
 **JUSTICE ADMINISTRATIVE COMMISSION** 

Budget Management Resources

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May 5, 2022

JUSTICE ADMINISTRATIVE COMMISSION

Pre-Session AA Polling Questions

1. The following is not in the GAA:

a) Budget Entity name	c) Appropriation by category
b) Authorized FTE	d) Sum total budget authority by Trust Fund source

2. The GAA is not updated with EOG transaction codes: True or False

3. The Appropriation Ledger does not contain the following:


a) Transaction amount	c) Program allocation
b) Total by category	d) Total by fund

4. A Budget Amendment can restore budget authority: True or False

5. The following are true for the Federal Grants Tracking System except:

a) Captures all grant funding sources	c) Not required for pass-through grants
b) Captures proposed, new and existing grants	d) Is updated by JAC Budget Office

2


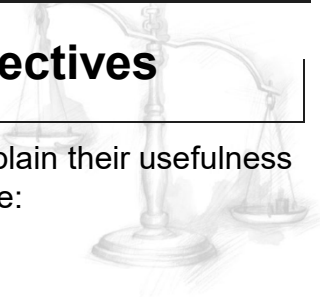



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Session AA Objectives

Review the following topics and explain their usefulness as a Budget Management Resource:

- ✓ General Appropriations Act
- ✓ Appropriation Ledger
- ✓ Budget Allotments
- ✓ Trial Balance Report
- ✓ Budget Transfers and Amendments
- ✓ Federal Grant Tracking System

3

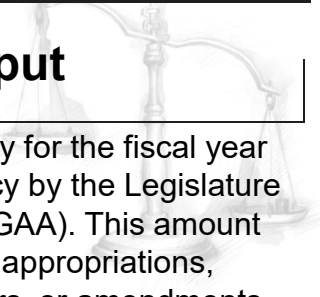

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What We Input

Appropriation: the budget authority for the fiscal year that has been provided to an agency by the Legislature in the General Appropriations Act (GAA). This amount can be adjusted with supplemental appropriations, administered funds, budget transfers, or amendments.

Allotment: the allocation or distribution of the appropriation into specified cost centers or programs.

Release: the portion of the appropriation that has been made available or issued for use in accordance with the Annual Release Plan.


4

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✓ Using the General Appropriations Act

The General Appropriations Act (GAA) is the annual appropriation bill that authorizes the majority of the state’s budget for a fiscal year.


The GAA includes proviso language which qualifies or restricts appropriations. Proviso is sometimes used to earmark or allocate line item funding to specific programs, projects, or purposes.


5

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Using the GAA

What’s in the GAA:	What’s not in the GAA:
Budget Entity (BE) Name	BE eight digit number
Appropriation by Category	Category six digit number
Funding Sources	BE authority summed up by specific Trust Funds
Operating Start Up Budget	Non-Operating Authority
Administered Funds Lump-Sum Total	Administered Funds by BE
Bill Line Item Number	Updates to Appropriations


6

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Conference Report HB 5001

Effective July 1, 2022

PROGRAM: STATE ATTORNEYS - SECOND JUDICIAL CIRCUIT		Budget Entity Name
APPROVED SALARY RATE	6,876,042	Salary Rate
782 SALARIES AND BENEFITS POSITIONS	115.00	FTE
FROM GENERAL REVENUE FUND	8,751,460	
FROM STATE ATTORNEYS REVENUE TRUST FUND		709,039
FROM FORFEITURE AND INVESTIGATIVE SUPPORT TRUST FUND		600
FROM GRANTS AND DONATIONS TRUST FUND		885,518
783 OTHER PERSONAL SERVICES		Category
FROM GENERAL REVENUE FUND	26,083	Fund Sources
FROM STATE ATTORNEYS REVENUE TRUST FUND		121,417
		Line Number

7

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Appropriation versus Cash

Appropriation – Legal authorization granted by the Legislature to make expenditures [spend cash] for specific purposes within the amounts authorized by law.

- Appropriation is budget authority and is quite often used interchangeably with the term spending authority.

Cash – The monetary resources deposited into the state treasury and accessible within a Trust Fund or in the General Revenue Fund.

- Sufficient cash must be available at the time of payment disbursement when using trust fund budget authority.

8

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**✓ Using the
Appropriation Ledger**

The Appropriation Ledger is the document where all budgetary transactions made by the Legislature and Governor's Office are posted.

