT** be processed in the STMS, use current travel voucher & batch process
- Travel authorized before STMS start date – use current travel voucher & batch process
Purchasing Card (PCard) Charge Approvals – June Activities

- 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 2018-19 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 2018-19 funds (June charges)

- Charges not approved in FLAIR (at level 008/JAC) by COB on 6/27/18 may be approved in FLAIR in July and will be paid from the next year’s budget (2019-20)

- 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 (2018-19)
- 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 Friday, June 21
JAC Accounting - More Deadlines

- June 26 deadlines:
  - Last day to submit revenue deposits to JAC for processing in the 18-19 fiscal year
  - Last day to request warrant cancellations for restoration to 18-19 fiscal year
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 balances may be marked “certified” for use after June 30.

Any budget not marked with a “C” (certified) automatically reverts back to the state July 2–16 timeframe for certify budgets – submit certification forms to JAC.
6/30/19 FLAIR Balance

- The State Accounts (SA) – Balance File will reflect the amount eligible for certification when FLAIR “opens” in early July

<table>
<thead>
<tr>
<th>SAID</th>
<th>6/30/2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>16:27:01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SAI</th>
<th>BALANCE FILE</th>
<th>BUDGETARY</th>
<th>6/30/2019</th>
<th>16:27:01</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PRIOR MONTH BALANCES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>WARRANT DISB</td>
<td>411,183.34</td>
<td>415,841.21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>JOURNAL DISB</td>
<td>19,778.29</td>
<td>19,718.29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRANSFER DISB</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*CURR YR DISB</td>
<td>372,436.41</td>
<td>377,154.28</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*CERT FWD DISB</td>
<td>18,968.64</td>
<td>18,968.64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*CURR YR UNEXP REL</td>
<td>139,760.59</td>
<td>135,042.72</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*CERT FWD UNEXP REL</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- The current year unexpended release balance for June is the total amount that is available for certifying (to pay for 18-19 obligations)
# Obligations – Identified by Classes

<table>
<thead>
<tr>
<th>Class A</th>
<th>Class B</th>
<th>Class C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable – Goods or services received prior to or on June 30, but not yet paid</td>
<td>Encumbrances – Goods or services ordered but not received by June 30</td>
<td>Accounts Receivable – Cash refunds owed to the state for payments made prior to June 30*</td>
</tr>
</tbody>
</table>

*Only applicable for general revenue refunds needed to pay obligations
Certified Items and Budgets

- When obligations (e.g. payables or encumbrances) are entered in FLAIR with a “C”
  - A certified budget is created
  - The certified budget is effective for the period of July 2–September 27 only
  - The certified budget is used to pay the prior year obligations
  - The certified budget does not affect the current year budget
“Lump Sum” Certified Budget - 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

- Minimum number of payables for each fund and category (BOMS fund)

- For example, JAC has a June balance in general revenue expenses category (040000) of $35,042.72
  - A payable (e.g., PJAC001) would be added to FLAIR with a total of $35,042.72
Lump Sum Certified

- Steps for doing lump sum certified:
  - 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 simple form to easily identify the amount to lump-sum certify in each fund and category (2019 form updated)
- Receivables added to form
- The Lump Sum Form will assist JAC with setting up the 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**

<table>
<thead>
<tr>
<th>Office Name:</th>
<th>JAC</th>
<th>Name of Person Authorizing Certifications:</th>
<th>Vicki Nichols</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date:</td>
<td>7/3/2019</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Regular Vendors

<table>
<thead>
<tr>
<th>Organization Code</th>
<th>EO</th>
<th>FLAIR Fund &amp; Description</th>
<th>Category</th>
<th>June 30 Release Balance</th>
<th>Receivable (C item)*</th>
<th>Total Funds Needed to Certify (Total Obligation)</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>21300000000</td>
<td>B2</td>
<td>21101000069213008000000 - Gen. Rev</td>
<td>105281</td>
<td>1125.00</td>
<td>25.00</td>
<td>1150.00</td>
<td>Refund to be received in July; June obligation is 1150.00</td>
</tr>
<tr>
<td>21300000705</td>
<td>A2</td>
<td>20-2-339040-21300800000 - Grants &amp; Donations T.F.</td>
<td>103224</td>
<td>5,785.65</td>
<td>N/A</td>
<td>5,785.65</td>
<td></td>
</tr>
<tr>
<td>21300000500</td>
<td>LX</td>
<td>10-1-0000069-21300800000 - Gen. Rev.</td>
<td>100777</td>
<td>16,500.17</td>
<td>N/A</td>
<td>15000.00</td>
<td></td>
</tr>
</tbody>
</table>

