



JUSTICE ADMINISTRATIVE
COMMISSION



Financial Statement Workshop

Presented By
Financial Services
June 16, 2022

Workshop Objectives

Sections

- I. ACFR Introduction
- II. Information Needed
- III. Due To Payables
- IV. Final Review
- V. Certifications



Section I

Annual Comprehensive Financial Report (ACFR) Introduction*

**New Name*



What does the ACFR Provide?

Shows the state's financial condition

- Reports on the state's financial position
- Required by GASB
- Used to set the state's bond rating

ACFR Preparation

Department of Financial Services
requires:

- Financial information
- Agency certifications



Section II

Information Needed from JROs



How is Information Provided?

JROs are critical to the success of the financial statements.

- Information provided using:
 - Forms
 - Reports from internal systems (e.g. BOMS)
- Representations & Certifications

When is it Due?

Financial Statement Checklist

- A lot of data is needed between 7/9 - 7/20
- Certifications or representations due between 7/6 - 11/4
- Review of final financial reports must be completed by 8/3* & SEFA by 9/2

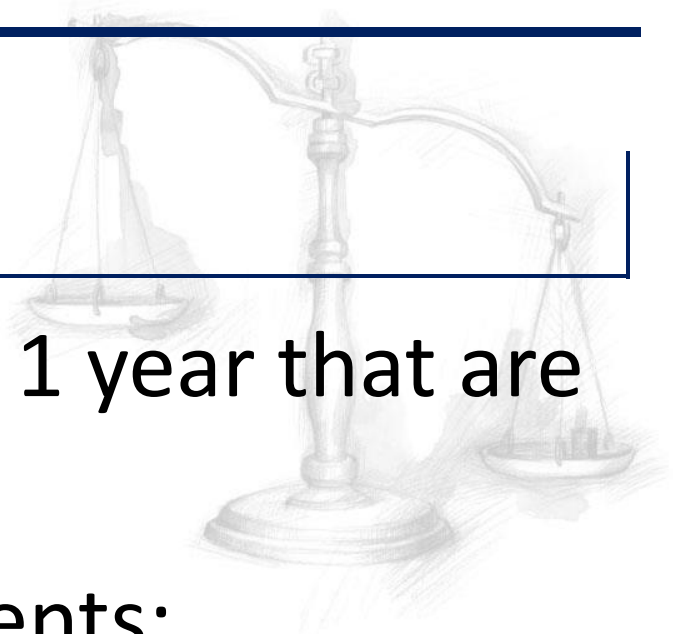
What Information is Needed?

- Operating Leases
- Receivables
- Capital Assets (Property)
- Leave Liability



Operating Leases

- Obligations longer than 1 year that are paid with state funds
- Common lease agreements:
 - Copiers
 - Postage meters
 - Storage
 - Office space / building rent



Operating Leases

- GASB 87 changed how leases are accounted for
 - Definition of a lease – contract that conveys control of the right to use another's asset as specified in the contract for a period of time in an exchange type transaction

Operating Leases

- GASB 87 changed how leases are accounted for
 - Previously, they were a footnote in the financial
 - Enhances the relevance and consistency of information about the state's leasing activities

Operating Leases

- GASB 87 changed how leases are accounted for
 - Establishes a single model for lease accounting based on the principle that a lease is financing the right to use an asset
 - Leases obligations will now be reflected in the Long-term Debt Accounts

Operating Leases

- So how does this impact each office?
 - The previous lease form is discontinued
 - All leases will need to be gathered for entry into DFS's new system to report Leases.
 - We will have no further information about the new system for 6 weeks.

Operating Leases

- So how does this impact each office?
 - Post-closing adjustments will be prepared for FY 2021-22. These are adjustments after FLAIR closes on 8/8.
 - We'll keep you updated

Questions



Receivables Workbook

Include all funds owed to the JRO for reimbursable services occurring through 6/30

- Billing can be completed in July
- Form is updated to include accounts submitted on the Free Type Form last year
- Worksheet is uploaded to FLAIR

Excel file **Due 7/15**



Receivables Workbook

Please include all funds Due From:

- Other state agencies
- Other JAC entities
- County reimbursements
- Refunds Due From employees or vendors

Receivables Workbook

- Include all reimbursements due for grants or other agreements
- Include all refunds that will be deposited to GR Unallocated during July

Receivables Worksheet

Exclude:

- 4th quarter service charge to GR
 - JAC will create these receivables
- Certified receivables (CF ends before this worksheet is due)
- Public records request since services are provided when payment is received

Why are Receivables Important?

- Revenue is used to justify the appropriation being requested
- JAC works with the state agencies ensuring they record an obligation to you
 - Receivables have to balance to the other agency's payables

Receivables

FLAIR Trial Balance contains the receivable amounts

GL list provided:

GL	GL Title	Examples of vendors grouped in the GL
15100	Accounts Receivable	refunds from vendors and staff
Due From Governmental Units		
16100	Due from Other Fund, within Division	Due from another Fund within your JRO
16200	Due from Other Fund, within Agency	Due from another JRO within JAC
16300	Due from Other Agency	Due from another state agency
16400	Due from Federal Gov't	Due directly from the federal government
16500	Due from Other Gov's	Due from the county or city

Questions



Capital Assets- Due Date

- The Capital Asset Summary report is used to create end of fiscal year FLAIR adjusting entries
- Please return the report as soon as you close BOMS or complete the Non-BOMS workbook!