Original appropriations from the GAA are posted then adjusted accordingly during the fiscal year as funding is increased or decreased with budget transfers, budget amendments, administered funds, etc.

Funds posted to OPB's Appropriation Ledger are not readily available for use until posting of the same is made in the Department of Financial Services (DFS), Chief Financial Officer's (CFO) posting journal (State Accounts); and the agency's posting journal (Departmental FLAIR).

9



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**Using the
Appropriation Ledger**

There are two levels of reporting that can be generated:

- ★ **Detail Report By Fund and Category**
This report shows the category detail budgetary transactions that have been approved by the Legislature and OPB. Postings to this ledger are by budget entity, appropriation category, amount, fund, transaction date, posting date, transaction budget code, and Executive Office of the Governor (EOG) number.
- **Summary Report By Fund and Category**
This report shows the category summary of budgetary transactions that have been approved by the Legislature and OPB. Postings to this ledger are by budget entity, appropriation category, amount, and fund only.

10

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Using the Appropriation Ledger


Report Format: Five Columns

Column 1: Appropriation – by category and fund as provided by the Legislature and enacted in the GAA and other supplemental changes.

Column 2: Unbudgeted Reserve – appropriations and approved budget as provided by the Legislature and enacted in the GAA that are held in a “reserve status” until such time that an agency requests its release into specified appropriations categories.

Column 3: Approved Budget – The sum of columns 1 and 2.

11



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Using the Appropriation Ledger

Column 4: Releases – the budget amount that has been released to an agency in accordance with the Annual Release Plan as developed by OPB. Releases for General Revenue (GR) appropriations are typically provided in quarterly increments throughout the fiscal year and Releases for Trust Fund (TF) appropriations are provided in full in the 1st Quarter of the fiscal year, unless otherwise specified in the Annual Release Plan.

Column 5: Approved Budget Unreleased – the budget amount that has not yet been released.

- ✓ See *Appropriation Ledger Terminology Handout # 1*
- ✓ See *FLAIR Transaction Codes Handout # 2*

12



Appropriation Ledger

ENALR101 LAS/PBS SYSTEM 2021-2022 APPROPRIATION LEDGER SP 02/02/2022 14:02 PAGE: 1
 BUDGET PERIOD: 2009-2023 DETAIL REPORT BY FUND/CATEGORY
 STATE OF FLORIDA AS OF 01/31/2021 DETAIL APPROPRIATION LEDGER

FISCAL YEAR 2022

2100000 JUSTICE ADMINISTRATION
 2130000 EGM: JUSTICE ADMIN COMM
 21300800 EXECUTIVE DIR/SUPPORT SVCS

ACCT YEAR	TRAN DATE	EOG CODE	TR CD	FLAIR MFR DATE	APPROPRIATION	UNBUDGETED RESERVE	APPROVED BUDGET	RELEASES	APPROVED BUDGET UNRELEASED
1000 GENERAL REVENUE FUND									
010000 SALARIES AND BENEFITS									
0000	07/01/2021	AFP1	50	06/30/2021	6,536,677.00		6,536,677.00		6,536,677.00
	07/01/2021	AFP1	59	06/30/2021				1,634,169.00	1,634,169.00-
	09/01/2021	0007	52	09/01/2021	40,374.00		40,374.00		40,374.00
	09/01/2021	0000	59	09/01/2021				10,094.00	10,094.00-
	09/07/2021	AFP2	59	09/07/2021				1,644,246.00	1,644,246.00-
	12/07/2021	AFP3	59	12/07/2021				1,644,271.00	1,644,271.00-
TOTAL: SALARIES AND BENEFITS									
010000	TOTAL APPRO.....				6,577,051.00		6,577,051.00	4,932,780.00	1,644,271.00
030000 OTHER PERSONAL SERVICES									
0000	07/01/2021	AFP1	50	06/30/2021	46,572.00		46,572.00		46,572.00
	07/01/2021	AFP1	59	06/30/2021				11,643.00	11,643.00-
	09/07/2021	AFP2	59	09/07/2021				11,643.00	11,643.00-
	09/15/2021	AFP7	52	09/15/2021	885.00		885.00		885.00
	11/16/2021	7043	59	11/16/2021				125,000.00	125,000.00-
	11/16/2021	7043	67	11/16/2021	250,000.00		250,000.00		250,000.00-
	11/22/2021	7050	59	11/22/2021				125,000.00-	125,000.00
	11/22/2021	7050	62	11/22/2021	250,000.00-		250,000.00-		250,000.00-
	12/07/2021	AFP3	59	12/07/2021				11,864.00	11,864.00-
TOTAL: OTHER PERSONAL SERVICES									
030000	TOTAL APPRO.....				47,457.00		47,457.00	35,593.00	11,864.00