### Journal Transfer (JT) Vendors

<table>
<thead>
<tr>
<th>Organization Code</th>
<th>EO</th>
<th>FLAIR Fund &amp; Description</th>
<th>Category</th>
<th>June 30 Release Balance</th>
<th>Amount to Certify</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>21300000000</td>
<td>B2</td>
<td>10-1-0000069-21300800000 - Gen. Rev.</td>
<td>040000</td>
<td>3510.77</td>
<td>1,574.67</td>
<td>DMS June invoice</td>
</tr>
</tbody>
</table>

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 JT s 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).
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 vendor number and appropriate object code when paying the invoice.

No CF1 or CF2 forms needed when using lump sum.
Certifications Forward – Detailed Option (CF1 Form)

- Complete CF1 form for each FLAIR fund and category (BOMS fund)
- Submit CF1 forms to JAC’s Accounting Section during the period July 2 – July 16
- JAC’s Accounting Section will process individual items in FLAIR and work with each office to ensure the FLAIR entries are correct
- 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
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 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**

**June 18**: Last day for submitting 5% Budget Amendments to JAC

**June 21**: Last day for submitting Current Year (2018-19) Expense Refunds

**June 21**: Last day for Batch Sheets to be submitted; this includes Revolving Fund Reimbursements

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

**June 26**: Last day for Revenue Receipts to be submitted

**June 26**: Last day for current year expense Warrant Cancellations to be processed
Deadline and Target Dates – July

July 3: June Monthly FLAIR closing

July 5: Tentative Certified Forward Releases will become available

July 16: Certification Forward Forms should be submitted to JAC

July 18: Run date for the Final Certifications Forward listings

July 18: Certifications Forward Report (DFCR01) 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)
5% or $250,000 (whichever is greater) Budget Amendments

- There are two types of 5% Budget Amendments for the Movement of Budget Authority:
  (Reference s. 216.292(2)(a)1.–2., F.S.)
  - 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)4., 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.”
5% or $250,000 (whichever is greater) Budget Amendments


(Reference s. 216.292(2)(a)5., F.S.)

“For the 2018-2019 fiscal year, the review shall ensure that transfers proposed pursuant to this paragraph comply with this chapter, maximize the use of available appropriate trust funds, and are not contrary to legislative policy and intent.”

The expectation is trust funds will be maximized (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 staff are available if assistance is needed in preparing any required Trust Funds Analysis, and examples are available on JAC’s website.
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 Section by

**June 18, 2019**

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. on 06/20/19; however JAC must have sufficient time for processing all requests that are received.*

Amendments received & entered into BAPS on 6/20/19 should be approved by OPB on 6/25/19 and posted to FLAIR by JAC by 6/27/19.

Please e-mail all budget amendments to: [budget@justiceadmin.org](mailto: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 Section within 2 business days of your submission, please contact Michael Mauterer, Kelly Jeffries, and Frank Coleman immediately.
Procedures for Completing the 5%/$250k Budget Amendment Form

When a JRO 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 Section to ensure that there is sufficient budget available that can be transferred as requested. All invoices that have been sent to the JAC Accounting Section 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 Section.
Procedures for Completing the 5%/$250k Budget Amendment Form

Step 1. Complete the electronic form through the JAC Budget Section’s website: [https://www.justiceadmin.org/sa/budget/5percentForm.pdf](https://www.justiceadmin.org/sa/budget/5percentForm.pdf)

Step 2. Begin by selecting your agency and circuit/region (as applicable) from the drop down boxes.

Step 3. Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)

Step 4. If General Revenue is selected, the following question will appear: Is the receiving category in this budget amendment available in a Trust Fund? Select “Yes” or “No” as appropriate.
Procedures for Completing the 5%/$/250k Budget Amendment Form

**Step 5.** If the answer in Step 4 is **Yes** (the receiving category is available in a trust fund), you will be directed to complete a trust fund analysis using the appropriate template. The purpose of the analysis is to document the unavailability of cash and/or budget authority in the trust funds. Click on the appropriate template link and complete the analysis per the included instructions.

