



JUSTICE ADMINISTRATIVE
COMMISSION



FY 2025-26

Year-End Workshop

Monday, May 18, 2026

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, 19th Circuit*

*Honorable Kathleen Smith
Public Defender, 20th Circuit*

*Honorable Brian Haas
State Attorney, 10th Circuit*

*Honorable Jack Campbell
State Attorney, 2nd 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
COMMISSION



Accounting Overview – Disbursements and Revenue

JUSTICE ADMINISTRATIVE COMMISSION



State of Florida Fiscal Year

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



Fiscal Year End – June Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 2025-26 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 Tuesday, June 23rd as FY 2025-26 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 Thursday, June 25th



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
- Thursday, June 25th, 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 Friday, June 26th



Statewide Travel Management System (STMS) – June Deadlines

- The deadline for submission of travel in the STMS for processing in FY 2025-26 is 2:00 p.m., Friday, June 19th
 - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 2:00 p.m., Monday, June 22th, will be processed in July (FY 2025-26)
 - Continue to process travel in the STMS as-needed; after Friday, June 19th, 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 Thursday, June 25th, in Works will be paid from FY 2025-26 funds
- Charges approved after June 25th will be paid from FY 2026-27 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 2025-26)
- 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 **Friday, June 19th**, for Juneteenth (a Federal holiday)



JAC Revenue – Current Year Refunds

- The deadline for submitting current year expense refunds to JAC is **Monday, June 22nd** (also applies to **Salary Refunds**)
- Deposits will need to be on the bank file as of **Wednesday, June 24th** 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 **Revenue Receipts** to JAC for processing in FY 2025-26 is **Friday, June 26th**
- The last day to request warrant cancellations for restoration to FY 2024-25 is **Friday, June 26th**



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 30th
- All or part of the June 30th release balances may be marked “certified” for use after June 30th
- Any release balance not marked with a “C” (certified) automatically reverts back to the state
 - July 6th-14th 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 30th “rollover” automatically to the next fiscal year



6/30/26 FLAIR Balance

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

SAID	BALANCE FILE - BUDGETARY										6/30/2020	16:27:01
L1 GF SF FID BE IBI CAT YR MO RT	21	10	1	000069	21300800	00	040000	00	04	2		
	PRIOR					CURRENT					CURRENT	
	MONTH BALANCES					MONTH ACTIVITY					MONTH BALANCE	
WARRANT DISB	411,183.34					4,657.87					415,841.21	
JOURNAL DISB	19,778.29-					60.00					19,718.29-	
TRANSFER DISB	.00					.00					.00	
*CURR YR DISB	372,436.41					4,717.87					377,154.28	
*CERT FWD DISB	18,968.64					.00					18,968.64	
*CURR YR UNEXP REL	139,760.59					4,717.87-					135,042.72	
*CERT FWD UNEXP REL	.00					.00					.00	

JUSTICE ADMINISTRATIVE COMMISS

- The current year unexpended release balance for June is the total amount available for certifying (to pay for FY 2025-26 obligations)



Obligations – Identified by Classes

Class A

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

Class B

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

Class C

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

*Only applicable for
general revenue
refunds needed to pay
obligations

Sexually Violent Predator Funds (SVP)

- There is a surplus expected in this fund
- If you are aware that your office has FY 2025-26 obligations, please send us a lump sum form to set up your payable
- JAC sets up a payable with the amount left for our Court Appointed Section's obligations
- If JAC Accounting sees invoices with a date prior to June 30th, 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 Monday, July 6th-Thursday, September 24th (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 30th unexpended release balance in FLAIR (*Operations*)
- Generally, one payable is set up for each fund and category (BOMS fund) – no long lists
- For example, JAC has a June balance in our general revenue operations category (103230) of \$35,042.72
 - A payable (e.g., PJAC001) is added to FLAIR with a total of \$35,042.72 – this payable establishes the certified budget for general revenue expenses