13

Posted Journal Transaction

CNPPPJ2 - 01 RUN DATE 07/02/2021 AS OF 07/02/2021 210000 00
 FLAIR - CENTRAL ACCOUNTING PAGE 2

POSTED JOURNAL TRANSACTIONS BY SWDN WITHIN INITIATING OLO AND SITE

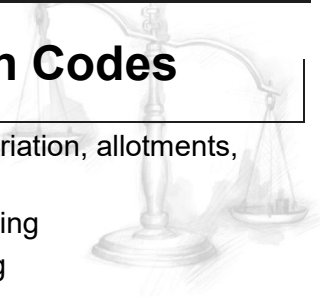
AUDIT LOCATION - STATEWIDE
 OLO 210000 - JUSTICE ADMINISTRATION
 SITE 00 - JUSTICE ADMINISTRATIVE COMMISSION

SWDN C2000000010 ADOCNO **AFP1**

ACCOUNT CODE	CF	TC	OBJECT	AMOUNT	ACCOUNT CODE	CF	TC	OBJECT
21 10 1 000069 21300800 00 010000 00			50 9000	6,536,677.00				
21 10 1 000069 21300800 00 010000 00			59 9000	1,634,169.00				
21 10 1 000069 21300800 00 030000 00			50 9000	46,572.00				
21 10 1 000069 21300800 00 030000 00			59 9000	11,643.00				


14

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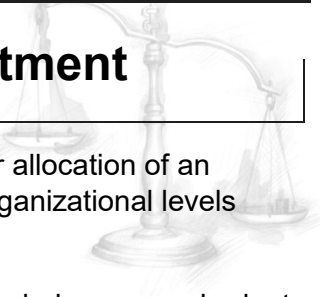
EOG Transaction Codes

- AFP1: First quarter posting; appropriation, allotments, releases
- AFP2: Second quarter release posting
- AFP3: Third quarter release posting
- AFP4: Fourth quarter release posting
- AFP7: Pay increases
- 0001: Original Non-Operating posting; appropriation, allotments, releases [appears in Appropriation Ledger Part 3]
- 0002: Risk Management Insurance adjustments
- 0007: Retirement adjustments
- 0015: Human Resource adjustments
- 0017: Data Processing adjustments



15

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✓ Budget Allotment

An allotment represents the division or allocation of an appropriation between one or more organizational levels within a budget entity.

Allotments are created by an agency to help manage budget and spending.

JAC posts allotments in FLAIR at the organizational, category and fund level.

The totality of the amounts allotted by org code cannot exceed the total amount of the appropriation by budget entity, category and fund.



16



Budget Allotment

Allotment postings to FLAIR may be changed at any time during the fiscal year resulting from a budget amendment approved by OPB, the LBC, or via a re-allocation request to the JAC Budget Office from a circuit / office.

- Reallocations in FLAIR do not change the total category and fund amount that was appropriated by the Legislature.
- Allotment transactions do not appear on the Appropriation Ledger but are shown on the FLAIR Trial Balance Report and the Schedule of Allotment Balances Report.



Budget Allotment Operating

ALLOCATION OF FY 2021-22 APPROPRIATION OPERATING BUDGET AS OF 7/1/21

JUSTICE ADMINISTRATIVE COMMISSION									
FUND ID: 2339 GRANTS AND DONATIONS TRUST FUND									
Completed By: Nona McCall Date: 7/21/21									
ORG CODE TITLE	ORG CODE	EO	G/A-Foster Care Review Panel 100255	Dependent Children/Spec Needs 103220	PYMT/QTB Program 103224	Child Dependency/Civil Conflict 103229	Operating Expenditures 103230	SA/PPD Training 103605	TOTAL
Foster Care Citizen Review Board	21.30.00.00.009	09	300,000						300,000
GDTF Operations	21.30.00.00.000	G9					15,900		15,900
Pretax Administrative: Parking Fees	21.30.00.00.705	A2			703,136.00				703,136
GDTF Operations	21.30.00.00.000	G9						3,000.00	3,000
Title IV-E Court-appointed reimbursements	21.30.00.00.400	4E	1,201,500.00			4,671,528.00			5,873,028
TOTAL			300,000	1,201,500	703,136	4,671,528	15,900	3,000	6,895,064
(GAA) CONTROL TOTALS for JAC Budget use only			300,000	1,201,500	703,136	4,671,528	15,900	3,000	6,895,064

