JUSTICE ADMINISTRATIVE COMMISSION

Financial Statement Best Practices

David Kosinski, Professional Accountant

Lamar Bynum, Senior Management Analyst

May 17, 2017

JUSTICE ADMINISTRATIVE COMMISSION

Financial Statement Objectives

- Brief Overview:
  - Financial Statement Info. Request Forms
  - Annual Financial Statement Certifications
- Introduce Procedural Updates
- Capital Asset Fundamentals
- Leave Liability Reporting

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Financial Statement Overview

The Who, What, Where & How of Statewide Financial Statements

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Financial Statement Overview (Continued)

- **Who** is requesting information?
  - The Department of Financial Services, Statewide Financial Reporting Section (SFRS)

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Financial Statement Overview (Continued)

- **What** information is gathered?
  - Operating Leases
  - Receivables
  - Payables
  - Transfers In / Transfers Out
  - Property
  - Leave Liability

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Financial Statement Overview (Continued)

- **Where** does the information come from?
  - Information provided by you
  - FLAIR Transaction Detail
  - BOMS Reports

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Financial Statement Overview (Continued)

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- **How** is the information used?
  - To balance receivables & payables between state agencies
  - To balance revenue & expenditure transfers between state agencies
  - Notes for Statewide Financial Statements

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Financial Statement Overview (Continued)

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- Financial Statement Certifications
  - Consideration of Fraud
  - Agency Head Certification
  - Subsequent Events
  - Agency CAFR Letter
  - Federal Awards Agency Certification Letter *(If Applicable)*

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Financial Statement Overview, Information Request Forms

- **Form 4** – Amounts Due to General Revenue Unallocated
  - Any funds as of June 30th
  - Should be deposited by the end of August
- Common Transactions:
  - Prior year refund for salary overpayment
  - Fourth quarter service charges

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Fin. Statement Overview, Information Request Forms (Continued)

- **Form P6** – Operating Leases

Common Lease Agreements:

- Office Space / Building
- Copiers
- Postage Meters
- Storage

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Fin. Statement Overview, Information Request Forms (Continued)

- **Form 17** – Revolving Funds *(If Applicable)*

Applies to each revolving fund bank account

- — Authorized Amount
- — Bank Statement Balance
- — Reconciled Bank Balance

- Please provide copy of June 30th statement

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Financial Statement Receivables

- Form 3 – Receivable Types
  - — Due From Other Departments
  - — Due From State Funds Within Division
  - — Due From State Funds Within Department

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Financial Statement Receivables (Continued)

- Common Receivables Include:

OLO: 410000

Agency: Department of Legal Affairs

VOCA Grant (Victims of Crime Act)

*Refer to handouts 1 & 2

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Financial Statement Payables

- Form 3 – Payable Types
  - Due to Other Departments
  - Due to State Funds Within Division
  - Due to State Funds Within Department

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Financial Statement Payables (Continued)

- Common Payables Include:

OLO: 400000

Agency: Department of Economic Opportunity

Payment of Reemployment Taxes

*Refer to handouts 1 & 2

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Financial Statement Booked Transfers In

- Form 3 – Booked Transfers In
  - Transfer In From Other Departments
  - Federal Funds Transfers In From Other Departments
  - Transfers In From Within the Department
  - Federal Funds Transfers In From Within the Department

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Financial Statement Booked Transfers In (Continued)

- Common Booked Transfers In Include:

OLO: 730000

Agency: Department of Revenue

Child Support Enforcement Grant

*Refer to handouts 1 & 2

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Financial Statement Booked Transfers Out

- Form 3 – Booked Transfers Out
  - Transfers Out To Other Departments
  - Federal Funds Transfers Out to Other Departments
  - Transfers Out To Within the Department
  - Federal Funds Transfers Out to Within the Department

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Financial Statement Booked Transfers Out (Continued)

- Common Booked Transfers Out Include:

OLO: 430000

Agency: Department of Financial Services

Temporary Total Disability Payments

*Refer to handouts 1 & 2

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Financial Statement Procedural Updates

- Financial Statements Processes
  - JAC Prefers to receive responses via email
- **Updated** Form 3 Workbook
  - Will replace the financial Statement forms packet for FY2016-17

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Fin. Statement Best Practices – Capital Asset Fundamentals

- Driven by Ch. 273 – State Owned Tangible Personal Property
  - Requires the property custodian to take physical inventory at least once each fiscal year
  - Details what should be tracked on inventory forms

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

- State Property Tracking Criteria
  - Items $1,000 or more
  - Books 250 or more
  - Items under $1,000 can be tracked but are not reported
  - Inventory detail does not have to be submitted

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

- Adjustments
  - The calculation of current year inventory must begin with the CFO audited prior year ending balance
  - Circuit inventory reports are accepted as reflective of actual balances

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

- Property reporting discrepancies may be caused by:
  - Items not being posted to inventory in the year they were received
  - Inclusion of expendable items
  - Changes in posting dates
  - Adjustments to the duration of useful life

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

- Accumulated Depreciation
  - Amount of accumulated depreciation cannot exceed total asset value
  - All inventory reports should show a prior year accumulated depreciation total

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

- Additions & Deletions

Property Disposition:

- Sold
- Scrapped
- Donated
- Obsolete

- Gains & Losses

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Fin. Statement Best Practices – Capital Asset Fundamentals, (Cont)

Asset Class Reconciliation Worksheet

Flair Audited Balance	Adjustment	Additions	Deletions	Ending Balance	Accumulated Depreciation	Adjustment	Current Depreciation	Gains or (Losses)	Total Depreciation
268,000.00	36,000.00	**30,000.00**	**0.00**	**334,000.00**	**233,000.00**	29,000.00	**26,700.00**	**0.00**	**288,700.00**
Entity Report Balance	**Adjustment**	**Additions**	**Deletions**	**Ending Balance**	**Accumulated Depreciation**	**Adjustment**	**Current Depreciation**	**Gains or (Losses)**	**Total Depreciation**
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	200.00	0.00	1,200.00
17,000.00	0.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00
219,000.00	0.00	0.00	0.00	219,000.00	186,000.00	0.00	16,500.00	0.00	202,500.00
67,000.00	0.00	30,000.00	0.00	97,000.00	30,000.00	28,000.00	10,000.00	0.00	68,000.00
304,000.00	**0.00**	**30,000.00**	**0.00**	**334,000.00**	**233,000.00**	29,000.00	**26,700.00**	**0.00**	**288,700.00**
-36,000.00	**36,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

*Refer to handouts 3 & 4

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Fin. Statement Best Practices – Inventory Reporting (BOMS Users)

- BOMS Property Reporting Reminders
  - Must close out the fiscal year before running the report
  - Please review for potential errors prior to submission
  - Report can be viewed and reopened prior to printing if needed

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Fin. Statement Best Practices – Leave Liability Reporting

- Leave Liability Reporting
  - Compensated Absences Leave Liability Explained

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Fin. Statement Best Practices – Leave Liability Reporting

- The Leave Liability Report Provides:
  - Totals of accumulated compensated leave due to <u>all</u> current employees
  - Projected outstanding leave liability

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Fin. Statement Best Practices – Leave Liability Reporting (BOMS Users)

- Leave Payout & Short-term Factors

Annual Sick and Compensated Leave Payout Including Short Term Factors

Entity	TOTAL BEGINNING COMPENSATED ABSENCES	BEGINNING OPERATING BALANCE	BEGINNING LONG TERM BALANCE	FY 2015 SHORT-TERM FACTOR	FY 2016 SHORT-TERM FACTOR
XXXXXXXX	**1,012,391.49**	48,390.39	964,001.10	0.42000	0.46000

*Refer to handouts 5 & 6

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Fin. Statement Best Practices – Leave Liability Reporting (BOMS Users)

- Using the incorrect beginning balance **will skew:**
  - Current year short term factor
  - 3 year average factor
  - Current & long term liability totals
- The report is not representative of actual expenditures incurred

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Fin. Statement Best Practices – Leave Liability Reporting (Non BOMS)

- Demystifying the Leave Liability Workbook which contains:
  - The audited CFO beginning balance
  - Current fiscal year short-term factor
  - Listing of employees by names and rates of pay

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Fin. Statement Best Practices – Leave Liability Reporting (Non BOMS)

- Things to keep in mind:
  - Reconcile all employee data with your records
  - Input employee leave hours by type
  - Include employees in DROP
  - Include employees terminating on June 30th

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Fin. Statement Best Practices – Leave Liability Reporting (Non BOMS)

- Sick Leave Calculation (s. 110.122, F.S.)

