



**JUSTICE ADMINISTRATIVE
COMMISSION**



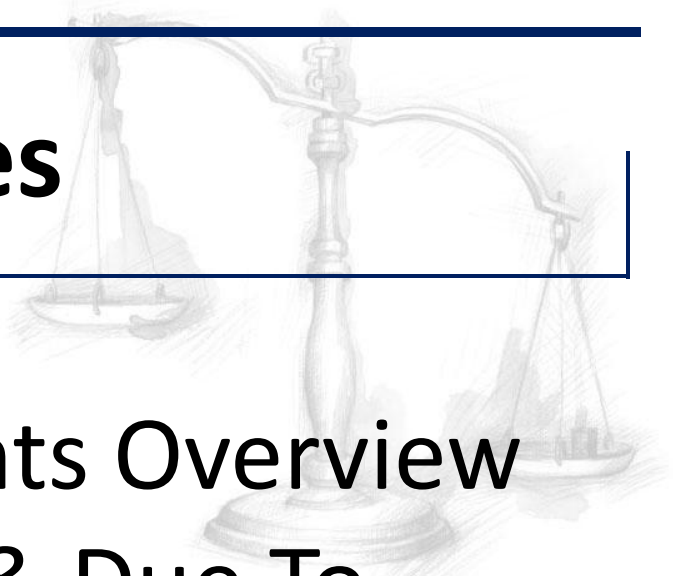
Financial Statement Workshop

**Presented By
Financial Services
June 3, 2026**

Workshop Objectives

Sections

- I. Financial Statements Overview
- II. Certified Forward & Due To Payables
- III. Information Needed from JROs
- IV. JRO Final Review
- V. JRO Certifications
- VI. Wrap-Up



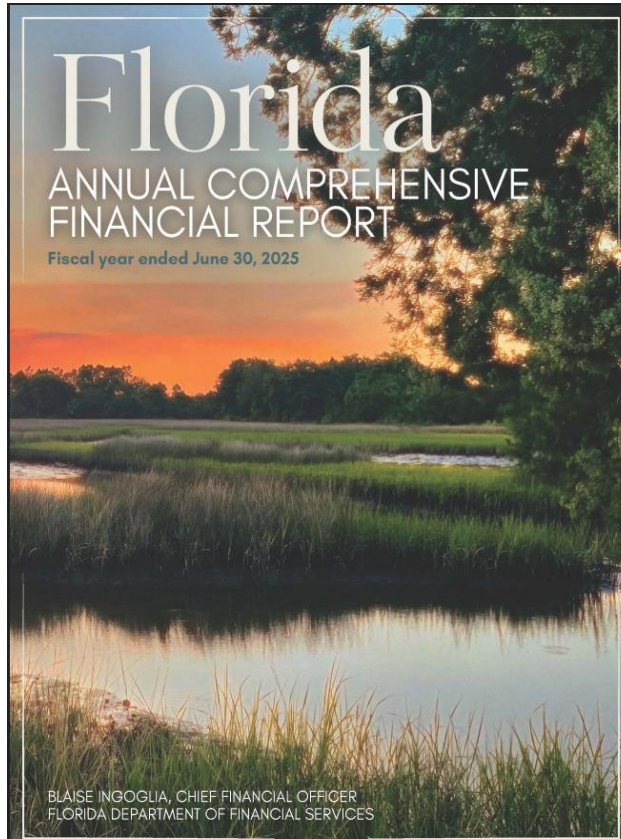
Section I

Financial Statements Overview



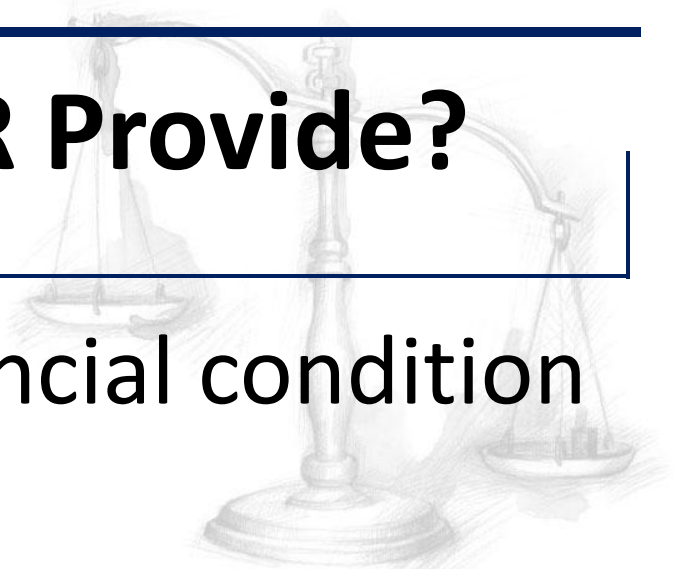
Annual Comprehensive Financial Report (ACFR)

- Florida ACFR



What does the ACFR Provide?

- Shows the state's financial condition
 - Required by statute
 - Must be published by February 28th
 - Required by GASB
 - Used to set the state's bond rating



ACFR Preparation

- Department of Financial Services uses FLAIR information and **requires**
 - Supplemental financial information
 - Agency certifications



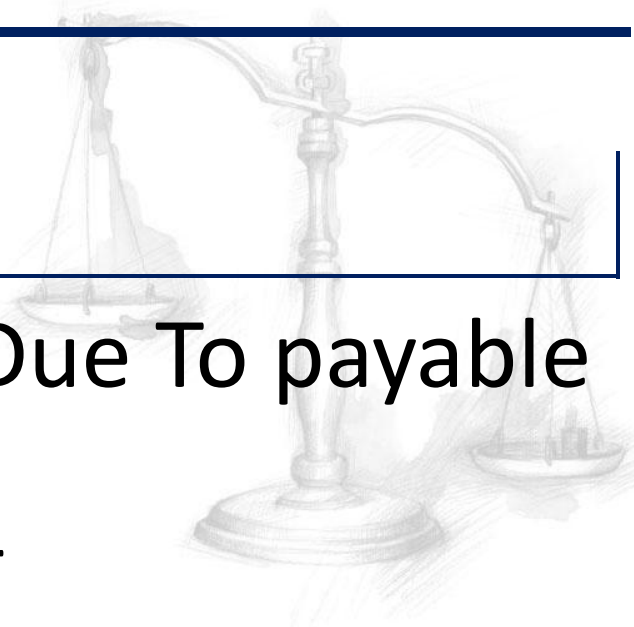
Section II

Certified Forward and Due To Payables



Due To Payables

- Let's define what is a Due To payable
 - Owed on 6/30
 - Costs will be paid by JT
 - Examples:
 - Obligations owed to other state agencies
 - Obligations owed within a JRO or between JROs



Due To Payables - Historical

- Accounting prepares Certified Forward (CF) payables based on the JRO request
 - Created lump sum payables for vendors (GL 31100)
 - Created all Due To (JT) payables (GL 35XXX), *if provided*

JAC Lump Sum Form – Sample

JAC Certifications Forward - Lump Sum Form							
Office Name:	JAC			Name of Person Authorizing Certifications:			
Date:	7/5/2023			Dina Kamen			

Regular Vendors

Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	Receivable (C item)*	Total Funds Needed to Certify (Total Obligation)	Comment
21 30 00 00 000	B9	21 10 1 000069 21300800	103230	10,000.00		9000.00	
21 30 00 00 000	B9	21 10 1 000069 21300800	030000	30,000.00		10,000.00	

Journal Transfer (JT) Vendors

Organization Code	EO	FLAIR Fund & Description	Category	June 30 Release Balance	N/A	Amount to Certify	Comment
21 30 00 00 000	B9	10 1 000069 21300800	103230	10,000.00		1,000.00	DMS June Invoice

Note: If your office has obligations requiring a Journal Transfer (JT) to another state agency or fund, JAC may need to set up two lump sum items (e.g. payables), one for JTs and one for "regular" vendors.

*C items (receivables) for general revenue only should be created only when a refund is expected and the amount of the refund is needed to meet June obligations (payables).



Due To Payables – Today

- Accounting will set up and adjust all CF payables
- JROs should identify the expected invoices and estimate amount owed
 - All agencies need to estimate amounts owed, even if not CF. It provides the coding for the APs that need to be set up and the amounts you expect.

