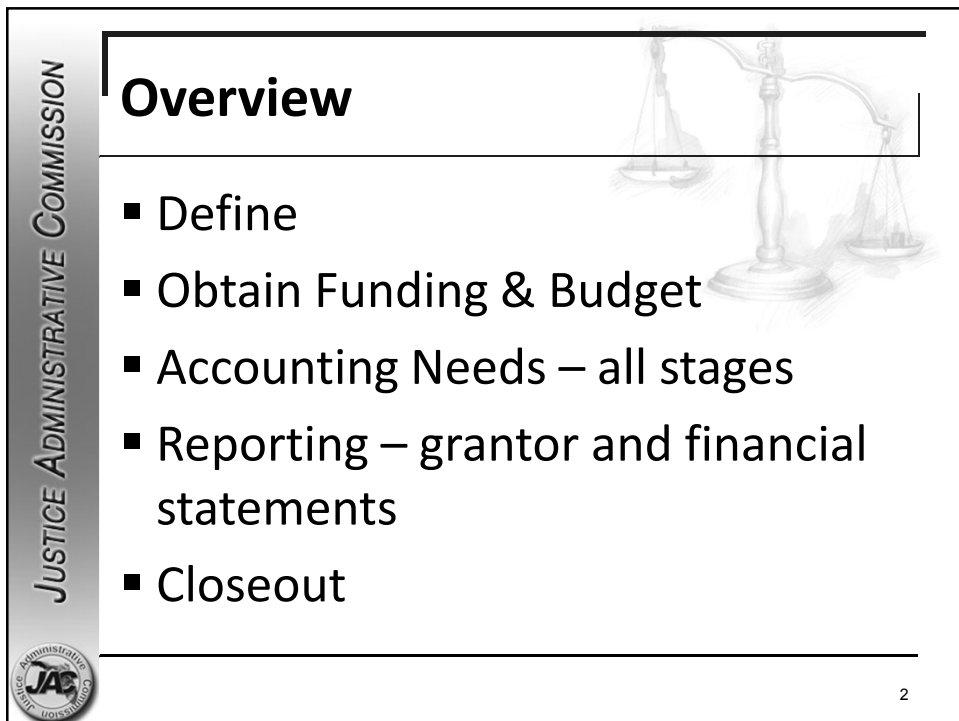


**Grants 101**

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Nona McCall, Financial Services Director  
Lorelei Welch, Financial Services Deputy Director



**Overview**

- Define
- Obtain Funding & Budget
- Accounting Needs – all stages
- Reporting – grantor and financial statements
- Closeout

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## Define

- Broad definition
  - any reimbursement agreement, state, county, private, or federal grant that will provide funding for a specific purpose or project

*Let's refer to revenue agreements as projects*

3



## Obtain Funding & Budget

- All awarded projects should be supported by a signed agreement
  - Shows funding amount and duration of project
  - Shows funding requirements and defines eligible costs

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## Obtain Funding & Budget

- When new or increased funding is provided, Budget can assist in obtaining the needed budget to support the project

## Accounting Needs - New Projects - Initial

- Contact JAC
  - Accounting will establish a new FLAIR Org/EO
  - Org/EO separates "projects" in the accounting records

JAC ACCOUNT CODES  
FY 2021-22

As of: 12/6/2021

ORG CODE						29 DIGIT FLAIR ACCOUNT CODE											
L1	L2	L3	L4	L5	EO	FUND TITLE	PREF IX	L1	GF	SF	FID	BE	IBI	REV. CAT.	YR	REV. OBJ	GLC
21	30	00	00	703	A2	*GRANTS & DONATIONS - JAC	GJ	21	20	2	339040	21300800	00	001801	00	018001	61800
				009	09	FOSTER CARE CITIZEN REVIEW BOARD (Trust Fund)		21	20	2	339040	21300800	00	001225	00	012100	61600
J4E22				400	4E	DCF Title IV Foster Care Trust Fund		21	20	2	339040	21300800	00	001510	00	015100	65600
JEM21				700	70	COVID		21	20	2	339040	21300800	00	001510	00	015100	65600