Employees with 10 years of service or more are owed a ¼ of their accrued sick leave not to exceed the equivalent of 480 work hours

- Verify data provided
- Only include eligible employees

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Fin. Statement Best Practices – Leave Liability Reporting (Non BOMS)

Summary Page of Comp Absence Workbook

Agency			
Operating Fund	21000-10-1-xxxxxx	Beginning Compensated Absence Liability	$0.00
Long-Term Debt	21000-90-9-xxxxxx	Beginning Compensated Absence Liability	$0.00

FY Total Beginning Compensated Absence Liability	$ -
FY Leave Earned (Cost of)	$ -
FY Terminated Employee Annual Leave Payment	$ -
FY Terminated Employee Sick Leave Payment	$ -
FY Terminated Employee Comp Leave Payment	$ -
Total Leave Used	$ -
Ending Compensated Annual Liability	$ -
Ending Compensated Sick Liability	$ -
Ending Compensated Comp-Time Liability	$ -
Total Leave Hours Earned	0.00
FY Terminated Employee Annual Leave Hours	0.00
FY Terminated Employee Sick Leave Hours	0.00
FY Terminated Employee Comp Leave Hours	0.00
Total Leave Hours Used	0.00
3 Year Leave Factor Average	0.00000
Short Term Leave Factor	0.00000
Prior Years Estimate 60 Days Payout*	0.00

*Refer to handout 7

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JAC Financial Services Contacts

- Need assistance, we're here to help

David Kosinski
Professional Accountant
850-488-2415 x 236
David.Kosinski@justiceadmin.org

- — Primary point of contact
- — Procedures & Dates
- — Forms & Certifications

Lamar Bynum
Senior Management Analyst
850-488-2415 x 234
Lamar.Bynum@justiceadmin.org

- — State Property Reporting
- — Leave Liability Reporting
- — Transfers In / Out

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JAC Financial Services Contacts (Continued)

- Need assistance, we're here to help

Michael Mauterer
Director of Fin. Services
850-488-2415 x 230
Michael.Mauterer@justiceadmin.org

- — General Inquiries
- — Revolving Funds

Nona McCall
Deputy Director of Fin. Services
850-488-2415 x 231
Nona.McCall@justiceadmin.org

- — Receivables
- — Payables

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Questions

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FLAIR Statewide Vendor File

David Kosinski, Professional Accountant

May 17, 2017

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FLAIR Statewide Vendor File – Objectives

- Describe how FLAIR systems interact (FFMIS)
- Explain the Department of Financial Services (DFS) substitute W-9 registration system
- Review the Department of Management Services (DMS) My Florida Market Place (MFMP) system
- Review the FLAIR vendor statewide (VS) inquiry screen
- Go over the information needed to add a vendor to the VS file
- Describe the vendor purge cycle

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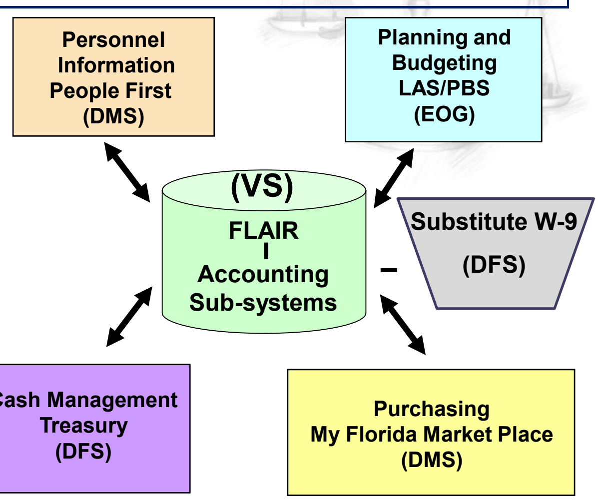
FLAIR and the Florida Financial Management Information Systems (FFMIS)

FFMIS systems manage the state's daily operations



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Statewide Vendor File – Vendor Record

```
VSI1              STATEWIDE VENDOR INQUIRY BY NUMBER   04/06/2016  09:30:28

VENDOR ID: F 203908156 W9 NAME: HANDEX CONSULTING AND REMEDIATION - SOUT W9: Y
                                                        W9 UPDATE:  10/16/2013
SEQ VENDOR NAME                       SHORT NAME
    PURCHASING ADDRESS                REMITTANCE ADDRESS                PIN
--- ------------------------------    ------------------------------    ----
011 HANDEX CONSULTING AND REMEDIATI   HCR, LLC                          9999
    309 NE 1ST STREET                 309 NE 1ST STREET
    GAINESVILLE       FL 32601-0000   GAINESVILLE       FL 32601-0000


    PHONE: (321) 441-9801             LAST UPDATED:     10/16/2013
    REQ OLO:     000000               LAST USED:        00/00/0000
    VEI:         M                    CONFIDENTIAL:     N
    FOREIGN:     N                    PAYEE:            N
    LEVY:                             STATUS:           A
    MC:          A                    INACT CODE:
    EFT:         Y                    REVENUE TYPE:
SEL     VENDOR ID:                 ZIP:          PAYEE:      TYPE    SEL
        NAME:                             PAYEES ONLY:    VENDORS ONLY:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT              MINI  MAIN  RFRSH TOP         FWD
```

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FLAIR Vendor File Purge Cycle

- FLAIR marks vendor records as inactive or deleted
  - Inactivated records can not be used in a transaction
  - FEIN & SSN records will be purged after 18 months of inactivity
  - JAC can add a sequence if needed to most inactivated records
  - Non-standard (N) vendor records are marked for deletion after 4 months of inactivity and purged after a total period of 18 months

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Adding a Vendor Record to FLAIR

- Whenever possible please provide a copy of the vendor's W-9 and billing invoice
  - W-9 or W-8 (foreign) needed to verify tax ID
  - Current remittance information from the invoice (if possible)
  - Invoice remittance information determines the address to be added to FLAIR

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Getting a Vendor Added to VS

- Please send vendor requests and inquiries to: vendorprocessing@justiceadmin.org

JAC Statewide Vendor File Contacts

David Kosinski
Professional Accountant
850-488-2415 x 236
David.Kosinski@justiceadmin.org

Nona McCall
Deputy Director of Fin. Services
850-488-2415 x 231
Nona.McCall@justiceadmin.org

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DFS – Vendor Management Unit

