

Understanding the Data in FLAIR Fields

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A. ORGANIZATION CODE (ORG)

The ORG is made up of five levels and contains eleven (11) digits which indicate the department, program, bureau, section and subsection. The organization levels are:

Level	Organizational Area	# of digits
Level 1	Department/Agency	2 Digits
Level 2	Program	2 Digits
Level 3	Circuit/District	2 Digits
Level 4	Section	2 Digits
Level 5	Subsection	3 Digits

- Level 1 (L1)** represents the department code. Statewide Justice Administration is shown as 21.
- Level 2 (L2)** represents the program identifier and corresponds to the Budget Entity or where the funding resides. L2 codes are:
 - 30 – Justice Administrative Commission (JAC);
 - Call JAC if you need your L2
- Level 3 (L3)** represents the circuit, district or region identifier.
- Level 4 (L4)** codes are unique within each program and may be used to identify the county offices within the circuit or circuit represented within each district.
- Level 5 (L5)** codes are unique within each program. L5 is used to identify the county code for certain types of payments or revenue, examples include:
 - due process payments, and
 - revenue for certain trust funds.

ORG Structure	Dept. (Agency)	Division within the Agency	Bureau within the Agency	Section within the Agency	Subsection within the Agency
Level	L1	L2	L3	L4	L5
# of digits	2N	2N	2N	2N	3N
Example 1	21	30	00	00	008
Example 2	21	30	31	00	950

B. ACCOUNT CODE INFORMATION

There are 7 components explained below create the 29-digit account codes used by agencies. Below shows 2 examples:

OLO	GF	SF	FID	BE	IBI	CAT	YR
21	10	1	000069	21300800	00	040000	00
21	20	2	339040	21300800	00	001800	00

1. **GAAFR Fund (GF)** - FLAIR incorporates the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) fund types and account groups into its fund structure so that the user agencies may prepare governmental Generally Accepted Accounting Principles (GAAP) financial statements. GAAFR fund types enable governmental entities to prepare comparable data.

GAAFR Fund (GF)	FLAIR Title	Also Known As
10	General Fund	General Revenue Fund
20	Special Revenue Funds	Trust Funds
74	Agency Fund	Revolving Funds
80	General Fixed Asset Account Group	Fixed Asset Account
90	General Long-Term Debt Account Group	Long-Term Debt Account

2. **State Fund (SF)** - State fund types consist of one numeric character and are used to record all financial transactions by an organization. SF types are shown below:

State Fund	Title
1	General Revenue Fund
2	Trust Funds
8	Local Fund (used with Revolving funds)
9	Account groups

3. **Fund Identifier (FID)** - This element is used to differentiate between several funds / accounts which often identify the funding stream.

- General Revenue (GR) funds are solely provided by the State Legislature. These funds are generated from sales tax and other taxes we pay. They are used for agency operations and ALWAYS begin with at least 3 zeros. An example of an agency GR fund is shown below:

Fund ID	Fund Description
000069	General Revenue for JAC

- Trust Funds (TF) require some type of cash (i.e. revenue) generating source. Trust funds usually have some type of limitations or restrictions. **If no revenue is collected in a trust fund, then no cash will be available which prevents payments from being expended from the trust fund (this is like a bank account and requires the deposits in order to make payments).**

Examples of revenue sources and limitations:

- ✓ Trust Funds normally have some type of revenue source, such as fees assessed like court fees, fines, forfeitures, restitution.
- ✓ Grants and Donations Trust Funds receive and expend state grants, federal grant agreements and or other reimbursements.

The agency's Trust funds are:

Fund ID*	Fund Description
058XXX	State Attorney Revenue Trust Fund (SARTF)
059XXX	Public Defender Revenue Trust Fund (PDRTF)
073XXX	Capital Collateral Regional Counsel Trust Fund (CCRCTF)
084XXX	Child Support Trust Fund
095XXX	Civil RICO Trust Fund (RICO)
316XXX	Forfeiture and Equity Support Trust Fund (FEST)
339XXX	Grants and Donations Trust Fund (G&DTF)
974XXX	Indigent Criminal Defense Sharing Trust Fund (ICDTF)

*XXX represents the unique digits assigned to the Fund ID for each office.

4. **Budget Entity (BE)** - Budget Entity identifies a specific type of program activity funded by the Legislature. The agency's Budget Entities are:

Budget Entity	Budget Entity Description
21300800	Executive Director/Support Services

Each of the 49 offices administratively served by JAC has a unique budget entity.

5. **Internal Budget Identifier (IBI)** - The IBI is always 00.

6. **Category (CAT)** - A category code **broadly** defines the type of expenditure or revenue sources. Categories link similar entries together in a much broader manner than Object codes (i.e. travel and office supplies are separate object codes but are broadly tied to the Expense category). A few examples are shown below and a list of common categories is shown at the end of the document.

