



**JUSTICE ADMINISTRATIVE
COMMISSION**



2021-22 Fiscal Year End Training May 19, 2022

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

State of Florida Fiscal Year

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



Fiscal Year End – June Information and Reminders

- Volume of batches/invoices increases as everyone works to get all FY 21-22 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 June 22 as fiscal year 21-22 batches
- Journal Transfers (JTs) – transferring expenditures between funds to cover shortfalls and maximize general revenue expenses – JAC JT deadline on or before June 23



Journal Transfers - Overview

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



Journal Transfers – Challenges at Year-End

- JTs and payroll – many offices utilize JTs to expend all or most of their General Revenue during the last week of June
 - JAC Accounting staff 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 causes negatives
 - JAC is scrambling to cover negatives
 - If negatives aren’t covered in a timely fashion, DFS will “take” the budget from any JAC fund



Journal Transfers – Challenges at Year-End

- JAC runs reports to monitor payroll activities and account balances frequently
- JAC’s Accounting and HR staff coordinate to try to “catch” negatives
- How can your office help JAC?
 - If any unexpected or “extra” payrolls are processed the last week of June, please be sure there is enough budget to cover that payroll
 - When sending 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 23 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 Tuesday June 28



Statewide Travel Management System (STMS) – June Deadlines

For the few offices utilizing the STMS:

- The deadline for JAC’s final approval of travel in the STMS for processing in FY 21-22 is 2:00 pm Thursday, June 23
 - Travel not approved for FLAIR upload in the STMS by JAC Accounting on or before 2:00 pm, June 23, will be processed in July (fiscal year 2022-23)
 - Continue to process travel in the STMS as needed; after June 23, 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 Monday, June 27 in Works will be paid from FY 21-22 funds
- Charges approved after June 27 will be paid from FY 22-23 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 (2021-2022)
- Information submitted with expense refunds should include original warrant information (*warrant number & warrant date*) to identify the expense being refunded
- Once posted by DFS, current year expense refunds will restore budget and reduce expenditures by the amount of the refund
- Restored budget may be certified
- Deadline for submitting current year expense refunds to JAC is Wednesday, June 22



JAC Accounting - More Deadlines

- Last day to request warrant cancellations for restoration to FY 21-22 is Friday, June 24
- Last day to submit revenue deposits to JAC for processing in the FY 21-22 is Tuesday, June 28
- Last day to make deposits into Wells Fargo (Treasury) for FY 21-22 is Wednesday, June 29



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
- All or part of the June 30 release balances may be marked “certified” for use after June 30
- Any release balance not marked with a “C” (certified) automatically reverts back to the state
 - July 5-12 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 “roll over” automatically to the next fiscal year



Certifications Forward – All Funds and Categories - Reminders


- Certified funds may be used to pay obligations incurred prior to June 30, but not paid until after July 1
- There must be documentation to show the funds were obligated prior to June 30 to pay from certified funds
 - DFS will need something to validate that the invoice is payment of a FY 21-22 obligation
 - Authorizations issued to vendors on or before June 30 will satisfy DFS*
 - Authorizations must be included with batch when processing payments utilizing certified funds

*Normally Authorizations are not required for due process/case costs; however, to demonstrate the obligation occurred on or before June 30, it is recommended for all obligations



6/30/22 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	

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- The current year unexpended release balance for June is the total amount available for certifying (to pay for FY 21-22 obligations)



Obligations – Identified by Classes

Class A

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

Class B

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

Class C

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

*Only applicable for
general revenue refunds
needed to pay obligations



Public Defender and State Attorney Due Process - Balances

- There will be a large surplus for SA and PD due process this year
- June 30th the funds will revert back to the state
- In July the funds will be returned to the current year budget (pending the Governor's approval)
- There will be no payables set up for due process this year
- FY 21-22 obligations will be paid with 22-23 funds.