If the answer in Step 4 is **No** (the receiving category is not available in a trust fund), continue to Step 6.

**Step 6.** 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 entities then the budget entity you are moving funds to must be listed under the section entitled “Move to Entity”.
Procedures for Completing the 5%/$250k Budget Amendment Form

Step 7. 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.

Step 8. If you are requesting a 5-Day Unlimited Transfer, a budget amendment summary form must be completed with full justification for the budget section. Section 216.292(2)(b)1., Florida Statutes limits the appropriation categories that can be utilized in this type of transfer. A trust fund analysis will still be required if the budget amendment involves General Revenue.
Procedures for Completing the 5%/$250k Budget Amendment Form

**Step 9.** 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, Restitution, or Cost of Prosecution. 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 amendment is approved by OPB.

**Step 10.** Enter the amounts “from” and “to” on the desired appropriation category or categories lines. **Enter whole dollars only (no cents or any punctuation marks, please).** The form will automatically convert the amount “from” to a negative number and the amount “to” will automatically show as a positive number.
Procedures for Completing the 5%/$250k Budget Amendment Form

Step 11. Provide a brief reason why the 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 this fiscal year’s remaining obligations.

Step 12. Sign and date 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 13. Transmit the form electronically to the JAC Budget Office using the following email address:

Budget@justiceadmin.org
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 Section 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 Accounting Section (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 *
- michael.mauterer@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.
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, 06/07/2019**

**Supplemental Pay Transactions:** Due **Wednesday, 06/19/2019** to ensure processing from FY 2018-19 budget.

**On-Demand Payments:** Deadline for processing in FY 2018-19 is **Tuesday, 6/25/2019 at 2:00 p.m.**

- No guarantee that On-Demand requests entered **after 6/25/2019 2:00 P.M.** will be processed from FY 2018-19 budget, but can be certified forward as a FY 2018-19 payable if funds are available. Please coordinate with your JAC Accountant.
Payroll Discussion

- Supplemental Payroll *processes* June 24th
- It will *post late* afternoon on June 24th
- It will *pay* on June 28th (same as regular payroll)

Supplemental will be charged to FY 2018-19.
**Example of a salary due form WITHOUT the ORG Code**

**ORG CODES ARE IMPORTANT!!!**
When submitting your monthly OPS payroll it is very important that the ORG Code is included on the salary due form to make sure the funds are pulled from the correct account.

<table>
<thead>
<tr>
<th>Entity</th>
<th>Trials</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Code</td>
<td>1200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Ped Tax ID</th>
<th>Category</th>
<th>Employee Name</th>
<th>Employee ID</th>
<th>Hourly Rate</th>
<th>Hours Worked</th>
<th>Gross Amount</th>
<th>Social Security</th>
<th>Medicare</th>
<th>Health</th>
<th>Total Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>C00-00-001</td>
<td>D-R</td>
<td>Jane Doe</td>
<td>123456789</td>
<td>$11.00</td>
<td>73.25</td>
<td>$805.75</td>
<td>$49.96</td>
<td>$11.68</td>
<td>$0.00</td>
<td>$867.39</td>
</tr>
</tbody>
</table>

**IMPORTANT!!!**
Please don’t confuse the “Account Code” with the “ORG Code”.

---

5/20/2019
ORG CODES! They do make a difference.

**Example of a salary due form WITH the ORG Code**

**ORG CODES ARE IMPORTANT!!!**
Notice that this form correctly includes the correct Org Code that goes with the Account Code on the salary due form.
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 2018-19.

EFT Cancellations

Regular payroll EFTs marked for deletion by 10:00 A.M., **Wednesday, 6/26/19**, and supplemental payroll EFTs marked for deletion by 9:00 A.M., **Wednesday, 6/26/2019** will be restored to agency’s accounts in June 2019. **Overpayment problems discovered after these deadlines will require a refund from the employee.**

Paper Warrant Cancellations

Deadline for processing cancellation of payroll warrants dated for June is 9:00 A.M., **Thursday, 6/27/2019** to ensure funds are restored to FY 2018-19 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 2018-19.
Insurance Payments

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **5:00 P.M., Wednesday, June 19, 2019**.

