

JUSTICE ADMINISTRATIVE COMMISSION

## FY 2024-25 Year-End Workshop Monday, May 12, 2025

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 Diamond Litty, Chair Public Defender, 19<sup>th</sup> Circuit Honorable Kathleen Smith Public Defender, 20<sup>th</sup> Circuit

Honorable Brian Haas State Attorney, 10<sup>th</sup> Circuit Honorable Jack Campbell State Attorney, 2<sup>nd</sup> Circuit

Alton L. "Rip" Colvin, Jr. Executive Director



## JAC's Vision, Mission, & Core Values

*JAC's Vision:* To be the model of exemplary state government.

*JAC's Mission:* To support the entities we serve and *Florida's judicial system with fiscal controls, best practices, and exemplary service.* 

*JAC's Core Values:* We take great pride in exemplary service, adaptability, honesty, integrity, and diversity, as well as respectful and ethical conduct.





JUSTICE ADMINISTRATIVE

# Accounting Overview – Disbursements and Revenue

## **State of Florida Fiscal Year**

- The State of Florida's fiscal year runs from July 1<sup>st</sup> through June 30<sup>th</sup>
- Florida governmental accounting is mostly a year-to-year process – "spend it or lose it"
- The State of Florida allows state obligations incurred but not paid prior to June 30<sup>th</sup> to be paid after June 30<sup>th</sup>
  - In effect, extending the fiscal year to September 30<sup>th</sup>



## Fiscal Year End – June Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 2024-25 obligations paid in June
- JAC encourages offices to submit invoices for payment as early as possible in June
  - Both due process/case-related and operations
- Batches JAC Accounting staff will pay all batches/invoices received by JAC on or before <u>Monday</u>, <u>June 23<sup>rd</sup></u> as FY 2024-25 batches
- Journal Transfers (JTs) transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – the JAC JT deadline is the close of business on <u>Tuesday</u>, June 24<sup>th</sup>



## Journal Transfers – Overview

- JTs generally post overnight in FLAIR; however, delays can occur at year-end because of high volume
- When expenditures are moved, the budget is restored (increased)
- When expenditures are posted to the other fund, the budget is decreased accordingly



## Journal Transfers – Challenges at Year-End

- JTs and payroll some offices utilize JTs to expend all or most of their General Revenue during the last week of June
  - JAC Accounting staff process JTs to "zero-out"
     General Revenue Salaries and Benefits (or OPS)
- Meanwhile, HR staff send requests for on-demand or supplemental payroll after JTs have been processed – payroll posting can cause negatives
  - If negatives aren't covered in a timely fashion, DFS will "take" the budget from any JAC fund



## Journal Transfers – Challenges at Year-End

- JAC runs reports to monitor payroll activities and account balances frequently
- JAC's Accounting and HR staff coordinate to try to "catch" negatives before they occur
- How can your office help JAC?
  - If any unexpected or "extra" payrolls are processed the last week of June, please be sure there is enough budget to cover that payroll
  - When sending JTs reducing General Revenue balances, please factor in any payrolls that may run during the last week of June



## Journal Transfers – Deadlines and Considerations

- JAC will contact offices regarding negative balances to determine the funding source to clear negatives
- Please consider any payroll activities occurring during the last week of June when submitting JT requests
- <u>Tuesday, June 24<sup>th</sup></u>, is the deadline for submitting JT requests to the JAC Accounting Office
- JTs must be entered by JAC staff in FLAIR (to clear negatives) no later than <u>Wednesday</u>, June 25<sup>th</sup>



## **Statewide Travel Management System (STMS) – June Deadlines**

- The deadline for submission of travel in the STMS for processing in FY 2024-25 is <u>2:00 p.m., Thursday, June 19<sup>th</sup></u>
  - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before
     <u>2:00 p.m., Friday, June 20<sup>th</sup></u>, will be processed in July (FY 2025-26)
  - Continue to process travel in the STMS as-needed; <u>after Thursday, June 19<sup>th</sup></u>, JAC Accounting will wait until July to approve the travel for upload to FLAIR



## Purchasing Card (PCard) – June Activities

- PCards are not "turned off" at any time during year-end activities
- Charges approved by JAC Accounting staff on or before <u>Wednesday</u>, June 25<sup>th</sup>, in Works will be paid from FY 2024-25 funds
- Charges approved <u>after June 26<sup>th</sup></u> will be paid from FY 2025-26 funds
- Items ordered via a PCard in June, but not approved in June, may be charged to certified funds (via a JT) after a payable is established



## **JAC Revenue – Current Year Refunds**

- Current year expense refunds are checks (employee or vendor) presented to the state for overpayment of an expense in the current fiscal year (FY 2024-25)
- Information submitted with expense refunds should include original warrant information (*warrant number and 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
- The banks are closed on <u>Thursday, June 19<sup>th</sup></u>, for Juneteenth (a Federal holiday)



## JAC Revenue – Current Year Refunds

- The deadline for submitting current year expense refunds to JAC is <u>Friday, June 20<sup>th</sup></u>
- Deposits will need to be on the bank file as of <u>Tuesday</u>, <u>June 24<sup>th</sup></u> for JAC Revenue to record the deposit and send it over to DFS to post against a current year voucher
- Any deposit after the deadline will be posted to unallocated (CAT 001800)



## JAC Accounting – More Deadlines

- The last day to submit <u>Revenue Receipts</u> to JAC for processing in FY 2024-25 is <u>Thursday, June 26<sup>th</sup></u>
- The last day to request warrant cancellations for restoration to FY 2024-25 is <u>Thursday, June 26<sup>th</sup></u>



## July – September: Certifications Forward Budgets

- "Certifications forward" is the terminology used to describe the process for identifying budgets to be set aside (certified) for *obligations* to be paid after June 30<sup>th</sup>
- All or part of the June 30<sup>th</sup> release balances may be marked "certified" for use after June 30<sup>th</sup>
- Any release balance not marked with a "C" (certified) automatically reverts back to the state
  - July 3<sup>rd</sup>-15<sup>th</sup> timeframe to certify budgets submit certification forms to JAC



## **Certifications Forward – Release Balances and Categories to Certify**

- General Revenue and Trust Funds
- Any appropriation category: salaries and benefits, OPS, operations, contracted services, expenses, acquisition of motor vehicles, due process, case-related costs, etc.
- Certifying release balances ensures the budget is available for known and unknown prior year obligations
- Note: Cash in trust funds on June 30<sup>th</sup> "rollover" automatically to the next fiscal year