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Budget Allotment Non-Operating

**ALLOCATION OF FY 2021-22 APPROPRIATION
NON-OPERATING BUDGET AS OF 7/1/21**

JUSTICE ADMINISTRATIVE COMMISSION

FUND ID: 2339 **GRANTS AND DONATIONS TRUST FUND** Completed By: Nona McCall Date: 7/21/21

ORG CODE TITLE	ORG CODE	EO	180205	220020	Refunds Non- State Revenue 220030	Service Charge To General Revenue 310322	TOTAL
Grants and Donations TF- Operations	30.00.00.000	G9	255,000	1,000	20,000	25,000	301,000
							0
							0
TOTAL			255,000	1,000	20,000	25,000	301,000
<i>CONTROL TOTALS for JAC Budget use only</i>			255,000	1,000	20,000	25,000	301,000

19

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Budget Allocation Form

- To allocate the Approved GAA budget.
 - Note: Each time a change is made to the original appropriation during the fiscal year, the fund totals must match the totals as posted to the Appropriations Ledger.

- Totals on this form will be posted to the FLAIR Trial Balance By Organization (Org) and Fund Report and the combined total of all program Org Codes must match the total fund appropriation.

- To transfer budget between Org Codes within the same category; reallocations.

20

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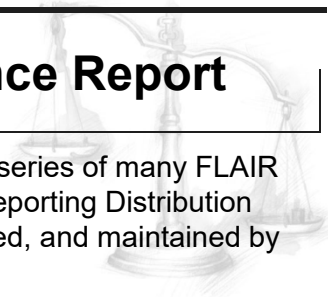

✓ The Trial Balance Report

The Trial Balance Report is one in a series of many FLAIR Reports that is housed in the DFS Reporting Distribution System (RDS). It is managed, updated, and maintained by DFS.

The following reports can be generated to show budgetary, cash, expenditure, and release transactions:

- **Trial Balance By Fund** shows transaction by general ledger code, fund, and appropriation category.
- **Trial Balance By Organization and Fund** is the same as Trial Balance by Fund at the organizational level.

21

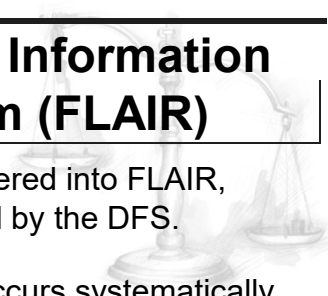




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Florida Accounting Information Resource System (FLAIR)

- Budgetary transactions are entered into FLAIR, which is owned and maintained by the DFS.
- Nightly update or processing occurs systematically. Funds posted to FLAIR become available after the nightly update.
- Statewide standard reports can be produced the next day. These reports will reflect entries or transactions that were made in FLAIR the previous day.

22



The Trial Balance Report

The Trial Balance Report shows accounting and budget balances primarily by general ledger code (GLC) at the end of a specific accounting period or cycle, such as month, quarter, or fiscal year.

Within those GLCs are the appropriation categories to which cash, revenue, receivables, payables (or liabilities), budget, and fund balances are recorded. These reports are generally used to ensure that the accounting records are in balance.

Note: General Ledger Codes (GLC) 9XXXX=Budgetary Items

- The input of original Legislative Appropriations and changes = 91100 GLC
- The input of the Approved Budget or changes = 92100 GLC
- The input of Allotments or Allocations = 93100 GLC

✓ See *Trial Balance Report Terminology and GLs Handout # 3*



Posted Journal Transaction

▪ **PJT #1**

SWDN C2000472XXX ADOCNO 70xxx

ACCOUNT CODE	CF	TC	OBJECT	AMOUNT
21 20 2 97-XXXXX 2160XXXXX 00 010000 00		63	9000	100,000.00
21 20 2 97-XXXXX 2160XXXXX 00 030000 00		68	9000	100,000.00
TRANSACTION CODE TOTAL - 63				100,000.00
				68
				100,000.00