- JAC will follow the standard operating procedure of coordinating with the office 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 FY 2018-19 funds; have employees sign up as soon as possible.
Avoid Negative Balances

The June monthly regular payroll will post in the late afternoon of **Thursday, June 20th**. 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 **Tuesday, June 25th**.

Any negative Salary or OPS release balances created after payroll posts on **June 20th** must be cleared by **Wednesday, June 26th**.
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
- 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 JT's reducing General Revenue balances, please factor in any payrolls that may run during that last week of June
Salary Refunds

**Code 200 Deductions**

For the month of June only, 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 2018-19. **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 19th**. 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 30th. 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 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., Wednesday, June 26**th or funds will not be restored to FY 2018-19 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 **Monday, June 24**th will be deposited into unallocated. (Coordinate certified forward receivables with your JAC Accountant.)
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 **May 31, 2019.**
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

- Check your rate reports.
- Pay your OPS employees for hours *actually* worked, not hours *projected* to work.
- Use PayrollGroup@justiceadmin.org for payroll issues.
- 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 will be processed between Friday, June 14th and Saturday, June 29th 2019.
Human Resources Contacts

Please use these email groups:

- payrollgroup@justiceadmin.org
- benefits@justiceadmin.org
- retirementcoordinator@justiceadmin.org
- posttaxbenefits@justiceadmin.org
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, 2019, 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 2018-19.
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, 2019

"Accountants! They're not fighting over the bill, it's the receipt."
Financial Services Staffing Changes

- Lorelei Welch is the new Deputy Director handling Vendors, FLAIR Reports, FACTS contracts, training, & data reporting.
- Merry Sutton is the new Pcard Administrator & handling data reporting.
- Eric Phillips is the Accountant handling Vendors, FLAIR access, Reports and password issues, & FACTS contracts.
Financial Services Staffing Changes

- Lamar Bynum is handling FLAIR reconciliations, service charge & research
- Aleah Roddenberry is handling Pcard & data reporting
- Susie Kalous is handling FLAIR password issues & JAC’s BOMS Accounting

In addition, the entire team will assist with Financial Statements.
Financial Services Changes

We have found a better way to assist the JROs. We needed to separate other services from VendorProcessing@JusticeAdmin.Org, so our new team will be handling requests and documents sent to two additional mailboxes:

- Pcard@JusticeAdmin.Org
- FinancialServices@JusticeAdmin.Org
Use VendorProcessing@JusticeAdmin.Org to send:

- Vendor Add or Update requests
- W-9 questions
- Vendor-related questions
Use Pcard@JusticeAdmin.Org to send:

– Anything PCard related!

• Charge Disputes and Fraud Alerts
• Temporary Limit Increases & Documentation
• New requests for Cardholders or Approvers
• FLAIR corrections for PCard charges
Financial Services Changes (continued)

Use FinancialServices@JusticeAdmin.Org to send:

– All requests not Vendor or PCard related
  • Contracts to be added to FACTS
  • FLAIR requests for access and password reset for DACA, NASSAM, Payroll
  • ALL financial statement information
  • Reconciliation questions
June 6th

- Workshop provides procedural updates and year-end information
- GoToMeeting announcement email on 5/21
- Participation is encouraged
Important Dates

- **5/31** • Declaration of Intent Due
- **7/1** • Consideration of Fraud Form Due
- **7/10** • Other Financial Information Due
- **7/15** • Capital Asset Information Due
- **7/19** • Accounts Receivable Information Due
- **7/22** • Compensated Absences Data Due
Declaration of Intent

- JAC offers to complete the year-end financial statement materials on YOUR behalf.
  - Your JRO’s selection is due May 31st
  - All financial data will be emailed to each JRO for approval.
Consideration of Fraud

- Due July 1st
- Agency Head must sign
- Acknowledges responsibilities to prevent & detect fraud.
Other Financial Information Due From JROs

Due July 10th

- Operating Leases Information
- Revolving Fund Information (if applicable)
- Receivables Information

See the Financial Services webpage for forms
Operating Leases

- Due July 10th
- Includes contracts for leased space, copier rentals, & postage machines
- Includes contracts for periods longer than 1 year
- Identifies the total annual and long-term commitments
Revolving Fund Information