Sexually Violent Predator Funds (SVP)

- There is also a surplus expected in this fund
- If your office has 21-22 obligations 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 set up for with the excess amount



Acquisition for Motor Vehicles Appropriation - Reminder

- Revert and appropriate was not picked up.
- If you ordered a vehicle this year and do not receive it by June 30th you will have to certify those funds.



Certified Items and Budgets

- When obligations (e.g., 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 July 2–September 28 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 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 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 to form 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						Form updated: May 1, 2019	
Office Name:		JAC			Name of Person Authorizing Certifications:		
Date:		7/5/2022			Vicki Nichols		
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	B2	21 10 1 000069 21300800- Gen. Rev	105281	1125.00	25.00	1150.00	Refund to be received in July; June obligation is 1150.00
21 30 00 00 705	A2	20-2-339040-2130080000 - Grants & Donations T.F.	103224	5,785.65	N/A	5,785.65	
21 30 00 00 500	LX	10-1-000069-21300800 - Gen. Rev.	100777	16,500.17	N/A	15000.00	
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	B2	10-1-000069-21300800 - Gen. Rev.	040000	3510.77	N/A	1,574.67	DMS June invoice
					N/A		
					N/A		

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 vendor number and appropriate object code when paying the invoice
- No CF1 or CF2 forms needed when using lump sum



Certifications Forward – Detailed Option (CF1 Form)

- Complete CF1 form for each FLAIR fund and category (BOMS fund)
- Submit CF1 forms to JAC’s Accounting Section during the period July 5 – July 12
- JAC’s Accounting Section will process individual items in FLAIR and work with each office to ensure the FLAIR entries are correct
- Submit batches/invoices to JAC paying obligations with individual payable numbers
- No CF2 Form is required – JAC will verify that the certified total does not exceed 6/30 release balances or cash if it’s a trust fund.



Certified Forward Batch Sheets

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

Target Dates and Deadlines – June Recap

June 2021

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

June 24: Last day for current year **expense Warrant Cancellations** to be processed

June 22: Last day for **Batch Sheets** to be submitted

June 22: Last day for submitting **Current Year (FY 21-22) Expense Refunds**

June 23: Last day for **Journal Transfers** to be submitted

June 23: Last day for **JAC to approve travel in the STMS** for payment in FY 21-22

June 28: Last day for **Revenue Receipts** to be submitted

June 29: Last day to make **deposits into Wells Fargo** (Treasury) for processing in (FY 21-22)



Deadline and Target Dates – July

July 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

July 5: Tentative Certified Forward Releases will become available

July 5-12: Certifications Forward Forms submitted to JAC; deadline **July 13**

July 5: Begin submitting CF and current year batches to JAC for processing

July 13: Run date for the **Final Certifications Forward** listings

July 14: **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.





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Budget Office Overview - Budget Amendments

FAMILY CIRCUS
BY BIL KEANE



4-7
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"Rithmetic would be easier if it
wasn't for all those goes-intos
and take-aways."

EOG Memo 22-043

Remaining Deadlines

OFFICE OF POLICY AND BUDGET
 SCHEDULE FOR PROCESSING 2021-22 BUDGET AMENDMENTS
 AND IMPLEMENTATION OF 2022-23
 BUDGET AMENDMENTS