Substitute W-9 Matching Issues

Department of Financial Services

Division of Accounting and Auditing

Vendor Management Section

850-413-5519

FLW9@myfloridacfo.com

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DMS – My Florida Market Place

MFMP Vendor Portal

https://vendor.MyFloridaMarketPlace.com

MFMP Customer Service Help Desk

866-352-3776

VendorHelp@myfloridamarketplace.com

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Questions

AGENCY IDENTIFIERS

Agency OLO	Description
110000	LEGISLATURE
210000	JUSTICE ADMINISTRATION COMMISSION
220000	STATE COURTS SYSTEM
310000	EXECUTIVE OFFICE OF THE GOVERNOR
360000	DEPARTMENT OF THE LOTTERY
370000	DEPARTMENT OF ENVIRONMENTAL PROTECTION
400000	DEPARTMENT OF ECONOMIC OPPORTUNITY
410000	DEPARTMENT OF LEGAL AFFAIRS
420000	DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
430000	DEPARTMENT OF FINANCIAL SERVICES
439000	DIVISION OF ACCOUNTING AND AUDITING
450000	DEPARTMENT OF STATE
480000	DEPARTMENT OF EDUCATION
489000	FLORIDA SCHOOL FOR THE DEAF AND THE BLIND
500000	DEPARTMENT OF VETERANS' AFFAIRS
520000	DEPARTMENT OF COMMUNITY AFFAIRS
550000	DEPARTMENT OF TRANSPORTATION
570000	DEPARTMENT OF CITRUS
600000	DEPARTMENT OF CHILDREN AND FAMILIES
610000	PUBLIC SERVICE COMMISSION
620000	DEPARTMENT OF MILITARY AFFAIRS
640000	DEPARTMENT OF HEALTH
650000	DEPARTMENT OF ELDER AFFAIRS
670000	AGENCY FOR PERSONS WITH DISABILITIES
680000	AGENCY FOR HEALTH CARE ADMINISTRATION
700000	DEPARTMENT OF CORRECTIONS
710000	DEPARTMENT OF LAW ENFORCEMENT
720000	DEPARTMENT OF MANAGEMENT SERVICES
729700	DIVISION OF ADMINISTRATIVE HEARINGS
729800	AGENCY FOR STATE TECHNOLOGY (FORMERLY SSRC/NSRC)
730000	DEPARTMENT OF REVENUE
750000	AGENCY FOR WORKFORCE INNOVATION
760000	DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
770000	FISH AND WILDLIFE CONSERVATION COMMISSION
780000	FLORIDA COMMISSION ON OFFENDER REVIEW
790000	DEPT OF BUSINESS AND PROFESSIONAL REGULATION
800000	DEPARTMENT OF JUVENILE JUSTICE
840000	STATE BOARD OF ADMINISTRATION
730000	DEPARTMENT OF REVENUE
750000	AGENCY FOR WORKFORCE INNOVATION
760000	DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
770000	FISH AND WILDLIFE CONSERVATION COMMISSION
780000	FLORIDA COMMISSION ON OFFENDER REVIEW
790000	DEPT OF BUSINESS AND PROFESSIONAL REGULATION
800000	DEPARTMENT OF JUVENILE JUSTICE
840000	STATE BOARD OF ADMINISTRATION

*Operating Level Organization (**OLO**) is the state standard six digit agency identifie

EXAMPLES OF FUNDS TRANFERRED BETWEEN AGENCIES AT YEAREND

OLO	Agency	21-Digit Account Code	Description	A/P or A/R	Transfer GL	Transfer In	Transfer Out
210000	JAC	21-20-2-339040-21300800-00	HR OUTSOURCING SERVICES (4 QTRS)	N/A	75900		X
400000	DEO	40-50-2-767002-40200000-00	PAYMENT OF REEMPLOYMENT TAXES		75900		X
410000	DLA	41-20-2-261021-41100000-00	VICTIMS OF CRIME ACT (VOCA GRANT)	A/R	65600	X	
410000	DLA	41-60-2-438001-41100000-00	LEGAL FEES	A/P			
430000	DFS	43-10-2-078001-43400000-00	TEMPORARY TOTAL DISABILITY PAYMENTS	A/P	75900		X
430000	DFS	43-10-2-393001-43500000-00	INSURANCE FRAUD	A/R	65900		
430000	DFS	43-20-2-795003-43600000-00	WORKERS COMPENSATION INSURANCE FRAUD	A/R	65900	X	
450000	DOS	45-60-2-572001-45400000-00	ADMINSTRATIVE WEEKLY	A/P			
550000	DOT	55-10-2-540001-55150000-00	DUI GRANT	A/R	65600		
600000	DCF	60-20-2-339128-60910000-00	CHILD SUPPORT ENFORCEMENT GRANT	A/R	65900	X	
700000	DOC	70-10-1-000XXX-70XXXX-00	REQUEST FOR INFORMATION (COPIES)	A/P			
710000	FDLE	71-10-1-000371-71150200-00	CRIMINAL HISTORY BACKGROUND FEES	A/P			
720000	DMS	72-20-2-510103-72600000-00	EMIS FLEET	A/P			
720000	DMS	72-20-2-510103-72600000-00	AUCTION PROCEEDS	A/R	65900	X	
720000	DMS	72-60-2-105001-72900000-00	COMMUNICATION SERVICE BILLINGS	A/P			
720000	DMS	72-60-2-792018-72980000-00	DATA CENTER	A/P			
730000	DOR	73-20-2-261017-73310000-00	PARENT TIME	A/R	65600	X	
730000	DOR	73-20-2-261017-73310000-00	CHILD SUPPORT ENFORCEMENT GRANT (SA11)	A/R	65600 65900	X	
790000	DBPR	79-20-2-520001-79100000-00	PARI MUTUAL	A/R	65900	X	

BOMS REPORT FOR ASSET SUMMARY

Totals By FLAIR Asset Class, BOMS Class - June, 30 2016 ***08-Jul-16***

	Inventory Side				Depreciation Side				
	06/30/2015 Balance	2015-2016 Additions	2015-2016 Deletions	6/30/2016 Balance	Accumulated Depreciation	Adjustmemnt	Current Depreciation	Gains or (Losses)	Total Depreciation
Printers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FID 101 TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Scanners	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	200.00	0.00	1,200.00
FID 102 TOTALS	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	200.00	0.00	1,200.00
Security System	17,000.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00
FID 103 TOTALS	17,000.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00
Sound System	210,000.00	0.00	0.00	210,000.00	180,000.00	0.00	15,000.00	0.00	195,000.00
Video Conference System	9,000.00	0.00	0.00	9,000.00	6,000.00	0.00	1,500.00	0.00	7,500.00
FID 104 TOTALS	219,000.00	0.00	0.00	219,000.00	186,000.00	0.00	16,500.00	0.00	202,500.00
Furniture & Equipment	67,000.00	30,000.00	0.00	97,000.00	30,000.00	28,000.00	10,000.00	0.00	68,000.00
FID 105 TOTALS	67,000.00	30,000.00	0.00	97,000.00	30,000.00	28,000.00	10,000.00	0.00	68,000.00
«< AGENCY TOTALS »>	304,000.00	30,000.00	0.00	334,000.00	233,000.00	29,000.00	26,700.00	0.00	288,700.00

The amounts for each category of assets shown above must be supported by the agency.

In addition, Chapter 273, Florida Statutes, requires that a physical inventory be made at least once each year,

signed, dated and kept for reference and audit purposes.

