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# Year-End & Financial Statement Best Practices

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## Year-End and Financial Statements

- Most administrative activities impact the Financial Statements
  - Inventory
  - Authorizations – 6/30 outstanding obligations
  - Reimbursement or Grant agreements
  - Invoices and Revenue
  - Timesheets and leave payouts
- Things to do now to make year-end easier





2

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## Preparing for Year-End

- Follow up with vendors for missing invoices
- Have staff submit outstanding travel
- Clear PCard charges





3

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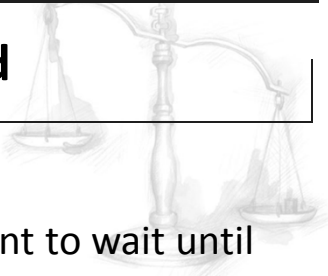
## Preparing for Year-End

- Have staff complete missing timesheets
  - Leave accruals won't be accurate with missing timesheets
  - Earned and unused leave balances needed for the Leave Liability report due mid-July




4

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## Preparing for Year-End

- Complete Inventory
  - No statutory requirement to wait until June, it only has to be completed annually
- Move expenditures related to reimbursement agreements to G&D
  - Federal Grant expenditures impact year-end reporting (Help)




5

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## Preparing for Year-End

- Know what receivables are outstanding and follow up
  - VOCA and VAWA reimbursements are slow (as much as three months)
  - JT of expenses are typically tied to the reimbursement
  - The need to JT Salary, OPS, or Operations will change your certified forward (CF) needs



6

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## Questions



7


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## Year-End Myths

- Over time, there have been varying beliefs regarding what GR unexpended balances needed to be at June 30. Why?
  - Changes in the CF review process
  - OPB's involvement in the CF process
  - Detailed CF items versus lump sum CF
  - Understanding of the CF process
- Should your balance be zero at June 30?  
*It depends*

8


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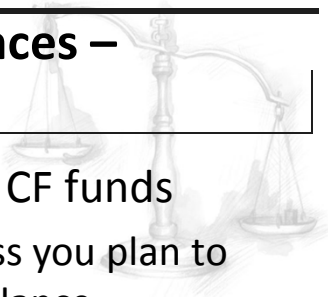
## GR Unexpended Balances – Operations

- If your office CF funds
  - Use CF funds to pay bills obligated ≤ 6/30
  - Use CF funds to move expenditures back from Trust Funds, such as Revenue TF or ICDTF, to zero out GR (True for all categories)
  - Let JAC know and we'll assist you with the CF between funds (GR and TF)

9




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## GR Unexpended Balances – Operations

- If your office does NOT CF funds
  - GR should be zero unless you plan to revert the remaining balance
  - Is it terrible to revert? No
  - Ensure batches and PCard charges are coded to other funds after you zero out

10





## GR Unexpended Balances – Other Personal Services (OPS)

- Remember, OPS employees are not paid for the entire month of June on 6/30
- DFS gets nervous about Negative Payroll Notices
  - Leave a sufficient balance to cover June payroll

11



## GR Unexpended Balances – Other Personal Services (OPS)

- If your office CF funds
  - Plan to certify unpaid June portion
  - Expenditures for the June portion paid in July have to be JT'd – charging CF and crediting current year

12



## GR Unexpended Balances – OPS

- If your office DOES NOT CF funds
  - This category is tough to be exactly at zero because payroll runs so close to 6/30
  - There are conflicting needs – planning for zero while covering June payroll (mid-May to mid-June)
  - Plan to cover June as best as you can
  - Reverting a small amount is not terrible

13

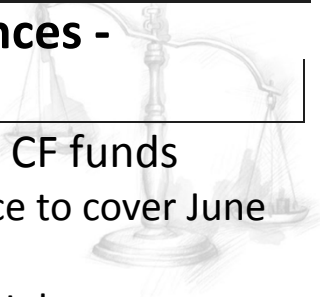


## GR Unexpended Balances – Salaries

- Remember, leave payouts are generally not paid until at least 30 days after separation (BOSP guidance)
  - Good to know your unpaid leave owed @ 6/30!
- If your office CF funds
  - June overtime is paid in July

14


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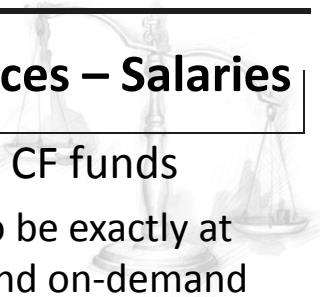
## GR Unexpended Balances - Salaries

- If your office DOES NOT CF funds
  - Leave a sufficient balance to cover June payroll
  - June overtime is paid in July
  - Unpaid leave payouts for staff retiring ≤ 6/30 are 2021-22 obligations
  - Overtime or eligible leave payouts paid in the new year have to be JT'd from current year to CF

15




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## GR Unexpended Balances – Salaries

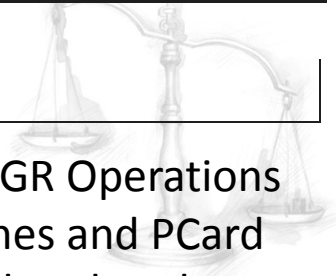
- If your office DOES NOT CF funds
  - This category is tough to be exactly at zero because monthly and on-demand payrolls run so close to 6/30
  - There are conflicting needs – planning for zero while covering June payroll
  - Plan to cover June as best as you can
  - Reverting a small amount is not terrible

16






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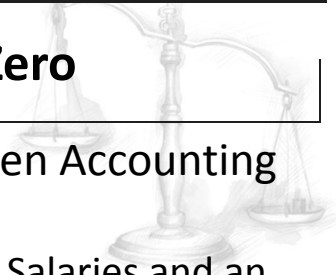
## GR Spent to Zero

- If you have spent your GR Operations to zero coding on batches and PCard charges need to be updated to the ORG/EO where you have remaining funding (e.g., SARTF or ICDTF)




17

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## GR Salaries Spent to Zero

- Communication between Accounting and HR is essential
  - If you zero out your GR Salaries and an On-Demand payroll processes, you will be in the negative
- What causes On-Demand payroll
  - Staff on LWOP
  - New employee starting after payroll runs
  - Error with a payroll warrant


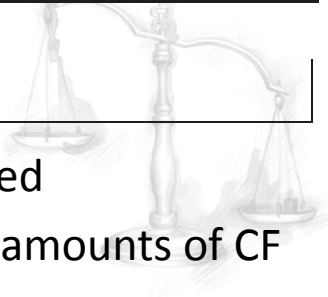


18

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## Year-End and CF

- Plan to CF what you need
- Avoid excessively large amounts of CF
  - Payroll
  - OPS


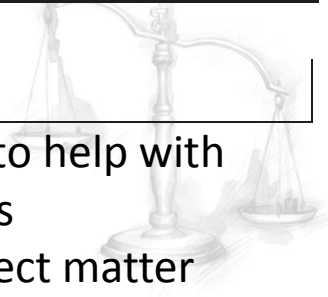


19

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## Help

- JAC is always available to help with office specific questions
- Dina Kamen is the subject matter expert (SME) of CF and resolving negative payroll balances
- Lorelei Welch is the SME of receivables
- Andy Snuggs is the SME of payroll items




20

**QUESTIONS**



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21