Type of Action	Statutory Reference	LBC Approval Required	Consultation or Review Period	Date Due to BMP from Agency	Date Due to BMP from Unit
Trust Fund Loans for FY 2022-23 to be Effective July 1, 2022	s. 215.18, F.S.	N	7 days	Mon-May 23, 2022	Mon-June 06, 2022
Adjustments to Nonoperating Budget Authority for FY 2021-22 (OPB Approval NOT Required)	s. 216.181(12), F.S.	N	None	Tue-May 31, 2022	Mon-June 06, 2022
** Salary Rate Changes Between Budget Entities for FY 2021-22 (OPB Approval NOT Required)	s. 216.181(8), F.S.	N	None	Tue-May 31, 2022	Mon-June 06, 2022
Adjustments to Fixed Capital Outlay Releases for FY 2021-22	s. 216.192(1), F.S.	N	3 Days	Fri-June 03, 2022	Fri-June 10, 2022
DOT Work Program without Budget Amendment for FY 2021-22	s. 339.135, F.S.	N	14 Days	Mon-June 06, 2022	Mon-June 13, 2022
General Revenue and Trust Fund Appropriation Transfers for FY 2021-22 (5-day notification/Program Flexibility)	s. 216.292(2)(b), F.S.	N	5 Days	Mon-June 13, 2022	Fri-June 17, 2022
** Transfers Between Identical Funding Sources Limited to 5% or \$250,000 for FY 2021-22	s. 216.292(2)(a), F.S.	N	3 Days	Mon-June 20, 2022	N/A

******: Most common transactions for JAC Entities



EOG Memo 22-043

Remaining Deadlines

Submit to the JAC Budget Section by:

- Thursday, May 26, 2022:** Salary Rate Changes between Budget Entities
- Thursday, June 9, 2022:** 5 Day Notification / Program Flexibility
- Thursday, June 16, 2022:**
 - Budget authority movement between Budget Entities
 - Budget authority movement within a Budget Entity



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

- Two types of 5% Budget Amendments for the Movement of Budget Authority: [See. s. 216.292(2)(a)1.–2., F.S.]
 1. Within a Budget Entity:
 - a. Between appropriation categories
 - b. Within identical funds
 2. Between Budget Entities:
 - a. Within identical appropriation categories
 - b. Within identical funds.
- The Governor's Office of Policy and Budget (OPB) has a 3-day review period for all agency 5% or \$250,000 Budget Amendments. [See s. 216.292(2)(a)4., F.S.]



Appropriation Modification versus Expenditure Journal Transfer

The Budget Office cannot move budget authority between funds with a Budget Amendment. This requires a Journal Transfer.

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

For assistance with journal transfers please contact:
Accounting@justiceadmin.org.



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

When a JRO determines that a movement of budget authority is necessary:

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



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

Access the electronic form through the JAC Budget Section's website:

<https://www.justiceadmin.org/sa/budget/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.)

FY 2021-2022 BUDGET AMENDMENT REQUEST FORM [USE FOR 5% OR \$250,000 BUDGET MOVEMENT]

BTR-0812
REV. 06/22/21

Reset this form

Requesting Agency:	Public Defender Office	Circuit:	2
Fund:	General Revenue (FID #1000)		



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

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

- A. between different appropriation categories within the same budget entity and fund
- B. between budget entities within the same appropriation category and fund
- 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.”

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:

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.



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

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”.

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.

[Deadline: Monday June 13, 2022]

<https://www.justiceadmin.org/ClientAgencies/Budget%20Deficit%20Procedures/Budget-Amendment-Summary-Form.pdf>



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 (i.e., Article V-Traffic Fines, Cost of Prosecution, County Information Technology, VAWA, etc.). 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, 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)			
Salary Incentive Payments (103290)			
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.

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



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

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: Authorized Signature:

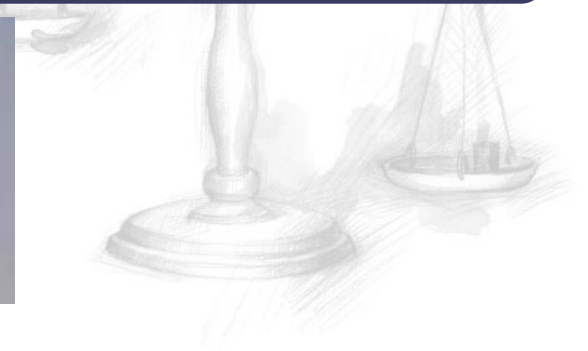
PLEASE RETURN COMPLETED FORM TO JAC BUDGET OFFICE: BUDGET@JUSTICEADMIN.ORG

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.