Revenue Categories used by the agency:

Category	Category Title	Category	Category Title
000100	Fees	001225	Article V Fines, Forfeitures & Judgements
000500	Interest	001500	Transfers
000700	U.S. Grants	001510	Transfer of Federal Funds
000799	U.S. Grants - Indirect	001800	Refunds
000800	City or County Grants	001801	Reimbursements

How can you easily distinguish a revenue category from an expense category?
Revenue Categories begin with at least 2 zeroes.

Expenditure Category codes used the agency:

Category	Category Title
010000	Salaries and benefits
030000	Other personal services (OPS)
040000	Expenses
1032XX	Operations Costs**
103XXX	Due Process Costs**
220020	Refund state revenues
220030	Refund non-state revenues
310322	Service charge to general revenue

*XX above represent the unique digits assigned each Program.

7. **Year Identifier (YR)** - The YR is always 00.

C. OBJECT CODES (OBJ)

Object codes are a six digit code that provides the ability to classify types of revenue and expenditures. They classify entries at a level that similar items are grouped together (i.e. travel is separated from office supplies). All state agencies use the same standard set of object codes.

- Revenue Object Codes - Revenue is classified by source and type which allows the user to identify the specific types of revenue being received. Examples of objects used by the agency are below and a complete list is at the end of the document:

Revenue Object	Object Titles
001000	State Fees
0010XX	State Fees by County
001500	County & City Fees
0015XX	County & City Fees - Ordinances by County
0016XX	County & City Fees- Local Ordinance Violations by City
018000	Refunds
047000	Repayment of Revolving Funds

*XX above represents the unique digits assigned to the county or city.

How can you easily distinguish a revenue object code from an expense object code? Revenue object codes begin with a zero.

- Expenditure Object Codes - Expenditure object codes are used to identify the type of services, materials, or other charges for which moneys are expended. Expenditure object codes allow the user to identify specific types of expenditures. A complete list can be found on the [JAC website](#). See the example:

Object Code - First 4 Digits	Object Code	Long Title
13**	13****	Contracted Services
1314	131400	COURT REPORTING/TRANSCRIPTION - GENERAL
1314	131412	COURT REPORTING/TRANSCRIPTION - TRANSLATION
1314	131414	COURT REPORTING/TRANSCRIPTION - APPEARANCE
1314	131415	COURT REPORTING/TRANSCRIPTION - ATTENDANCE
1314	131417	COURT REPORTING/TRANSCRIPTION - DEPO TRANSCRIPT
1314	131448	COURT REPORTING/TRANSCRIPTION - VIDEO DEPOSITION
34**	34****	Supplies
3410	341018	SUPPLIES - OFFICE - CONSUMABLE
3410	341021	SUPPLIES - OFFICE - NON-CONSUMABLE

D. GENERAL LEDGER CODE (GL)

A general ledger code is a 5 digit code used to group types of entries into major accounting groups such as Cash, Accounts Receivable, Accounts Payable, Revenue, and Expenditures. These accounting groups are used to prepare agency financial statements.

A complete list can be found at the end of the document. The most common general ledgers are below:

General Ledger Group	General Ledger Classification	General Ledger Description
6XXXX	Revenues	Include fees, grants, interest, fines, forfeitures, restitutions, refunds, released appropriations, and operating transfers in.
7XXXX	Expenditures	Expenditures are costs of goods delivered or services rendered. These include current, capital outlay and transfers out.

E. EXPANSION OPTION (EO)

An Expansion Option is a 2 digit code used to tie critical accounting fields together in FLAIR. An EO code may be alpha, numeric or alphanumeric. An Org and EO combination will tie FID, BE, Grant, OCA, etc. It also ties a set indicator to every transaction.

F. PRIMARY DOCUMENT NUMBER (PDN)

Primary Document Numbers are assigned to track entries in FLAIR. The PDN field is 11 digits long.

- The 1st digit is a unique digit which identifies the type of entry.
- The 2nd through 7th digits are unique to a specific document.
- The 9th through 11th digits are a system assigned line number. Line numbers are only added to certain types of transactions. The line number enhances the ability to distinguish between entries and assist with record keeping.

PDNs are assigned as follow:

- Vendor payment and internal journal transfer entries always start with a "V". The next 6 digits are numeric and system assigned by FLAIR (numbering restarts each fiscal year). Payments will always have line numbers assigned to them.
- Payroll entries always start with a "V" and 6 digits that correspond to the Bureau of State Payroll's voucher number assigned to the payment.
- Revenue entries will always start with a "C". The next 2 to 4 digits identify the type of deposit and then a numeric sequence for uniqueness.
- Accounts Payable always start with a "P". The remaining digits vary based on type of Accounts Payable being created.
- Accounts Receivable always start with an "R". The remaining digits vary based on type of Accounts Receivable being created.