- Due July 10th
- Only required for Revolving Funds deposited in bank accounts
  - Excludes Petty Cash or the cash portion of Revolving Funds
Receivables Information

- Due July 19th
- Please submit Receivables information on worksheet available on the JAC website.
- Remember to include all funds due to any JRO fund from:
  - State agencies
  - Other JAC entities
  - County reimbursements
  - Refunds due from employees or vendors
Receivables Information (Continued)

- Include all reimbursements due for grants or other agreements
- Include refunds not deposited by June 30\textsuperscript{th} and received during July
- Exclude the 4\textsuperscript{th} Quarter Service Charge to GR
Capital Assets Information

- Information is due on July 15\textsuperscript{th}
- Electronic BOMS Printout or Excel Inventory
- The data is used to create a significant number of entries
- Your assistance with meeting this deadline is appreciated
Leave Liability – Short-Term Calculations

- **Non-BOMS Users**
  - JAC provides a workbook with employee information needed to calculate leave liability payouts.
  - JROs need to input employee leave hours by type.
  - After inputting the hours information, the worksheets will calculate the leave liability.
Worksheets with leave liability information are sent to the JROs for review and update.

- **BOMS Users**
  - Total leave used ÷ total leave earned = short-term factor
  - Once the prior year factor is applied, BOMS will calculate the new leave liability
Compensated Absences Information

- Workbook is due back to JAC on July 22\textsuperscript{nd}.
- Leave Liability Certification is also due.
- The deadline is critical to finish before financial statements are completed.
Information between State Agencies

- **Due To & Due From**
  - Contains amounts owed between state agencies
    *(All state agencies must balance with each other)*

- **Transfers In & Transfers Out**
  - Contains transfers that occurred throughout the fiscal year

- **JAC will return completed form July 26th**
Agency Head Certification

- Due August 2\textsuperscript{nd}
- This document is comprised of 5 DFS forms to be submitted for the agency as a whole.
BOMS to FLAIR Reconciliation

Reconciling through June 30th ensures:

- that the financial statement process transitions as smoothly as possible.
- that corrections for errors are identified before closing.
Trial Balance Report

- Updated report available via RDS/EOS on August 1st.
- Please review this report by August 5th for the following:
  - Atypical general ledger account balances
  - Missing receivable or missing obligations
  - Missing entries
- Notify JAC of any discrepancies.
Trial Balance Report (Continued)

- For an accurate final Trial Balance, all entries must be completed by August 7th
  - The final June 30th Trial Balance cannot be updated after closing on August 8th
  - Adjustments after August 8th will require a DFS post-closing adjustment request
Final Trial Balance Report

- Final Trial Balance Report available via RDS/EOS on August 9th
  - General ledger account balances on the final report are used to finalize the financial statement information due to DFS
Financial Statements

Questions
Submission of Financial Statement Information

Please submit all information to:

FinancialServices@JusticeAdmin.Org
Inventory
Year End Closing
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

Remember that if you notice an error in your Capital Assets report after you close the year, you can “Undo” year end closing and make the necessary adjustments to clear the error.
Year End Closing

Please review your inventory reports for negative depreciation before you finalize and close the year out.
Year End Closing

Please retain a detailed inventory list that supports the amounts sent to JAC in your Capital Assets report for the Auditor General and your records. This does not need to be sent to JAC.
### Year End Closing

#### Depreciation totals by FLAIR asset class - June 30 2017

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<thead>
<tr>
<th>FLAIR FID No.</th>
<th>000000</th>
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<tbody>
<tr>
<td>276-FURNITURE AND EQUIPMENT</td>
<td>000000 TOTALS...</td>
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<tr>
<td>06/30/2016 Balance</td>
<td>$2,000.00</td>
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<tr>
<td>2016-2017 Additions</td>
<td>$0.00</td>
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<tr>
<td>2016-2017 Deletions</td>
<td>$0.00</td>
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<tr>
<td>06/30/2017 Balance</td>
<td>$2,000.00</td>
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<tr>
<td>Accumulated Depreciation</td>
<td>$2,000.00</td>
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<tr>
<td>Adjustment</td>
<td>$0.00</td>
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<tr>
<td>Current Depreciation</td>
<td>$2,000.00</td>
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<tr>
<td>Gains or (losses)</td>
<td>$0.00</td>
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<td>Total Depreciation</td>
<td>$2,000.00</td>
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<tr>
<th>FLAIR FID No.</th>
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<tbody>
<tr>
<td>272-BUILDINGS AND BUILDING IMPROV</td>
<td>000069 TOTALS...</td>
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<tr>
<td>06/30/2016 Balance</td>
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<td>2016-2017 Additions</td>
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<td>2016-2017 Deletions</td>
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<td>Total Depreciation</td>
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#### AGENCY TOTALS