IN TIME for LBR & LRPP FY2023-24 Preparation



- Implementing the use of shared Budget folders between the Budget Office and the JRO's to minimize emailing numerous attachments back and forth as necessary to assemble the LBR and LRPP.
- Fewer than a dozen JRO's are not set up.
- More information to come in the next several weeks

Budget Office Contact Information

Email Addresses: budget@justiceadmin.org *

- Mailea Adams: mailea.adams@justiceadmin.org
- Kelly Jeffries: kelly.jeffries@justiceadmin.org
- Adams Preisser: adam.preisser@justiceadmin.org

Telephone #: (850) 488-2415

* Preferred address for submissions that are to be processed.





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Human Resources



How it started.



How it ended.

Payroll Discussion—

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

Supplemental Pay Transactions:

Due **Thursday, 06/16/2022** to ensure processing from FY 21-22 budget.

On-Demand Payments:

Deadline for processing in FY 21-22 is

Tuesday, 06/28/2022 at 2:00 p.m.

- No guarantee that On-Demand requests entered **after 06/28/2022 2:00 p.m.** will be processed from FY 21-22 budget, but can be certified forward as a FY 21-22 payable if funds are available. Please coordinate with your JAC Accountant.



Payroll Discussion

- Supplemental Payroll *processes* Tuesday, June 21st
- It will *post* late afternoon on Tuesday, June 21st
- It will *pay* on Monday, June 27th

Supplemental will be charged to FY 21-22



ORG CODES! They do make a difference.

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
	A		0	\$0.00	00.00	\$000.00	\$10.14	\$1.74	\$0.00	\$214.00

- Please do not confuse the Account Code with the Org Code. Both are important to put on the form. Account Codes ensure we have the correct corresponding Org Code.
- Account Codes have 29 digits.
- Org Codes have 11 digits.



Salary Cancellation Deadlines

Potential Budget Impact

Salary cancellations requested in late June which are not timely processed and approved by DFS can result in funds not being restored for FY 21-22.

EFT Cancellations

Monthly payroll EFTs marked for deletion by **10:00 a.m., Tuesday, 06/28/2022** and supplemental payroll EFTs marked for deletion by **9:00 a.m., Thursday, 06/23/2022** will be restored to agency's accounts in June 2022. **Overpayment problems discovered after these deadlines will require a refund from the employee.**

Paper Warrant Cancellations

Deadline for processing cancellation of payroll warrants dated for June is **9:00 a.m., Wednesday, 06/29/2022** to ensure funds are restored to FY 21-22 accounts.

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

JAC staff will monitor pending cancellations to ensure proper processing for FY 21-22.



Insurance Payments

- Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is **5:00 p.m., Thursday June 16, 2022.**
- JAC will follow the standard operating procedure of coordinating with the JRO prior to processing the voucher.
- Insurance premium payments for July coverage that are not paid in June cannot be certified forward and must be paid out of FY 21-22 funds; have employees sign up as soon as possible.

Avoid Negative Balances

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

Any negative Salary or OPS release balances created after payroll posts on **Thursday, June 23rd** must be cleared by **Tuesday, June 28th**.



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 only, if a salary overpayment refund is due from an employee, 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, will not be processed until July, too late to restore funds to your account for FY 21-22. **Therefore, the refund due must be certified forward.**

Pending Benefits Refunds

In the rare event of a total net salary refund, refunds for the overpayment of insurance premiums require approval by DMS, JAC cannot guarantee that all pending refunds will get processed and approved by **Thursday, June 16th**. Any refunds not processed and approved by that date will go to unallocated.



Benefits Premiums

Benefit premium monies cannot be Certified Forward for premiums due after June 30th. If there is an employee expected to be on LWOP, a voucher will be needed to cover their benefits premium for July coverage. The voucher will need to be processed in June to come out of current year funds. Even though premiums are paid a month in advance, they cannot be Certified Forward for this cost.