Common Payables to Other State Agencies

- JT vendors paid in the last 2 years

AGENCY	WHAT IS BEING PAID
AGENCY FOR HEALTH CARE	PRINTING
DEPARTMENT OF COMMERCE	UNEMPLOYMENT REIMB
DEPARTMENT OF FINANCIAL SERVICES	TOTAL TEMPORARY DISABILITY
DEPARTMENT OF LAW ENFORCEMENT	RETAIN PRINT FEE
DEPARTMENT OF LEGAL AFFAIRS (ATTORNEY GENERAL)	TRAINING REGISTRATION or LEGAL SERVICES
DEPARTMENT OF MANAGEMENT SERVICES	FLEET MANAGEMENT COMMUNICATIONS (SUNCOM) RENT AHIA (Health Ins. Assessment)
DEPARTMENT OF STATE	RECORDS STORAGE

- Look at what you've paid this year and determine what should be set up.



Questions?



Internal Payables Due Within Your JRO

- These can easily be overlooked
- Example:
 - Salary & Benefit costs that need to be moved out of General Revenue (GR) to a Grants & Donations Trust Fund (GDTF) for **IT reimbursements**
 - Solution: Create a payable charging GDTF and receivable due to GR



Payables Due To Other JROs

- Example:
 - A payroll deduction requested by a JRO. BOSP sends it to JAC's G&D TF. However, no refund issued to the JRO by June 30th
 - Solution: Create a payable charging JAC's TF and receivable due to the JRO

Payables Due within the JAC & Related Receivables

- Two slides mentioned receivables
- Remember:
 - CF receivables restore unexpended release and must be sent to Accounting by 7/14*
 - Reimbursement receivables are added to the receivables list
 - GR – goes to unallocated
 - TF – restores cash
- What type of receivable do you need?

Payables Due from JAC & JRO Related Receivables

- Example:
 - \$12,000 Unexpended Release
 - \$14,000 CF payables (O/S auths)
 - (\$2,000) CF receivables
 - \$0 Balance of Unexpended

Payables Due from JAC & JRO Related Receivables

- Example:
 - \$12,000 Unexpended Release
 - \$ 4,000 CF payables (O/S auths)
 - \$0 CF receivables
 - \$ 8,000 Balance of Unexpended
 - Receivable side would be a revenue reimbursement (category 001801)
 - **AKA GR Unallocated or TF cash restored**

Due To Payables

- After CF payables and CF receivables are created, what occurs?
 - State agencies provide a list of funds owed to them
 - Financial Services will compare the amounts owed to the other agencies against the JRO's payables recorded in FLAIR



Due To Payables – This Year

- Financial Services will:
 - Determine if a FLAIR entry has already been recorded
 - Record non-CF entries, as needed
 - Adjust the FLAIR GL balances, if needed, using a transaction that won't impact the CF payables



Due To Payables

FLAIR GL list
for payables:

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

- This is a very complex balancing act
- JAC may need to consult with the JROs if we have issues balancing

JAC will need your assistance with coding missing payables so we can complete entries by 7/30

Questions?



Section III

Information Needed from JROs



How is Information Provided?

- Information is submitted using :
 - Forms
 - Reports from internal systems (e.g. BOMS)
- Financial Services will return to using email to collect the forms and information from the JROs



When is it Due?

- Financial Statement Checklist
- All data is due 7/2 through 7/15
- Certifications
 - 1st due 7/2
 - Last due 10/16
- JROs must complete their final review of
 - Trial Balance and forms by 8/5*
 - Schedule of Federal Awards (SEFA) by 8/19

What Information is Needed?

- Capital Assets (Property)
- Leave Liability
- Receivables
- Leases (GASB 87)
- Software Subscriptions (GASB 96)



Capital Assets - Statutes

- Why are capital asset inventories required?
 - Ch. 273, F.S.
 - Rule 69I-72.006, F.A.C.
 - CFO Memo No. 13 Statewide Financial Statements Capital Asset Guidance and Rules for Tangible Personal Property



Capital Assets – New Items

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

Capital Assets - Recordkeeping

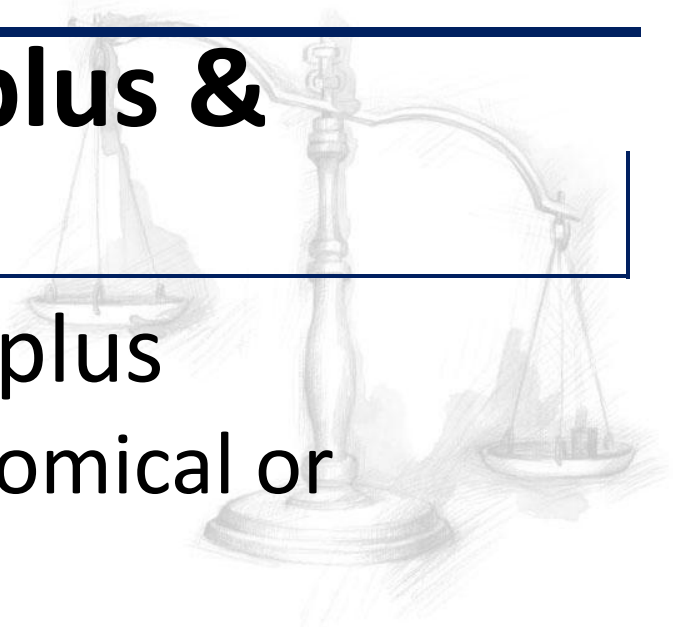
- Record new OCO items **received on or before 6/30** in inventory prior to creating the Capital Asset Summary
- Please keep a copy of the capital assets detail record (BOMS) or the inventory detail (non-BOMS) as backup (e.g., PDF or paper copy) in case of audit

Capital Assets – Threshold

- Property rule threshold:
 - Items that were on inventory when the threshold increased from \$1,000 to \$5,000 remain on inventory until disposition occurs
 - [AAM 23 - State-Owned Tangible Personal Property and Property Record Retention](#)

Capital Assets – Surplus & Disposal

- Identified items as surplus
 - Continued use uneconomical or inefficient
 - Obsolete
 - Serves no useful function
- Items must be approved by the JRO's Property Review board.
- Update item status to surplus



Capital Assets – Surplus & Disposal

- Determine how to dispose of it:
 - Offer to State Agencies,
 - Vehicles sent to DMS auction are transfers to DMS
 - Offer to Governmental Entities or Non-Profits
 - Sell it at public auction
 - Pay a vendor to dispose of item
- Update item status to Disposed

Capital Assets – Disposal (Deletions)

- BOMS users - Update the Status tab:
 - Change status to Disposed,
 - Enter disposal date as Status Date field
 - Enter the trade in or sold amount as Disposal Value
 - Do not enter DMS Auction Proceeds as Disposal Value.

Capital Assets – Disposal (Deletions)



Property no: 61001

« nments Acquisition **Status** Notes Images Audit no

Edit

Status	Disposed
Status date	08/25/2023
Condition	Excellent
Warranty expires	
Status comments	donated to SA18
Disposal value	\$0.00
Surplus:	
Certification No	23/24-001
Certification date	08/24/2023
Certification reason	continued use uneconomical or in
Date of review board	08/16/2023
Location reference	Operations Shared Folder

Property no: 61049

« nments Acquisition **Status** Notes Images Audit no

Edit

Status	Disposed
Status date	09/14/2021
Condition	Fair
Warranty expires	
Status comments	Auctioned using Gov Deals
Disposal value	\$1,000.00
Surplus:	
Certification No	20/21-002
Certification date	10/26/2020
Certification reason	continued use uneconomical or inefficient
Date of review board	10/26/2020
Location reference	In inventory file on bookshelf



Capital Assets – Disposal (Deletions)

- Non-BOMS users will need to adjust their inventory system to reflect property disposition

Capital Assets – Loss on Sale

- Loss calculation:

Purchase Price	\$12,000
Less Depreciation	\$ 5,000
Less Selling Price	<u>\$ 5,000</u>
Loss on sale	\$ 2,000

- BOMS Capital Asset Report Gains or (Losses) column will show a credit amount for a loss (\$2,000)

Capital Assets- Due Date

- JRO inventory data is used to create end-of-fiscal-year FLAIR adjusting entries.
- Please send the required documents below:
 - The BOMs report ([Job Aid](#)) or the Non-BOMS workbook as soon as completed
 - **New** – [FLAIR to New Assets Reconciliation](#) required
 - **New** - Inventory details ([Job Aid](#)) for OCO items only
- Report **Due 7/8**



Capital Assets – BOMS Reporting

- Capital Asset Summary provides:
 - Beginning inventory values
 - Purchase value of the new OCO items
 - Accumulated & current depreciation
 - Gains or losses
 - Ending value of the OCO items and Depreciation Balance
- This report is used for adjusting entries to the Trial Balance

BOMS Capital Asset Report

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

PD99 @ 07/12/2024 15:58

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

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,

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

<p>Approved by: _____ DATE _____</p>	<p>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</p>
--------------------------------------	---