## 6/30/25 FLAIR Balance

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

SAID	BALANCE FILE -	BUDGETARY	6/30/2020 16:27:01	
L1 GF SF FID 21 10 1 000069	BE IBI CAT YR 21300800 00 040000 00			
	PRIOR	CURRENT	CURRENT	
	MONTH BALANCES	MONTH ACTIVITY	MONTH BALANCE	
WARRANT DISB	411,183.34	4,657.87	415,841.21	
JOURNAL DISB	19,778.29-	60.00	19,718.29-	
TRANSFER DISB	.00	.00	.00	
*CURR YR DISB	372,436.41	4,717.87	377,154.28	
*CERT FWD DISB	18,968.64	.00	18,968.64	
*CURR YR UNEXP REL	139,760.59	4,717.87	- 135,042.72	
*CERT FWD UNEXP REL	.00	.00	.00	

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The current year unexpended release balance for June is the total amount available for certifying (to pay for FY 2024-25 obligations)



## **Obligations – Identified by Classes**

#### **Class** A

Accounts Payable – Goods or services received on or before June 30<sup>th</sup>, but not yet paid

#### Class **B**

Encumbrances – Goods or services ordered but not received by June 30<sup>th</sup>

#### **Class** C

Accounts Receivable – Cash refunds owed to the state for payments made prior to \*June 30<sup>th</sup>

\*Only applicable for general revenue refunds needed to pay obligations



## **Public Defender Due Process**

- We are projected to run out of funds by the middle of May
- The FPDA and JAC requested back of the bill funding from the Legislature
- If the request gets approved, we will have to wait until the Governor signs the budget to get the funds
- An email was sent out outlining your options to continue paying invoices



## **Sexually Violent Predator Funds** (SVP)

- There is a surplus expected in this fund
- If your office has FY 2024-25 obligations, please send us a lump sum form to set up your payable
- JAC sets up a payable with the amount left for our Court Appointed Section's obligations
- If JAC Accounting sees invoices with a date prior to Friday, June 30<sup>th</sup>, we will use the payable we established to pay the invoice



## **Certified Items and Budgets**

- When obligations (i.e., payables or encumbrances) are entered in FLAIR with a "C" in the CF field:
  - A certified budget is created
  - The certified budget is in effect for the period of Thursday, July 3<sup>rd</sup>-Friday, September 26<sup>th</sup> (only)
  - The certified budget is used to pay prior year obligations only
  - The certified budget does not affect the current year budget



## "Lump Sum" Certified Budget – Overview

- Certify all or part of the June 30<sup>th</sup> unexpended release balance in FLAIR (*Operations*)
- Generally, one payable is set up for each fund and category (BOMS fund) – no long lists
- For example, JAC has a June balance in our general revenue operations category (103230) of \$35,042.72
  - A payable (e.g., PJAC001) is added to FLAIR with a total of \$35,042.72 this payable establishes the certified budget for general revenue expenses



## **Lump Sum Certified**

#### • <u>Follow these four steps</u>:

- Determine June unexpended release balance SA Function in FLAIR or report from JAC
- Fill out lump sum form identifying amounts to certify (per fund and category)
- Determine if any receivables are needed
- JAC Accounting staff will assist with assigning payable numbers (and receivables) for each office
  - Each payable will be assigned one vendor and one object code



## **JAC Lump Sum Certified Form**

- JAC has created a form to identify the amount to lump-sum certify in each fund and category
- Receivables may be added, if needed
- The Lump Sum Form will assist JAC with setting up the budgets (payables) in FLAIR
- The form is available on JAC's <u>website</u>
- JAC will email a copy to your office, if desired

# JAC Lump Sum Form – Sample JAC Certifications Forward - Lump Sum Form Office Name: JAC Name of Person Authorizing Certifications: Data: 7/5 (2022)

Date:	7/5/2023		Dina Kamen					
Regular Vendors								
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	Receivable (C item)*	Total Funds Needed to Certify ( <i>Total</i> <i>Obligation</i> )	Comment	
21 30 00 00 000	<b>B</b> 9	21 10 1 000069 21300800	103230	10,000.00		9000.00		
21 30 00 00 000 Journal Transfer (JT) \	B9 Vendors	21 10 1 000069 21300800	030000	30,000.00		10,000.00		
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	N/A	Amount to Certify	Comment	
21 30 00 00 000	B9	10 1 000069 21300800	103230	10,000.00		1,000.00	DMS June Invoice	

Note: If your office has obligations requiring a Journal Transfer (JT) to another state agency or fund, JAC may need to set up two lump sum items (e.g. payables), one for JTs and one for "regular" vendors.

\*C items (receivables) for general revenue only should be created only when a refund is expected and the amount of the refund is needed to meet June obligations (payables).



## Lump Sum Certified (cont.)

- The JAC Accounting Section will enter payables (and receivables) in FLAIR, *establishing the certified budget*, and send a FLAIR report for each office to review
- As soon as lump sum items are set up in FLAIR send batches/invoices to JAC with the assigned payable number
- Lump sum payable (budget) is reduced in FLAIR with each invoice
  - JAC Accounting staff enters the vendor number and appropriate object code when paying the invoice



No CF1 or CF2 forms needed when using lump sum

## **Certified Forward Batch Sheets**

- For any invoices submitted for payment (via batch sheets) using certified funds, please include:
  - Payable or encumbrance number (with "C"), or
  - Something evident on the batch sheet that it is a certified payment (can be handwritten)
  - Back-up, such as: authorization, goods received date, or other documentation clearly showing the invoice should be paid from prior year funds (clearly a prior year obligation)



## **Target Dates and Deadlines -June Recap**

June 19th: Federal Holiday – Banks Closed

 Last day for JAC to approve travel in the STMS for payment in FY 2024-25

June 20th: Last day for submitting Current Year (FY 2024-25) Expense Refunds

June 23<sup>rd</sup>: Last day for Batch Sheets to be submitted

June 24th: Last day for Journal Transfers to be submitted

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

June 26<sup>th</sup>: Last day for current year expense Warrant Cancellations to be processed



## **Deadline and Target Dates – July**

July 3rd: Tentative Certified Forward Releases will become available

July 3<sup>rd</sup> to 15<sup>th</sup>: Certifications Forward Forms submitted to JAC; deadline July 15<sup>th</sup>

July 3<sup>rd</sup>: Begin submitting CF and current year batches to JAC for processing

July 15th: Run-date for the Final Certifications Forward listings

<u>July 17<sup>th</sup></u>: Certifications Forward Report is due per instructions provided by the Executive Office of the Governor (EOG)\*

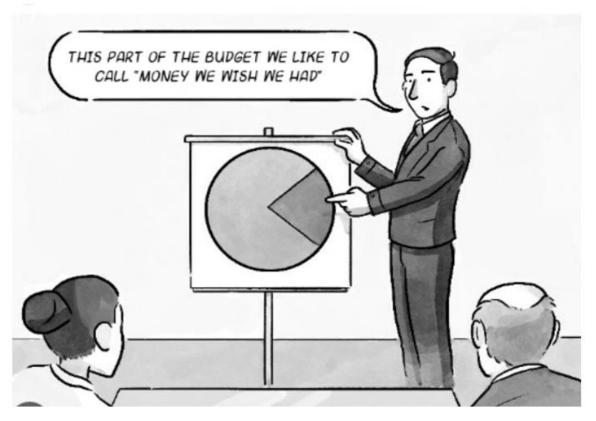
\*JAC will request the electronic transfer of this data through the FLAIR Help Desk, as instructed by the EOG.