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

#### 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

---

**Approved by**:  
**Date**:  
**5/20/2019**
Year End Closing

Depreciation totals by FLAIR asset class - June 30 2019

Justice Administrative Commission

|---------------------|---------------------|---------------------|-------------------|--------------------------|

Worksheet

Depreciation worksheet - June 30 2019

Justice Administrative Commission

FLAIR FID Number: 000000
FLAIR Asset Type: 276-FURNITURE AND EQUIPMENT
FLAIR Asset Class: COMPUTER EQUIPMENT/PRINTER 3 YRS
BOMS Property Type: Computers
Prop No: Addition Deletion Gains / Loss AC
Year End Closing

Questions??
Florida Accountability
Contract Tracking System
(FACTS)
Florida Accountability Contract Tracking System

- Created by the “Transparency Florida Act”
- Contracts are any written two-party agreement with a financial consideration.
  Expenditure contract
  or
  Revenue contract
Common FACTS Contracts

- Copier leases and maintenance
- Postage meter rentals
- Westlaw or LexisNexis
- BOMS
- Office space leases
- Grant awards & grant disbursement agreements
- Inter-agency agreements with the Department of Legal Affairs
- Reimbursement Agreements
FACTS Contract Submissions

Please submit Contract Agreements to:

FinancialServices@JusticeAdmin.Org

Contacts:

Lorelei Welch
Eric Phillips
Certified Contract Manager Training Requirements – Reminder

- DFS requires training for contract managers
  
  Contracts or grants exceeding $35,000
  ✓ attend the Advanced Accountability training

  A contract or grant exceeding $100,000
  ✓ attend the Florida Certified Contract Manager training

- The training dates are posted quarterly on JAC’s [website](#).
Year-End Calendar
Fiscal Year 2018-19
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- Year-End Training for SAs, PDs, CCRCs, RCs and GAL/9AM
- Declaration of Intent (Monday, May 20)
- Memorial Day (Monday, May 27)
- Declaration of Intent Due to JAC from JROs (Sunday, May 31)
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<td>Comprehensive Annual Financial Report Workshop (DFS)</td>
<td>Financial Statements Workshop reminder Emailed to JROs</td>
<td>JAC’s Financial Statements Workshop</td>
<td>Deadline for Retirement Upgrades for SMS;</td>
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<td>Consideration of Fraud &amp; Financial Statement Forms Emailed to JROs</td>
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**June 2019**