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## Accounting Needs - New Projects - Initial

- Accounting will coordinate with Financial Services to record the agreement in FACTS and establish a project identifier
  - FACTS website:  
<https://facts.fldfs.com/Search/ContractSearch.aspx>

**JAC**

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## Accounting Needs – Extended or Continuation of Projects

- Contact JAC
  - If same grant or project award number is used, Financial Services will update FACTS using the original project identifier
  - If a new grant award number, treat it as a new project – see prior slide

**JAC**


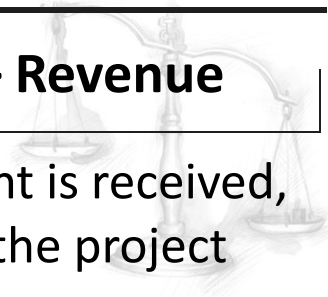
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## Accounting Needs – Revenue

- When reimbursement is received, code the deposit to the project
  - Refer to the JAC Payment & Revenue Processing – Governmental Accounting Handbook (JP&RP) for guidance

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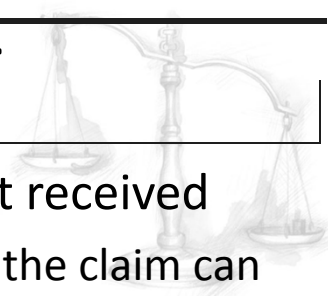


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## Accounting Needs – Expenditures

- After reimbursement received
  - expenditures tied to the claim can be moved (journal transferred)
    - No need to wait
    - Transparency is best practice
    - Complete the Journal Transfer Request Form

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COMMISSION

## Accounting Needs – Expenditures

- JT example

**Justice Administrative Commission - Journal Transfer Request**

Office: JAC  
 Date: 4/15/2022      Note: Title IV-E October claim received 4/8/22

**Journal Transfer:**  
 Please make the following expenditure journal transfer:

**Charge to\* (increase)**

Org code	EO	Object code	FLAIR Fund	Expenditure Category	Amount	GL
30-00-00-400	4E	110000	G&D 339040 - Salary	010000	\$7,884.27	
30-00-00-400	4E	434000	G&D 339040 - Operations	103230	\$101.84	
Total					\$7,986.11	

**Benefit\*\* (decrease)**

Org code	EO	Object code	FLAIR Fund	Expenditure Category	Amount	GL
30-00-00-000	B9	110000	GR 000069 - Salary	010000	(\$7,884.27)	
30-00-00-000	B9	434000	GR 000069 - Operations	103230	(\$101.84)	
					(\$7,986.11)	

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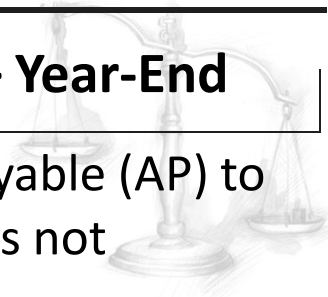
## Accounting Needs – Year-End

- Best Practice – cash in, cash out, back to zero
- Provide accounts receivable info for all claims outstanding – including June or 4<sup>th</sup> quarter

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## Accounting Needs – Year-End

- Provide accounts payable (AP) to record JT of expenses not transferred
  - Expenses tied to Revenue
  - Cash not required to book AP
  - AP does not have to be Certified Forward


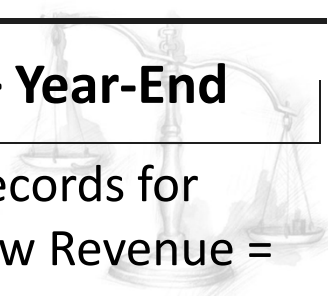


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## Accounting Needs – Year-End

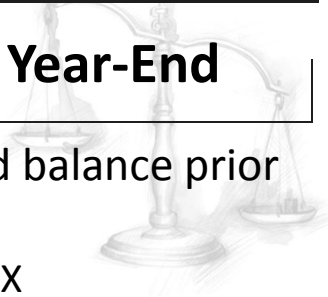
- Why? So financial records for current year will show Revenue = Expense
- Important for Reporting
  - In perfect world the fund balance = zero