## Budget Overview -Budget Amendments

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## EOG Memo 25-025 Remaining Year End Amendment Deadlines

Friday, May 16, 2025 [Due date in BAPS: May 29<sup>th</sup>]

- 1. Salary Rate Changes between Budget Entities:
  - An Office can transfer excess rate to another Office, temporarily, or non-recurring, this fiscal year
- 2. Adjustments to Nonoperating Budget
  - For Refunds, Payments to U.S. Treasury, Payments of service charge to General Revenue



## EOG Memo 25-025 Remaining Year End Amendment Deadlines

Tuesday, June 3, 2025 [Due date in BAPS: June 11<sup>th</sup>]

- 1. 5-Day Notification / Program Flexibility
  - This requests allows for an *unlimited* transfer amount among the Other Personal Services, Operations and Salary Incentive Payment Category

*Unlimited* means the transfers are not restricted to 5% or \$250,000, whichever is greater. However, the shortfall will still need to be supported.



## EOG Memo 25-025 Remaining Year End Amendment Deadlines

Tuesday, June 10, 2025 [Due date in BAPS: June 20th]

- 1. 5% or \$250,000 (whichever is greater) Budget Amendment [s. 216.292(2)(a)1.–2., F.S.]
  - Within A Budget Entity: Between appropriation categories, within identical funds
  - Between Budget Entities: Within identical appropriation categories, within identical funds

The Governor's Office of Policy and Budget (OPB) has a 3-day review period [s. 216.292(2)(a)4., F.S.]



## **Budget Appropriation Transfers** versus Expenditure Journal Transfers

The Budget Office <u>cannot</u> move budget authority across funds with a Budget Amendment

- Budget Transfers and Amendments modify approved spending authority in Appropriations categories *before* authority is spent
- Journal Transfers (JT) of expenditures 'restores' or 'reduces' available spending authority; JTs occur after authority is spent

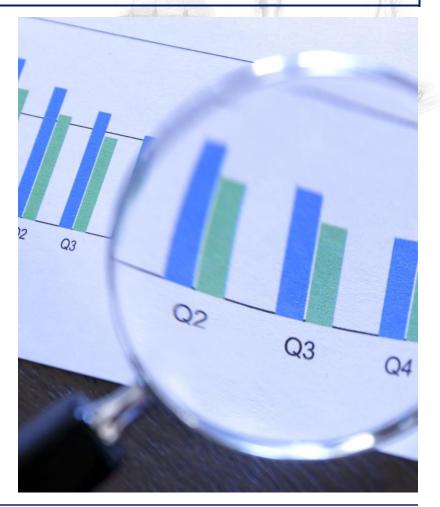
For assistance with JTs, please contact: <u>Accounting@justiceadmin.org</u>



## **Budget Transfer Considerations**

When an Office determines that a movement of budget authority is necessary:

- Verify there is sufficient unexpended released budget authority available that can be transferred into the shortfall category
- Consider all the invoices previously sent to the JAC Accounting Section that have not been processed for payment





#### **Budget Transfer Considerations**

- Be prepared to complete a "Needs Analysis" to document:
  - The Trust Fund category shortfall, or
  - A sole General Revenue appropriated category shortfall [Examples: Lease Purchase, Salary Incentive Payment, Due Process, Contracted Services]

The Budget Office will develop the Needs Analysis based on the 5% transfer request. The JRO must provide the expenditure description and amount. The deficit in the Needs Analysis should match the transfer requested.



#### **Needs Analysis**

	State Attorney, 99th Judicial Circuit General Revenue: 1000									
Line #	Needs Analysis: Category # 105281									
1	FY 2024-2025 Lease to Lease Purchase Appropriation		Α	29,124.00						
2	Current Year to Date Expenditures		В	25,024.22						
3	Available Budget		С	4,099.78						
4	ADD PROJECTED EXPENDITURES TO COLUMN C AS A POSTIVE	NUMBER								
5	Projected Remaining Expenditures through 6/30/2025									
8										
9	Lease Payment May	2,624.89								
10	Lease Payment June	2,624.89								
19										
20	Total Projected Expenditures through 06/30/25		D	5,250						
21										
22	Surplus/(Deficit)		E (C- D)	(1,150)						



### **Trust Fund Maximization Requirements**

Departments are required to maximize available trust fund authority when requesting a 5% General Revenue Budget Amendment for FY 2024-25, effective Tuesday, July 1, 2024. [Reference s. 216.292(2)(a)5., F.S.].

\* The Budget Office will develop the Trust Fund Analysis as well as the Needs Analysis.