FILTER: Effective 7/1/23 thru 6/30/22 for groups OCO

e-signed: Jane Doe
 Approved by: Jane Doe
 Finance and Accounting Director

7/12/2024
 DATE



Capital Assets – BOMS Reporting

- Beginning inventory values
 - Should match DFS’s prior year ending balance
 - If the beginning value does not match, JRO must explain the difference

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42



Capital Assets – BOMS Reporting

- What causes beginning values to not agree?
 - Changes to the date of purchase, the cost of purchase, the asset useful life
 - Inclusion of attractive items on previous BOMS reports
 - Recording an item with a date prior to 7/1/25 after closing FY 6/30/25



Capital Assets – BOMS Reporting

- The Additions should equal the purchase costs of new OCO items
- Only OCO items should be included when running the report

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42

Capital Assets – BOMS Reporting

- The Deletions should equal the items disposed during the fiscal year
- BOMS provides review of these items when closing the year

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42

Capital Assets – BOMS Reporting

- The 6/30/26 Balance should equal the YTD amount on the Trial Balance after JAC keys adjustments

DEPRECIATION TOTALS BY FLAIR ASSET CLASS

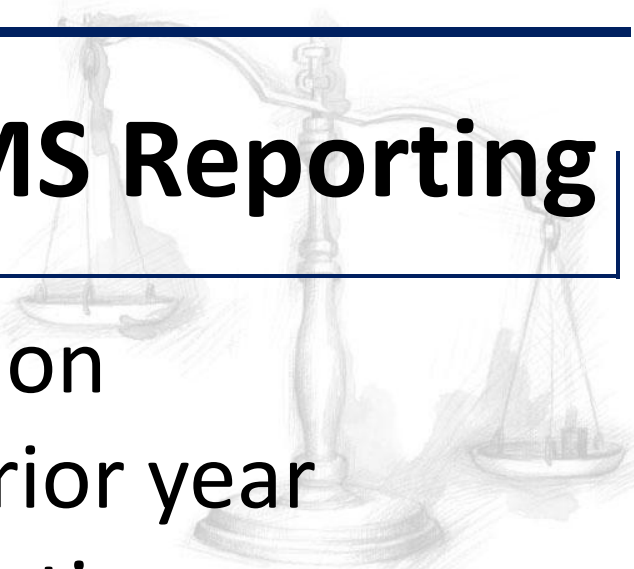
Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42



Capital Assets – BOMS Reporting

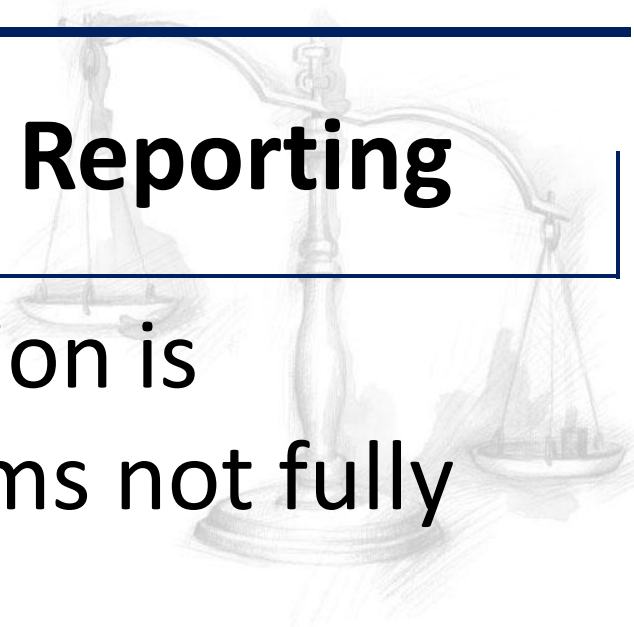
- Accumulated Depreciation
 - Should match DFS’s prior year Accumulated Depreciation
 - If the beginning value does not match, JRO must explain the difference



Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

Capital Assets – BOMS Reporting

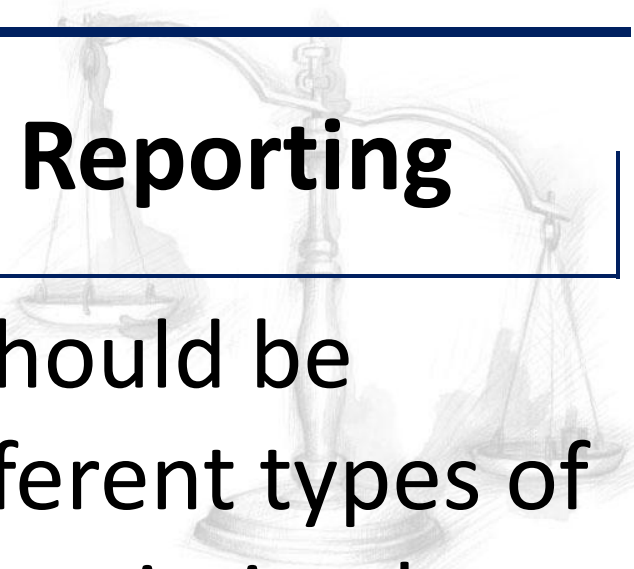
- The Current Depreciation is calculated for OCO items not fully depreciated.



Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

Capital Assets – BOMS Reporting

- The Gains or Losses should be verifiable using the different types of Inventory reports (Depreciation by FLAIR asset class & BOMS Class or looking at disposed of items)



Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

Capital Assets – BOMS Reporting

- The Total Depreciation should equal the YTD amount on the Trial Balance after JAC keys adjustments
- Verify Total Depreciation does not exceed the 6/30/26 Balance

06/30/2024 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

Capital Assets – BOMS Depreciation

- Report requires a digital signature using the BOMS Inventory workflow
- Send the Excel report to JAC
- [Job Aid](#) is available for this report on the year-end page under Capital Assets

Capital Assets – Non-BOMS

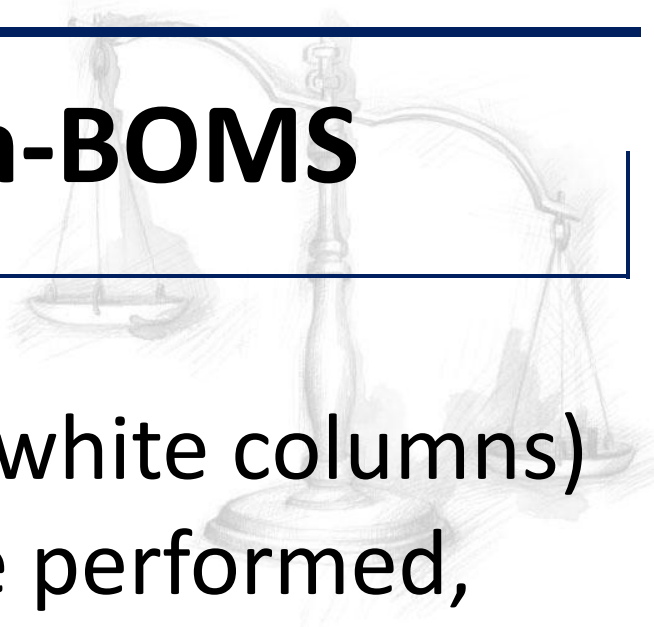
- Non-BOMS offices:
 - New format for the Workbook for providing the inventory information
 - Workbook will be provided by **June 30th**
 - It contains beginning balances for the FY and spaces for adjustments

Non-BOMS Workbook Example

UPDATED

Capital Assets – Non-BOMS


- Non-BOMS offices:
 - Add inventory detail (white columns)
 - All calculations will be performed,
 - Reconciliation is completed with formulas (except for adj).