▪ **PJT #2**

SWDN C200049XXXX ADOCNO 70xxx

ACCOUNT CODE	CF	TC	OBJECT	AMOUNT
21 20 2 97-XXXXX 2160XXXXX 00 010000 00		63	9000	125,000.00
21 20 2 97-XXXXX 2160XXXXX 00 103226 00		68	9000	125,000.00
TRANSACTION CODE TOTAL - 63				125,000.00
				68
				125,000.00



✓ Budget Transfers and Amendments

Changes to the approved budget can be made upon request through OPB and the LBC, as applicable, and must comply with certain guidelines in order to be approved.

- Pursuant to Sections 216.181 and 216.292, F.S.



27



Budget Transfer

5% or \$250,000, whichever is greater, is allowed to be transferred:

- Within a budget entity: movement between appropriation categories within the same funds.
- Between budget entities: movement between agencies within the same appropriation categories and funds.
- OPB has a three working day review period for all agency 5% or \$250,000 Budget Transfer requests.

28

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Transfer Authority Report

This report determines the maximum allowable transfer authority for each Account Code [Budget Entity, Appropriation Category, Year and Fund].

- Tracks the amounts moved and balances available.

Office of Policy and Budget
Five Percent Transfer Authority
Justice Administration
for Fiscal Year 2021-22
as of 2/10/2022

	Original Appropriation	5% of Original Appropriation	Statutory Allowance	Transfer Authority	Authority UsedToDate	Balance Available for Transfer	
						Into Category	Out of Category
21300800	EXECUTIVE DIRECTION AND SUPPORT SERVICES						
1000	GENERAL REVENUE FUND						
010000	SALARIES AND BENEFITS	6,536,677	326,833	250,000	326,833		
030000	OTHER PERSONAL SERVICES	46,572	2,328	250,000	250,000	0	250,000
103540	CRIMINAL CONFLICT CASE COSTS	35,009,413	1,750,470	250,000	1,750,470	(250,000)	2,000,470

29

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Budget Amendments

Requires notification to OPB only

- Due Process deficits and reallocation of initial appropriations

Requires OPB review only

- Movement of salary rate between budget entities
- Increase in Non-operating authority
- Exemption from Service Charge to General Revenue

Requires OPB review AND 3 working days legislative consultation


- Early Release of General Revenue Funds

Requires OPB review AND 14 consecutive days legislative consultation

- Increases/decreases in trust fund authority up to \$1 Million
- Changes in existing performance measures
- Changes in approved pay plans

30

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Budget Amendments

OPB review, 14 Day Consultation & approval by the Legislative Budget Commission

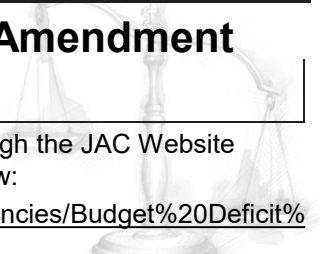
- Movement between categories of General Revenue appropriations in excess of those provided in s. 216.292(2), F.S. [5% or \$250,000, whichever is greater]
- Changes to trust fund appropriations in excess of \$1 Million
- Increase or decrease in authorized salary rate at the Department level
- FTEs in excess of those fixed by the Legislature in order to implement a current fiscal year contract or grant

OPB reserves the right to request any information that they may deem necessary when reviewing and approving budget amendments, s. 216.121, F.S.



31

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Budget Transfer and Amendment Forms

Access the electronic Transfer Form through the JAC Website Budget Page [HERE](#) or using the link below:
<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/5percentForm.pdf>

Access the electronic Budget Amendment form through the JAC Website Budget Page [HERE](#) or using the link below:
<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/Budget-Amendment-Summary-Form.pdf>

- Complete form – typed signature acceptable if form submitted by designated Budget Office contacts
- Submit the form to the JAC Budget Office via e-mail at budget@justiceadmin.org

✓ **See Budget Amendment Procedures for 5% Request Handout # 4**





32

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Appropriation Modification vs. Expenditure Journal Transfer

- Transfers and Amendments modify approved spending authority in Appropriation categories.
- Journal Transfers (JT) of expenditures 'restores' or 'reduces' available spending authority.