CERTIFIED TRUE AND CORRECT AND SUPPORTED BY RECORDS MAINTAINED BY THIS OFFICE.

Approved by

Asset Class Reconciliation Worksheet

	Flair Audited Balance	Adjust ment	Additions	Deletions	Ending Balance	Accum. Deprec.	Adjust ment	Current Deprec.	Gains Losses	Total Deprec.
Totals	**268,000.00**	**36,000.00**	**30,000.00**	**0.00**	**334,000.00**	**234,000.00**	**28,000.00**	**26,700.00**	**0.00**	**288,700.00**
FID #	**Entity Report Balance**	**Adjust ment**	**Additions**	**Deletions**	**Ending Balance**	**Accum. Deprec.**	**Adjust ment**	**Current Deprec.**	**Gains Losses**	**Total Deprec.**
101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	200.00	0.00	1,200.00
103	17,000.00	0.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00
104	219,000.00	0.00	0.00	0.00	219,000.00	186,000.00	0.00	16,500.00	0.00	202,500.00
105	67,000.00	0.00	30,000.00	0.00	97,000.00	30,000.00	28,000.00	10,000.00	0.00	68,000.00
Totals	**304,000.00**	**0.00**	**30,000.00**	**0.00**	**334,000.00**	**233,000.00**	**29,000.00**	**26,700.00**	**0.00**	**288,700.00**
	-36,000.00	**36,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**-1,000.00**	**0.00**	**0.00**	**0.00**

Compensated Absences Calculation and Short Term Factor

Entity	9108 Annual Leave Paid	9109 Sick Leave Paid	9161 Comp in Lieu of Overtime	TOTAL
XXX	$ 30,104.56	$ 31,269.86		$ 61,374.42

Entity	Total Beginning Comp ABS	Beginning Operation Balance	Beginning Long Term Balance	FY 15 Short Term Factor	FY 16 Short Term
XXX	691,997.22	36,077.42	655,919.80	0.34390	0.33531

Compensated Absences Detail Workbook

OFFICE	SS#	LAST NAME	FIRST NAME	WARRANT DATE	WARRANT NUMBER	EARNING CODE	RATE	HOURS	GROSS	EMPLOYER COST	TOTAL COST	IW DATE	ADJUST MENT	RECORD SEQUENCE
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	12/31/15	1537879	9108 - ANNUAL LEAVE PAID	17.79	240	4,269.60	636.60	4,906.20	12/29/15		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	06/20/16	2937991	9108 - ANNUAL LEAVE PAID	28.26	240	6,782.40	1,011.25	7,793.65	06/16/16		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	10/05/15	0799435	9108 - ANNUAL LEAVE PAID	28.97	240	6,952.80	1,036.65	7,989.45	10/01/15		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	04/11/16	2322107	9108 - ANNUAL LEAVE PAID	34.14	240	8,193.60	1,221.66	9,415.26	04/05/16		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	01/05/16	1522538	9123 - SICK LEAVE PAID	34.02	132	4,490.64	343.54	4,834.18	12/29/15		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	07/06/15	0013864	9123 - SICK LEAVE PAID	40.84	480	19,603.20	1,499.64	21,102.84	07/01/15		
xxx	xxxxxxxxx	xxxxxxx	xxxxxx	04/25/16	2424737	9123 - SICK LEAVE PAID	28.97	171	4,953.87	378.97	5,332.84	04/19/16		

JUSTICE ADMINISTRATIVE COMMISSION
BOMS Leave Liability Summary
June 30, 2016

Agency	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		
Operating Fund	2100001010000xx	Beginning Compensated Absence Liability	$ 36,077.00
Long-Term Debt	2100009090000xx	Beginning Compensated Absence Liability	$ 655,920.00

FY Total Beginning Compensated Absence Liability	$ 691,997.00
FY Leave Earned (Cost of)	$ 356,086.00
FY Terminated Employee Annual Leave Payment	$ 30,105.00
FY Terminated Employee Sick Leave Payment	$ 31,270.00
FY Terminated Employee Comp Leave Payment	$ -
Total Leave Used	$ 314,050.00
Ending Compensated Annual Liability	$ 489,041.00
Ending Compensated Sick Liability	$ 194,310.00
Ending Compensated Comp-Time Liability	$ -
Total Leave Hours Earned	12,739.00
FY Terminated Employee Annual Leave Hours	960.00
FY Terminated Employee Sick Leave Hours	783.00
FY Terminated Employee Comp Leave Hours	0.00
Total Leave Hours Used	11,237.00
3 Year Leave Factor Average	0.34580
Short Term Leave Factor	0.35820
Prior Years Estimate 60 Days Payout*	71,780.00

*Prior Year = estimated 60 days (3 year moving average) payout for the last 2 year combine

Justice Administrative Commission
BOMS Leave Liability Detail
June 30, 2014

FY 2016 Total Beginning Compensated Absence Liability	$	691,997.00
FY 2016 Cost of Leave Earned	$	356,086.00
FY 2016 Cost of Leave Available	$	1,048,083.00
FY 2016 Terminated Employee Annual Leave Payment	$	30,105.00
FY 2016 Terminated Employee Sick Leave Payment	$	31,270.00
FY 2016 Terminated Employee Comp Leave Payment	$	-
FY 2016 Cost of Leave Used	$	314,050.00
FY 2016 Total Leave Deletions	$	375,425.00
FY 2016 Terminated Employee Annual Leave Hours	$	960.00
FY 2016 Terminated Employee Sick Leave Hours	$	783.00
FY 2016 Terminated Employee Comp Leave Hours	$	-
FY 2016 Leave Hours Used	$	11,237.00
FY 2016 Total Leave Hours Used	$	12,980.00
Three-Year Leave Factor Average	$	0.34580
FY 2016 Compensated Annual Leave Liability	$	489,041.00
FY 2016 Compensated Sick Leave Liability	$	194,310.00
FY 2016 Compensated Compensatory Leave Liability	$	-
FY 2016 Total Compensated Absence Liability	$	683,351.00
Total Compensated Absence Liability	$	683,351.00
Three-Year Average	$	0.34580
Short-Term Compensated Absence Liability	$	236,303.00
Short-Term Compensated Absence Liability	$	236,303.00
		÷ 12
Short-Term Compensated Absence Liability Per Month	$	19,692.00
		x 2
60 Day Leave Payout	$	39,384.00

Justice Administrative Commission
BOMS Leave Liability Detail
June 30, 2014

Prior 60 Day Leave Payout		$71,780.00
Current 60 Day Leave Payout		$39,384.00
3 Years Moving Average		37,055.00
Short-Term Compensated Absence Liability	$	236,303.00
Average 60 Day Leave Payout	$	37,055.00
Amount Due Within 1 Year (rest of year)	$	199,248.00
Total Compensated Absence Liability	$	683,351.00
Average 60 Day Leave Payout	$	37,055.00
Total of both GL 38600 and 48600 in GF 90	$	646,296.00
Amount due within 1 year (61 thru 365 day)	$	199,248.00
GL 48600 in GF 90 - Long Term	$	447,048.00

GF 10 or 20 - GL 38600	$	37,055.00
GF 90 - GL 38600	$	199,248.00
GF 90 - GL 48600	$	447,048.00

Form 20 - GF 10 or 20	2100001010000xx	
Audited Balance	$	36,077.00
Adjustments - Provided by SWFS	$	-
Additions (Earned)	$	37,055.00
Deletions (Used) - Remove amount provided by SWFS	$	36,077.00
Balance	$	37,055.00
Amount Due Within 1 Year (all 60 day payout)	Blank	