			TOTALS	\$ 942,666.65					\$ 434,342.12	\$ 113,687.23	\$ 548,029.35	\$ 394,637.30
Received Date	Useful Life (months)	Asset #	Description	OCO Inventory Cost	Monthly Depr Cost	# of Months Depr as of 06/30/25	Age (Months) 06/30/26	Months to Depr CY (col. G + J can't exceed col. B)	PY Accumulated Depreciation as of 06/30/25	Current Expense) 06/30/26	Total Depreciation	OCO Costs less Total Depr
05/15/85	60	0000002645		\$ 2,025.00	\$ 33.75	60	494	-	\$ 2,025.00	\$ -	\$ 2,025.00	\$ -
12/14/24	72	0000012487		\$ 42,175.00	\$ 585.76	7	19	12	\$ 4,100.35	\$ 7,029.17	\$ 11,129.52	\$ 31,045.48
12/22/25	36	0000012496		\$ 6,200.26	\$ 172.23	-	7	7	\$ -	\$ 1,205.60	\$ 1,205.60	\$ 4,994.66



FIXED ASSET RECONCILIATION

Description of items	Inventory Changes	Depreciation Changes	Justification or Explanation for adjusted amounts
			
Beginning Balances			
Current Year OCO Inventory Costs Total as of) 06/30/26 (cell E5)	\$ 942,666.65		
Current Total Depreciation as of) 06/30/26 (cell m5)		\$ 548,029.35	
Asset Reconciliation			
Current Year Acquisitions (formula select costs for assets with received date col. A this FY)	\$ 44,966.26		
Assets Disposed of this FY (formula E5 on Disposal tab)	\$ (29,682.00)		
Adjusted Inventory Examples: items not recorded last year (debit amt) or non-OCO added in error (credit amt) - justification required			
Prior Year Inventory Balance (beginning balance)	\$ 927,382.39		Trial Balance 06/30/2025
Depreciation Reconciliation			
Current Expense (cell L5)		\$ 113,687.23	
Current Expense for Assets Disposed of this FY (cell L5 on Disposal tab)		\$ 1,646.60	
Total Depreciation of Assets Disposed of this FY (formula m5 on Disposal tab)		\$ (29,682.00)	
Adjusted Depreciation related to Adjusted Inventory above.			additional PY depreciation amount due to adjusted inventory identified above
Prior Year Accumulated Depreciation		\$ 462,377.52	Trial Balance 06/30/2025
Difference	\$ -	\$ -	



Questions?



Reconciling Asset Purchases to Additions to Inventory

■ Schedule of Allotment Balance Example

DMAR053-18 AS OF 04/02/24

21000000000
 SCHEDULE OF ALLOTMENT BALANCES BY FUND
 LEVEL 3 SUMMARY
 APRIL 02, 2024

DATE RUN 04/03/24
 PAGE 5

21 JUSTICE ADMINISTRATION
 2130 JUSTICE ADMINISTRATIVE COMMISSION
 10 1 000069 GENERAL REVENUE
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS
 2130 00 JUSTICE ADMINISTRATIVE COMMISSION

OBJECT DESCRIPTION	ALLOTMENTS	EXPENDITURES-MTD	EXPENDITURES-YTD	ENCUMBRANCES	ALLOTMENT BALANCES	RATE
519032 PROP-ATT	0.00	0.00	8,587.66	21,707.81	30,295.47-	0.00
** APPRO 103230 TOTAL	837,306.00	0.00	531,089.98	296,634.63	9,581.39	1.19

CERTIFICATIONS FORWARD

OBJECT DESCRIPTION	ALLOTMENTS	EXPENDITURES-MTD	EXPENDITURES-YTD	ENCUMBRANCES	ALLOTMENT BALANCES	RATE
512028 PROP-A/V	1,200.00	0.00	0.00	0.00	1,200.00	0.00
512048 PROP-FEPHO	6,652.85	0.00	6,652.85	0.00	0.00	1.20
* OBJ 5120XX TOTAL	7,852.85	0.00	6,652.85	0.00	1,200.00	1.02
516000 PROP-ITGEN	20,804.84	0.00	20,804.84	0.00	0.00	1.20
519032 PROP-ATT	2,865.00	0.00	4,065.00	0.00	1,200.00-	1.70
** CF CAT 103230 TOTAL	132,269.78	0.00	124,434.18	0.00	7,835.60	1.13

This verifies that all inventory coded as assets has been added, attractive and OCO (>=\$5,000)

Object Code	SAB Amount
519032	8,587.66
512048	6,652.85
516000	20,804.84
519032	4,065.00
Total	40,110.35



Reconciling Asset Purchases to Additions to Inventory

- BOMS provides the ability to run a Property Inventory report for a specified **received date** range (example 7/1/25-6/2/26)
 - It automatically includes OCO and Non-OCO assets
- Non-BOMS users will need similar information
- Compare the amount paid in FLAIR to the new inventory added report.

Reconciling Asset Purchases to Additions to Inventory

Property Inventory: list by class, property no

JAC @ 04/03/2024 15:41

Prop No / Old No	Class / Description / Book Title / Book Publisher	Sub-Class	Serial No / Book Volume / Make / Model	Location / Room / Employee / Condition	Source / Group / Received / Found	Price / Custodian
Class: Display Units						
62142	Display Units 38in Curved Monitor		8YV1L53 Alienware AW3821DW	City Centre Excellent	Executive Direction/Support S Non-OCO 08/21/23	\$899.99 MEYER, RONALD W.
62143	Display Units 38in Curved Monitor		HYV1L53 Alienware AW3821DW	City Centre 2304 MEYER, RONALD W. Excellent	Executive Direction/Support S Non-OCO 08/21/23	\$899.99 MEYER, RONALD W.
62144	Display Units 38in Curved Monitor		1WV1L53 Alienware AW3821DW	City Centre Excellent	Executive Direction/Support S Non-OCO 08/21/23	\$899.99 MEYER, RONALD W.
Purchase price total for Display Units:						\$2,699.97
Grand purchase price total:						\$22,509.88

Reconciling Asset Purchases to Additions to Inventory

- Last year the FLAIR to New Assets Reconciliation form was optional.
- This form is required for FY 2025-26.
 - Start by listing the SAB and new inventory balance amounts
 - Complete the remaining sections as needed

[FLAIR TO NEW ASSETS RECONCILIATION](#)

UPDATED

Reconciling Asset Purchases to Additions to Inventory

FLAIR

Schedule of Allotment Balance (SAB) 5XXXXX Expenditures:

Fund	Object Code	SAB Amount
000069	519032	8,587.66
000069 CF	512048	6,652.85
000069 CF	516000	20,804.84
000069 CF	519032	4,065.00

Total Paid 40,110.35

FLAIR Object Code Corrections Needed

Voucher #	Correct Object Code	Amount to Adjust 5XXXXXs A Debit Adds and a Credit Removes	Adjustment Reason
V008384	341021	(4,041.43)	postage meter isn't attractive
V007024	341021	(4,065.00)	Equipment permanently mounted - not attractive

Pending Corrections Needed (8,106.43)

Assets Added Pending Payment to Vendor

Asset ID	Auth #	Amount
62145-62152	EJ24132	4,557.20
62156-62169	EJ24163	13,191.46
62170	EJ24168	214.99
Total Pending Payment		17,963.65

FLAIR ADJUSTED BALANCE 49,967.57

NEW ASSETS

Assets Received and Added for Fiscal Year

Purchase Price for Assets added (OCO and Non-OCO)	22,509.88
---	-----------

Assets Pending Entry into Inventory

Voucher #	Amount
V007025	4,832.23
V007025	1,820.62
V000832	20,804.84

Total Assets Pending Entry into Inventory 27,457.69

IN BALANCE

ADJUSTED INVENTORY 49,967.57



Reconciling Asset Purchases to Additions to Inventory

- Examples of items causing the reports to be out of balance:
 - Assets not yet paid
 - Assets paid but not added to inventory yet
 - Payments with the wrong object code
 - Payments that should or shouldn't have a 5XXXXX object code

Reconciling Asset Purchases to Additions to Inventory

- After identifying items causing the out-of-balance issues, request corrections as needed, such as:
 - Add inventory (see JRO Inventory Custodian)
 - Request a payable to be established or corrected to contain a 5xxxx object code (see JRO Fiscal office and contact JAC Accounting)
 - Correct payment object code (send to JAC Accounting)

UPDATED

Reconciling Asset Purchases to Additions to Inventory

- After reconciling the inventory, what else needs to be done?
 - Balance the OCO items on inventory to the Year-to-date amount for FLAIR 72100 GL.
 - The same BOMS Property Inventory report used for reconciliation can be exported to Excel.
 - It will show OCO and non-OCO for each item
 - Calculate the total Purchase Price for all OCO items.
 - Summarize the Trial Balance report (DMAR01) Year-to-date amounts for GL 72100
 - GL 72100 may appear once per Fund, and BE

Reconciling Asset Purchases to Additions to Inventory

Group	Property no	Description	Serial no	Make	Model	Purchase price	Received date
OCO	62179	PowerEdge Server	CSP46T3	Dell	DP4400	\$20,804.84	7/24/2023
OCO	62165	Advant Executive Furniture	Adv523	Advant	Lightning	\$6,652.85	7/6/2023
						\$27,457.69	TOTAL OCO

DMAR01-12 AS OF 04/02/24

21000000000
TRIAL BALANCE BY FUND
APRIL 02, 2024

DATE RUN 04/02/24
PAGE 8

21 JUSTICE ADMINISTRATION
2130 JUSTICE ADMINISTRATIVE COMMISSION
10 1 000069 GENERAL REVENUE
21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
72100	EXPEND.-OPERATING CAPITAL OUTLAY			
*CF 103230 C	OPERATING EXPENDITURES	27,457.69	0.00	27,457.69

Balance FLAIR GL 72100 to OCO purchases

FLAIR		
Trial Balance - 72100 General Ledger Year-to-Date Amounts		
Fund	GL Code	Trial Balance Amount
000069	72100	27,457.69

Property Inventory report
OCO Items only

Total Paid 27,457.69

IN BALANCE

OCO Group 27,457.69



Questions?