Excel file **Due 7/15**

Capital Assets - Statutes

Why are tangible property reports required?

- Ch. 273, F.S.
- Rule 691-72.002, F.A.C.



Capital Assets - Tangible Property

- Record new tangible property when:
 - vehicle, equipment and fixtures
 - useful life \geq one year **and**
 - costs \geq \$5,000
 - A.K.A. Operating Capital Outlay (OCO)
- Attractive items (non-OCO) are not listed in the financial reports

Capital Assets - Recordkeeping

- Record all OCO items **received by 6/30** in inventory prior to creating the Capital Asset Summary
- Please maintain a copy of the **capital assets detail record** as backup (e.g. PDF or paper copy) in case of audit

Capital Assets – Threshold Changes

Property Rule Threshold Changes:

- Items that are already on the inventory list **prior to 07/01/2020** are not affected by the change in the inventory threshold
- The inventory <\$5,000 would not drop off inventory until disposition occurs

Capital Assets - Disposition

Deletions should be supported by property disposition records for items that are:

- Sold
- Scrapped
- Donated
- Obsolete



Capital Assets – Deletions

- BOMS users will need to update their BOMS inventory with the sale price, date, and disposition information. This will automatically adjust the inventory in the system.
- Non-BOMS users will need to adjust their inventory tracking system to reflect disposition of property.

BOMS Disposal Screen

Inventory 2022 year-end closing | JAC | OCO, OCO < \$1,000

 Edit

Back

Next

Excel 

Review disposed item's disposal value, then click NEXT

◆ ◀ ▶ 1-3

Property no	Purchase price	Salvage value	Disposal date	Disposal value
61049	\$16,800.00	\$0.00	09/14/2021	\$1,000.00
61411	\$15,950.00	\$0.00	09/14/2021	\$1,000.00
61542	\$2,459.00	\$0.00	12/21/2021	\$100.00

Capital Assets – Gain on Sale

Gains are calculated:

■ Asset purchase price	\$1,200
■ Less depreciation	<u>\$(500)</u>
Book Value	\$ 700
■ Less selling price if sold	<u>\$ (900)</u>
Net Asset Value	\$ 200

Depreciation + selling price - asset costs equals a **GAIN**

Capital Assets – Loss on Sale

Losses are calculated:

■ Asset purchase price	\$1,200
■ Less depreciation	<u>\$ (500)</u>
Book Value	\$ 700
■ Less selling price if sold	<u>\$ (500)</u>
Net Asset Value	\$ (200)

Depreciation + selling price - asset costs equals a **LOSS**

Capital Assets - Reporting

The capital assets summary provides:

- Beginning inventory values
- Purchase value of the new OCO items
- Accumulated & current depreciation
- Gains or Losses
- Ending value of the OCO items

This report is used for adjusting entries to the trial balance

Capital Assets – Adjustments

Additional adjustments are needed if:

- Beginning inventory balance doesn't match the CFO's prior year audited ending balance
- Changes were made to the date of purchase, the cost of purchase, or the asset useful life
- Inclusion of attractive items

Capital Assets – BOMS Depreciation

- Only select tangible property (OCO) categories for the report
- Total depreciation amount cannot exceed the total asset value
- Reports should show prior accumulated depreciation and current year depreciation

New BOMS Report

SA99 @ 01/14/2022 11:28

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

State Attorney - 99th Judicial Circuit

	06/30/2021 balance	2021-2022 Additions	2021-2022 Deletions	06/30/2022 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
276-FURNITURE AND EQUIPMENT	\$423,960.73	\$0.00	\$0.00	\$423,960.73	\$270,869.56	\$0.00	\$24,780.33	\$0.00	\$295,649.89
288-OTHER FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<<< Agency totals >>>	\$423,960.73	\$0.00	\$0.00	\$423,960.73	\$270,869.56	\$0.00	\$24,780.33	\$0.00	\$295,649.89

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.

<<< e-signed: John Doe on 2/22/22 2:45 PM >>>

Approved by: JOHN DOE
EXECUTIVE DIRECTOR

DATE

NOTE:

Accumulated Depreciation = Form 19's (1) Audited Balance

Current Depreciation = Form 19's (4) Depreciation Expense

Deletions = Form 19's (3) Sales / Dispositions

Gains/Losses = Accumulated + Adjustments + Current + Disposal Value - Purchase Price

Total Depreciation = Accumulated + Adjustments+ Current - Deletions - Gains or Losses

FILTER: Effective 07/01/2021 thru 06/30/2022 for budget entity "Trials, Revenue (G & D), State Attorneys Revenue Trust" and groups "OCO"

Capital Assets – BOMS Depreciation

- This new BOMS report simplifies the data on the inventory depreciation
- Please send the report to JAC in Excel
- The new report requires a digital signature using the Inventory workflow
- A Job Aid is available for this report

Capital Assets – Non-BOMS

Non-BOMS offices:

- A Non-BOMS workbook will be emailed to each Non-BOMS office in early July
- It contains beginning balances for the FY and calculations for adjustments
- The workbook provides the same information as a BOMS report and simplifies the JRO inventory summary

[Non-BOMS Workbook Example](#)

Line	Asset Information	276-Furniture & Equipment
1	Asset Balance on JRO Property Report - total of original value of assets*	

2	FLAIR audited beginning inventory/asset balance	
2.1	Acquisitions to record in FLAIR - value of items purchased this fiscal year	
2.2	Disposals to remove from FLAIR - original value of items disposed of this fiscal year. Enter as a credit/negative amount.	
3	FLAIR Ending Inventory (sum of line 2 + line 2.1+ line 2.2)	\$0.00

4	Verify FLAIR asset balance matches JRO asset balance Difference - should be ZERO (sum of line 1 - line 3)	\$0.00
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5	Adjustments Identified (if line 6 is not zero) - provide reason for adjustment to FLAIR balance	
5.1		
5.2		
5.3		
5.4		
6	Adjustments to FLAIR (sum of line 5.1 + line 5.2 + line 5.3 + line 5.4)	\$0.00

7	FLAIR Adjusted Ending Inventory (sum of line 3 + line 6)	\$0.00
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8	Difference - should be ZERO (sum of line 1 - line 7)	\$0.00
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Line	Depreciation Information	277-Accum. Depr for F&E
1	total of depreciation including current year depreciation*	

2	FLAIR audited beginning accumulated depreciation	
2.1	Current Year Depreciation	
2.2	Depreciation recorded for Disposed of Assets. Enter as a credit/negative amount.	
2.3	Gains or loss on disposed of assets. To calculate: sum of the depreciation recorded - amount for sale of asset - less asset original value	
3	FLAIR Ending Depreciation (sum of line 2 + line 2.1 + line 2.2 + line 2.3)	\$0.00

4	Verify FLAIR depreciation balance matches JRO depreciation balance Difference - should be ZERO (sum of line 1 - line 3)	\$0.00
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5	Adjustments Identified (if line 6 is not zero) - provide reason for adjustment to FLAIR balance	
5.1		
5.2		
5.3		
5.4		
6	Adjustments to FLAIR (sum of line 5.1 + line 5.2 + line 5.3 + line 5.4)	\$0.00

7	FLAIR Adjusted Ending deprecation (sum of line 3 + line 6)	\$0.00
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8	Difference - should be ZERO (sum of line 1 - line 7)	\$0.00
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Questions



Leave Liability Report (LLR)

- LLR provides an estimate of the value of the leave earned by staff
- Required so the ACFR will accurately reflect the State's obligations
- Summarized report is used to record the information in FLAIR

Report Due 7/20

Leave Liability Report (LLR)

Information provided to ALL JROs:

- Annual Leave Payout Detail
- Beginning Liability Balances
- Short-Term Factors
- Workbook for entering hours is provided to non-BOMS users and includes info above

Accurate posting by JROs is critical

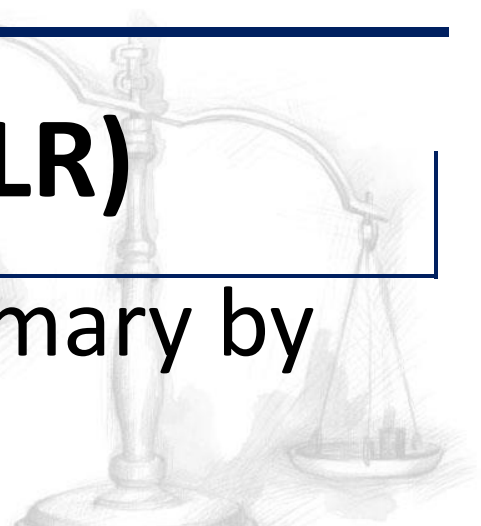
Leave Liability Report (LLR)

Example - Leave Payout Report

OFFICE	SS#	LAST NAME	FIRST NAME	WARRANT DATE	WARRANT NUMBER	EARNING CODE	RATE	HOURS	GROSS	EMPLOYER COST	TOTAL COST
PD08	xxxxxxxxxx	CAT	GRAY	2/26/xx	2017141	9108 - ANNUAL LEAVE PAID	25	8	200	31.14	231.14
PD08	xxxxxxxxxx	PIPER	PETER	9/11/xx	0557105	9108 - ANNUAL LEAVE PAID	13.8	28.2	393.3	61.25	454.55
PD08	xxxxxxxxxx	BERRY	BLUE	9/25/xx	0669221	9108 - ANNUAL LEAVE PAID	16.35	62.2	1021.88	159.10	1,180.98

Leave Liability Report (LLR)

Example - Leave Payout Summary by leave type



EARNING CODE	HOURS (ADJ FOR QTR HOUR)	TOTAL COST
9108 - ANNUAL LEAVE PAID	248.00	\$ 6,082.95
9123 - SICK LEAVE PAID	104.75	\$ 3,752.14
9161 - REG COMP IN LIEU OF OVERTIME		
Grand Total	352.75	\$ 9,835.09

Leave Liability Report (LLR)