Lump Sum Certified

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

JAC Lump Sum Certified Form

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



JAC Lump Sum Form – Sample

JAC Certifications Forward - Lump Sum Form							
Office Name:	JAC			Name of Person Authorizing Certifications:			
Date:	7/5/2023			Dina Kamen			
Regular Vendors							
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	Receivable (C item)*	Total Funds Needed to Certify (Total Obligation)	Comment
21 30 00 00 000	B9	21 10 1 000069 21300800	103230	10,000.00		9000.00	
21 30 00 00 000	B9	21 10 1 000069 21300800	030000	30,000.00		10,000.00	
Journal Transfer (JT) Vendors							
Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	N/A	Amount to Certify	Comment
21 30 00 00 000	B9	10 1 000069 21300800	103230	10,000.00		1,000.00	DMS June Invoice

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

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



Lump Sum Certified (*cont.*)

- The JAC Accounting Section will enter payables (and receivables) in FLAIR, *establishing the certified budget*, and send a FLAIR report for each office to review
- **As soon as lump sum items are set up in FLAIR** – send batches/invoices to JAC with the assigned payable number
- Lump sum payable (budget) is reduced in FLAIR with each invoice
 - JAC Accounting staff enters the vendor number and appropriate object code when paying the invoice
- No CF1 or CF2 forms needed when using lump sum



Certified Forward Batch Sheets

- For any invoices submitted for payment (via batch sheets) using certified funds, please include:
 - Payable or encumbrance number (with “C”), or
 - Something evident on the batch sheet that it is a certified payment (can be 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 2025-26

June 22th: Last day for submitting **Current Year (FY 2025-26) Expense Refunds**

June 23rd: Last day for **Batch Sheets** to be submitted

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

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

June 26th: Last day for current year **expense Warrant Cancellations** to be processed

Deadline and Target Dates – July

July 6th: Tentative Certified Forward Releases will become available

July 6th to 14th: Certifications Forward Forms submitted to JAC; deadline **July 15th**

July 6th: Begin submitting CF and current year batches to JAC for processing

July 14th: Run-date for the Final Certifications Forward listings

July 16th: 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.



JUSTICE ADMINISTRATIVE
COMMISSION



Budget Overview: Remaining Year-End Deadlines



EOG Memo 26-029

Friday, May 15, 2026 [Due date in BAPS: May 28th]

Salary Rate Changes between Budget Entities:

- One Office can transfer excess rate to another Office temporarily (non-recurring) this fiscal year.

Adjustments to Non- operating Budget:

- For Refunds,
- Payments to U.S. Treasury,
- Payments of Service Charge to General Revenue.



EOG Memo 26-029

Friday, May 29, 2026 [Due date in BAPS: June 10th]

5-Day Notification / Program Flexibility

- This request 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 26-029

Friday, June 12, 2026 [Due date in BAPS: June 22nd]

5% or \$250,000 (whichever is greater) Budget Amendment [s. 216.292(2)(a)1.–2., F.S.]

Option A.

Within A Budget Entity:
Between appropriation categories, within identical funds.

Option B.

Between Budget Entities:
Within identical appropriation categories, within identical funds.



Budget Transfer Considerations

Budget Transfers and Amendments modify approved spending authority in appropriation categories in the same fund *before* authority is spent.

Versus

Journal Transfers (JT) of expenditures are moved across funds to restores and/or reduces available spending authority; JTs occur *after* authority is spent.



The Budget Office cannot move budget authority across funds with Budget Transfers and Amendments.

For assistance with JTs, please contact:
Accounting@justiceadmin.org



Budget Transfer Considerations



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

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

Budget Transfer Considerations

3. 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]

4. 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 Format Example

State Attorney, 99th Judicial Circuit General Revenue: 1000				
Needs Analysis: Category # 105281				
Line #				
1	FY 2025-2026 Lease to Lease Purchase Appropriation		A	29,124.00
2	Current Year to Date Expenditures		B	25,024.22
3	Available Budget		C	4,099.78
4	ADD PROJECTED EXPENDITURES TO COLUMN C AS A POSTIVE NUMBER			
5	Projected Remaining Expenditures through (6/30/2026			
8				
9	Lease Payment May	2,624.89		
10	Lease Payment June	2,624.89		
19				
20	Total Projected Expenditures through (6/30/2026		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 2025-26, effective Tuesday, July 1, 2025.