Leave Liability Changes

- GASB 101 was implemented last year, but DFS didn't provide the information in time for JAC to implement it.
- DFS had to determine how to collect and calculate the data. It was easy for most agencies since the data is provided through People First. DFS provided the calculations
- DFS doesn't always remember to notify the other agencies with sufficient lead time.

Changes for GASB 101

- This is a complicated GASB
- It recognized the value of the leave employees will use, not just maximum leave payments at termination.
- Will staff use their sick leave so the full cost should be recognized, or will they be paid 25% when they terminate?

Changes for GASB 101

- Changes
 - Provide all annual leave hours accrued.
 - Payment caps don't apply to recording the liability.
 - Provide all sick leave hours accrued
 - The 10-year vesting period for sick leave is no longer considered for this exercise.



Changes for GASB 101

- DFS received leave earnings and usage information from DMS as recorded in People First for a 5-year period. Their analysis showed:
 - 73% of leave is used before leaving employment
 - 27% of leave is paid out at termination.
- Leave liability will be much larger than prior years.



Changes for GASB 101

- JAC will collect information for each office.
- We will provide DFS with the required information to calculate the 3 liabilities
 - Liability recorded in an operating fund (GR)
 - 60-day short-term liability
 - Liability recorded in Long-Term Debt (GF 90)
 - Remaining short-term liability (10 months)
 - Long-term liability
- JAC will record the liability calculated by DFS.

Questions?



Leave Liability Report (LLR)

- LLR provides an estimate of the value of the leave balances for staff
- Required so the ACFR will accurately reflect the State's obligations
- Summarized report is used to record the information in FLAIR
- Report **Due 7/09**

Leave Liability Report (LLR)

- Information provided to ALL JROs:
 - Beginning Liability Balances
 - Short-Term Factors
 - Workbook for entering hours is provided to each JRO and includes info above
- Accurate posting by JROs is critical

Leave Liability Report (LLR)

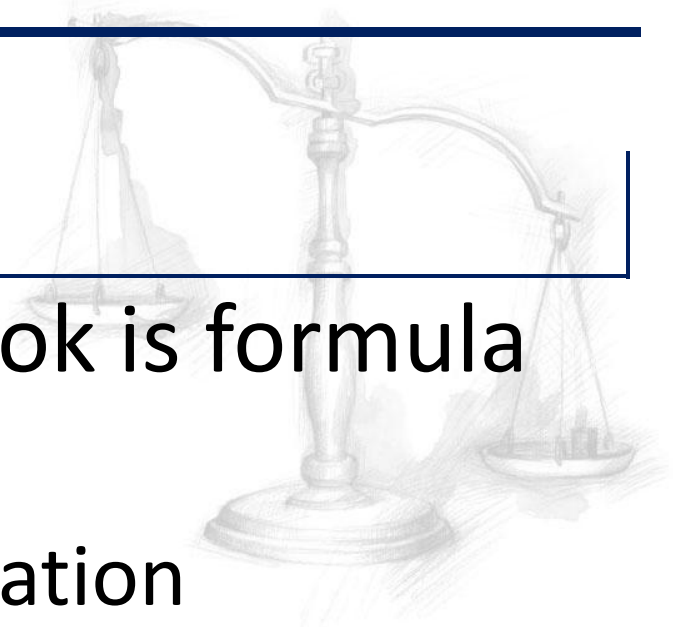
- Example - Beginning Balances & Short-Term Factor



				FY2024	FY2025
Entity	BEGINNING BALANCE FOR TOTAL LEAVE LIABILITY RECORDED IN FLAIR.	BEGINNING BALANCE FOR AN A 60-DAY PORTION OF THE CURRENT LEAVE LIABILITY (RECORDED IN GR FUND)	BEGINNING BALANCE FOR REMAINING LEAVE LIABILITY (RECORDED IN LTD FUND)	SHORT-TERM FACTOR	SHORT-TERM FACTOR
PD21	315,690.89	24,282.94	291,407.95	13.409%	17.083%

Leave Liability (LL)

- Leave Liability workbook is formula driven:
 - Employee ROP Information
 - Employee leave hours
 - Calculations (all formulas)



LL - Employee Rate Of Pay (ROP)

- Example

Active Employee List as June 30, 2026

JRO	ACCOUNT CODE	PF ID	EMPLOYEE NAME	CLASS CODE	POSITION NUMBER	RETIREMENT CODE	RETIREMENT CONTRIBUTION %	EMP FTE	ANNUAL SALARY	ANNUAL CJIP	ANNUAL CAD	FORMULAS	
												TOTAL ANNUAL	HOURLY RATE OF PAY WITH FICA/MED/RET
PD21	21101000069213008000001000000	1000	MARY	4718	1111	HA	0.1	1	\$ 8,000.00			\$8,000.00	\$4.53
PD21	21101000069213008000001000000	2000	BOB	868	2222	HA	0.1	1	\$ 5,000.00			\$5,000.00	\$2.83
PD21	21101000069213008000001000000	3000	JOHN	10538	3333	HA	0.1	1	\$ 6,600.00			\$6,600.00	\$3.73
PD21	21101000069213008000001000000	4000	SUSIE	12627	4444	HA	0.1	1	\$ 7,700.00			\$7,700.00	\$4.36
PD21	21101000069213008000003000000	5000	TERRY	2188	5555	HA	0.1	1	\$ 3,000.00			\$3,000.00	\$1.70



LL – JROs Hours Information

- Example

Employee Leave Earnings, Usage and Ending Balances as of June 30, 20 XX

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

LL – Calculations (ALL FORMULAS)

- Example

Leave Liability Costs by Employee as of June 30, 2026

JRO	EMPLOYEE NAME	ANNUAL LEAVE HOURLY RATE OF PAY	6/30 ENDING ANNUAL LEAVE HOUR	6/30 ENDING ANNUAL LEAVE LIABILITY COSTS	6/30 ENDING SICK LEAVE HOUR	6/30 ENDING SICK LEAVE LIABILITY COST	6/30 ENDING COMP LEAVE HOURS*	6/30 ENDING COMP LEAVE LIABILITY	7/1-6/30 EARNED ANNUAL LEAVE HOUR	EARNED ANNUAL LEAVE COST	7/1-6/30 EARNED SICK LEAVE HOUR	EARNEC SICK LEAVE COST	7/1-6/30 EARNED COMP LEAVE HOUR	EARNEC COMP LEAVE COST	7/1-6/30 USED ANNUAL LEAVE (DROP) HOURS	USED ANNUAL (DROP) LEAVE COST	7/1-6/30 USED SICK LEAVE HOUR	USEC SICK LEAVE COST	7/1-6/30 USED COMP LEAVE HOURS*	USED COMP LEAVE COST	6/30 ENDING TOTAL LEAVE LIABILITY
PD21	MARY	\$4.53	295.50	\$ 20.52	200.00	\$ 906.00	0.00	\$ -	156.00	\$ 706.68	105.00	\$ 475.65	0.00	\$ 0.00	43.50	\$ 197.06	43.50	\$ 197.06	0.00	#REF!	\$ 926.52
PD21	BOB	\$2.83	123.25	\$ 8.01	0.00	\$ -	0.00	\$ -	105.00	\$ 297.15	0.00	\$ 0.00	0.00	\$ 0.00	75.00	\$ 212.25	0.00	\$ 0.00	0.00	#REF!	\$ 8.01
PD21	JOHN	\$3.73	87.50	\$ 13.91	0.00	\$ -	0.00	\$ -	105.00	\$ 391.65	0.00	\$ 0.00	0.00	\$ 0.00	85.00	\$ 317.05	0.00	\$ 0.00	0.00	#REF!	\$ 13.91
PD21	SUSIE	\$4.36	148.50	\$ 19.01	0.00	\$ -	0.00	\$ -	240.00	\$ 1,046.40	0.00	\$ 0.00	0.00	\$ 0.00	193.50	\$ 843.66	0.00	\$ 0.00	0.00	#REF!	\$ 19.01
PD21	TERRY	\$1.70	97.00	\$ 2.89	0.00	\$ -	0.00	\$ -	43.75	\$ 74.38	0.00	\$ 0.00	0.00	\$ 0.00	2.00	\$ 3.40	0.00	\$ 0.00	0.00	#REF!	\$ 2.89



Capital Assets and Leave Liabilities

- Compare the Trial Balance to your Capital Asset and Leave Liability Reports
- There is a sample review on JAC's Year-end website
 - Capital Assets: [BOMS](#) or [Non-BOMS](#)
 - Leave Liabilities: [ALL JROs](#)

Questions?