Overpayment Strategies

Cancellation vs. Reimbursement

Employee overpaid by EFT on regular payroll:

Option 1

EFT Cancellation – Must be processed and approved by **10:00 a.m., Tuesday, June 28th** or funds will not be restored to FY 21-22 budget. (Cancellation reports will not show up in RDS until *late* on the warrant date of June 30th.)

Option 2

Seek reimbursement from employee for overpayment. Checks received by HR after **Wednesday, June 22nd** will be deposited into unallocated. (Coordinate certified forward receivables with your JAC Accountant.)

Retirement Credits

- If your circuit is due a retirement credit, JAC has no control as to when the Division of Retirement will generate the invoice from the error report.
- The Division of Retirement will cease processing credit requests after **June 1st, 2022.**





Helpful Hints



- Ⓢ Check your rate reports daily.
- Ⓢ 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 **Friday, June 10th** and **Thursday, June 30th, 2022.**
- Ⓢ Please adhere to all HR Calendar deadlines.

Human Resources Contacts

Please use these email groups:

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





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Salary Rate

Salary Rate

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

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

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

Therefore, on **June 30, 2022**, 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 22-23.



Rate Reports

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

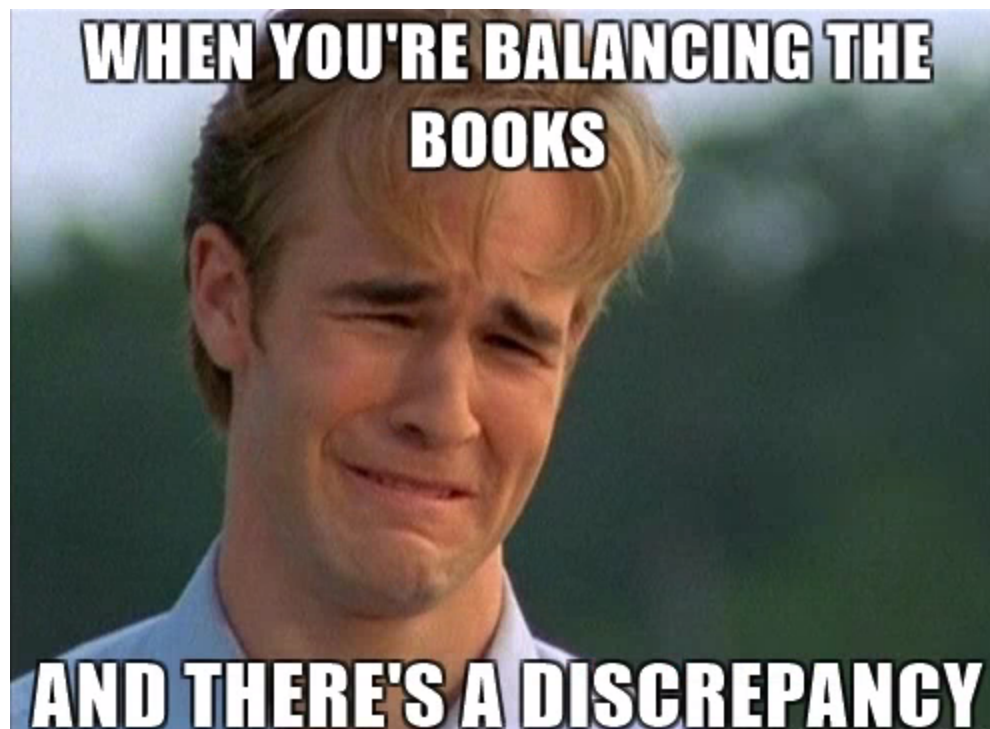




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Financial Statements



Financial Statements Workshop

- Thursday, **June 16**
- Workshop provides procedural updates and year-end information
- Participation is encouraged
- Email will be sent to the JRO contacts today



Financial Statement Checklist

- A checklist is available with deadlines
- The [checklist](#) and the forms can be found on JAC's website under [Financial Services](#)



Slide 67

NM2

ck links

Nona McCall, 5/20/2021

Information JROs Provide

- You are a fundamental part of generating successful financial statements
- We only have about **2 weeks** to complete the bulk of the financial statement work
- Receiving JRO information on time is critical



Important Information Due Dates

- **June 1** Declaration of Intent
- **July 8** Operating Lease Information
- **July 15** Receivable Information
- **July 15** Capital Assets Information
- **July 20** Leave Liability Information
- The Revolving Fund Information form is no longer required.