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

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

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

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

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

Effective July 1, 2026
Moving to MyJAC

Step 1. Begin by selecting your agency and circuit/region (as applicable) from the drop-down boxes

Step 2. Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)

FY 2025-2026 BUDGET AMENDMENT REQUEST FORM
[USE FOR 5% OR \$250,000 BUDGET MOVEMENT]

Reset this form BTR-0812
Rev.07/01/25

Requesting Agency: State Attorney Office	Circuit: 99
Fund: General Revenue (FID #1000)	

Is the receiving category in this budget movement available in a Trust Fund? Yes No

Please complete a Trust Fund Analysis using the appropriate template and submit with the completed 5% or \$250,000 budget movement request to document the unavailability of cash and/or budget authority in the trust funds.

SA Trust Fund Analysis Template
PD Trust Fund Analysis Template
CCRC Trust Fund Analysis Template

Disregard this Prompt

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

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”.

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

Type of Movement:

- A** Between categories of appropriations within a budget entity ([s. 216.292\(2\)\(a\)1., F.S.](#))
- B** Between budget entities within identical appropriation categories ([s. 216.292\(2\)\(a\)2., F.S.](#))

Move to entity:

C

Recurring Impact: Yes No

See Step 4.

5-day Unlimited Transfer ([s.216.292\(2\)\(b\)1., F.S.](#))

See Step 5.

A budget amendment summary form must be included with this transfer request. This type of transfer includes ONLY the Other Personal Services, Operations, and Salary Incentive Payments categories.

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 Friday, May 29, 2026](#)]



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

Step 6. Type “GR” in the Revenue Source column if the transfer is for General Revenue. If the transfer is for a trust fund, the source of funds must be listed (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.



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

Fund: SA Revenue Trust Fund (FID #2058)

Type of Movement:

- Between categories of appropriations within a budget entity [\(s. 216.292\(2\)\(a\)1., F.S.\)](#)
- Between budget entities within identical appropriation categories [\(s. 216.292\(2\)\(a\)2., F.S.\)](#)
 Move to entity:
- Recurring Impact: Yes No
- 5-day Unlimited Transfer [\(s.216.292\(2\)\(b\)1., F.S.\)](#)

A budget amendment summary form must be included with this transfer request. This type of transfer includes ONLY the Other Personal Services, Operations, and Salary Incentive Payments categories.

NOTE: When entering dollar amounts in the "Amount From" and "Amount To" columns, do not use dollar signs, negative signs, commas or other punctuation marks. Please enter whole numbers only. (no cents).

CATEGORY	REVENUE SOURCE	AMOUNT FROM	AMOUNT TO
Salaries and Benefits (010000)	21-50-02-00-123 AB	25,000.00	
Lease or Lease Purchase Equipment (105281)			
Other Personal Services (030000)	21-50-02-00-123 AB		25,000.00
Acquisition MotorVehicles (100021)			
State Attorney Operating Expenditures (103225)			
Amount totals are automatically calculated. Totals MUST Agree (balance out).		TOTALS: 25,000.00	25,000.00

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

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

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

Step 10. Transmit the form electronically to the JAC Budget Office using the following email address: Budget@justiceadmin.org.

Provide a brief justification for this request:

There is insufficient authority in the Other Personal Services (OPS) category to meet current year fiscal obligations due to increased staffing hours needed to manage the increased caseload.

Date: Authorized Signature:

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



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



Last thought for consideration:

Submit a request to realign 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.

Coming Thursday June 4, 2026

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

**** SPOILER ALERT ****

- Revised Checklist Document - which will actually be used to confirm task completions and submitted with the LBR files.

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 ADMINISTRATIVE
COMMISSION



JUSTICE ADMINISTRATIVE COMMISSION

HUMAN RESOURCES

FISCAL YEAR-END 2025-2026



PAYROLL DISCUSSION

Early Submission

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

On Demand

Deadline for processing in FY 25-26 is **Friday, June 26th at 1:00 p.m.**

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



AS
SOON
AS
POSSIBLE

Supplemental Payroll Transactions

Due **Wednesday, June 10th** to ensure processing from FY 25-26 budget.