### **Trust Fund Analysis**

Α		U		C		L	1		0				1		-
		Salaries &					Acq of		Risk		Lease		TR/DMS		
General Revenue (Fund # 1000)		Benefits		OPS		Operations	Motor Vehicles		Mgmt Insur		Purchase		HR SVCS		Total
Adjusted Budget Authority as of 4/16/2025	\$	12,749,224.00	\$	77,759.00	\$	2,128,998.00	\$-	\$	37,396.00	\$	7,682.00	\$	17,148.00	\$	
Fiscal Y-T-D Expenditures thru 4/16/2025	\$	(10,404,711.68)		(13,956.29)		(1,701,267.56)		\$	(37,396.00)	\$	(7,662.92)	\$	(7,338.50)	\$	(12,931,872.52)
Remaining Budget Authority as of4/16/2025	\$	2,344,512.32	\$	63,802.71	\$	427,730.44	\$-	\$	•	\$	19.08	\$	9,809.50	\$	(12,931,872.52)
Proposed Journal Transfer From	\$	1,090,480.51			\$	212,911.56								\$	1,303,392.07
Proposed 5% or \$250K Budget Amendments	\$	146,000.00			\$	(146,000.00)								\$	•
Proposed Budget Amendments														\$	•
Estimated Remaining Expenditures Thru 06/30/25	\$	(3,580,339.00)	\$	(13,000.00)	\$	(381,938.00)		\$	•					\$	(4,217,336.00)
Projected Balance at 6/30/2025	\$	653.83	\$	50,802.71	\$	112,704.00	\$-	\$	•	\$	19.08	\$	9,809.50	\$	(15,845,816.45)
	<u>X/////</u>														
					_			_						_	
		Salaries &	C	Contracted			Acg of		Risk		Lease		TR/DMS		
Grants and Donations Trust Fund (Fund # 2339)		Salaries & Benefits		Contracted		Operations	Acq of Motor Vehicles		Risk Mamt Insur		Lease Purchase		TR/DMS		Total
Grants and Donations Trust Fund (Fund # 2339)	¢	Benefits		Contracted Services	•	Operations	Acq of Motor Vehicles	4	Risk Mgmt Insur	•	Lease Purchase		HR SVCS	¢	Total
Adjusted Budget Authority as of 4/16/2025	\$ \$	Benefits 1,257,111.00			\$ \$	Operations 220,406.00	•	\$		\$		\$	HR SVCS 2,471.00		
Adjusted Budget Authority as of 4/16/2025 Fiscal Y-T-D Expenditures thru 4/16/2025	\$	Benefits 1,257,111.00 (166,629.68)			\$ \$ \$	220,406.00	Motor Vehicles \$					\$ \$	HR SVCS		- (169,100.68)
Adjusted Budget Authority as of 4/16/2025 Fiscal Y-T-D Expenditures thru 4/16/2025 Remaining Budget Authority as of4/16/2025		Benefits 1,257,111.00 (166,629.68) 1,090,481.32	\$		\$ \$ \$	220,406.00 	Motor Vehicles \$	\$	Mgmt Insur	\$ \$		\$	HR SVCS 2,471.00		- (169,100.68) <b>(169,100.68)</b>
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to	\$ \$	Benefits 1,257,111.00 (166,629.68)	\$		\$	220,406.00	Motor Vehicles \$		Mgmt Insur			\$ \$	HR SVCS 2,471.00		- (169,100.68)
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments	\$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32	\$		\$	220,406.00 	Motor Vehicles \$		Mgmt Insur			\$ \$	HR SVCS 2,471.00		- (169,100.68) <b>(169,100.68)</b>
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments	\$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32	\$		\$	220,406.00 	Motor Vehicles \$		Mgmt Insur			\$ \$	HR SVCS 2,471.00		- (169,100.68) <b>(169,100.68)</b>
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments         Estimated Remaining Expenditures Thru 06/30/25	\$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32 (1,090,480.51)	\$		\$	220,406.00 220,406.00 (212,911.56)	Motor Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Mgmt Insur			\$ \$	HR SVCS 2,471.00		(169,100.68) (169,100.68) (1,303,392.07) -
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments	\$ \$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32	\$		\$	220,406.00 	Motor Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$	Mgmt Insur			\$ \$ \$	HR SVCS 2,471.00 (2,471.00) -		- (169,100.68) <b>(169,100.68)</b>
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments         Estimated Remaining Expenditures Thru 06/30/25	\$ \$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32 (1,090,480.51)	\$		\$	220,406.00 220,406.00 (212,911.56)	Motor Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$	Mgmt Insur			\$ \$ \$	HR SVCS 2,471.00 (2,471.00) -		(169,100.68) (169,100.68) (1,303,392.07) -
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments         Estimated Remaining Expenditures Thru 06/30/25         Projected Balance at 6/30/2025         Current Cash Available	\$ \$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32 (1,090,480.51)	\$		\$	220,406.00 220,406.00 (212,911.56)	Motor Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$	Mgmt Insur			\$ \$ \$	HR SVCS 2,471.00 (2,471.00) -		(169,100.68) (169,100.68) (1,303,392.07) (1,472,492.75)
Adjusted Budget Authority as of 4/16/2025         Fiscal Y-T-D Expenditures thru 4/16/2025         Remaining Budget Authority as of4/16/2025         Proposed Journal Transfer to         Proposed 5% or \$250K Budget Amendments         Proposed Budget Amendments         Estimated Remaining Expenditures Thru 06/30/25         Projected Balance at 6/30/2025	\$ \$ \$	Benefits 1,257,111.00 (166,629.68) 1,090,481.32 (1,090,480.51)	\$		\$	220,406.00 220,406.00 (212,911.56)	Motor Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$	Mgmt Insur			\$ \$ \$	HR SVCS 2,471.00 (2,471.00) -		- (169,100.68) (169,100.68) (1,303,392.07) - - - (1,472,492.75) 2,810,603.27

Access the electronic form through the JAC Budget Office's website: https://www.justiceadmin.org/sa/budget/5percentForm.pdf

Download the form and save it. This will help the form performance.

**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.)

		Disregar		
Reset this form	FY 2024-2025 BUDGET AMENDMENT REQUEST FORM [ USE FOR 5% OR \$250,000 BUDGET MOVEMENT ]	Prom	В	TR-0812 ev.07/01/24
Requesting Agency:	State Attorney Office	Circuit:	900	-
Fund: General Reven	ue (FID #1000)	•	<b>199</b>	
Please complete a Trust	Fund Analysis using the appropriate template and submit with the completed 5% or \$250,000	SA Trust Fund A PD Trust CCRC Trust	nalysis Ter balysi	nplate plate complate

Step 3. Select the type of budget movement you are requesting:

- A. Select A if movement is between different appropriation categories within the same Budget Entity and Fund; Now move to Step 4
- **B**. Select B if movement is between Budget Entities within the same appropriation category and Fund; Then go to C
- C. If you are initiating budget movement between Budget Entities, then the Budget Entity you are moving funds to must be listed under the section entitled "Move to Entity"

**Step 4.** Determine the impact [recurring or non-recurring]. A recurring impact means it should be effective for this exact amount in subsequent years. Otherwise mark "No".



#### Type of Movement:

A	Between categories of appropriations within a budget entity (s. 216.292(2)(a)1., F.S.)
B	Between budget entities within identical appropriation categories (s. 216.292(2)(a)2., F.S.)
	Move to entity: C
	Recurring Impact: Yes No See Step 4.
	5-day Unlimited Transfer (s.216.292(2)(b)1., F.S.)
A b	udget amendment summary form must be included with this transfer request. This type of transfer includes ONLY the Other Personal Services, Operations, and Salary

Incentive Payments categories.

**Step 5.** If you are requesting a 5-Day Unlimited Transfer, a budget amendment summary form must be completed with full justification for the budget action. Section 216.292(2)(b)1., F.S., limits the appropriation categories that can be utilized in this type of transfer. [Internal Deadline is <u>Tuesday, June 3, 2025</u>]



**Step 6.** Type "GR" in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the source of funds must be listed (e.g., Article V-Traffic Fines, Cost of Prosecution, County Information Technology, VAWA). A numeric organizational code and EO from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR.

**Step 7.** Enter the amounts "from" and "to" onto the form on the desired appropriation category or categories lines. **Enter whole dollars only**. PLEASE DO NOT enter cents or use any type of punctuation marks. The form will automatically convert the amount "from" to a negative number, and the amount "to" will automatically show as a positive number. Therefore, PLEASE DO NOT insert plus or minus signs in front of the dollar amounts.