Justice Administrative Commission
BOMS Leave Liability Detail
June 30, 2014

Form 20 - GF 90	2100009090000xx	
Audited Balance	$	655,920.00
Adjustments - Provided by SWFS	$	-
FY 2016 Leave Earned	$	356,086.00
60 Day Leave Payout	$	37,055.00
Additions (Earned)	$	319,031.00
Deletions (Used)	$	328,655.00
Balance (Both GL 38600 and 48600)	$	646,296.00
Amount Due Within 1 Year (GL 38600)	$	199,248.00
GL 48600 in GF 90 - Long Term	$	447,048.00

Department of Financial Services ~ Statewide Financial Statements
Form 20 ~ Changes in Long Term Liabilities
GL 371XX, 445XX, 461XX, 463XX, 464XX, 465XX, 322XX, 422XX, 323XX, 423XX, 455XX, 456XX, 372XX, 373XX, 462XX, 466XX, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2017

Fund Number 2100001010000xx

Instructions: Complete the following schedule of changes in long term debt. Debt acquired should be reported in the additions column, and retired debt should be reported in the deletions column. Do not net the additions and deletions. The amount due within one year (short-term portion) sho

		Audited Balance	Additions	Deletions	Ending Balance	Amount Due Within 1 Year		Variance***
371XX, 373XX,445XX, 461XX,	Bonds payable							
463XX	Unamortized Premiums							......
464XX	Unamortized Discounts							......
465XX	Amound Deferred on Refunding							......
322XX & 422XX	Accrued Prize Liability							......
323XX & 423XX	DROP Participants Pension							......
455XX	Long-Term Due to Other Govt. Unit							......
456XX	Due to Federal Govt. - Arbitrage							......
372XX, 462XX, 466XX 467XX	Certificates of Participation							......
385XX & 485XX	Installment purchase contracts *							......
386XX & 486XX	Compensated absences liability * *	36,077.00	37,055.00	36,077.00	37,055.00	0.00	**	......
387XX & 487XX	Capital leases liability *							......
388XX & 488XX	Unearned Revenue							......
315XX & 498XX	Claims Payable							......
499XX	Other long-term liabilities							......

Department of Financial Services ~ Statewide Financial Statements
Form 20 ~ Changes in Long Term Liabilities
GL 371XX, 445XX, 461XX, 463XX, 464XX, 465XX, 322XX, 422XX, 323XX, 423XX, 455XX, 456XX, 372XX, 373XX, 462XX, 466XX, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2017

Fund Number 2100009090000xx

Instructions: Complete the following schedule of changes in long term debt. Debt acquired should be reported in the additions column, and retired debt should be reported in the deletions column. Do not net the additions and deletions. The amount due within one year (short-term portion) sho

GL	Description	Audited Balance	Additions	Deletions	Ending Balance	Amount Due Within 1 Year		Variance***
371XX, 373XX,445XX, 461XX,	Bonds payable							......
463XX	Unamortized Premiums							......
464XX	Unamortized Discounts							......
465XX	Amound Deferred on Refunding							......
322XX & 422XX	Accrued Prize Liability							......
323XX & 423XX	DROP Participants Pension							......
455XX	Long-Term Due to Other Govt. Unit							......
456XX	Due to Federal Govt. - Arbitrage							......
372XX, 462XX, 466XX 467XX	Certificates of Participation							......
385XX & 485XX	Installment purchase contracts *							......
386XX & 486XX	Compensated absences liability * *	655,920.00	319,031.00	328,655.00	646,296.00	199,248.00	* *	......
387XX & 487XX	Capital leases liability *							......
388XX & 488XX	Unearned Revenue							......
315XX & 498XX	Claims Payable							......
499XX	Other long-term liabilities							......

Justice Administrative Commission
Financial Statement Form: JAC-20A
Compensated Absence Certification
June 30, 2015

AGENCY	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
FUNDS	2100001010000xx & 2100009090000xx	
ANNUAL LEAVE LIABILITY	$	489,041.00
SICK LEAVE LIABILITY	$	194,310.00
COMPENSATORY LEAVE LIABILITY	$	0.00
TOTAL LEAVE LIABILITY	$	683,351.00

Certified true and correct and substantiated by records maintained by this office.

____
Authorized Signature

____
Authorized Name Printed

____
Date

Leave Liability General Notes
for Spreadsheet Preparation

I. General Notes:

- All hours should be rounded to the nearest quarter hour.
- All dollar amounts should be rounded to two decimal places (cents).
- Blue and Gray highlighted cells will be populated by JAC
- Rows used only for calcuation are hidden for ease of use; do not override formula in cells
- Email completed spreadsheet to JAC
- Print, sign, and send Form 20A to JAC

"Fill In" Tab:

II. Columns A thru H "Gray Highlighted Cells"

1 JAC populates Cells
2 Curcuit validates and updates the information in the cells but do not delete any lines
A Agency Name
B Employee Social Security Number
C Employee: Please review and update
D Position Number
E Class Code
F RT CD: Retirement Code
G ANN LV HRLY ROP: Rate of Pay used for Annual Leave Liability Calculations.
H SK & COMP LV HRLY ROP: Rate of Pay used for Annual Leave Liability Calculations

III. Colunms I, L, N, P, R, T, V, W and Y "Yellow Highlighed Cells"

1 Circuit populates these cells (if applicable)
I YEAR END ANNUAL LEAVE HOURS-CUMULATIVE
K CURRENT YEAR ANNUAL LEAVE EARNED
M CURRENT YEAR ANNUAL/DROP LEAVE USED
O YEAR ENDING SICK LEAVE HOURS-CUMULATIVE
Q CURRENT YEAR SICK LEAVE
S CURRENT YEAR SICK LEAVE USED
U YEAR ENDING COMPENSATRY LEAVE HOURS-CUMULATIVE
W CURRENT YEAR COMPENSATORY LEAVE EARNED:
Y CURRENT YEAR COMPENSATORY LEAVE USED

IV. JAC will fill in Blue Highlighted Rows Listed at the Bottom of the Spreadsheet on the "Summary" Tab.

B Terminated Employee Annual Leave Payment
B Terminated Employee Sick Leave Payment
B Terminated Employee Comp Leave Payment
B Terminated Employee Annual Leave Payment Hours
B Terminated Employee Sick Leave Hours
B Terminated Employee Comp Leave Hours
B Short-Term Leave Factor
B Short-Term Leave Factor

V. Other Tabs on the Spreadsheet

1 The other Tabs will automatically populated based on the numbers input on the Fill In Tab.
2 Please do not override any formulas in any Tab of this workbook
3 Please print for your files

Justice Administrative Commission
Compensated Absences Leave Liability Spreadsheet (CALLS) Summary
June 30, 2016

Agency-GR	Office of the		
Operating Fund	210000-10-1-0000xx	Beginning Compensated Absence Liability	$20,000.00
Long-Term Debt	210000-90-9-0000xx	Beginning Compensated Absence Liability	$300,000.00