Declaration of Intent

- Notify JAC of the systems used by the JRO for property, timesheet, and accounting
 - Select if your JRO or JAC will prepare all of the year-end financial statement entries and documents
 - JRO's selection
- due **June 1**



Operating Leases

- Due **July 8**
- Includes contracts paid through FLAIR for **rent**, leased space, copier rentals, & postage machines
- Only include if the period is > 1 year
- Calculate the total remaining obligation to be paid each fiscal year

Implementing GASB 87

**NEW**

If DFS implements changes to capture information needed for [GASB 87](#):

- The type information needed to complete DFS forms may change and be more detailed.
- There may be an interactive form
- More information will be provided in DFS's Workshop [June 14](#).

Receivables Information

- Due **July 15**
- Include all funds owed to a JRO and will be deposited into FLAIR
 - State agencies
 - Other JAC entities
 - County reimbursements
 - Refunds due from employees or vendors



Receivables Information (Continued)

- Include:
 - All reimbursements due for grants or other agreements
 - Refunds not deposited by June 30th and received during July



Receivables Information (Continued)

- Exclude:
 - Public records request payments since services haven't been provided until payment is received
 - 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)



Capital Assets Information

- Information is due on **July 15**
- All reports will be in **Excel Format**
- Provide either the:
 - BOMS Report - NEW rolled up format V12.07
 - Non-BOMS Capital Asset Summary form in Excel – JAC will provide the file
- The data is used to create a significant number of entries



Leave Liability Information

- Information is due on **July 20**
- This is the **last** information to be submitted so it is critical to be **early** or on time
- **10 days** left



Leave Liability – Short-Term Calculations

- Non-BOMS Users
 - A workbook will be provided with employee information needed to calculate leave liability payouts
 - JROs input employee leave hours by type
 - The worksheets will calculate the leave liability based on input

Leave Liability – Short-Term Calculations (Continued)

- BOMS Users
 - Provide the Annual, Sick and Compensatory Leave Liability report
 - Both short-term factors will be entered in BOMS
 - Critical to enter provided leave payout information to correctly calculate liability

Revolving Fund Information

- All participating offices are using the CRA so this form is no longer needed



Final Review of Financial Statement Information

- Information will be provided **July 29**
- Trial Balance will be added to RDS
- Compiled forms and information will be emailed

- Notification of any discrepancies due by **August 3**



Final Review of Financial Statement Information

- **Review of information for accuracy**
 - Missing receivable or missing obligations
 - Missing payables owed to other agencies
 - Missing payables for Service Charge paid to GR
 - The form containing items between agencies is not fully generated from information provide by JROs

Final Trial Balance Report

- Final Trial Balance Report will be available via RDS or EOS on **August 9**
- General ledger account balances on the final report are used to finalize the financial statement information due to DFS



Certifications Due Dates

- July 6 Consideration of Fraud
- August 15 Agency Head Certification
- October 3 Subsequent Events Certification
- November 4 Agency Representations for the Annual Comprehensive Financial Report
- November 4 Agency Representations for the Schedule of Expenditures of Federal Awards



Schedule of Expenditures of Federal Awards (SEFA)

- Due **September 2**
- A list will be emailed to JROs
- Verify all federal grants or projects are listed
- Best practice
 - **Revenue = Expenditures**
cash received & receivables = paid & payables
 - The Auditor General may compare your expenditures to the amount paid to you from other agencies (VOCA, VAWA, & DFS)



Submission of Financial Statement Information

Please submit all information to:

financialservices@justiceadmin.org

Return all Excel forms as Excel documents

The entire Financial Services team will assist with Financial Statements.