Example - Beginning leave balances by leave type

			FY	2021	2022
Entity	TOTAL COMPENSATED ABSENCES LIABILITY BEGINNING BALANCE	60-DAY OPERATING FUND BEGINNING BALANCE	LONG-TERM DEBT ACCOUNT BEGINNING BALANCE	SHORT-TERM FACTOR	SHORT-TERM FACTOR
PD21	315,690.89	24,282.94	291,407.95	13.409%	17.083%

BOMS Leave Liability Report

- Enter LLR data JAC provided
- Ensure BOMS report matches data for:
 - Beginning balance
 - Termination dollars & hours balance
 - Short-term Leave Factors

[BOMS Leave Liability Report Example](#)

Justice Administrative Commission
ANNUAL, SICK AND COMPENSATORY LEAVE LIABILITY

Line	GAAFR Fund: General Revenue-Long Term	Leave Liability Totals Dollars	Leave Liability Totals Hours
	Entity: JAC	6/30/2020	
1	Total Beginning Compensated Absence Liability	\$834,080.86	26,962.47
2	Cost of Leave Earned	\$396,871.99	13,301.50
3	Cost of Leave Available (sum of line 1 & 2)	\$1,230,952.85	40,263.97
4	Terminated Employee Annual Leave Payment	\$26,175.37	871.00
5	Terminated Employee Sick Leave Payment	\$12,397.67	336.00
6	Terminated Employee Comp Leave Payment	\$0.00	0.00
7	Total Annual Leave Used	\$294,935.89	9,559.00
8	Total Sick Leave Used	\$25,560.49	979.00
9	Total Comp-Time Leave Used	\$0.00	0.00
10	Total Cost of Leave Used (sum of lines 4 through 9)	\$359,069.42	11,745.00
11	Ending Compensated Annual Liability	\$608,778.44	
12	Ending Compensated Sick Liability	\$288,382.08	
13	Ending Compensated Comp-Time Liability	\$0.00	
14	Total Ending Compensated Absence Liability (sum of lines 11 through 13)	\$897,160.52	
15	Short Term Leave Factor-2 Year Back	34.490%	
16	Short Term Leave Factor-Prior Year	29.560%	
17	Short Term Leave Factor-Current (line 10 / line 3)	29.170%	
18	Cumulative Leave Factors (sum of lines 15 through 17)	93.220%	
19	3 Year Leave Factor Average (line 18 / 3)	31.0730%	
20	Total Short-Term Liability (line 14 * line 19)	\$278,774.69	
21	60 Day Leave Payout (line 20 * 2/12ths)	\$46,462.45	
22	Remaining Amount Due with Fiscal Year (line 20 less line 21)	\$232,312.24	
23	Long Term Liability (line 14 less lines 21 & 22)	\$618,385.83	

GF 10 or 20 GL 38600
GF 90 GL 38600
GF 90 GL 48600



Non-BOMS Leave Liability Report

The Compensated Absences Leave Liability (CALL) workbook was redesigned to be formula driven:

- Employee ROP Information
- Employee leave hours
- Calculations (all formulas)
- Leave Liability form
- LLR info previously discussed

CALL - Employee ROP Info

Example

JRO	PF ID	EMPLOYEE NAME	POSITION NUMBER	CLASS CODE	RETIREMENT CODE	RETIREMENT CONTRIBUTION %	EMP FTE	ANNUAL SALARY	ANNUAL CJIP	ANNUAL CAD	TOTAL ANNUAL	ANNUAL LEAVE HOURLY RATE OF PAY	SICK LEAVE HOURLY RATE OF PAY
PD21		MARY	1111	4718	HA	0.1	1	\$ 8,000.00	\$-	\$-	\$8,000.00	\$4.53	\$4.14
PD21		BOB	2222	868	HA	0.1	1	\$ 5,000.00	\$-	\$-	\$5,000.00	\$2.83	\$2.59
PD21		JOHN	3333	10538	HA	0.1	1	\$ 6,600.00	\$-	\$-	\$6,600.00	\$3.73	\$3.42
PD21		SUSIE	4444	12627	HA	0.1	1	\$ 7,700.00	\$-	\$-	\$7,700.00	\$4.36	\$3.99
PD21		TERRY	5555	2188	HA	0.1	1	\$ 5,500.00	\$-	\$-	\$5,500.00	\$3.11	\$2.85

CALL – Employee Leave Hours

Example

Employee Leave Earnings, Usage and Ending Balances as of June 30, 2022

EMPLOYEE NAME	6/30 ENDING ANNUAL LEAVE HOURS	7/1-6/30 ANNUAL LEAVE EARNED	7/1-6/30 ANNUAL LEAVE (DROP) USED	6/30 ENDING SICK LEAVE HOURS	7/1-6/30 SICK LEAVE EARNED	7/1-6/30 SICK LEAVE USED	6/30 ENDING COMP LEAVE HOURS	7/1-6/30 COMP LEAVE EARNED*	7/1-6/30 COMP LEAVE USED*
MARY	295.50	156.00	43.50	200.00	105.00	43.50	0.00	0.00	0.00
BOB	123.25	105.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00
JOHN	87.50	105.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00
SUSIE	148.50	240.00	193.50	0.00	0.00	0.00	0.00	0.00	0.00
TERRY	97.00	43.75	2.00	0.00	0.00	0.00	0.00	0.00	0.00