Expenditures cannot be moved between funds with a budget transfer/amendment request. These transactions are accomplished with expenditure JT's conducted by JAC Accounting.

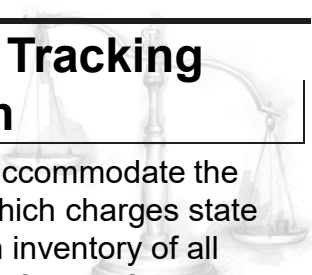

33

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✓ Federal Grants Tracking System

A web-based system designed to accommodate the requirements in s. 216.103, F.S., which charges state agencies to create and maintain an inventory of all programs which are partially or fully funded from federal sources.

JAC's Budget Office must input federal grants information into the FGTS for all proposed, new, and existing federal grants, as well as notification of federal grants that an agency plans to apply for in the near future.

34

Grants Report Help

FGTS

Federal Grants Tracking System

Federal Grant Save

General Information | Grant Description | Fiscal Impact | Tracking and Status | C-19

EOG Tracking Number:

Agency: Justice Administration Commission

Policy Area: Public Safety

* State Fiscal Year: Application Deadline:

* CFDA Number: CFDA Title:

FLAIR Grant Number: Grant Title:

Total Grant Amount:

Grant Begin Date: Grant End Date:

Grant Term: New Grant Renewal/Continuing/Supplemental Grant Existing Grant

C-19 Grant: Yes No

35

Contact Us

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36

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We're Here for You



37



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Post Session AA Polling Questions and Answers


1. The following is not in the GAA:

a) Budget Entity name	c) Appropriation by category
b) Authorized FTE	d) Sum total budget authority by Trust Fund source
2. The GAA is not updated with each EOG transaction: True or False
3. The Appropriation Ledger does not contain the following:

a) Transaction amount	c) Program allocation
b) Total by category	d) Total by fund
4. A Budget Amendment can restore budget authority: True or False
5. The Federal Grants Tracking System does the following except:

a) Captures all grant funding sources	c) Not required for pass-through grants
b) Captures proposed, new and existing grants	d) Is updated by JAC Budget Office

38



Appropriation Ledger Terminology

Appropriation – The legal authorization to make expenditures for specific purposes within the amounts authorized by law.

An Appropriation is the amount for the fiscal year that has been provided to an agency by the Legislature via the General Appropriations Act (GAA). This amount can be adjusted via supplemental appropriations, administered funds, budget amendments or budget transfers.

Appropriation Category – The lowest level line-item of funding in the General Appropriations Act (GAA) which represents a major expenditure classification of the budget entity. Within budget entities, these categories may include: salaries and benefits, other personal services (OPS), operations, acquisition of motor vehicles, etc.

Appropriation Category Code – A six digit unique statewide code that defines the appropriations made to a budget entity. Typically, they identify an expenditure classification of the budget entity, such as “salaries and benefits” or “operations.”

Example: 010000 - Salaries and Benefits

Appropriation Ledger – The document where journal entries are posted for appropriations, approved budget, releases and reserves.

Budget Entity – A unit or function at the lowest level to which funds are specifically appropriated in the GAA. A budget entity can be a department, division, program, or service and have one or more program components.

Budget Entity Code – An eight digit code which describes a unit or function at the lowest level to which funds are specifically appropriated in the GAA. An example of a budget entity code is 21 50 07 00; whereby 21=Department, 50=Division, 07=Circuit, and 000=Agency unique code, i.e. county.

EOG – Executive Office of the Governor

EOG Code – A five character code (alpha plus 4 digits) assigned by OPB for every transaction posted to the Appropriation Ledger.

Example: AFP1; B1234

Fund – The source to which funds are appropriated. The fund is used in receiving revenues and in making authorized expenditures.

Appropriation Ledger Terminology

Examples are the General Revenue Fund and Trust Funds. Note: There are specific Florida Statutes or Laws of Florida that authorize and terminate a trust fund.

Fund Code – A four-digit code describing an account established from which an appropriation is made to be used by agencies in making authorized expenditures. The first digit identifies the fund type.

The two fund types available are:

- 1000 = General Revenue Fund
- 2xxx = Trust Fund

Example: (2058=State Attorney Revenue Trust Fund)

Salaries and Benefits – The appropriation category used to fund the monetary or cash-equivalent compensation for work performed by state employees for a specific period of time. Benefits shall be as provided by law.