FY 2017 Total Beginning Compensated Absence Liability	$320,000.00
FY 2017 Terminated Employee Annual Leave Payment	150.00
FY 2017 Terminated Employee Sick Leave Payment	100.00
FY 2017 Terminated Employee Comp Leave Payment*	50.00
FY 2017 Terminated Employee Annual Leave Hours	15.00
FY 2017 Terminated Employee Sick Leave Hours	10.00
FY 2017 Terminated Employee Comp Leave Hours*	5.00
FY 2016 Short Term Leave Factor	0.44444
FY 2015 Short Term Leave Factor	0.42222
FY Prior* Estimated 60 days Payout	4,000.00
FY Leave Earned (Cost of)	13,984.93
Total Leave Deletions (Leave Usage)	11,517.54
Ending Compensated Annual Liability	21,396.45
Ending Compensated Sick Liability	20,720.11
Ending Compensated Comp-Time Liability	3,645.95
Total Leave Hours Earned	544.00
Total Leave Hours Used	441.00
3 Year Leave Factor Average	0.30068
Ending Leave Hours Accrued	1766.00

*FY Prior = estimated 60 days payout for the last 2 year combine

Justice Administrative Commission
Compensated Absences Leave Employee Information

CIRCUIT	SSN	EMPLOYEE NAME	POS NUM	CLASS CODE	RT CD	ANN LV HRLY ROP	SK COMP LV HRLY ROP
xxxx	0000000	a	xxxxxx	xxxx	xx	$25.95	$24.31
xxxx	0000001	b	xxxxxx	xxxx	xx	$26.50	$25.00
xxxx	0000002	c	xxxxxx	xxxx	xx	$27.00	$26.00

JUSTICE ADMINISTRATIVE COMMISSION
Compensated Absences Leave Liability Spreadsheet (CALLS) Detail
JUNE 30,2016

								FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017	FY 2017
AGENCY	SSN	EMPLOYEE NAME	POS NUM	CLASS CODE	RT CD	ANN LV HRLY ROP	SK COMP LV HRLY ROP	ANN LV HOURS	ANN LV LIAB	ANN LV EARN	ANN LV EARN COST	ANN LV/DROP USED	ANN DROP LV USED COST	SK LV HOURS	SK LV LIAB	SK LV EARN	SK LV EARN COST	SK LV USED	SK LV USED COST	COMP LV HOURS*	COMP LV LIAB	COMP LV EARN*	COMP LV EARN COST	COMP LV USED*	COMP LV USED COST	TOTAL LEAVE LIABILITY
xxxx	0000000	a	xxxxxx	xxxx	xx	$ 25.95	$ 24.31	102	2646.45	110	2854.01	96	2490.78	144	3500.11	26	631.96	13	315.98	150	3645.95	150	3645.95	45	1093.79	9792.51
xxxx	0000001	b	xxxxxx	xxxx	xx	$ 26.50	$ 25.00	300	7950.00	110	2915.00	150	3975.00	200	5000.00	20	500.00	20	500.00	0	0.00	0	0.00	0	0.00	12950.00
xxxx	0000002	c	xxxxxx	xxxx	xx	$ 27.00	$ 26.00	400	10800.00	110	2970.00	100	2700.00	470	12220.00	18	468.00	17	442.00	0	0.00	0	0.00	0	0.00	23020.00
									0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
									0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
									0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
									0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
									0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00	0.00
xxxx	Total					$79.45	$75.31	802	21396.45	330	8739.01	346	9165.78	814	20720.11	64	1599.96	50	1257.98	150	3645.95	150	3645.95	45	1093.79	45762.51

Justice Administrative Commission
Absences Leave Liability Spreadsheet (CALLS) Detail
June 30, 2016

FY 2017 Total Beginning Compensated Absence Liability		320,000.00
Cost of Leave Earned During FY 2017		13,984.93
Cost of Leave Available		$333,984.93
FY 2017 Terminated Employee Annual Leave Payment		150.00
FY 2017 Terminated Employee Sick Leave Payment		100.00
FY 2017 Terminated Employee Comp Leave Payment		50.00
FY 2017 Cost of Annual Leave Used		9,165.78
FY 2017 Cost of Sick Leave Used		1,257.98
FY 2017 Cost of Comp Leave Used		1,093.79
FY 2017 Total Leave Deletions		$11,817.54
FY 2017 Total Leave Deletions (Used)		11,817.54
Cost of Leave Available	÷	333,984.93
FY 2017 Short-Term Leave Factor		0.03538
FY 2017 Terminated Employee Annual Leave Hours		15.00
FY 2017 Terminated Employee Sick Leave Hours		10.00
FY 2017 Terminated Employee Comp Leave Hours		5.00
FY 2017 Annual Leave Hours Used		346.00
FY 2017 Sick Leave Hours Used		50.00
FY 2017 Comp Leave Hours Used		45.00
FY 2017 Total Leave Hours Used		471.00
FY 2015 Short-Term Leave Factor		0.42222
FY 2016 Short-Term Leave Factor		0.44444
FY 2017 Short-Term Leave Factor		0.03538
Cumulative Leave Factors		0.90204
		÷ 3
Three-Year Leave Factor Average		0.30068

Justice Administrative Commission
Absences Leave Liability Spreadsheet (CALLS) Detail
June 30, 2016

FY 2017 Compensated Annual Leave Liability	21,396.45
FY 2017 Compensated Sick Leave Liability	20,720.11
FY 2017 Compensated Compensatory Leave Liability	3,645.95
FY 2017 Total Compensated Absence Liability	$45,762.51
FY 2017 Total Compensated Absence Liability	45,762.51
Three-Year Average	0.30068
Short-Term Compensated Absence Liability	$13,759.92
Short-Term Compensated Absence Liability	13,759.92
	÷ 12
Short-Term Compensated Absence Liability Per Month	1,146.66
	x 2
60 Day Leave Payout-Estimated	$2,293.32
Prior 60 Day Leave Payout	$4,000.00
Current 60 Day Leave Payout	$2,293.32
3 Years Moving Average	2,097.77
Short-Term Compensated Absence Liability	13,759.92
Average 60 Day Leave Payout	2,097.77
Amount Due Within 1 Year	$11,662.15

FY 2017 Total Compensated Absence Liability	45,762.51
Average 60 Day Leave Payout	2,097.77
Total of both GL 38600 and 48600 in GF 90	43,664.74
Amount due within 1 year (61 thru 365 day)	11,662.15
GL 48600 in GF 90 - Long Term	$32,002.59

Justice Administrative Commission
Absences Leave Liability Spreadsheet (CALLS) Detail
June 30, 2016

GF 10 or 20 - GL 38600	2,097.77
GF 90 - GL 38600	11,662.15
GF 90 - GL 48600	32,002.59

Form 20 - GF 10 or 20	210000-10-1-0000xx
Audited Balance	20,000.00
Adjustments - Provided by SWFS	0.00
Additions (Earned)	2,097.77
Deletions (Used) - Remove amount provided by SWFS	20,000.00
Balance	2,097.77
Amount Due Within 1 Year (all 60 day payout)	Blank

Form 20 - GF 90	210000-90-9-0000xx
Audited Balance	300,000.00
Adjustments - Provided by SWFS	0.00
FY Leave Earned	13,984.93
60 Day Leave Payout	2,097.77
Additions (Earned)	11,887.15
Deletions (Used)	268,222.42
Balance (Both GL 38600 and 48600)	43,664.74
Amount Due Within 1 Year (GL 38600)	11,662.15
GL 48600 in GF 90 - Long Term	32,002.59

Department of Financial Services ~ Statewide Financial Statements
Form 20 ~ Changes in Long Term Liabilities
GL 371XX, 445XX, 461XX, 463XX, 464XX, 465XX, 322XX, 422XX, 323XX, 423XX, 455XX, 456XX, 372XX, 373XX, 462XX, 466XX, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2017