CALL – Summary

The Leave Liability Summary contains a report similar to the BOMS Summary

[CALL Workbook Example](#)



Line	Compensated Absence Leave Liability (CALL)	Leave Liability	
		Totals Dollars	Totals Hours
1	CALL Beginning Balance - 60-day Operating Fund	\$ 288,237.38	
2	CALL Beginning Balance - Long-Term Debt Fund	\$ 6,377,417.43	
3	Total Beginning Compensated Absence Liability (sum)	\$ 6,665,654.81	288,545.40
4	Cost of Leave Earned 7/1-6/30	\$ 3,872,381.99	170,173.26
5	Cost of Leave Available (sum)	\$ 10,538,036.80	458,718.65
6	FY Terminated Employee Annual Leave Payment	\$ 299,564.78	11,846.25
7	FY Terminated Employee Sick Leave Payment	\$ 75,627.31	2,387.75
8	FY Terminated Employee Comp Leave Payment	\$ 1,240.10	62.00
9	FY Cost of Annual Leave Used	\$ 1,208,320.23	50,998.25
10	FY Cost of Sick Leave Used	\$ 840,072.54	40,088.75
11	FY Cost of Comp Leave Used	\$ 289,565.61	12,773.75
12	FY Total Leave Deletions (sum)	\$ 2,714,390.57	118,156.75
13	FY Terminated Employee Annual Leave Hours	11,846.25	
14	FY Terminated Employee Sick Leave Hours	2,387.75	
15	FY Terminated Employee Comp Leave Hours	62.00	
16	FY Annual Leave Hours Used	50,998.25	
17	FY Sick Leave Hours Used	40,088.75	
18	FY Comp Leave Hours Used	12,773.75	
19	FY Total Leave Hours Used (sum)	118,156.75	
20	FY Annual Leave Hours Earned	87,132.25	
21	FY Sick Leave Hours Earned	70,445.43	
22	FY Comp Leave Hours Earned	12,595.58	
23	FY Total Leave Hours Earned (sum)	170,173.26	
24	Short-Term Leave Factor CY	25.758%	
25	Short-Term Leave Factor PY-1	19.395%	
26	Short-Term Leave Factor PY-2	29.750%	
27	Cumulative Leave Factors (sum)	74.903%	
28	Three-Year Average Leave Factor (line 27 ÷ 3)	24.968%	
29	FY Compensated Annual Leave Liability	\$ 3,000,591.68	
30	FY Compensated Sick Leave Liability	\$ 3,255,881.66	
31	FY Compensated Compensatory Leave Liability	\$ 113,660.82	
32	FY Total Compensated Absence Liability (sum)	\$ 6,370,134.16	
33	FY Total Compensated Absence Liability	\$ 6,370,134.16	
34	Three-Year Average	24.968%	
35	Short-Term Compensated Absence Liability (line 33 x line 34)	\$ 1,590,495.10	
36	Short-Term Estimated Leave Payout in the first 60 days (line 35 x 2/12ths)	\$ 265,082.52	r GF 20 GL 38600
37	Remaining Short-Term Amount Due with Fiscal Year (line 35 less line 36)	\$ 1,325,412.58	GF 90 GL 38600
38	Long-Term Liability (line 32 less line 35)	\$ 4,779,639.06	GF 90 GL 48600
39	FY Total Compensated Absence Liability	\$ 6,370,134.16	

Questions



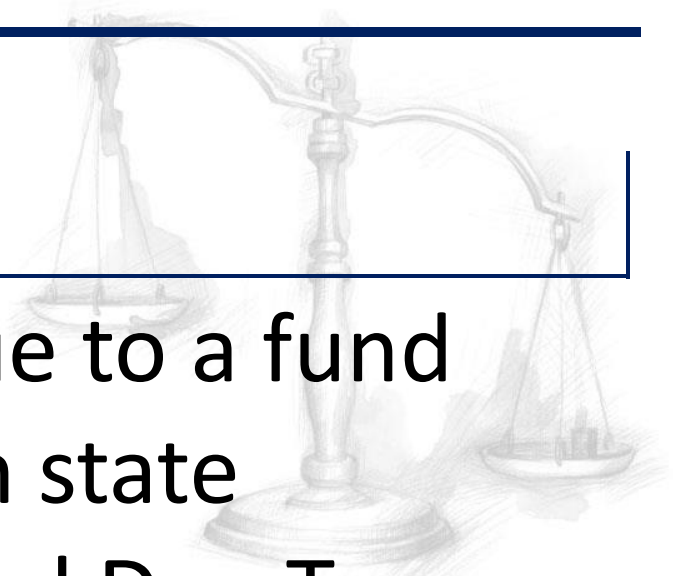
Section III

Due To Payables



Due To Payables

- When payables are due to a fund within JAC or between state agencies they are called Due To Payables
- Accounting prepares the Certified Forward payables



Due To Payables

FLAIR Trial Balance contains the Payable amounts

GL list provided:

GL	GL Title	Examples of vendors grouped in the GL
31100	Accounts Payable	all general payables, including Lump Sum
32100	Salaries and Wages	payables for Salaries
35600	Due To General Revenue	Due to GR from a Trust Fund or refund not CF
Due To Payables - within state government		
35100	Due To Other Fund, within Division	Due to another Fund within your JRO
35200	Due To Other Fund, within Agency	Due to another JRO within JAC
35300	Due To Other Agency	Due to another state agency

Due To Payables

- JROs do not provide any information for these payables but we may need to consult with you
- This is a very complex balancing act

JAC to balance by 7/27

Due To Payables

- Financial Services' role with these payables is very different
- Where possible an established lump sum payable is adjusted to show as a Due To Payable instead of a general payable (e.g., change GL 31100 to 35300)



Payables

Due To Other Departments

- State agencies provide a list of funds owed to them
- JAC will:
 - Determine if a FLAIR entry has already been recorded
 - Adjust or record entries as needed



Payables

Due To Other Departments

Invoice examples:

- DEO - reemployment compensation
DMS - communications, rent, & EMIS
when paid from state funds
- DFS - total temporary disability
- FDLE- criminal history / background
screening

Payables

Due Within Your JRO

Example:

- Salary & Benefit costs that need to be moved out of General Revenue (GR) to a Trust Fund (TF) for **IT reimbursements**
- Solution: Create a payable charging TF and receivable due to GR

Works both ways - charge GR & credited TF

Payables

Due To Other JROs or JAC

Example:

- A payroll deduction requested by a JRO is received into JAC's TF and is owed to the JRO at June 30th
- Solution: Create a payable charging JAC's TF and receivable due to the JRO

Payables Due within the JAC & Related Receivables

The last 2 slides have mentioned receivables. There are 2 types:

- CF receivable that restores unexpended release must be sent to Accounting **by 7/12***
- Receivable is coded to reimbursement
 - Goes to unallocated **for GR** or
 - Restores **cash in a TF**

Payables Due within the JAC & Related Receivables

Example

\$12,000 Unexpended Release

\$14,000 CF payables (O/S auths)

(\$2,000) CF receivables

\$0 Balance Unexpended Release

Payables Due within the JAC & Related Receivables

Example

\$12,000 Unexpended Release

\$ 4,000 CF payables (O/S auths)

0 CF receivables

No CF Rec. if unexpended
release is available.

\$ 8,000 Balance Unexpended Release

receivable side would be set to revenue
reimbursement category (001801)

AKA GR Unallocated or TF cash restored

Questions



Section IV

JRO Final Review



Final Approval

All financial statement data will be provided to each JRO for final approval

- Worksheets or forms
- Trial Balance Report



What Information is Reviewed?

Items to review for accuracy:

- Due to GR Unallocated Form
- Revolving Fund Deposit Information
 - If applicable
- Due To & Due From Information
- Transfers In & Out Information
- Trial Balance Report

Due To GR Unallocated

This form is created from:

- GR refunds provided on the Receivable Information form
- Receivables for Service Charge Due to GR

Due to GR Unallocated

Department of Financial Services - Statewide Financial Statements

Form 4 - Due To General Revenue Unallocated

GL 356XX

June 30, 20 XX

This should match
35600 GL on Trial
Balance.

Fund Number:

210000-10-1-000069

Balance per GL \$

100.00

Sum of detail below must equal
balance per GL

Revenue category used
for subsequent General
Revenue deposit

Indicate with an "X" if the
amount is service charges due
to GRU

Amount

001800

100.00

Revolving Fund Deposits

The form:

- Is populated using the Consolidated Revolving Account Report (CMR028)
- Ties to the established FLAIR Trial Balance Fund

Revolving Fund Deposits
6/30/20XX

Entity	Fund Number	Reconciled Bank Balance (1)	Bank Statement Balance (2)	In State Consolidated Revolving Account (Yes/No)	Violations (Yes/No)
SA21	210000748XXXXXX	500.00	277.28	Yes	No

Revolving Funds

Trial Balance for Revolving Fund are near the end of the report

2130 Justice Administrative Commission

→ 74 8 XXXXX Information & Evidence Revolving Fund

GL/Category	GL Account Name/Catg Description	Year to Date
11100	Cash On Hand	
000000	N/A	500
11200	Cash in Bank	
000000	N/A	500
16800	Due From State Funds – Revolving Fund	
000000	N/A	0
45100	Advanced From Other Funds Between Dept.	
000000	N/A	-1,000

Due To & Due From Information

The report provides:

- Payables and receivables owed to and from other agencies
- Payables owed or receivables due within or between a JRO or JAC

Due To & Due From Information

- The payables and receivables must balance between state agencies
- JAC will work with each JRO and associated state agency to ensure the entries balance