Receivables Workbook

- Include all funds owed to the JRO for reimbursable services occurring through 6/30
 - Billing can be completed in July
 - Form has been updated for 2025-26
 - Worksheet is uploaded to FLAIR
- Workbook will be provided via Pydio
- Excel file **Due 7/16**

Receivables Workbook

- Please include all funds Due From:
 - Other state agencies
 - Other JAC entities
 - County reimbursements
 - Refunds from employees or vendors

- If owed for multiple months, please list each month separately

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 requests when services are provided after payment is received

Why are Receivables Important?

- Revenue is used to justify the appropriation being requested
- JAC works with other state agencies to ensure an obligation is recorded
 - Receivables must balance with the other agency's payables

Receivables



FLAIR GL
list for
receivables
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?



Leases – GASB 87

- Definition of a lease – contract that conveys control of the right to use leased assets (RTULA) as specified in the contract for a period of time in an exchange-type transaction

Leases – GASB 87

- Obligations longer than 1 year that are paid with state funds
- Most common lease agreements are for office space / building rent



Leases – GASB 87

- GASB 87
 - All data entered during FY 2025 has been retained
 - Existing leases will remain in the system until the contract end
 - Lease data summary file will be sent to each JRO for review



Leases – GASB 87

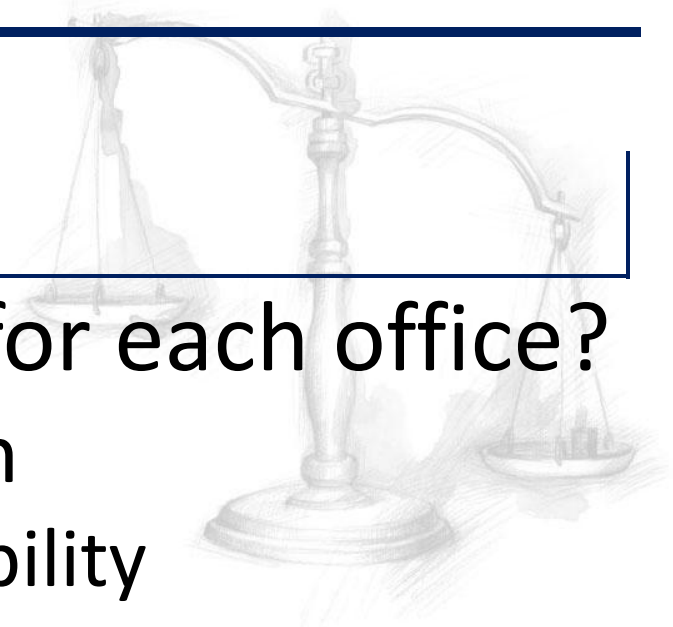
- What does this mean for each office?
 - Verify the leases are still active
 - Verify lease terms (length, payment, frequency)
 - Short Description cannot be changed on leases entered last year
 - Provide changes to Financial Services

Leases – GASB 87

- What does this mean for each office?
 - NEW lease information provided similar to last year
 - DFS suggests the Short Description - provide information that will continue to be relevant for the life of the lease, such as the FACTS ID & description
 - Example - ZZ123 Jax Rent

Leases – GASB 87

- What does this mean for each office?
 - DFS threshold of \$1.5m
 - Based on the total liability
 - Effective 7/1/2022 for new leases



Leases – GASB 87

- What does this mean for each office?
 - DFS's system will calculate the FLAIR adjustments
 - JAC will record entries in FLAIR
 - We'll provide more information when available

Questions?



Subscriptions (SBITA) - GASB 96

- Subscription-Based Information Technology Arrangements (SBITA)
- Any subscription (contract) that is held pertaining to information technology software, or hardware and software bundled together

Subscriptions (SBITA) - GASB 96

- GASB 96:
 - Similar in design to GASB 87 (Leases)
 - A cost threshold has been established of \$1.5 million over the life of the subscription
 - Must be a time-limited agreement
 - Term limit will include options to extend or terminate, if you are reasonably certain about the option you will take

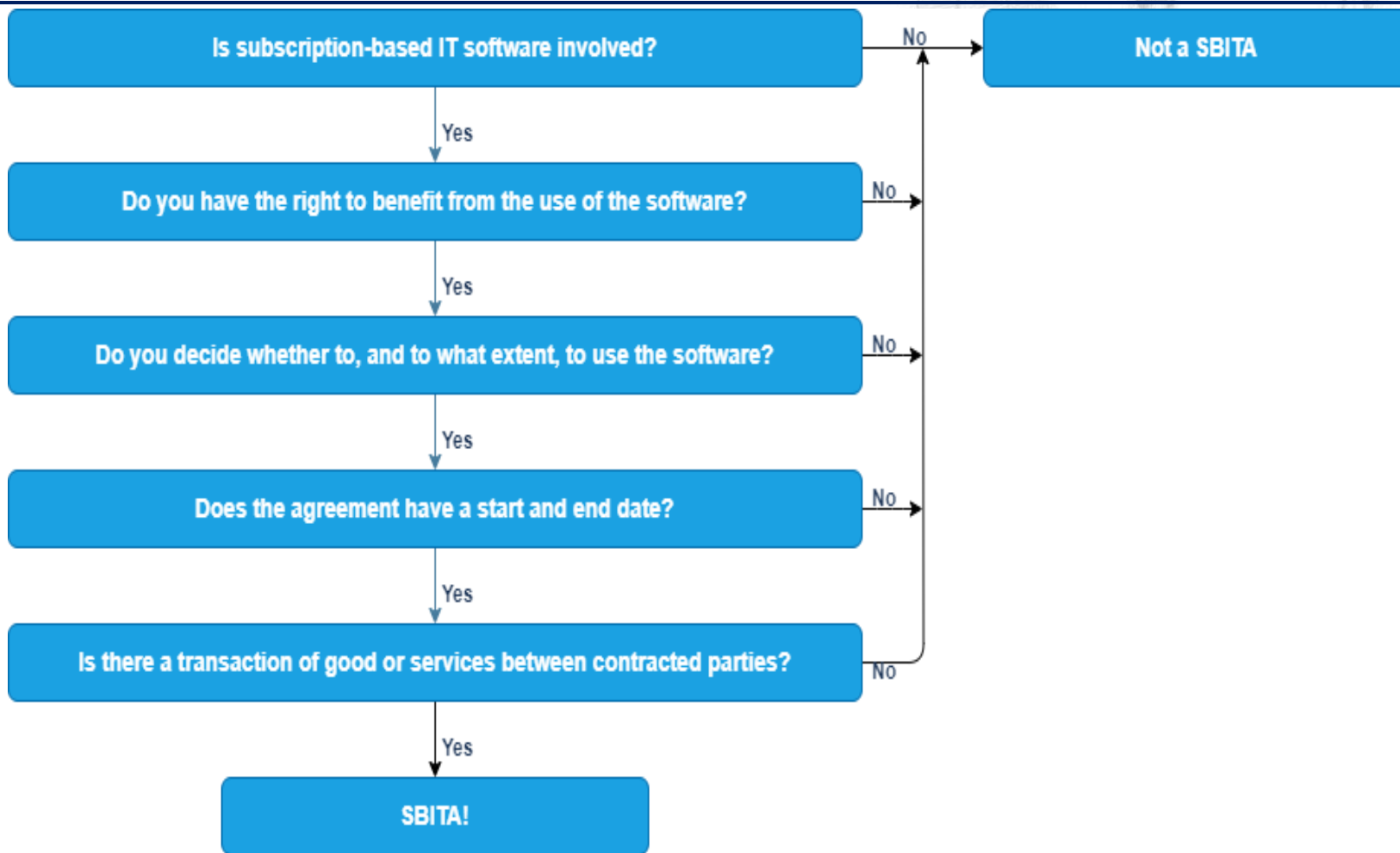
Subscriptions (SBITA) - GASB 96

- GASB 96:
 - Must have a specified time frame for use
 - Exclude subscriptions whose lengths, plus options to extend, are 12 months or less

Subscriptions (SBITA) - GASB 96

- Does not apply to:
 - Perpetual licensing agreements (e.g., Windows)
 - Software that is required to run a capital asset where the software cost is insignificant compared to the capital asset cost (e.g., scanner software)

Subscriptions (SBITA) - GASB 96



Subscriptions (SBITA) - GASB 96

- Further detail of flow chart:
 - Subscription based IT software
 - Right to benefit for use
 - Decisions on what extent to use the software
 - Start and End date
 - Transaction between two parties

Questions?



10 minute break!