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## Accounting Needs – Year-End



- How to calculate fund balance prior to 6/30
  - +Fund Balance GL 5XXXX
  - + Revenue GL 6XXXX
  - + Accounts Receivable (6/30/21)
  - + Expense GL 7XXXX
  - + Accounts Payable (6/30/21)



## Fund Balance Example

TRIAL BALANCE BY ORGAN  
MARCH 31, 2022

21	JUSTICE ADMINISTRATION		
21 50 99 00 002	SA99-VOCA		
20 2 339099	GRANTS & DONATIONS IF JUD ST		
	ATTY 99TH CIR		
21509900 00			
G-L	G-L ACCOUNT NAME		
CAT			YEAR-TO-DATE
16300	DUE FROM OTHER DEPARTMENTS		
001510	TRANSFER OF FEDERAL FUNDS		129,104.19
	** GL 16300 TOTAL		129,104.19
31100	PAYABLES		
010000	SALARIES AND BENEFITS		107,564.53-
	** GL 38600 TOTAL		107,564.53-
54900	COMMITTED FUND BALANCE		
000000	CATEGORY NAME NOT ON TITLE FILE		14,826.97-
	** GL 54900 TOTAL		14,826.97-
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN		
001510	TRANSFER OF FEDERAL FUNDS		511,888.15-
	** GL 65600 TOTAL		511,888.15-
71100	EXPENDITURES, CURRENT		
010000	SALARIES AND BENEFITS		498,860.89
103225	STATE ATTORNEY OPERATIONS		6,314.57
	** GL 71100 TOTAL		505,175.46



**Fund Balance Example**

GL	GL	AMT
ACCOUNTS RECEIVABLE	15XXX OR 16XXX	\$ 129,104.19
ACCOUNTS PAYABLE	3XXXX	\$ (107,564.53)
FUND BALANCE	5XXXX	\$ (14,826.97)
REVENUE	6XXXX	\$ (511,888.15)
EXPENSE	7XXXX	\$ 505,175.46
Calculated Fund Balance		\$ -



**Reporting**

- Year-End Schedule of Expenditure of Federal Awards (SEFA)
  - Reports all expenditures tied to Federal Grants
  - Reconciled to revenue tied to Federal Grant
  - Expenditures must be within 5% of Revenue

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## Reporting

- How to track and verify that FLAIR records reflect project activity?
  - FLAIR Trial Balance by Org
  - FLAIR Schedule of Allotment Balance by Fund & Level 5 Summary





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## Reporting

- Trial Balance by Org
  - Provides Cash balance (debit)
  - Provides Revenue received (credit)
  - Provides Expenses moved / charged to the Org (debit)
  - Financial Services is available to help





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## Reporting

- FLAIR Schedule of Allotment Balance by Fund & Level 5 Summary
  - Provides detail of Expenses moved or charged to the Org





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## Reporting

- It's best practice for FLAIR accounting records to match the reports and claims filed with Grantor or entity providing funding


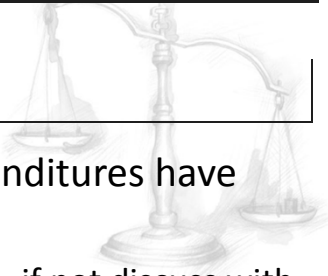


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## Project Closeout

- After all receipts and expenditures have been recorded in FLAIR
  - Project cash should be zero, if not discuss with Financial Services
  - Org/EO should be closed
  - Project should be closed in FACTS


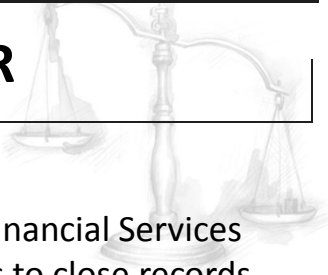


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## Old Projects in FLAIR

- FLAIR records clean up
  - Over next 12-18 months, Financial Services will be working with offices to close records
  - Trial Balance by Org for Orgs that show all zeros
    - Records are rolling forward, they have to be corrected to stop roll forward



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**QUESTIONS**



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