Due to & Due From Example

Due To & Due From Example

JAC Entity	JAC Fund ID	JAC's GL	GL Title	JAC's Offset GL	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
	*expending or receiving the funds (OLO-GF-SF-FID)		*Formula - do not remove. It will update when you key the GL in column C	*Shows the Revenue GL for deposit or Expenditure GL for payment.	*Fund paying or receiving the amount shown *May be JAC or other agency (OLO-GF-SF-FID)		16xxx positive amt. 35xxx negative amt.	
JAC	210000-10-1-000941	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTU	(9,022.21)	Reemployment Assistance
JAC	210000-10-1-000941	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERV	(26,684.00)	Communications Invoices
			Due To Other Agency Total				(35,706.21)	
	210000-10-1-000941 Total						(35,706.21)	
JAC	210000-20-2-084001	16100	Due from Other Fund, within Division (Circuit)	65700	210000-20-2-3390XX	JAC SAXX	10,399.60	Transfer from SA
			Due from Other Fund, within Division (Circuit) Total				10,399.60	
	210000-20-2-084001 Total						10,399.60	
JAC	210000-20-2-339040	16300	Due from Other Agency	65600	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	89,919.69	VOCA
			Due from Other Agency Total				89,919.69	
	210000-20-2-339040 Total						89,919.69	
JAC	210000-20-2-9740XX	16300	Due from Other Agency	65900	720000-20-2-339040	DEPARTMENT OF MANAGEMENT SERV	1,840.66	Proceeds from Sale of Surplus
			Due from Other Agency Total				1,840.66	
JAC	210000-20-2-9740XX	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTU	(9,022.21)	Reemployment Assistance
JAC	210000-20-2-9740XX	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERV	(26,684.00)	Communications Invoices
			Due To Other Agency Total				(35,706.21)	
	210000-20-2-9740XX Total						(33,865.55)	
	Grand Total						30,747.53	



Transfers In & Out

- A transfer is the movement of cash between funds and is **not a payment for goods and services**
- All information on the form is based on FLAIR data

Transfers In & Out

Examples:

- Reemployment Assistance GL 75900
- GR Service Charge GL 75800
- HR Outsourcing GL 75900
- VOCA revenue GL 65600
- DMS auction proceeds GL 65900

Transfers In & Out

FLAIR Trial Balance contains the Transfer amounts
GL list provided:

Revenue GL	GL Title	Expense GL	GL Title	Description
65500	Federal Funds Transferred In, within Agency	75500	Federal Funds Transferred Out, within Agency	Transfers involving federal funds between your JRO, another JRO or JAC
65600	Federal Funds Transferred In, from Other Agencies	75600	Federal Funds Transferred Out, to Other Agencies	Transfers involving federal funds between your JRO and another Agency
65700	Transfers In, within Agency	75700	Transfers Out, within Agencies	Transfers between your JRO and another Agency
65800	GR Transfers In	75800	GR Transfers Out	Transfers between a TF and GR
65900	Transfers In, from Other Agencies	75900	Transfers Out, Other Agencies	Transfers between your JRO, another JRO or JAC

What is not a Transfer?

Payments to:

- Department of Management Services:
 - Communications (SUNCOM)
 - Building rent
 - FLEET management
- Department of State:
 - Ads in Administrative Register

What is not a Transfer?

Payments to:

- Department of Financial Services:
 - Property insurance
 - Casualty insurance
- Department of Legal Affairs:
 - Legal services

Transfers In & Transfers Out Example

JAC Entity	JAC Fund ID *expending or receiving the funds (OLO-GF-SF-FID)	JAC's GL	GL Title *Formula - do not remove. It will update when you key the GL in column C	Partner Fund ID *Fund paying or receiving the amount shown *May be JAC or other agency (OLO-GF-SF-FID)	Partner Agency	Amount 16xxx positive amt. 35xxx negative amt.	Description / Comments for Due From & Due To
JAC	210000-20-2-084XXX	65700	Transfers in from within JAC (between Circuits)	210000-20-2-0840XX	JUSTICE ADMINISTRATION	(74,498.00)	Transfer from SAXX
			Transfers in from within JAC (between Circuits) Total			(74,498.00)	
RCxx	210000-10-1-000XXX	75700	Transfers Out within JAC (between Circuits)	210000-20-2-339XXX	JUSTICE ADMINISTRATION	566.61	Transfer to JAC
			Transfers Out within JAC (between Circuits) Total			566.61	
	210000-10-1-000XXX Total					(73,931.39)	
JAC	210000-20-2-084XXX	75900	Transfers Out to Other Agency	720000-20-2-678XXX	DEPARTMENT OF MANAGEMENT SERVICES	26,684.00	HR Outsourcing Invoices
			Transfers Out to Other Agency Total			26,684.00	
	210000-20-2-084XXX Total					26,684.00	
JAC	210000-20-2-339XXX	65600	Federal Funds Transfer In from Other Agency	410000-20-2-261XXX	DEPARTMENT OF LEGAL AFFAIRS	(89,919.69)	VOCA funds transferred
			Federal Funds Transfer In from Other Agency Total			(89,919.69)	
JAC	210000-20-2-339XXX	75900	Transfers Out to Other Agency	400000-50-2-767XXX	DEPARTMENT OF ECONOMIC OPPORTUNITY	9,022.21	Unemployment transferred
			Transfers Out to Other Agency Total			9,022.21	
	210000-20-2-339XXX Total					(80,897.48)	
JAC	210000-20-2-9740XX	65900	Transfer In from Other Agency	720000-20-2-510XXX	DEPARTMENT OF MANAGEMENT SERVICES	(1,840.66)	Proceeds from Sale of Surplus
			Transfer In from Other Agency Total			(1,840.66)	
	210000-20-2-9740XX Total					(1,840.66)	
	Grand Total					(129,985.53)	