\*

Fund: SA Revenue Trust Fund (FID #2058)

Тур	e of Movement:									
~	Between categories of appropriations within a budge	et entity (s. 216.292(2)(a)1., F.S.)								
Ħ	Between budget entities within identical appropriati	on categories (s. 216.292(2)(a)2.,	F.S.)							
_	Move to entity:									
	Recurring Impact: Yes No									
	5-day Unlimited Transfer (s.216.292(2)(b)1., F.S.)									
	idget amendment summary form must be included with th ntive Payments categories.	is transfer request. This type of trans	fer includes ONLY the Other Person	al Services, Operations, and Salary						
	TE: When entering dollar amounts in the "Amount From" ase enter whole numbers only. (no cents).	and "Amount To" columns, do not us	e dollar signs, negative signs, comm	as or other punctuation marks.						
CAT	EGORY	REVENUE SOURCE	AMOUNT FROM	AMOUNT TO						
Sal	aries and Benefits (010000)	21-50-02-00-123 AB	25,000.00	,						
Lea	se or Lease Purchase Equipment (105281)									
Oth	Other Personal Services (030000) 21-50-02-00-123 AB 25,000.00									
Acq	uisition MotorVehicles (100021)									
Stat	e Attorney Operating Expenditures (103225)									
Sal	Amount totals are automatically calculated. Totals MUST Agree (balance out).	TOTALS:	25,000.00	25,000.00						

**Step 8.** Provide a brief reason why the budget amendment is being requested.

**Example Statement**: The \_\_\_\_ Office in the \_\_\_ Judicial Circuit does not have sufficient budget authority in the Other Personal Services (OPS) category to meet current year fiscal obligations.

**Step 9.** Date and sign the completed form. An employee who is authorized to sign budget transaction requests may type their name in the authorized signature field without having to print and sign the form.

**Step 10**. Transmit the form electronically to the JAC Budget Office using the following email address: <u>Budget@justiceadmin.org.</u>



Provide a brief justification for this request:

The \_\_\_\_ Office in the \_\_\_ Judicial Circuit does not have sufficient budget authority in the Other Personal Services (OPS) category to meet this fiscal year's remaining obligations.

Date: Type date HERE Authorized Signature: Budget Contact Type name HERE

PLEASE RETURN COMPLETED FORM TO JAC BUDGET OFFICE: BUDGET@JUSTICEADMIN.ORG Reset this form

#### \* \* PLEASE NOTE \* \*

Consider a realignment of budget authority in your LBR when there is a recurring need to request the same transfer of budget authority between the same categories every fiscal year. Use Issue Code 2000100 [Add] and 2000200 [Deduct]. This action will help to ensure that your operating budget is properly aligned to accommodate expenditures. Additionally, it will decrease the number of requests made to OPB during the fiscal year.



## Coming June 5, 2025

Annual Legislative Budget Request Meeting for All Judicial Related Offices, 9:30 a.m. EDT. See you there!

#### \*\* SPOILER ALERT \*\*

□ New benefits calculator resource

- You can determine the total Salaries and Benefits authority needed for LBR issues
- Modified Schedule VIII-A Priority Listing of Agency Issues Over Base Budget Template
  - Consolidated fiscal detail to report
  - JROs submission will by final. No edits by from Budget Office.



## We're Here For You



Budget Office Group Email: Budget@justiceadmin.org \* \* Mailea, Kelly, Adam, Rip

Mailea Adams: Mailea.Adams@justiceadmin.org

Kelly Jeffries: Kelly.Jeffries@justiceadmin.org

Adam Preisser: Adam.Preisser@justiceadmin.org

**Main Reception Line**: (850) 488-2415





JUSTICE

## HUMAN RESOURCES FISCAL YEAR-END 2024-25

**ADMINISTRATIVE** 

COMMISSION



#### **PAYROLL DISCUSSION**

#### **Early Submission**

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



#### **On Demand**

Deadline for processing in FY 24-25 is

#### Thursday, 6/26/2025 at 1:00 p.m.

No guarantee that On Demand requests entered after 6/26/2025 1:00 p.m. will be processed from FY 2024-25 budget. You may be able to certify funds forward as a FY 2024-25 payable, if funds are available. Please coordinate with your JAC Accountant.



Supplemental Payroll Transactions

Due Wednesday, 6/11/2025 to ensure processing from FY 2024-25 budget.





SUPPLEMENTAL PAYROLL

- Supplemental Payroll processes June 16<sup>th</sup>
- It will post late afternoon on June 16<sup>th</sup>
- It will pay on June 23<sup>rd</sup>

Supplemental will be charged to FY 2024-25



## **ORG.** CODES

OPS pay o	lue							1.000		Page 1 of 1	11
Pay due for	r OPS hour	rs worked between	03/16/2020 and 0	4/16/2020					@ 04	4/20/2020 11:43	I A III AAA
	Entity: 7	<b>Frials</b>									Oh
÷.,	Fund:					Agenc	y Ref No: 2	20-17			CAI,
Accou	ınt Code:	29 Digits					Org Code:	11 Digits			ТЪ
Fed Tax ID	Category	Employee Name	Employee ID	Hourly Rate	Hours Worked	Gross Amount	Social Security	Medicare	Health	Total Charge	Matters.
	A		0	\$10.00	165.00	\$1,650.00	\$102.30	\$23.93	\$0.00	\$1,776.23	11900010.

Please do not confuse the Account Code with the Org. Code

It is important to include both on the form. Account codes ensure we have the correct corresponding org. code.



#### WHAT'S THE DIFFERENCE?

Account Codes = 29 digits

Org. Codes = 11 digits

5/12/2025

## **SALARY CANCELLATION DEADLINES**

**EFT Cancellations** 

#### Potential Budget Impact

#### Salary cancellations requested in late June after the monthly payroll has processed can result in funds not being restored for FY 2024-25.

Monthly Payroll EFT cancellations marked for deletion by 10:00 a.m., Thursday, 06/26/2025 and supplemental payroll EFT's cancellations marked for deletion by 10:00 a.m., Wednesday, 06/18/2025 will be restored to agency's accounts in June 2025.

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 **10:00 a.m., Tuesday, 06/24/2025** to ensure funds are restored to FY 2024-25 accounts.

EFT cancellation reports will not post in RDS until the evening of the warrant date June 30th.



JAC staff will monitor pending cancellations to ensure proper processing for FY 2024-25.

## **INSURANCE PAYMENTS**

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is <u>5:00 p.m., Friday,</u> June 13, 2025.
- ★ JAC will coordinate with the JRO prior to processing the voucher.

Insurance premium payments not paid in June cannot be certified forward and must be paid out of FY 25-26 funds; have employees sign up as soon as possible.





### **AVOID NEGATIVE BALANCES**

The June monthly regular payroll will post in the late afternoon of Friday, June 20<sup>th.</sup>

You can still do a Journal Transfer after payroll posts if you have a negative balance.