Fund Number 210000-10-1-0000xx

Instructions: Complete the following schedule of changes in long term debt. Debt acquired should be reported in the additions column, and retired debt should be reported in the deletions column. Do not net the additions and deletions. The amount due within one year (short-term portion) sho

GL	Description	Audited Balance	Additions	Deletions	Ending Balance	Amount Due Within 1 Year		Variance***
371XX, 373XX,445XX, 461XX,	Bonds payable							......
463XX	Unamortized Premiums							......
464XX	Unamortized Discounts							......
465XX	Amound Deferred on Refunding							......
322XX & 422XX	Accrued Prize Liability							......
323XX & 423XX	DROP Participants Pension							......
455XX	Long-Term Due to Other Govt. Unit							......
456XX	Due to Federal Govt. - Arbitrage							......
372XX, 462XX, 466XX 467XX	Certificates of Participation							......
385XX & 485XX	Installment purchase contracts *							......
386XX & 486XX	Compensated absences liability * *	20,000.00	2,097.77	20,000.00	2,097.77	0.00	* *	......
387XX & 487XX	Capital leases liability *							......
388XX & 488XX	Unearned Revenue							......
315XX & 498XX	Claims Payable							......
499XX	Other long-term liabilities							......

Department of Financial Services ~ Statewide Financial Statements
Form 20 ~ Changes in Long Term Liabilities
GL 371XX, 445XX, 461XX, 463XX, 464XX, 465XX, 322XX, 422XX, 323XX, 423XX, 455XX, 456XX, 372XX, 373XX, 462XX, 466XX, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2017

Fund Number 210000-90-9-0000xx

Instructions: Complete the following schedule of changes in long term debt. Debt acquired should be reported in the additions column, and retired debt should be reported in the deletions column. Do not net the additions and deletions. The amount due within one year (short-term portion) shc

GL		Audited Balance	Additions	Deletions	Ending Balance	Amount Due Within 1 Year		Variance***
371XX, 373XX,445XX, 461XX,	Bonds payable							......
463XX	Unamortized Premiums							......
464XX	Unamortized Discounts							......
465XX	Amound Deferred on Refunding							......
322XX & 422XX	Accrued Prize Liability							......
323XX & 423XX	DROP Participants Pension							......
455XX	Long-Term Due to Other Govt. Unit							......
456XX	Due to Federal Govt. - Arbitrage							......
372XX, 462XX, 466XX 467XX	Certificates of Participation							......
385XX & 485XX	Installment purchase contracts *							......
386XX & 486XX	Compensated absences liability * *	300,000.00	11,887.15	268,222.42	43,664.74	11,662.15	* *	......
387XX & 487XX	Capital leases liability *							......
388XX & 488XX	Unearned Revenue							......
315XX & 498XX	Claims Payable							......
499XX	Other long-term liabilities							......

Justice Administrative Commission
Financial Statement Form: JAC-20A
Compensated Absence Certification
June 30, 2016

AGENCY	Office of the	
FUNDS	210000-10-1-0000xx & 210000-90-9-0000xx	
ANNUAL LEAVE LIABILITY	$	21,396.45
SICK LEAVE LIABILITY	$	20,720.11
COMPENSATORY LEAVE LIABILITY	$	3,645.95
TOTAL LEAVE LIABILITY	$	45,762.51

Certified true and correct and substantiated by records maintained by this office.

____
Authorized Signature

____
Authorized Name Printed

____
Date

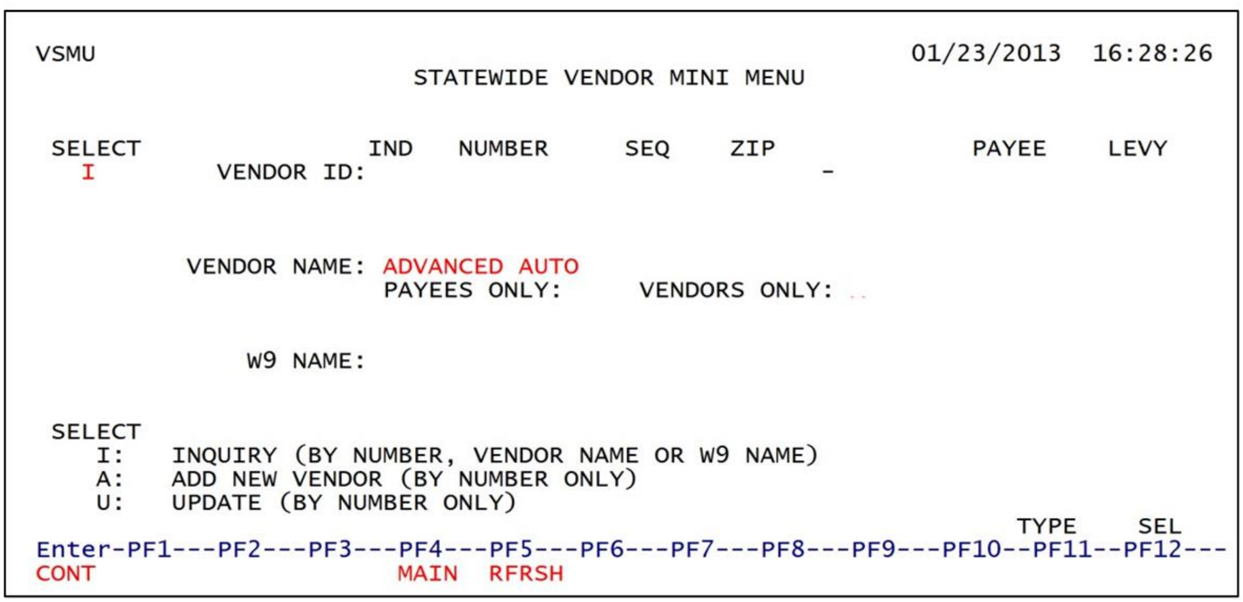
The Florida Accounting Information Resource Statewide Vendor File is the State's central repository of vendor information.

Searching Records by Vendor Name

The Vendor Name search will return results from the VS file for vendors matching the name entered on the VENDOR NAME field line. The fewer characters of the name entered the more results the search will generate. If the vendor is "Advanced Auto Parts":

1. Access FLAIR.
2. Input VS in the TYPE field to access the Statewide Vendor Mini Menu.
3. Press Enter.
4. Input I in the SELECT field.
5. Tab to VENDOR NAME and input the vendor's name (for this example, input "Advanced Auto"). The search results display the first vendor with "Advanced Auto" in their name.
6. Press enter. Use F8 to scroll forward and F6 to scroll back to the beginning.

Tip! To narrow the results increase the number of characters in the search field.



```
VSMU                                                   01/23/2013   16:28:26
                           STATEWIDE VENDOR MINI MENU

 SELECT              IND    NUMBER     SEQ    ZIP              PAYEE    LEVY
   I       VENDOR ID:                                -

         VENDOR NAME: ADVANCED AUTO
                      PAYEES ONLY:     VENDORS ONLY:

             W9 NAME:

 SELECT
    I:   INQUIRY (BY NUMBER, VENDOR NAME OR W9 NAME)
    A:   ADD NEW VENDOR (BY NUMBER ONLY)
    U:   UPDATE (BY NUMBER ONLY)
                                                                 TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                        MAIN  RFRSH
```

Searching Records by Vendor Tax ID Number

The vendor number search requires the full nine-digit Vendor Number and the vendor prefix indicator (F, S or N). To search using the Vendor Number:

1. Access FLAIR.
2. Input VS in the TYPE field to access the Statewide Vendor Mini Menu.

3. Press Enter.
4. Input I in the SELECT field.
5. Input vendor indicator F in the IND field.
6. Input the nine-digit vendor number in the NUMBER field (for this example input 111111111).
7. Input all zeros in the sequence field.
8. Press Enter. FLAIR will display all available sequences for this vendor number.