PAYROLL DISCUSSION

SUPPLEMENTAL PAYROLL

- ❏ Supplemental Payroll *processes* June 15th
- ❏ It will *post* late afternoon on June 15th
- ❏ It will *pay* on June 22nd

Supplemental will be charged to FY 25-26

ORG. CODES



OPS pay due

Page 1 of 1

Pay due for OPS hours worked between 03/16/2020 and 04/16/2020

@ 04/20/2020 11:43

Entity: Trials

Fund:

Agency Ref No: 20-17

Account Code: 29 Digits

Org Code: 11 Digits

Fed Tax ID	Category	Employee Name	Employee ID	Hourly Rate	Hours Worked	Gross Amount	Social Security	Medicare	Health	Total Charge
<input type="text"/>	A	<input type="text"/>	0	\$10.00	165.00	\$1,650.00	\$102.30	\$23.93	\$0.00	\$1,776.23

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.

Account Codes = 29 digits

Org. Codes = 11 digits



SALARY CANCELLATION DEADLINES

Potential Budget Impact	EFT Cancellations	Paper Warrant Cancellations
<p>Salary cancellations requested in late June after the monthly payroll has processed can result in funds not being restored for FY 25-26.</p>	<p>Monthly Payroll EFT cancellations marked for deletion by 10:00 a.m., Thursday, 06/26/2026 and supplemental payroll EFT's cancellations marked for deletion by 10:00 a.m., Wednesday, 06/17/2026 will be restored to agency's accounts in June 2026.</p> <p>Overpayment problems discovered after these deadlines will require a refund from the employee.</p>	<p>Deadline for processing cancellation of payroll warrants dated for June is 10:00 a.m., Friday 06/26/2026 to ensure funds are restored to FY 25-26 accounts.</p> <p>EFT cancellation reports will not post in RDS until the evening of the warrant date June 30th.</p>

JAC staff will monitor pending cancellations to ensure proper processing for FY 25-26.



INSURANCE PAYMENTS

- ✦ Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is 5:00 p.m., Friday, June 12, 2026.
- ✦ 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 26-27 funds; **have employees sign up as soon as possible.**

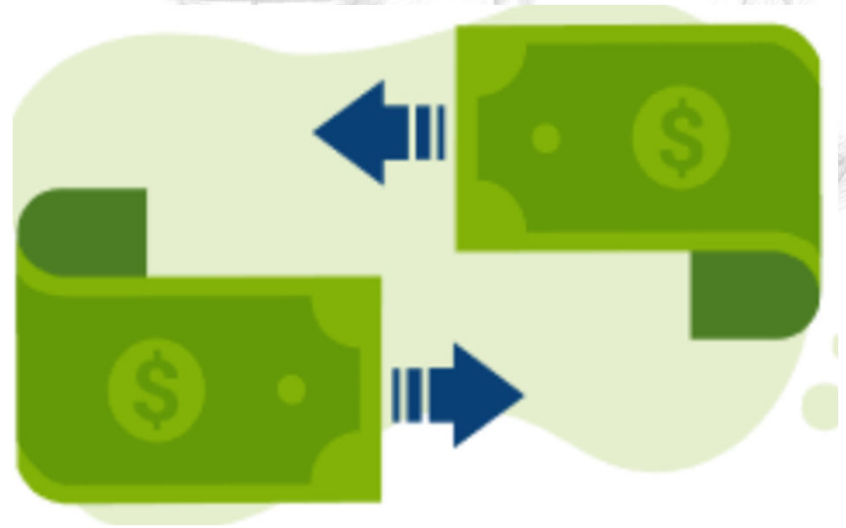


AVOID NEGATIVE BALANCES

The June monthly regular payroll will post in the late afternoon of **Tuesday, June 23rd**.

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 **Thursday, June 25th**.



Any negative Salary or OPS release balances created after payroll posts on **Tuesday, June 23rd**, must be cleared by **Friday, June 26th, 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, **cannot** be processed and the salary refund approved, until July, too late to restore funds to your account for FY 2025-26.

OVERPAYMENT STRATEGIES

CANCELLATION vs. SALARY REFUND

Employee overpaid by EFT on regular payroll:

Option 1

EFT Cancellation

Must be processed and approved by **10:00 a.m., Friday, June 26th**, for the FY 25-26 budget.

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

Option 2

SALARY REFUND

Seek reimbursement from employee for overpayment.

Checks received by HR after Wednesday, June 17th will be deposited into unallocated.

Coordinate certified forward receivables with your JAC Accountant.



BENEFITS PREMIUMS

Benefit premium monies cannot be Certified Forward for premiums due after **June 28th**.