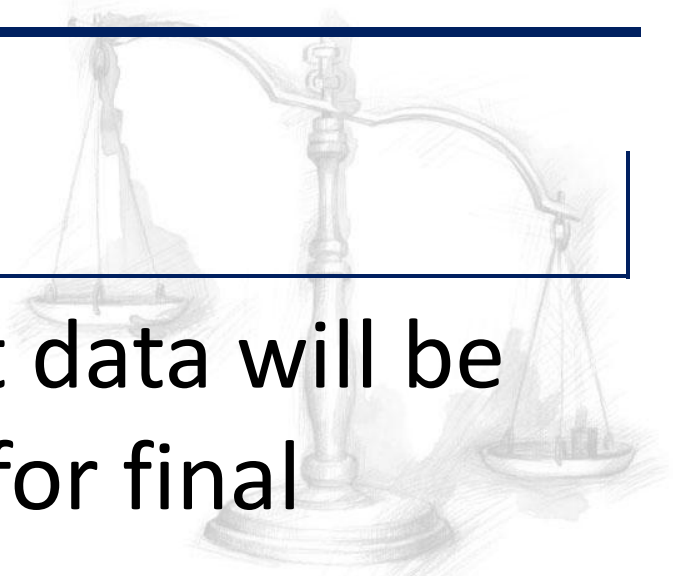
Section IV

JRO Final Review



Final Approval

- All financial statement data will be provided to each JRO for final approval
 - Worksheets or forms
 - Trial Balance Report

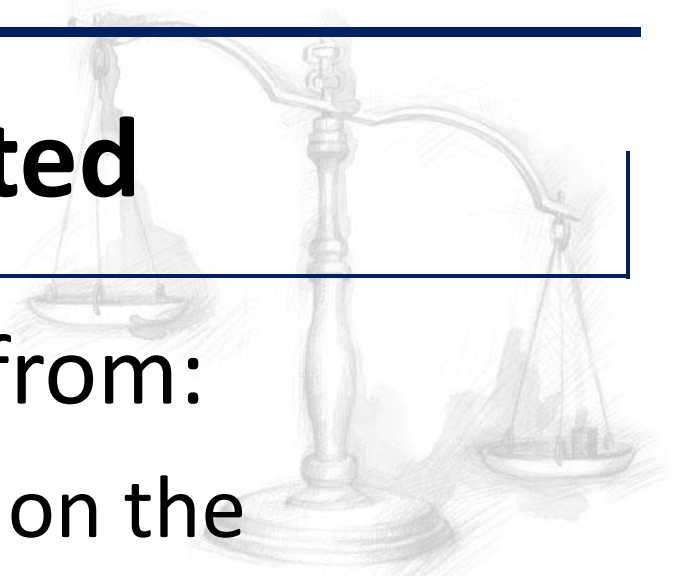


What Information is Reviewed?

- 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
 - Leases (GASB 87)
 - Software Subscriptions (GASB 96)
 - 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, 20XX

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

DMAR01-12 AS OF 06/30/XX

21000000000
TRIAL BALANCE BY FUND
JUNE 30, 20XX

DATE RUN 08/11/XX
PAGE 6

21 JUSTICE ADMINISTRATION
2130 JUSTICE ADMINISTRATIVE COMMISSION
10 1 000069 GENERAL REVENUE
21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME CF YR CAT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
-----------	--	---------------	-----------------	--------------

35600	DUE TO OTHER DEPARTMENTS			
001800	OPERATING EXPENDITURES	0.00	0.00	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



Questions?



Due To & Due From Information

- 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

- 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

Statewide Financial Statements
EXAMPLE - Due To & Due From
 GL 16XXX (Accounts Receivable) OR 35XXX (Accounts Payable)
 6/30/20XX

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
210000-10-1-000XXX	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	(9,022.21)	Reemployment Assistance
210000-10-1-000XXX	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	(26,684.00)	Communications Invoices
		Due To Other Agency Total				(35,706.21)	
210000-10-1-000XXX Total						(35,706.21)	
Grand Total						599,327.12	

DMAR01-12 AS OF 06/30/22

21000000000
 TRIAL BALANCE BY FUND
 JUNE 30, 2022

DATE RUN 08/11/22
 PAGE 6

21 JUSTICE ADMINISTRATION
 2130 JUSTICE ADMINISTRATIVE COMMISSION
 10 1 000069 GENERAL REVENUE
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME CF YR CAT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
35300	DUE TO OTHER DEPARTMENTS			
103230	OPERATING EXPENDITURES	0.00	0.00	35,706.21-
38600	CURRENT COMPENSATED ABSENCES LIABILITY			
000000	CATEGORY NOT ON TITLE FILE	0.00	0.00	51,114.48-
75900	TRANSFERS OUT TO OTHER AGENCIES			
103230	OPERATING EXPENDITURES	0.00	0.00	9,022.21



Due To & Due From Example

Statewide Financial Statements

EXAMPLE - Due To & Due From

GL 16XXX (Accounts Receivable) OR 35XXX (Accounts Payable)
6/30/20XX

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
210000-20-2-339XXX	16300	Due from Other Agency	65600	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	668,898.88	GRANT
		Due from Other Agency Total				668,898.88	
210000-20-2-339XXX Total						668,898.88	
Grand Total						599,327.12	

DMAR01-12 AS OF 06/30/22

210000000000
TRIAL BALANCE BY FUND
JUNE 30, 2022

DATE RUN 08/11/22
PAGE 15

21 JUSTICE ADMINISTRATION
2130 JUSTICE ADMINISTRATIVE COMMISSION
20 2 339040 GRANTS & DONATIO
21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME CF YR CAT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
16300	DUE FROM OTHER DEPARTMENTS			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	668,898.88
31100	ACCOUNTS PAYABLE			
100255	G/A-FOSTER CARE REV PANEL	0.00	0.00	46,920.00-
61900	OTHER REVENUES			
002801	INSURANCE RECOVERIES - OTHER	0.00	0.00	301.00-
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	3,051,602.51-



Questions?



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
- All transfers must net to zero

Transfers In & Out

- Examples:
 - Reemployment Assistance GL 75900
 - HR Outsourcing GL 75900
 - VOCA revenue GL 65600
 - DMS auction proceeds GL 65900

What is not a Transfer?

- Payments to:
 - Department of Management Services:
 - Communications (SUNCOM)
 - Building rent
 - FLEET management [FLEETWAVE](#)
 - 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 & Out Example

JAC Entity	JAC Fund ID	JAC's GL	GL Title	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
JAC	210000-20-2-339040	75900	Transfers Out to Other Agency	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	9,022.21	Reemployment Assistance
			Transfers Out to Other Agency Total			9,022.21	
	210000-20-2-339040 Total					9,022.21	
	Grand Total					9,022.21	

21 JUSTICE ADMINISTRATION
 2130 JUSTICE ADMINISTRATIVE COMMISSION
 20 2 339040 GRANTS & DONATIONS
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

For any/all differences, like this \$0.01, notify Financial Services

GL	GL ACCOUNT NAME	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
CAT	CF YR CAT DESCRIPTION			
75900	DUE TO OTHER DEPARTMENTS			
103230	OPERATING EXPENDITURES	0.00	0.00	9,022.22

Transfers In and Transfers Out Example



Transfers In & Out Example

JAC Entity	JAC Fund ID	JAC's GL	GL Title	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
JAC	210000-20-2-339040	65600	Federal Funds Transfer In from Other Agency	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	(3,051,602.51)	Grant
			Federal Funds Transfer In from Other Agency Total			(3,051,602.51)	
	210000-20-2-339040	Total				(3,051,602.51)	
	Grand Total					(3,051,602.51)	

21 JUSTICE ADMINISTRATION
 2130 JUSTICE ADMINISTRATIVE COMMISSION
 20 2 339040 GRANTS & DONATIO
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
16300	DUE FROM OTHER DEPARTMENTS			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	668,898.88
31100	ACCOUNTS PAYABLE			
100255	G/A-FOSTER CARE REV PANEL	0.00	0.00	46,920.00-
61900	OTHER REVENUES			
007801	INSURANCE RECOVERIES - OTHER	0.00	0.00	301.00-
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	3,051,602.51-



Transfers In & Out

- Final note:
 - Each receivable must be matched to the corresponding deposit received
 - If the deposit received is different, a FLAIR adjustment is needed
 - On the receivables list, providing each billed amount instead of a total lump sum amount assists JAC during Transfers In & Out reconciliation next year

Questions?