Trial Balance Report

- Updated report will be available via RDS and EOS on 7/29
- Each JRO should complete their review and notify JAC of any errors or concerns by 8/3*

Trial Balance Report

Review the following against the TB:

- All amounts on forms provided by JAC should be verified
- Revolving Fund shows the correct balances
- JRO Capital Asset, Leave Liability, and Receivable Forms should be verified

Trial Balance Report

- All entries must be completed by 8/4*
- Final June 30th Trial Balance cannot be updated after closing on 8/8 *
- Adjustments needed after this date will require a DFS post-closing adjustment request

Schedule of Expenditure of Federal Awards (SEFA)

- Completed after closing FLAIR 8/8
- Due 09/02
- Report will be emailed to JROs containing all federal grants or projects with recorded expenditures
- Verify all federal expenditures are shown

Schedule of Expenditure of Federal Awards (SEFA)

- If cash was received but JT was not completed the expenditures will not be shown
 - Auditor General may compare transfers between agencies
- Receivables should be shown for work completed through 6/30. (see slides 17-22)

Schedule of Expenditure of Federal Awards (SEFA)

- CF payables should also be set up to move the related expenditures to G&D from the current location (GR or TF)
- Report expenditures must be within 5% of the revenue for federal awards

Questions



Section V

JRO Certifications

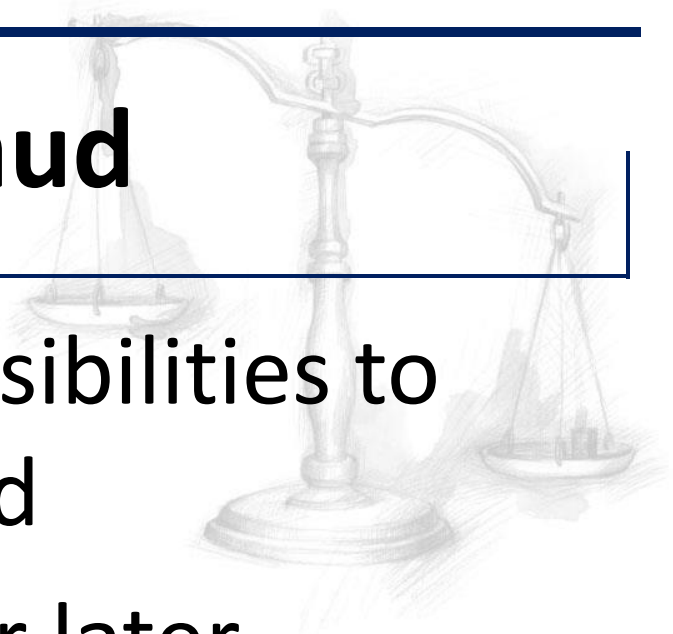


Office Certifications

- 5 certifications
- All must be **signed by Agency Head**
- Forms acknowledge responsibilities for a wide range of safe guards
- These assurances are necessary so a single form can be submitted for the whole agency.

Consideration of Fraud

- Acknowledges responsibilities to prevent & detect fraud
- Must be dated 6/30 or later
- Due 7/6



Agency Head Certification

- Compiles five DFS forms:
 - Violations of Finance-Related Legal and Contractual Provisions
 - Certification of Reconciliation and Capital Assets Acctg
 - Loss Contingencies
 - Construction and Other Significant Commitments
 - Related Party Transactions

■ Due 8/15



Subsequent Events Certification

- Generally Accepted Accounting Principles (GAAP) requires disclosure of any significant event affecting your agency between year-end and the auditor's report
- Due 10/3

Subsequent Events Certification

Examples of disclosures are:

- New significant revenue sources
- Initiation or settlement of litigation
- Loss of capital assets as a result of a natural disaster

Management Representations

- **Financial Statement (ACFR)**
 - contains 55 compliance representations
- **Federal Awards**
 - contains 30 compliance requirements
- Both must be completed after 10/31
- Due 11/4

Management Representations

- Form instead of a letter
- JROs will have the opportunity to:
 - Answer yes or no for critical compliance items
 - Answer yes, no, or n/a for remaining items
- Similar to the [PCard Certification](#)

Wrap-up

DFS's annual training was held Tuesday 6/14.

- JAC's forms will be finalized as soon possible.
- Updates will be emailed as information becomes available.

What can Offices do Now to Prepare

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

What can Offices do Now to Prepare

- Ensure inventory is completed
- Identify outstanding receivables
- Reconciling your internal system to FLAIR

Need Assistance? We're Here to Help!

We have a great team who will be:

- Handling your emails
- Performing Financial Statements tasks

Need Assistance?

We're Here to Help!

Questions can be sent to the Financial Services mailbox or call the staff below:

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

*We are Here
to Help You!*



Need Assistance?

We're Here to Help!

financialservices@justiceadmin.org

Send the following to the email:

- Financial statement documents
- Certifications
- Responses to questions
- Year-end information and forms
- It's helpful if your Subject **starts** with the office ID (e.g. RC01, PD10, CCRCM)

Questions