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



RETIREMENT CREDITS

JAC has no control as to when the Division of Retirement will generate invoices for credits due.

The final standard monthly retirement invoices for FY 25-26 will be received on **June 11, 2026**. DFS' quarterly cutoff for adjustments to employee pay records begins the same day. **Therefore, it is not feasible to process retirement credits in June.**

Retirement

REFUND



INVOICE REMINDERS

- The June Administrative Health Insurance Assessment (AHIA) will not be available before the end of the fiscal year.
- The Reemployment Assistance 4th Quarter Invoice (April 1 through June 30) will not be available before the end of the fiscal year.
- They both need to be set up as a certified forward. Please work with your Accountant.





HELPFUL HINTS

- ⊙ Check your rate reports weekly.
- ⊙ OPS employees are paid for hours **actually** worked, not hours **projected** to work.
- ⊙ **Please do not use retroactive dates for June payroll actions.** People First will not allow a retroactive date if a future dated action has already been processed.
- ⊙ No payroll adjustments that affect an employee's "**prior quarter**" tax obligations (withholding, Social Security, Medicare) will be processed between **Thursday, June 11th, and Monday, June 30th, 2026.**
- ⊙ Please adhere to all Year-End HR Calendar deadlines.
- ⊙ Mass Upload is Due on **Wednesday, June 10, 2026.**



HUMAN RESOURCES CONTACTS

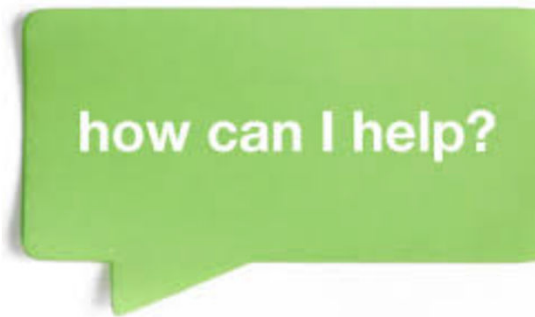
Please use these email groups:

✉ payrollgroup@justiceadmin.org

✉ benefits@justiceadmin.org

✉ retirementcoordinator@justiceadmin.org

✉ posttaxbenefits@justiceadmin.org





JUSTICE ADMINISTRATIVE
COMMISSION



SALARY RATE

JUSTICE ADMINISTRATIVE COMMISSION





Financial Statements



Financial Statements Workshop

- Wednesday, June 3rd
- Updates and year-end information will be provided
- New information will be shared
- An email invitation was sent on Wednesday, April 29th to the JRO Financial Services contacts