Subject Matter Experts

Questions can be sent to the Financial Services mailbox or you can individually reach out to:

- Lorelei Welch – Accounts Receivable
- Brad Fannon – Transfers In & Out, Leave Liability
- Merry Sutton – Capital Assets
- Susie Kalous – Revolving Fund
- Dahlia Flowers – Operating Leases
- Aleah Roddenberry – Due To & Due From
- Nona McCall – Miscellaneous, Assistance & Review



Financial Statements

Questions





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Inventory Year-End Closing

Year-End Closing

Please make sure that you have conducted a physical inventory, as required by Rule 69I-72.006, F.A.C., prior to closing your inventory year out.



Year-End Closing

Please make sure that you are recording all 16 data elements for your property items that are required by 69I-72.003, F.A.C.



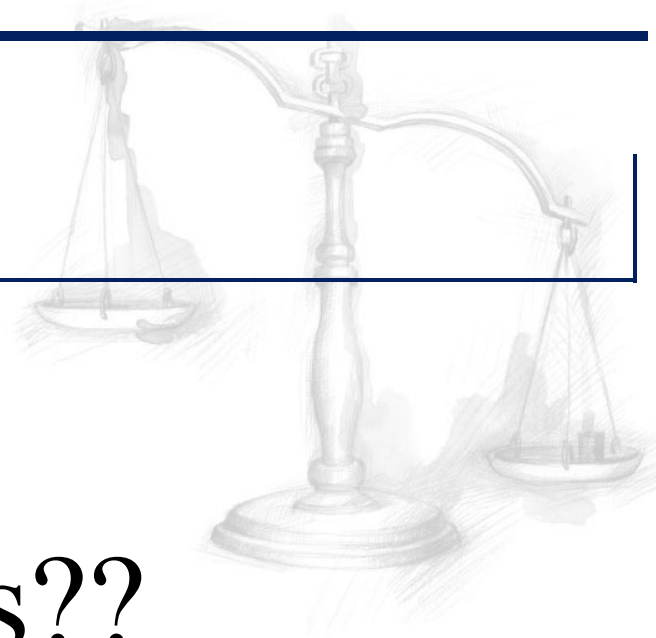
Year-End Closing

Please make sure that you update your local copy of BOMS to the latest version so you can take advantage of the new features for Year-End reports.



Year-End Closing

Questions??





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Calendar for Year-End

Fiscal Year **2021-22**

Year-End Deadlines

MAY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 15	May 16	May 17	May 18	May 19	May 20	May 21
				BDGT: BA TF Loans for FY22-23 Request Due. Effective July 1, 2022	Acctg: Last day to submit advanced payment requests to DFS	
May 22	May 23	May 24	May 25	May 26	May 27	May 28
	BDGT: BA TF Loans for FY22-23. Submission Deadline. Effective July 1, 2022			BDGT:BA Adjustment to Non-Operating Budget (OPB Approval NA) Request Due.		
				BDGT:BA Salary Rate Changes Btwn BE's for FY21-22 (OPB Approval NA) Request Due.		
May 29	May 30	May 31				
	STATE HOLIDAY OFFICES CLOSED	BDGT: BA Adjustment to Non-Operating Budget (OPB Approval NA) Submission Deadline.				
		BDGT:BA Salary Rate Changes Btwn BE's for FY21-22 (OPB Approval NA) Submission Deadline.				