Trial Balance Report

- Updated report will be available via RDS and EOS on 8/3
- Each JRO should complete their review and notify JAC of any errors or concerns **by 8/5***



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 **8/7***
- Final June 30th Trial Balance cannot be updated after closing on **8/11 ***
- Adjustments needed after this date will require a DFS post-closing adjustment request

Schedule of Expenditure of Federal Awards (SEFA)

- Completed after closing FLAIR 8/11
- Report will be provided to JROs containing all federal grants or projects with recorded expenditures
- Verify all federal expenditures are shown
- **Due 8/19**

Schedule of Expenditure of Federal Awards (SEFA)

- If cash was received but JT or AP was not completed the expenditures will not be shown
 - Auditor General may compare amounts reported as transfers between agencies
- Receivables should be shown for work completed through 6/30. (see slides 82-87)

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

Grant Analysis



EXAMPLE PURPOSES ONLY - AMOUNTS ARE NOT ACTUAL

Org	ORG NAME	(1) CY REVENUE	(2) 6/30/24 RECEIVABLES TO BE DELETED AFTER 6/30/25*	NET 24-25 REVENUE (SUM COL F + G)	(3) CY EXPENDITURES	(4) 6/30/24 NON-CF PAYABLES TO BE DELETED AFTER 6/30/25*	NET 24-25 EXPENDITURES (SUM COL I + J + K)	NET CY ACTIVITY (SUM COL H + L)
30-00-00-000	JUSTICE ADMINISTRATIVE COMMISSION			\$0.00	\$35,000.00		\$35,000.00	35,000.00
30-00-00-004	DCF TITLE IV FOSTER CARE COURT APPOINTED	(\$750,000.00)		(\$750,000.00)	\$750,000.00		\$750,000.00	0.00
30-00-00-009	FOSTER CARE CITIZEN REVIEW BOARD	(\$300,000.00)		(\$300,000.00)	\$253,667.00		\$253,667.00	(46,333.00)
30-00-00-107	FEES FOR PROSECUTION OF LOCAL ORDINANCES			\$0.00			\$0.00	0.00
30-00-00-400	DCF TITLE IV FOSTER CARE	(\$300,000.00)		(\$300,000.00)			\$0.00	(300,000.00)
30-00-00-703	GRANTS & DONATIONS JAC	(\$35,000.00)		(\$35,000.00)			\$0.00	(35,000.00)
30-00-00-705	JAC QUALIFIED TRANSPORTATION BENEFIT PROGRAM	(\$312,280.00)		(\$312,280.00)	\$312,280.00		\$312,280.00	0.00
30-00-00-706	POST TAX SALARY CANCELLATION DEDUCTION REFUNDS	(\$15,484.00)		(\$15,484.00)	\$15,432.00		\$15,432.00	(52.00)
		(\$1,712,764.00)	\$0.00	(\$1,712,764.00)	\$1,366,379.00	\$0.00	\$1,366,379.00	(346,385.00)

(5) 6/30/24 FUND BALANCE	NET FUND BALANCE (SUM COL O + P)	CY NET FUND BALANCE AS OF 05/31/25
\$0.00	\$0.00	\$35,000.00
\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	(\$46,333.00)
(\$9,589.00)	(\$9,589.00)	(\$9,589.00)
(\$293.00)	(\$293.00)	(\$300,293.00)
(\$23,199.00)	(\$23,199.00)	(\$58,199.00)
(\$116.00)	(\$116.00)	(\$116.00)
	\$0.00	(\$52.00)
(\$33,197.00)	(\$33,197.00)	(\$379,582.00)

*Normally deleted after 6/30, however, due to PALM activities needed to be completed for conversion, these were deleted in December 2024



Grant Analysis

- What are the most important pieces of information on the grant analysis?
 - Net CY Activity - Is there a large credit balance? This may indicate an expenditure transfer is needed.
 - Best practice is cash in/expenditures move/cash \$0
 - CY Net Fund Balance as of (date) - Is there a debit balance? This is atypical and needs to be analyzed and resolved.
 - Notes to Office – JAC’s analysis of CY

Questions?



Section V

JRO Certifications

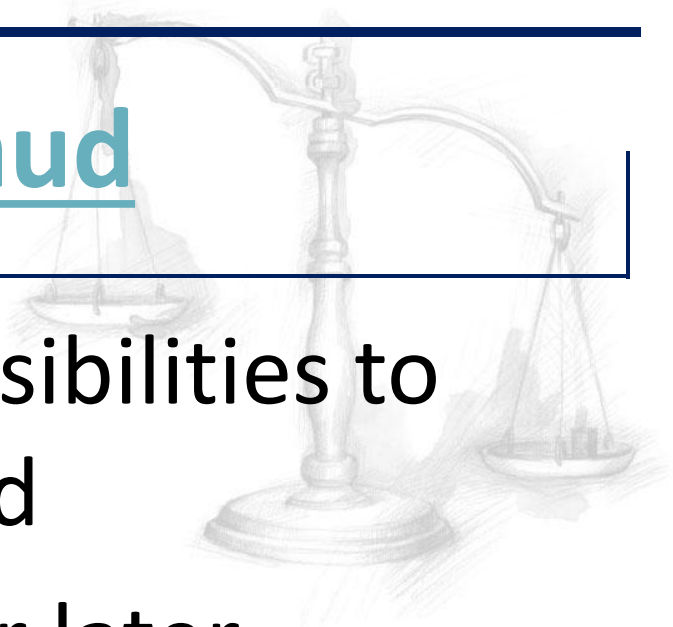


Office Certifications

- 6 certifications
- All must be **signed by Agency Head**
- Forms acknowledge responsibilities for a wide range of safeguards
- 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
- Section 43.16(6), F.S.
 - Section 11.45(1), F.S. defines fraud, waste and abuse
- **Due 7/2**



Agency Head Certification

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

■ **Due 8/14**



Subsequent Events Certification

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


- **Due 10/2**



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

Certification of GASB 87 and 96

- DFS requires certification that all applicable leases and subscription-based information technology arrangements have been reported
- **Due 8/13** 

Management Certifications

- **Financial Statement (ACFR)**
 - contains 55 compliance items
- **Federal Awards**
 - contains 30 compliance items
- Both forms must be dated after 10/15
- **Due 10/16**



Management Certifications

- 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

Questions?



Section VI

Wrap-up



What can Offices do Now to Prepare?

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



What can Offices do Now to Prepare?

- Ensure inventory is completed
- Add new received assets/equipment to inventory
- Reconcile purchases to new inventory
- Identify outstanding receivables
 - Follow-up with the entity paying the JRO
- Reconcile internal systems to FLAIR

Need Assistance? We're Here to Help!

- We have a great team who will be:
 - Handling your emails
 - Performing Financial Statements tasks

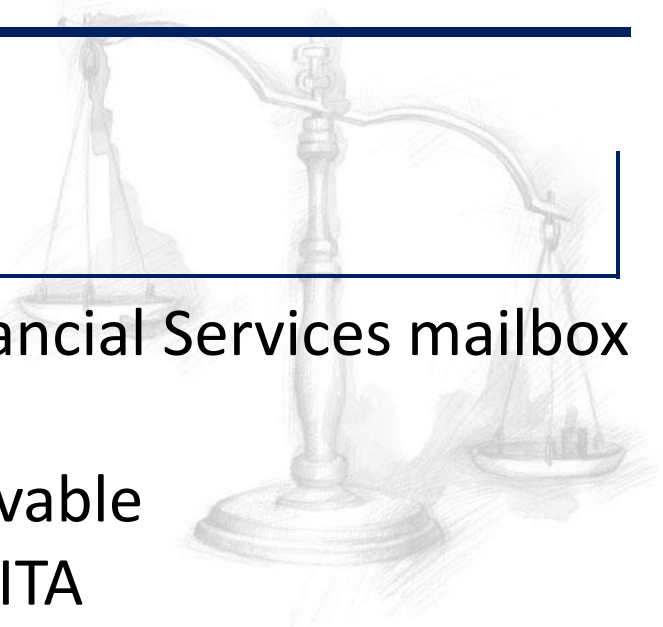
*We are Here
to Help You!*



Need Assistance?

We're Here to Help!

- Questions can be sent to the Financial Services mailbox or call the staff below:
 - Tonya Ashe – Accounts Receivable
 - Dahlia Flowers – Leases & SBITA
 - Aleah Roddenberry – Payables & Due To Due From
 - Susie Kalous – Revolving Fund & Leave Liability
 - Patricia Webb - Assets
 - Arlinda Thompson – Assets, Assistance, and Review
 - Lorelei Welch – Transfers In & Out, SEFA, Assistance, and Review
 - Nona McCall – Assistance and Review



Need Assistance? We're Here to Help!

financialservices@justiceadmin.org

- Send the following to the email:
 - Documentation and forms
 - Questions
 - Responses to questions
- It's helpful if the subject **starts** with the office ID (e.g., PD10, CCRCM)

Questions?