Other Personal Services (OPS) – The compensation for services rendered by a person who is not a regular or full time employee filling an established position. This shall include, but not be limited to, temporary employees, student or graduate assistants, fellowships, part time academic employment, board members, consultants, and other services specifically budgeted by each agency in this category.

Special Categories – Amounts appropriated for a specific need or classification of expenditure.

Example: Category 103225- State Attorney Operations

Central Accounting Transaction Codes

A transaction code is required when entering appropriation ledger detail records. This code determines which of the year-to-date balances will be affected. Following is a list of the valid codes and the balances affected by each:

- 10 Increase/Decrease Disbursement Balance –**
To record monthly disbursements transferred from FLAIR.

- 49/50 Increase/Decrease Appropriation Balance –**
General Appropriations Act – To record the amount appropriated by law at the beginning of each fiscal year.

- 51 Increase/Decrease Appropriation Balance –**
Supplemental Appropriation – To record appropriations authorized by special acts or other legislation or executive orders not appearing in the General Appropriations Act.

- 52 Increase/Decrease Appropriation Balance –**
Additional Appropriation – To record additional appropriations which are established by the authorization of the Executive Office of the Governor (EOG) but do not appear in the General Appropriations Act.

- 59 Increase/Decrease Release Balance –**
Release – To record release of funds available for disbursement by an agency and approved by EOG.

- 60 Decrease Appropriation Balance –**
EOG Transfer – To record transfers of appropriation into or from one account to another. Issue side (see TR 65).

- 62 Decrease Appropriation Balance –**
Agency Transfer – To record a transfer or appropriation from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to section 216.292(2), Florida Statutes. The state fund type must be the same. Issue side (see TR 67).

- 63 Decrease Appropriation Balance and Decrease Release Balance –**
Agency Transfer/Release – To record a transfer of appropriation and release

Central Accounting Transaction Codes

from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to section 216.292(2), Florida Statutes. The state fund type must be the same. Issue side (see TR 68).

- 65 Increase Appropriation Balance –**
EOG Transfer – To record receiving side of Transaction 60 – Transfer of Appropriation.
- 67 Increase Appropriation Balance –**
Agency Transfer – To record a transfer of appropriation and release from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to section 216.292(2), Florida Statutes. The state fund type must be the same. Receiving side (see TR 62).
- 68 Increase Appropriation Balance and Increase Release Balance -**
Agency Transfer/Release – To record a transfer of appropriation and release from one budget entity account to another within the same appropriation category, or from one appropriation category to another within the same budget entity. The transfer must not exceed five percent or \$250,000 of the original approved budget, whichever is greater, pursuant to section 216.292(2), Florida Statutes. The state fund type must be the same. Receiving side (see TR 63).
- 70 Increase/Decrease Unbudgeted Reserve Balance –**
Reserves – To record reserves or unreleased appropriations.
- 73 Increase/Decrease Mandatory Reserve Balance –**
Mandatory Reserves – To record a mandatory reserve.
- 90 Increase/Decrease Appropriation Balance –**
Certification Forward Appropriation – To record certification forward appropriation as determined by EOG.

Central Accounting Transaction Codes

- 91 Increase/Decrease Release Balance –**
Certification Forward Release – To record release of certification forward appropriation as determined by EOG.
- 92 Decrease Appropriation Balance-**
7/1 or 4/1 Reversion (Operations) – To record unspent and not obligated released appropriation of certification forward.
- 93 Decrease Release Balance -**
12/31 Certification Forward Reversion – To record unspent released appropriation.
- 94 Decrease Appropriation Balance –**
7/1 or 4/1 Reversion (Fixed Capital Outlay) – To record unspent and not obligated released appropriation of certification forward.

For those balances that indicate to increase/decrease, the calculation will be based on whether or not you enter a negative sign after the amount. If a negative sign is entered, the balance will be decreased; if not, the balance will be increased.

For those balances that indicate to decrease, the calculation will still be based on whether or not you enter a negative sign. However, if a negative sign is entered, the balance will actually be increased. If a negative sign is not entered, the balance will be decreased.

For those balances that indicate to increase, the calculation will increase the balance if no negative sign is entered. If a negative sign is entered, the calculation will decrease the balance.

Trial Balance Report Terminology & Common FLAIR General Ledger Codes

General Ledger Code (GL) – A five-digit code used to identify account posting types. The first three digits are state standard with the last two digits available to the user for further sub-classification.