JT requests must be received by our Accounting Section by close of business on Tuesday, June 24<sup>th</sup>.



Any negative Salary or OPS release balances created after payroll posts on Friday, June 20<sup>th</sup> must be cleared by Friday, June 27<sup>th</sup> at 11:00 a.m.



#### JOURNAL TRANSFERS – TRANSFERRING EXPENDITURES AT YEAR-END

- JAC runs reports to monitor payroll activities and account balances frequently.
- Staff in JAC's Accounting and HR sections coordinate to try to "catch" negatives.



- If any unexpected or "extra" payrolls are processed the last week of June, please be sure there is enough budget to cover that payroll.
- When sending JTs reducing General Revenue balances, please factor in any payrolls that may run during that last week of June.



## SALARY REFUNDS

#### **Code 200 Deductions**

For the month of June, please obtain a check or money order in lieu of a Code 200 deduction.

Code 200 deductions entered in June, regardless of the month the overpayment occurred, cannot be processed until July, too late to restore funds to your account for FY 2024-25.

#### **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 <u>Wednesday</u>, June 14<sup>th</sup>. Any refunds not processed and approved by that date will go to unallocated.



## **OVERPAYMENT STRATEGIES**

#### **CANCELLATION vs. SALARY REFUND**

#### Employee overpaid by EFT on regular payroll:

#### **Option 1**

#### **EFT Cancellation**

Must be processed and approved by <u>10:00 a.m.</u>, <u>Thursday, June 26<sup>th</sup> or funds will</u> not be restored to FY 2024-25 budget.

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

#### **Option 2**

#### SALARY REFUND

Seek reimbursement from employee for overpayment. Checks received by HR after <u>Wednesday, June 18<sup>th</sup></u> will be deposited into unallocated.

Coordinate certified forward receivables with your JAC Accountant.



### **BENEFITS PREMIUMS**

Benefit premium monies <u>cannot</u> be Certified Forward for premiums due after June 28<sup>th</sup>

If there is an employee expected to be on LWOP, a voucher will be needed to cover their benefits premium for July coverage. The voucher will need to be processed in June to come out of current year funds. Even though premiums are paid a month in advance, they cannot be Certified Forward for this cost

for this cost.





## **RETIREMENT CREDITS**

If your circuit is due a retirement credit, JAC has no control as to when the Division of Retirement will generate the invoice.

The final standard monthly retirement invoices for FY 2024-25 will be received on June 11, 2025. DFS' quarterly cutoff for adjustments to employee pay records begins June 12, 2025. Therefore, it is not feasible to process retirement credits in June.







# HELPFUL HINTS

- Check your rate reports weekly.
- OPS employees are paid for hours *actually* worked, not hours *projected* to work.
- Please do not use retroactive dates for June payroll actions. People First will not allow a retroactive date if a future dated action has already been processed.
- Q No payroll adjustments that affect an employee's "prior quarter" tax obligations (withholding, Social Security, Medicare) will be processed between <u>Wednesday, June</u>
- **<u>11<sup>th</sup></u>**, and Monday, June 30<sup>th</sup>, 2025.
- Please adhere to all Year-End HR Calendar deadlines.
- Mass Upload is Due on Monday, June 9, 2025.





## **HUMAN RESOURCES CONTACTS**

Please use these email groups:

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 30<sup>th</sup> of any fiscal year shall not be authorized to make transfers pursuant to subparagraphs 1. and 2. in the subsequent fiscal year."

- This references the "Agency 5% or \$250,000 Transfer Authority" for moving funds within and between budget entities.
- If this penalty is imposed, agencies seeking to move funds would have to appear before the Legislative Budget Commission (LBC).
- Therefore, on June 30, 2025, 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 2025-26.







## **Financial Statements**



### **Financial Statements Workshop**

- Wednesday, June 4<sup>th</sup>
- Updates and year-end information will be provided
- New information will be shared
- An email invitation was sent on Tuesday, May 6<sup>th</sup> to the JRO Financial Services contacts





#### **Financial Statement Checklist**

- Contains a <u>summary</u> of the required data, forms, or JRO reviews with the due dates
- All documents and reference materials can be found on JAC's website under the <u>Year-End Resources for Judicial-</u> <u>Related Offices (JROs)</u>

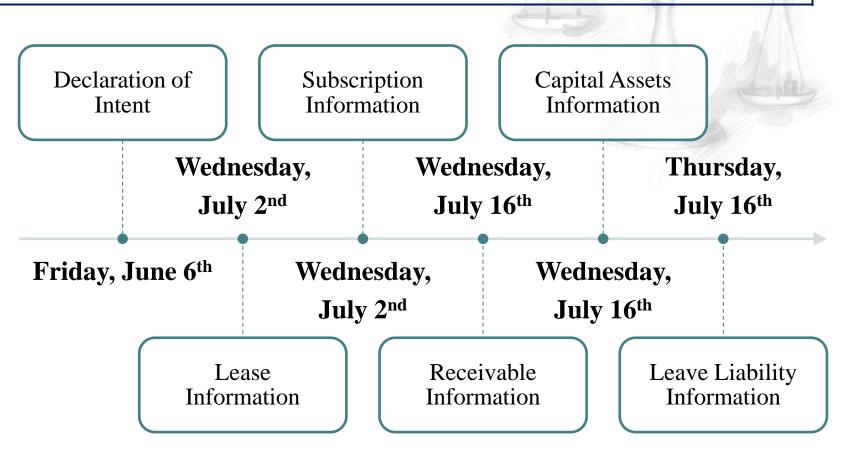


## **JRO Provided Information**

- JRO critical to complete financial statements
- Bulk of information is due within a two-week timeframe
- Receiving on-time information is critical to successfully completing financial statements



### **Due Dates for JRO-Provided Information**





### **Declaration of Intent**

- Identify the system(s) used for property, timesheet tracking, and accounting
  Select if either your JRO or JAC will
  - prepare all of the year-end financial statement entries and documents
    - JRO's selection
      - Due date Friday, June 6<sup>th</sup>





#### Due Date <u>Wednesday</u>, July 2<sup>nd</sup>

- Includes contracts paid through FLAIR for rent
- Only applies if lease is > 1 year
- Calculates the remaining obligation



#### Leases (continued)

- GASB 87 threshold in the previous Fiscal Year
- Offices provided:
  - -Lease information
  - -JAC entered data into a DFS GASB 87 system
  - System calculated accounting entries to reflect the obligation in FLAIR, this replaced the footnote



#### Leases (continued)

- What do we know?
  - Only leases at or exceeding \$1.5M are recorded
  - Additional improvements were made in FY 2024-25
  - -System retains the previous leases until completed or terminated