Financial Statement Checklist

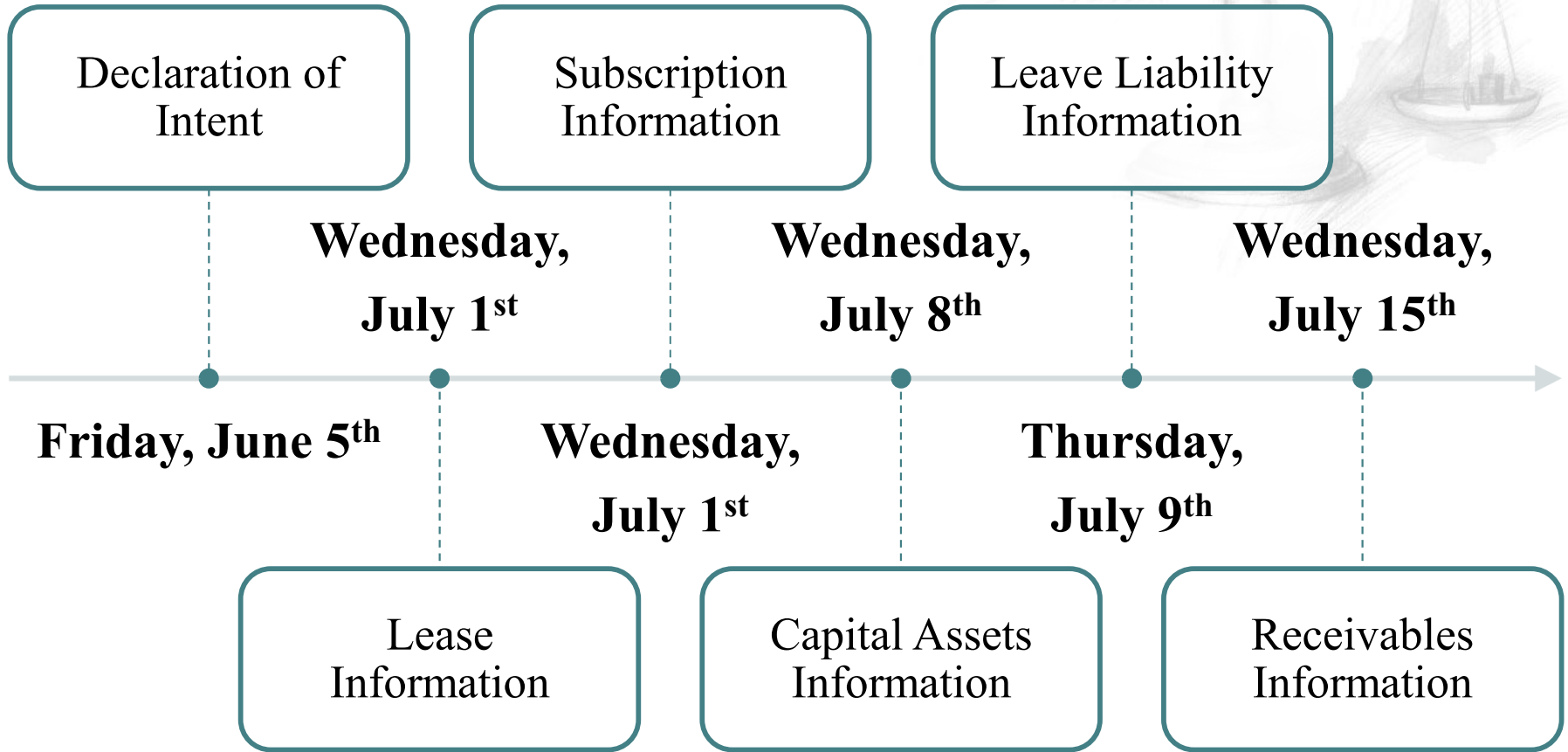
- Contains a [summary](#) of the required data, forms, or JRO reviews with the due dates
- All documents and reference materials can be found on JAC's website under the [Year-End Resources for Judicial-Related Offices \(JROs\)](#). Links will become active as documents are updated

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 is **Friday, June 5th**



Leases

- Due Date **Wednesday, July 1st**
- 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 1st**
 - 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

Capital Assets

- Information is due **Wednesday, July 8th**
- Provided in an **Excel Format**
- Provide either:
 - BOMS Report
 - Non-BOMS Capital Asset Summary (**provided**)
- **New** – asset reconciliation required
- **New-** Inventory details are required for (OCO items only) and must be submitted with BOMS report
- 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 6/30/2025 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 **Thursday, July 9th**
- The **earlier** the **better**



Leave Liability – Short-Term Calculations

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

Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
 - JAC will provide the following data to be entered into BOMS:
 - ✓ Annual, Sick, and Compensatory Leave Liability payments for FY
 - ✓ Short-term factors for FY 2024 and FY 2025

Leave Liability – GASB 101 (Continued)

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



Receivables Information

- Due **Wednesday, July 15th**
- 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 30th and received during July
- New form was implemented FY 2024-25. Will be provided via Pydio

Receivables Information (Continued)

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



Receivables Information (Continued)

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



Final Review of Financial Statement Information

- Information will be provided on **Monday, August 3rd**
 - Trial Balance will be added to RDS
 - Compiled forms and information will be emailed
- JRO needs to notify JAC of any discrepancies by **Wednesday, August 5th**