Year-End Deadlines JUNE 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			Jun 1	Jun 2	Jun 3	Jun 4
			FinS: Declaration of Intent Due			
Jun 5	Jun 6	Jun 7	Jun 8	Jun 9	Jun 10	Jun 11
			HR: Mass Upload Template Due To JAC	BDGT: BA 5- Day Unlimited Xfer Request Due	Acctg: Last day for travel reimbursements in STMS	
Jun 12	Jun 13	Jun 14	Jun 15	Jun 16	Jun 17	Jun 18
	BDGT: BA 5- Day Unlimited Xfer Submission Deadline			FinS: Financial Statement Workshop		
				BDGT: BA 5% or \$250K Xfer Requests Due		
Jun 19	Jun 20	Jun 21	Jun 22	Jun 23	Jun 24	Jun 25
	BDGT: BA 5% or \$250K Xfer Submission Deadline	Acctg: Deadline for STMS supervisor approval	Acctg: Deadline for Batch sheet submissions	Acctg: Last day to submit JT requests	Acctg: Warrant cancelation deadline	
	HR: Monthly Payroll Due Date		Acctg: Last day to submit current year refunds	HR: June Payroll Processes	HR: Rate Reports and RDS Reports	
					Acctg: Last day for Pcard approvals to be paid with 21-22 funds	
Jun 26	Jun 27	Jun 28	Jun 29	Jun 30		
		Acctg: Last day to submit revenue deposits to JAC for processing				



Year-End Deadlines JULY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					Jul 1	Jul 2
					Acctg: June 30th balances will be available in FLAIR.	
Jul 3	Jul 4	Jul 5	Jul 6	Jul 7	Jul 8	Jul 9
	STATE OBSERVED HOLIDAY OFFICES CLOSED		HR: Mass Upload Template Due To JAC		FinS: Operating Leases Due	
			FinS: Consideration of Fraud Due		FinS: Leave Liability Short- Term Factors sent to JROs	
					BDGT: PD/PDA LBR & LRPP Annual Meeting [@ FPDA Training Conference, Bonita Springs]	
Jul 10	Jul 11	Jul 12	Jul 13	Jul 14	Jul 15	Jul 16
		Acctg: Certification forms are due to JAC	BDGT: LBR&LRPP Tentative Date for Annual Meeting	Acctg: Certification forward report due to the Governor's office	FinS: Receivables Due	
				BDGT: LBR&LRPP Tentative Date for Annual Meeting	FinS: Capital Asset Reports Due	
Jul 17	Jul 18	Jul 19	Jul 20	Jul 21	Jul 22	Jul 23
		HR: Monthly Payroll Due Date	FinS: Leave Liability Reports Due		HR: July Payroll Processes	
		BDGT: LBR&LRPP Tentative Date for Annual Meeting	BDGT: LBR&LRPP Tentative Date for Annual Meeting	BDGT: LBR&LRPP Tentative Date for Annual Meeting		
Jul 24	Jul 25	Jul 26	Jul 27	Jul 28	Jul 29	Jul 30
	HR: Rate Reports and RDS Reports				FinS: Final Financial Statement Forms Sent to JROs	
Jul 31						



Year-End Deadlines

AUG 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Aug 1	Aug 2	Aug 3	Aug 4	Aug 5	Aug 6
			Fin: JRO review of Financial Statement Discrepancies Due			
Aug 7	Aug 8	Aug 9	Aug 10	Aug 11	Aug 12	Aug 13
	FinS: FLAIR Closed	HR: Mass Upload Template Due To JAC				
		FinS: Final Trail Balance Printed to RDS				
Aug 14	Aug 15	Aug 16	Aug 17	Aug 18	Aug 19	Aug 20
	FinS: Agency Head Certification Due				HR: Monthly Payroll Due Date	
Aug 21	Aug 22	Aug 23	Aug 24	Aug 25	Aug 26	Aug 27
			HR: August Payroll Processes	HR: Rate Reports and RDS Reports	BDGT: LBR & LRPP Templates DUE to Budget Office	
Aug 28	Aug 29	Aug 30	Aug 31			



Year-End Deadlines SEPT through NOV 4, 2022

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



Other Business, General Discussion and Questions