#### Leases (continued)

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



### **Software Subscriptions**

- **GASB 96** 
  - -Due Date Wednesday, July 2<sup>nd</sup>
  - IT software subscriptions allows offices the benefit of using the software without maintaining a perpetual license or software title
  - Due to the increased popularity of subscriptions, the accounting treatment and financial reporting for agreements needed to be addressed



#### **Software Subscriptions** (continued)

- **GASB 96** 
  - -Only SBITA at or exceeding \$1.5 million will be needed
  - Subscriptions of 12 months or less do not need to be reported
  - -Subscription costs and other financial information will be collected
  - Accounting entries will be generated and entered in FLAIR



#### **Receivables Information**

- Due <u>Wednesday</u>, July 16<sup>th</sup>
- Include all funds owed to a JRO
  - Include all reimbursements due to a JRO, especially for grants or other agreements
  - Include refunds not deposited by June 30<sup>th</sup> and received during July
- New form is being developed



# **Receivables Information** (Continued)

- Exclude:
  - -Public records request payments
  - -4<sup>th</sup> Quarter Service Charge to GR
  - Certified receivable tied to any CF payables (JT) between your funds (These must be sent to Accounting before CF closes)



# **Receivables Information** (Continued)

- Who owes the JRO?
  - -State agencies
  - -Other JAC entities
  - -County reimbursements
  - Refunds due from employees or vendors



#### Capital Assets

- Information is due <u>Wednesday</u>, July 16<sup>th</sup>
- Provided in an Excel Format
- Provide either:
  - -BOMS Report
  - -Non-BOMS Capital Asset Summary (provided)
- New asset reconciliation required
- A significant number of FLAIR entries are created



#### **Capital Assets**

- Before submission, the Capital Asset Report (CAR) needs to be balanced to FLAIR
  - The CAR should **only** contain OCO assets
  - The 6/30/2024 ending asset and depreciation should equal the current Fixed Asset Trial Balance
  - The CAR additions should be reconciled to the Trial Balance expenditures
    - Asset additions must equal GL 72100 on Trial Balances



#### Leave Liability

- Information is due on <u>Thursday, July 17<sup>th</sup></u>
- This is the last information to be submitted, so the earlier the <u>better</u>





# Leave Liability – Short-Term Calculations

- Non-BOMS Users
  - A workbook will be provided
  - It contains employee information for calculations
  - Enter the employees accrued leave hours by type
  - Leave liability will be calculated



# Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
  - JAC will provide the following data to be entered into BOMS:
    - Annual, Sick, and Compensatory Leave Liability payments for FY
    - ✓ Short-term factors for FY 2023 and FY 2024



# Leave Liability – GASB 101 (Continued)

- GASB 101 replaces GASB 16
- Closes loop for businesses providing PTO
- DFS will provide more info later this month.



# **Final Review of Financial Statement Information**

- Information will be provided on Monday, August 4<sup>th</sup>
  - -Trial Balance will be added to RDS
  - -Compiled forms and information will be emailed
- JRO needs to notify JAC of any discrepancies by <u>Wednesday, August 6<sup>th</sup></u>



### **Final Review of Financial Statement Information**

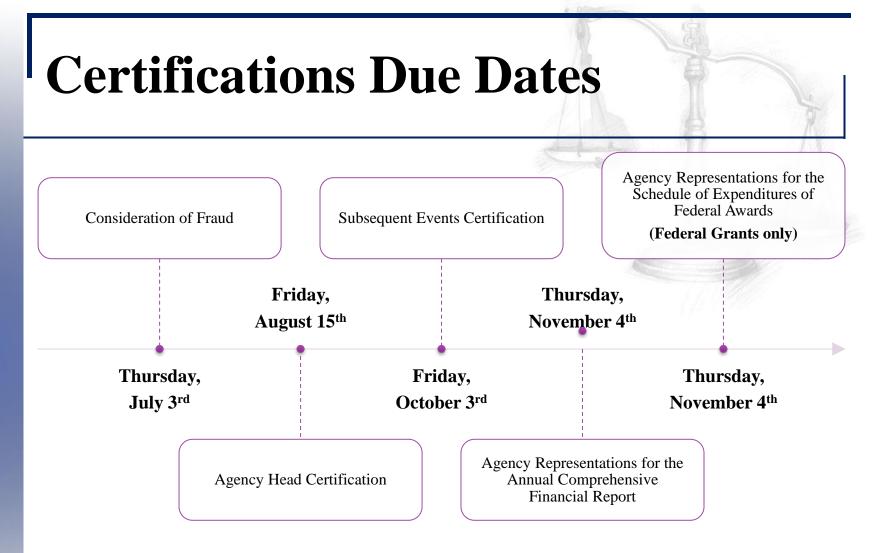
- Review information for accuracy such as:
  - Missing payables for Service Charge owed to GR
  - Review Transfers In & Out information
    - Based on receipt and expense info in FLAIR records
  - Review Due To & Due From information
    - Missing payables owed to other agencies
    - Missing receivables due from other agencies
    - Not fully generated from JRO-provided information
  - Other missing receivables or payables



#### **Final Trial Balance Report**

- Final Trial Balance Report will be available via RDS or EOS on <u>Tuesday, August 12<sup>th</sup></u>
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS





All certifications require the signature of the Agency Head.



# Schedule of Expenditures of Federal Awards (SEFA)

- Responses due <u>Friday, August 20<sup>th</sup></u>
- JROs will receive a list of Federal Expenditures
- Verify all federal grants or projects are listed
- Best practice
  - Revenue = Expenditures
    - cash received & receivables = paid & payables
  - Auditor General may compare your expenditures to the amount paid to you from other agencies (VOCA, VAWA, & DFS)



### **Submission of Financial Statement Information**

- Submit all information via email
  - Return all Excel forms as Excel documents
  - Financialservices@justiceadmin.org
- The whole Financial Services team works with Financial Statements.



#### **Subject Matter Experts**

Please email questions to:

FinancialServices@justiceadmin.org, or

reach out to the appropriate SME:

- Bala Kuthyaru Accounts Receivable
- Dahlia Flowers Leases
- Aleah Roddenberry Due To & Due From
- Susie Kalous Leave Liability, Revolving Funds
- Tara Estep Assets
- Arlinda Thompson Assets, Assistance, and Review
- Lorelei Welch Transfers In & Out, SEFA, Assistance, and Review
- Nona McCall Miscellaneous, Assistance, and Review





JUSTICE ADMINISTRATIVE COMMISSION

# **Calendar for Year-End**

Fiscal Year 2024-25

#### Year-End Deadlines

#### MAY 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				May 1	May 2	May 3
May 4	May 5	May 6	May 7	May 8	May 9	May 10
ividy 4	Ividy 5	Ividy 0	ividy /	liviay o	ividy 5	Ividy 10
May 11	May 12	May 13	May 14	May 15	May 16	
					Acctg: Last day to submit	
					advanced payment requests	
					to DFS	
					BDGT:BA Adjustment to Non	
					Operating Budget (OPB	
					Approval NA) Request Due	
					BDGT:BA Salary Rate	
					Changes Btwn BE's for FY24-	
					25 Request Due	
May 18	May 19	May 20	May 21	May 22	May 23	May 24
	Acctg: Last day to submit			HR: May Payroll Processes	HR: Rate Reports and RDS	
	advanced payment requests				Reports	
	to DFS					
	HR: Monthly Payroll Due					
	Date					
May 25	May 26	May 27	May 28		May 30	May 31
	STATE HOLIDAY OFFICES			BDGT: BA Adjustment to Non		
	CLOSED		Cancellation Deadline for			
			Monthly and CJIP pay			
				Deadline.		
				BDGT:BA Salary Rate Changes Btwn BE's for FY24-		
				25 Submission Deadline.		
				25 Submission Deduime.		