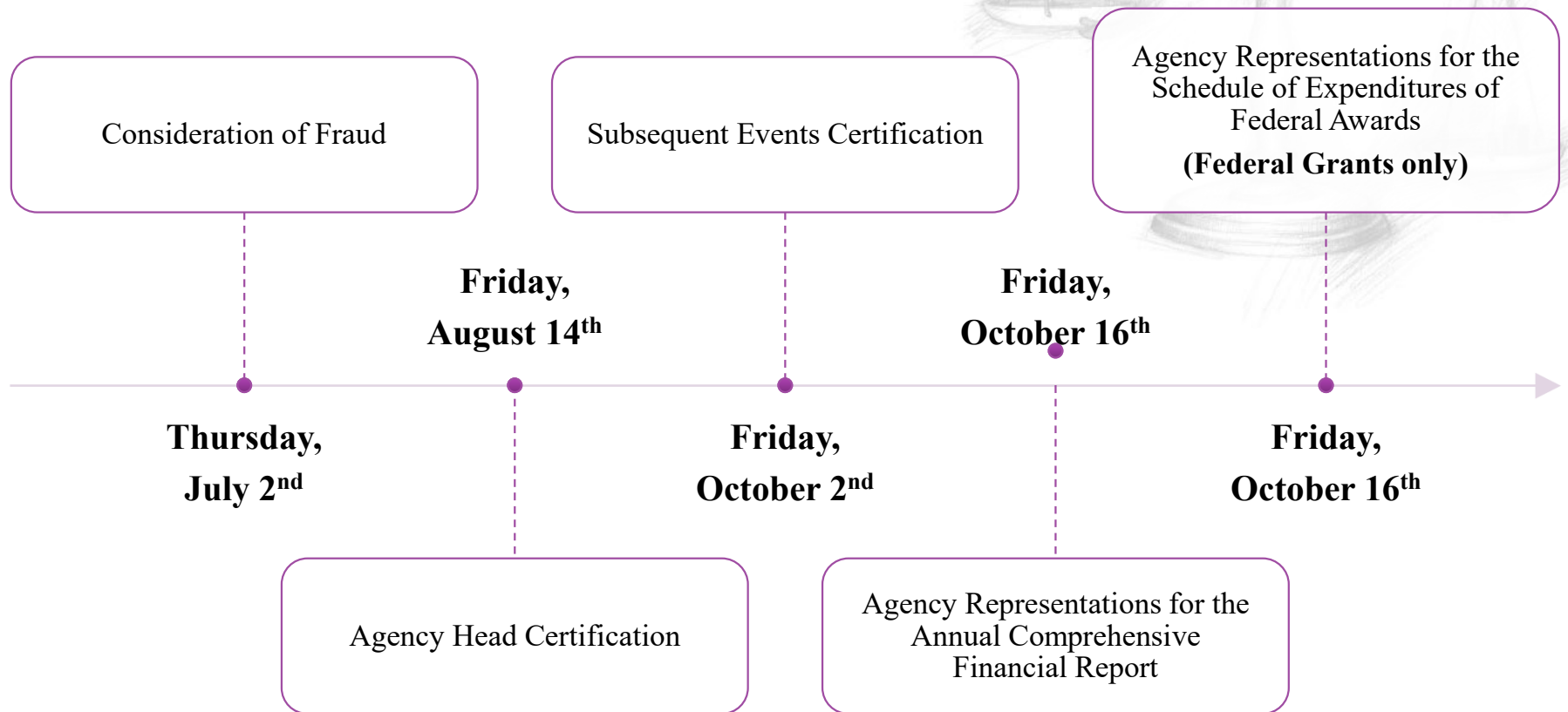
Final Review of Financial Statement Information

- 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 Wednesday, August 12th
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS

Certifications Due Dates



All certifications require the signature of the Agency Head.



Schedule of Expenditures of Federal Awards (SEFA)

- Responses due **Wednesday, August 19th**
- 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:

- Tonya Ashe – Accounts Receivable
- Dahlia Flowers – Leases
- Aleah Roddenberry – Due To & Due From
- Susie Kalous – Leave Liability, Revolving Funds
- Patricia Webb – 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**



Calendars for Year-End

**Fiscal Year
2025-26**

JUSTICE ADMINISTRATIVE COMMISSION



Year-End Deadlines

MAY 2026

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	May 11	May 12	May 13	May 14	May 15	May 16
					HR: Monthly Payroll Due Date	
					BDGT:BA Adjustment to Non-Operating Budget(OPB Approval NA) Request Due	
					BDGT:BA Salary Rate Changes Btwn BE's for FY25-26 Request Due	
May 17	May 18	May 19	May 20	May 21	May 22	May 23
		Acctg: Last day to submit advanced payment requests to DFS	HR: May Payroll Processes	HR: Rate Reports and RDS Reports		
May 24	May 25	May 26	May 27	May 28	May 29	May 30
	STATE HOLIDAY OFFICES CLOSED		HR: 10:00 A.M. EFT Cancellation Deadline for Monthly and CJIP pay	BDGT: BA Adjustment to Non-Operating Budget (OPB Approval NA) Submission Deadline.	BDGT: BA 5- Day Unlimited Xfer Request Due	
				BDGT:BA Salary Rate Changes Btwn BE's for FY25-26 Submission Deadline.		
May 31						