Tip! Use the vendor name search to identify the Tax Id number. The vendor number search provides more detailed results including the vendor's remittance address.

```
VSMU                                                     01/25/2013  08:46:29
                         STATEWIDE VENDOR MINI MENU

 SELECT             IND   NUMBER     SEQ   ZIP              PAYEE    LEVY
   I       VENDOR ID: F   111111111  000   _     -


          VENDOR NAME:
                      PAYEES ONLY:      VENDORS ONLY:

             W9 NAME:


 SELECT
    I:   INQUIRY (BY NUMBER, VENDOR NAME OR W9 NAME)
    A:   ADD NEW VENDOR (BY NUMBER ONLY)
    U:   UPDATE (BY NUMBER ONLY)
                                                           TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                    MAIN  RFRSH
```

Understanding Statewide Vendor Inquiry Codes

Tip! Use the example record below in conjunction with the code table on page 3.

```
VSI1                 STATEWIDE VENDOR INQUIRY BY NUMBER   04/11/2016  12:03:31

VENDOR ID: F 592663954 W9 NAME: OFFICE DEPOT INC                        W9: Y
                                                    W9 UPDATE:  05/29/2012
SEQ VENDOR NAME                          SHORT NAME
    PURCHASING ADDRESS                   REMITTANCE ADDRESS              PIN
--- ------------------------------      ------------------------------  ----
020 OFFICE DEPOT INC                     OFFICE DEPOT                    0014
    PO BOX 183174                        PO BOX 183174
    COLUMBUS           OH 43218-3174     COLUMBUS          OH 43218-3174


    PHONE: (800) 733-2819                LAST UPDATED:      11/18/2013
    REQ OLO:      210000                 LAST USED:         03/31/2016
    VEI:          F                      CONFIDENTIAL:      N
    FOREIGN:      N                      PAYEE:             N
    LEVY:                                STATUS:            A
    MC:           A                      INACT CODE:
    EFT:          N                      REVENUE TYPE:
```

Justice Administration Commission
Statewide Vendor File Inquiry Reference Guide

Indicator	Definition	Values
Vendor Indicator:	Alphabetic prefix which indicates the tax identification number type.	F = FEIN S = SSN N = Non-Standard (Foreign or fictitious vendor)
Vendor Tax Identifier:	9-digit tax identification number.	Numeric
W9 Name:	Identifies the vendor W-9 name on file at DFS; populated if on file.	Alpha-Numeric
W-9 Indicator (W9):	Indicates state of Florida substitute W-9 status; used to validate vendor taxpayer information.	Y = On File N = Not On File P = Pending F = Failed
W9 Update:	Identifies the last date the substitute W-9 was changed by the vendor.	Date
Sequence (SEQ):	3-digit number assigned per vendor location.	000 = All Records
Vendor Name:	Identifies the name that will print on the payment. There are up to 2 lines for the Vendor's name, shown above the purchasing address. The line(s) will print on the warrant.	Alpha-Numeric
Vendor Short Name:	Vendor identifier that will only display on reports.	Alpha-Numeric
Purchasing Address:	Identifies vendor purchasing location.	Alpha-Numeric
Remittance Address:	Identifies vendor address to be printed on the warrant and where payment will be sent.	Alpha-Numeric
Vendor Contact Number:	Vendor contact number.	Numeric
Last Updated:	Identifies the last time the vendor record was changed.	Date
Req OLO:	Identifies the agency which created or updated the vendor record.	JAC = 210000 MFMP = 000000
Last Used:	Indicates the last time the record was used to process a transaction.	Date
Vendor Enter Indicator (VEI):	Distinguishes if the vendor record was entered through FLAIR or MFMP.	F = FLAIR M = MFMP
Confidential:	Indicates that the vendor is not subject to Florida sunshine / transparency public records law. The record can only be viewed by requesting agency.	Y = Confidential N = Not Confidential
Foreign:	Indicates if the vendor has a US business location.	Y = Foreign N = Not Foreign
Levy:	Indicates levy status.	I = IRS R = DOR Blank = No levy

Indicator	Definition	Values
Vendor Inquiry codes (continued)		
Status Code:	Transaction can be processed.	A = Active
	Transaction cannot be processed, vendor record will be marked for deletion.	I = Inactive
	Transaction cannot be processed, vendor record will be removed during the next purge cycle.	D = Deleted
Minority Code (MC):	Identifies the classification of vendor's minority business type.	A = Minority type unknown
Inact Code:	Reason for Inactivation	Alpha
Electronic Funds Transfer (EFT):	Identifies if the vendor has an electronic fund transfer account on file at DFS. The first line of the purchasing address must mirror the account name for the EFT to be active.	Y = Active EFT N = Warrant

State of Florida Substitute W-9 Records

If payments are 1099 reportable, a vendor record cannot be used until a verified Substitute Form W-9 is on file at the Department of Financial Services. If a vendor has an existing vendor file record and a Substitute W-9 is submitted the W-9 status in the vendor file will automatically update to P for pending. Once the matching process is completed the status will change to Y for on file. This may take up to four days.

Vendor substitute W-9 submission portal: https://FLVendor.MyFloridaCFO.com.

Tip! Submitting a Substitute W-9 does not create a FLAIR statewide vendor file record. If the record does not previously exist it has to be added to the VS file.

Getting Vendor Records Added to the Statewide Vendor File

The following vendor data is required for JAC to add a vendor record to the statewide vendor file:

- Vendor TIN,
- Vendor name,
- Vendor telephone number, and
- Vendor remittance address.

Please submit vendor add requests and inquiries to: VendorProcessing@justiceadmin.org

Tip! To avoid discrepancies obtain as much documentation from the vendor as possible and submit it with your vendor record add request. The remittance addresses on a vendor's paper W-9, substitute W-9 or billing invoice do not always match.

My Florida Market Place Purchasing System

The DFS Vendor Management Section prohibits sequences to be added to vendors with ACTIVE MFMP records. One active MFMP record locks the agency's vendor add function. New locations or updates to existing records can only be made by the vendor via: https://vendor.MyFloridaMarketPlace.com.

Tip! MFMP vendor records are uploaded into the statewide vendor file on a nightly basis.

Processing P-card and the Statewide Vendor File

Since clearing a p-card charge is an approval to reimburse Bank of America for a payment that they have already made to the vendor it is not necessary to add a new sequence to the statewide vendor file in order to match the vendor's remittance address. The charge only needs to be recorded to the appropriate Federal Tax Identification Number.

Tip! Any active sequence will work.

Statewide Vendor File Record Purge Cycle

As long as a vendor record is frequently used in transactions, the vendor will remain active in the statewide vendor file. FLAIR systematically marks inactive vendor records for deletion. The DFS Vendor Management Section will also inactivate vendor records if an error or discrepancy is found. MFMP inactivates vendor records weekly at the request of the vendor.

(F) & (S) prefix vendor records will be purged after 18 months of inactivity. Foreign or non-standard (N) vendor records will be marked for deletion after 4 months of inactivity and will remain in the vendor file for another 14 months until they complete the 18 month purge cycle.

Tip! If a record is inactivated or marked for deletion it will have an "I" or "D" in the STATUS field. These records cannot be used to process FLAIR transactions.