#### Year-End Deadlines JUNE 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jun 1	Jun 2	Jun 3	Jun 4	Jun 5	Jun 6	Jun 7
		BDGT: BA 5- Day Unlimited		BDGT: FY2026-27 ALL JRO		
		Xfer Request Due		Annual LBR Meeting, 9:30am		
				Zoom		
			FinS: Financial Statement		FinS: Declaration of	
			Workshop		Intent Due	
Jun 8	Jun 9	Jun 10	Jun 11	Jun 12	Jun 13	Jun 14
	HR: Mass Upload	BDGT: BA 5% or \$250K Xfe <b>r</b>	BDGT: BA 5- Day			
	Template Due To JAC	Requests Due	Unlimited Xfer			
			Submission Deadline			
Jun 15	Jun 16		Jun 18		Jun 20	Jun 21
		HR: Monthly Payroll Due Date		Acctg: Deadline for STMS	Acctg: Last day to	
				supervisor approval	submit current year	
					refunds to JAC for	
					processing	
					HR: June Payroll	
					Processes	
					BDGT: BA 5% or \$250K	
					Xfe <b>r Submisson</b>	
					Deadline	
Jun 22	Jun 23	Jun 24	Jun 25		Jun 27	Jun 28
	HR: Rate Reports and	Acctg: Last day to submit JT	Acctg: Last day for PCard			
	RDS Reports	requests	approvals to be paid with			
	Acctg: Last day to submit		current year funds			
	batches			Acctg: Last day to submit		
				revenue deposits to JAC for		
				processing		
				Acctg: Warrant cancelation		
				deadline		
Jun 29	Jun 30					

#### Year-End Deadlines

#### JULY 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		Jul 1	Jul 2	Jul 3	Jul 4	Jul 5
			FinS: Lease Workbook Due			
				available in FLAIR.		
			Since CRITA Workbook Duo	FinS: Consideration of Fraud		
			FINS: SBITA WORKDOOK Due			
				Due	STATE HOLIDAY OFFICES	
				FinS: Leave Liability Short-		
				Term Factors sent to JROs	CLUJLD	
Jul 6	Jul 7	8 luL	9 Jul		Jul 11	Jul 12
					HR: Mass Upload Template	
					Due To JAC	
Jul 13	Jul 14		Jul 16		Jul 18	Jul 19
		Acctg: Certification forms	FinS: Receivables Due			
		are due to JAC		report due to the Governor's		
				office		
			FinS: Capital Asset Reports			
			Due	Due		
Jul 20	Jul 21	Jul 22	Jul 23	Jul 24	Jul 25	Jul 26
	HR: Monthly Payroll Due			HR: July Payroll Processes	BDGT: LBR and CIP	
	Date				Templates DUE to Budget	
					Office	
					HR: Rate Reports and RDS	
					Reports	
Jul 27	Jul 28		Jul 30	Jul 31		
		HR: 10:00 A.M. EFT Cancellation Deadline for				
/		Monthly and CJIP pay				

#### Year-End Deadlines AUG 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					Aug 1	Aug 2
Aug 3	Aug 4	Aug 5	Auge	Aug 7	Δ.υ.σ. 9	Augo
Aug 5	Aug 4 FinS: Trial Balance ran to RDS	Augo	Aug 6 Fins: JRO review of Financial	Aug 7	Aug 8 HR: Mass Upload Template	
	for JRO's review		Statement Discrepancies Due		Due To JAC	
	TOT JNO STEVIEW		Statement Discrepancies Due		Due to JAC	
	FinS: Final Financial					
	Statement Forms Sent to					
	JROs					
Aug 10	Aug 11	Aug 12	Aug 13	Aug 14	Aug 15	Aug 16
	FinS: FLAIR Closed	FinS: Final Trial Balance		FinS: Certification of GASB	FinS: Agency Head	
		Printed to RDS		87 & 96 Due	Certification Due	
Aug 17	Aug 18	Aug 19	Aug 20	Aug 21	Aug 22	Aug 23
Aug 17	HR: Monthly Payroll Due	Aug 13		HR: August Payroll Processes	HR: Rate Reports and RDS	
	Date		of Federal Awards Due	The August Payron Processes	Reports	
	bute		of reactar Awards bac		heports	
Aug 24	Aug 25	Aug 26	Aug 27	Aug 28	Aug 29	Aug 30
			HR: 10:00 A.M. EFT			
			Cancellation Deadline for			
			Monthly and CJIP pay			
Aug 31						L

#### Year-End Deadlines SEPT through NOV 8, 2025

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Sep 1	Sep 2	Sep 3	Sep 4	Sep 5	Sep 6
	STATE HOLIDAY OFFICES					
	CLOSED					
Sep 7	Sep 8	Sep 9	Sep 10	Sep 11	Sep 12	Sep 13
Sep 14	Sep 15		Sep 17	Sep 18	Sep 19	Sep 20
	BDGT: LBR Post to FL Fiscal					
	Portal Deadline					
Sep 21	Sep 22	Sep 23	Sep 24	Sep 25	Sep 26	Sep 27
Sep 28	Sep 29	Sep 30	Oct 1	Oct 2	Oct 3	Oct 4
					FinS: Subsequent Events	
					Form Due	
Oct 5	Oct 6	Oct 7	Oct 8	Oct 9	Oct 10	Oct 11
Oct 12	Oct 13	Oct 14	Oct 15	Oct 16	Oct 17	Oct 18
Oct 19	Oct 20	Oct 21	Oct 22	Oct 23	Oct 24	Oct 25
Oct 26	Oct 27	Oct 28	Oct 29	Oct 30	Oct 31	Nov 1
Nov 4	Nov 3	Nov 4	Nov 5	Nov 6	Nov 7	Nov 8
		FinS: Agency				
		Representations for ACFR				
		FinS: Agency				
		Representations for Federal				
		Awards Due				

### **Other Business, General Discussion and Questions**