- **13100 Unexpended General Revenue Releases** – Represents budgetary authority for expenditures by an agency for authorized purposes. The Executive Office of the Governor authorizes expenditures by: (1) releasing amounts appropriated by the Legislature, and (2) approval of certifications forward (legal obligations to disburse money after the end of the fiscal year).
- **12100 Unreleased Cash in State Treasury** – Used by Trust Funds for depositing cash in the State Treasury.
- **12200 Released Cash in State Treasury** – Used by Trust Funds to record releases and the disbursements of cash in the State Treasury.
- **3**** Current Liabilities** – Obligations which are payable within a relatively short period of time, usually no longer than a year.
- **54900 Fund Balance Unreserved**
- **6**** Revenue and Receipts**
- **71100 Expenditures, Current** – Charges incurred for operation, maintenance, interest, and other charges that are presumed to benefit the current fiscal period.

Trial Balance Report Terminology & Common FLAIR General Ledger Codes

- **75*** Operating Transfers Out** – These accounts include transfers to other funds of state government except loans, reimbursements residual equity transfers out, and payments for goods and services purchased from other funds. GAAP operating transfers may be remitted in various forms such as cash, local & state warrants, and journal transfers. The accrual basis of accounting applies in all fund types.
- **83100 Estimated Released General Revenue Appropriations**
- **9**** BUDGETARY CONTROLS** – Used for control or management of a governmental unit in accordance with an approved budget.
 - **94100 Encumbrances**
 - **99100 Budgetary Fund Balance**

Organization /Organization Code – Departmental unit as identified by an 11-digit code. Example: 21 (dept.) 50 (division) 16 (circuit) 00 (agency unique) 000 (agency unique)

Month-To-Date – Data reported for current month period only.

Quarter-To-Date – Data reported for the current quarter reporting period.

Year-To-Date – Data reported for fiscal year current reporting period.

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

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

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

If there is an adequate Unexpended Release Balance in order to process a budget amendment, go to the following link to fill out the Budget Amendment Request Form:

<http://www.justiceadmin.com/ClientAgencies/Budget%20Deficit%20Procedures/5PercentForm.pdf>

- Step 1.** Begin by selecting your agency and circuit/region (as applicable) from the drop-down boxes.
- Step 2.** Select the appropriate fund (Example: General Revenue, Grants and Donations Trust Fund, etc.)
- Step 3.** Select the type of budget movement you are requesting- [between different appropriation categories within the same budget entity and fund, **or** between budget entities within the same appropriation category and fund].

If you are initiating budget movement between budget entities then the budget entity you are moving funds to must be listed under the section entitled "Move to Entity."

- Step 4.** Determine the impact [recurring or non-recurring]. Budget amendments are only good for the current fiscal year, therefore if you would like the exact amount of the budget transfer to be recurring in subsequent years then mark "Yes" in the Recurring Impact section of the Budget Amendment Request Form. Otherwise mark "No".

When the budget amendment is approved and if it is in the time frame during the fiscal year to submit a Legislative Budget Request (LBR) or Amended LBR; the JAC Budget Office will input the necessary LBR issue (within the 1600 level issue

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

code series) in your Office's LBR to reflect a request for re-approval of the budget amendment.

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. Florida Statutes limits the appropriation categories that can be utilized in this type of transfer.

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 (i.e., Article V-Traffic Fines, Restitution, Cost of Prosecution, County Information Technology contract, VOCA, VAWA, etc.). A numeric organizational code from your account code listing may also be noted to further identify the desired cost center to post to in FLAIR after the budget transfer is approved by OPB.

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, do not insert plus or minus signs in front of the dollar amounts.

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 this fiscal year's remaining 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:

Budget@justiceadmin.org

Budget Amendment Procedures for Requesting A 5% or \$250,000 (Whichever is Greater) Movement of Budget Authority

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SPECIAL NOTE REGARDING 5% or \$250k BUDGET AMENDMENTS

When there is a consistent need to request the same transfer of budget authority between the same categories every fiscal year; please consider a realignment of budget authority in your LBR or Amended LBR using Issue Code numbers 2000100 [Add] and 2000200 [Deduct]. This action will help to ensure that your operating budget is properly aligned where best and most needed to accommodate expenditures. Additionally, it will decrease the number of requests made to OPB during the fiscal year.