- **2 June 2019:** Financial Statements Workshop reminder Emailed to JROs
- **4 June 2019:** Comprehensive Annual Financial Report Workshop (DFS)
- **9 June 2019:** Consideration of Fraud & Financial Statement Forms Emailed to JROs
- **16 June 2019:** Last Day to process Statewide Travel Management System Transactions
- **18 June 2019:** Deadline for Processing 5% Budget Amendments; Due to JAC by 2PM ET.
- **19 June 2019:** Supplemental Pay Transactions Due to JAC from JROs; Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is 5PM
- **20 June 2019:** Posting of June Monthly Payroll after 3PM ET.
- **21 June 2019:** Deadline for submitting current year Expense Refunds and submission of Batch Sheets; Includes Revolving Fund Reimbursements; 5PM deadline for submitting Insurance Voucher payments to JAC;
- **23 June 2019:** Supplemental Payroll processes;
- **25 June 2019:** 2 PM Deadline for processing On-Demand requests; Deadline for submission of Journal Transfers to JAC;
- **26 June 2019:** Deadline for submission of Revenue Receipts and Processing of Expense Warrant Cancellations; Deadline for EFT cancellations: Negative Salary or OPS release balances must be cleared.
- **27 June 2019:** Budget Amendments posted to FLAIR by JAC; 9AM Deadline for processing cancellation of paper payroll warrants;
- **28 June 2019:** Vouchers presented to the Bureau of Auditing by 5PM will be processed as FY 2018-19 disbursements; Payment of Supplemental Payroll;
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<tbody>
<tr>
<td></td>
<td>Consideration of Fraud Due to JAC</td>
<td>2</td>
<td>3 June Monthly FLAIR closing;</td>
<td>4</td>
<td>5 Tentative certified releases posted to FLAIR;</td>
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<tr>
<td></td>
<td>Compensated Absences Spreadsheets Out to JROs/Short Term Factors &amp; Leave Payouts for BOMS Users</td>
<td>7</td>
<td>8 Requested Leave Workbooks Emailed to JROs</td>
<td>9</td>
<td>10 Other Financial Information Due to JAC from JROs</td>
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<td></td>
<td>14</td>
<td>15 Capital Assets Information Due to JAC from JROs</td>
<td>16 Certifications Forward Forms Due to JAC from JROs</td>
<td>17</td>
<td>18 Run date for Final Certifications Forward listing; Certified Forward Report Due to the EOG</td>
<td>19 Accounts Receivable Information Due to JAC from JROs</td>
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<td>21</td>
<td>22 Compensated Absences Data Due to JAC from JROs</td>
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<td>26 JAC Sends Out Completed FS materials to JROs for Review</td>
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<td>Updated Trial Balance Report available in RDS/EOS</td>
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<td>Agency Head Certification Due to JAC</td>
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<td>Agency FLAIR Fiscal Year Closing Date Any changes received after closing require a DFS post-closing adjustment request</td>
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<td>Final Year-End Trial Balance Report available in RDS/EOS</td>
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</table>
Links to Forms and Documentation

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

- **Certified Forwards**
  - [2018-2019 Due Dates](#)
  - [JAC Lump Sum Certifications Form](#)

- **Meeting Agenda**

- **2018-19 Budget Amendment Request Form**
  Containing a [Drop Down Menu](#) for the following:
  - 2018-2019 SA Universal Transfer Request
  - 2018-2019 PD Universal Transfer Request
  - 2018-2019 PDA Universal Transfer
  - 2018-2019 RC Universal Transfer
  - 2018-2019 CCRC Universal Transfer Request
  - 2018-2019 GAL Universal Transfer Request

- **Financial Statements**
  - ✔️ [Understanding Financial Statements](#)
  - Agency Head Certification Form
  - Consideration of Fraud
  - Declaration of Intent
  - Due To & Due From Information
  - Subsequent Events (P4)
  - Operating Leases Information
  - Receivables Information
  - Revolving Fund Information Request
  - H1 BOMS Report for Asset Summary
  - H2 Asset Class Reconciliation Worksheet
  - H3 Compensated Absences Information & Workbook
  - Compensated Absences Certification
  - Information Needed by JAC to Complete FS Forms
  - Transfers In & Transfers Out Information
Emergency Management &
Online Legal Research
Emergency Management – Recommended “To Do” List

1. Review JAC’s updated Statewide Emergency Management Policies and Procedures
2. Name an emergency coordinating officer
3. Build and strengthen collaborative relationships
4. Develop redundant communications
5. Develop a self-sufficient workforce
6. Write/update your plans
7. Test, exercise, and maintain

Hurricane Season: Jun 1 to Nov 30

Additional information and assistance is available upon request. Email Greg Cowan at greg.cowan@justiceadmin.org.

5/20/2019
Online Legal Research – Cost Comparison and Savings
Note: Estimated annual savings includes 1) reductions based on any increases in costs and 2) reduced savings due to any increases in the number of users. When combined with savings achieved with investigative services, estimated annual savings is over $365,000.
Online Legal Research –
Recommended “To Do” List

1. Review your current services and costs
2. Compare your services and costs with others
3. Take a look at the JAC/LexisNexis contract
4. Consider joining the JAC/LexisNexis contract or renegotiating with Westlaw
5. Align your contract end date for June 30, 2020
6. Follow developments regarding the next phase in these efforts

Don’t pay more than you should for these services

Additional information and assistance is available upon request. Email Greg Cowan at greg.cowan@justiceadmin.org.
Other Business, General Discussion and Questions