Year-End Deadlines

JUNE 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Jun 1	Jun 2	Jun 3	Jun 4	Jun 5	Jun 6
				BDGT: FY2027-28 ALL JRO Annual LBR Meeting, 9:30am Zoom		
			FinS: Financial Statement Workshop		FinS: Declaration of Intent Due	
Jun 7	Jun 8	Jun 9	Jun 10	Jun 11	Jun 12	Jun 13
			BDGT: BA 5- Day Unlimited Xfer Submission Deadline	HR: Agency Prior Qtr Adj Cutoff Begins	BDGT: BA 5% or \$250K Xfer Requests Due	
			HR: Mass Upload Template Due To JAC			
Jun 14	Jun 15	Jun 16	Jun 17	Jun 18	Jun 19	Jun 20
				HR: Monthly Payroll Due Date	Acctg: Deadline for STMS supervisor approval	
Jun 21	Jun 22	Jun 23	Jun 24	Jun 25	Jun 26	Jun 27
	BDGT: BA 5% or \$250K Xfer Submission Deadline Acctg: Last day to submit current year refunds to JAC for processing	Acctg: Last day to submit batch sheets		Acctg: Last day to submit JT requests Acctg: Last day for PCard approvals to be paid with current year funds	Acctg: Last day to submit revenue deposits to JAC for processing Acctg: Warrant cancelation deadline	
		HR: June Payroll Processes	HR: Rate Reports and RDS Reports		HR: 10:00 A.M. EFT Cancellation Deadline for Monthly and CJIP pay	
Jun 28	Jun 29	Jun 30				

Year-End Deadlines

JULY 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			Jul 1	Jul 2	Jul 3	Jul 4
			FinS: New Lease Workbook Due			
			FinS: New SBITA Workbook Due	FinS: Consideration of Fraud Due		
				FinS: Leave Liability Short-Term Factors sent to JROs	STATE HOLIDAY OFFICES CLOSED	
Jul 5	Jul 6	Jul 7	Jul 8	Jul 9	Jul 10	Jul 11
	Acctg: June 30 balances available in FLAIR.		FinS: Capital Asset Reports Due	FinS: Leave Liability Reports Due		
				HR: Mass Upload Template Due To JAC		
Jul 12	Jul 13	Jul 14	Jul 15	Jul 16	Jul 17	Jul 18
		Acctg: Certification forms are due to JAC	FinS: Receivables Due	Acctg: Certification forward report due to the Governor's office		
Jul 19	Jul 20	Jul 21	Jul 22	Jul 23	Jul 24	Jul 25
	HR: Monthly Payroll Due Date			HR: July Payroll Processes	HR: Rate Reports and RDS Reports	
Jul 26	Jul 27	Jul 28	Jul 29	Jul 30	Jul 31	
			HR: 10:00 A.M. EFT Cancellation Deadline for Monthly and CJIP pay			

Year-End Deadlines

AUG 2026

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

Year-End Deadlines

SEPT through OCT 16, 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		Sep 1	Sep 2	Sep 3	Sep 4	Sep 5
Sep 6	Sep 7	Sep 8	Sep 9	Sep 10	Sep 11	Sep 12
	STATE HOLIDAY OFFICES CLOSED					
Sep 13	Sep 14	Sep 15	Sep 16	Sep 17	Sep 18	Sep 19
					ACCT: Deadline for CF batches or JT's	
Sep 20	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
					FinS: Subsequent Events Form Due	
Oct 4	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
				BDGT: LBR Post to FL Fiscal Portal Deadline	FinS: Agency Representations for ACFR	
					FinS: Agency Representations for Federal Awards Due	

Other Business, General Discussion and Questions