G. TRANSACTION TYPE (TR)

Transaction Type identifies what entry was keyed. The type of transaction determines the accounting entries created by FLAIR. Transaction Types most commonly used are:

- TR 10 is a specialized entry only used by Finance and Accounting Staff typically for year-end closing entries.
- TR 20 is an entry to record Budget Allotments
- TR 21 is an entry to record Appropriations
- TR 22 is an entry to record quarterly Releases
- TR 30 is a deposit transaction used to record cash, checks or electronic fund transfers.
- TR 51 is an unencumbered disbursement. It's a payment made using accounting information provided on the batch sheet. This is the most common disbursement transaction.
- TR 53 is an accounts payable disbursement. A payment is made using accounting information keys for an Accounts Payable entries (TR 80 or TR 81). TR53 will have 2 entries:
 - ✓ A reversal of the accounts payable entry, there will not be a PDN associated with the reversal entry
 - ✓ Payment entry with a voucher number associated with it (like TR 51 or TR 70 entry).
- TR 58 is a correcting entry used to modify a past disbursement entry. It's used to correct information such as Grant ID, Invoice number, General Ledger, ORG code related to a TR51, TR 70, etc. This entry cannot be used to make corrections that cause the Fund Identifier (FID), Budget Entity (BE), or Category (CAT) to change.
- TR 80 is an accounts payable entry used to record amount owed to a vendor. This entry will be reversed when the vendor is paid (see TR 53).
- TR 90 is an accounts receivable entry used to record the amount due to the agency.
- TR 96 is a deposit transaction used to record receipts from other state agencies

H. VENDOR IDENTIFIER

Vendor identifiers are used for 1099 reporting, mailing of payment warrants, and identify specifically who is paid.

- Vendors starting with an "F" are using a 9 digit registered Federal Employer Identifier Number (FEIN). A 3 digit vendor sequence is created and identifies the specific remittance address printed on the check.
- Vendors starting with an "S" are using their social security number. A 3 digit vendor sequence is also created when using a social security number.
- Employees start with an "E" are using their social security number.

- State agencies will use the first 21 digits of their account. Example for Payment to DMS account code:

OLO	GF	SF	FID	BE	IBI
72	60	2	696001	72400100	00

I. VENDOR INVOICE (INV)

Invoice field represents different data based on type of expenditure being recorded and is limited to 9 digits. This field is the only one printed on a payment warrant (check). It is used by the vendor to assist in posting the payment within the vendor's accounting system.

Vendor invoices

- Invoice number supplied on the batch is used and must be 9 digits or less.

Purchasing Card

- Invoice number assigned by the bank when transaction is added to FLAIR. Does not tie to any vendor document.

J. DESCRIPTION (DESC)

Description represents different data based on type of expenditure being recorded and is limited to 16 digits.

Vendor invoices

- The batch number is entered in the field

Purchasing Card

- Entered by Pcard User or FLAIR member that clears cardholder's transactions. Pcard clearing screens contain the description field panel 1 – This field is loaded as part of FLAIR payment transaction data.

K. OTHER DOCUMENT NUMBER (ODN)

Other Document Number represents different data based on type of expenditure being recorded and is limited to 11 digits.

Vendor invoices

- Contains the Mail Tracker number assigned when the batch is received.

Purchasing Card

- Entered by Pcard User or FLAIR member that clears cardholder's transactions. This field is loaded as part of FLAIR payment transaction data.

L. BENEFITTING ORG, BENEFITTING EO, BENEFITTING OBJECT, AND BENEFITTING CATEGORY (BF ORG, BF EO, BF OBJ, BF CAT)

Reflects where, within the accounting records, the other side of a transaction is posted on internal movements within the State of Florida. The benefitting (receiving) entries can only be created for transfers within our agency.

Internal Journal Transfers

- Should contain a BF ORG, BF EO, BF Object and BF Category which will automatically create benefitting accounting records. The benefitting transactions will have a TR 99.

M. SUBVENDOR

The subvendor is used to identify the employee for which goods, services or travel was purchased on behalf of. For example, when the purchasing card was used to pay for a hotel bill with Holiday Inn, the charge would be tied to the employee traveling. This allows all travel related to the employee to be easily identified.

N. CHECK NUMBER

This field is used when keying entries to reimburse the Information and Evidence revolving fund, the Travel revolving fund or various other revolving funds used by offices. The offices write checks as appropriate from their funds and then request the bank account to be reimbursed from state funds. Separate entries are keyed into FLAIR for each check written.

O. CONTRACT IDENTIFIER

This field contains a 5 digit identifier created when a contract is executed and entered in Florida Accountability Contract Tracking System (FACTS) system. Florida Statute 215.985(16) requires the contract to be added to FACTS and defines a contract as "Any written agreement between two or more parties, with a financial consideration" which includes revenue and expense related contracts. Only case-related, confidential, or sensitive contracts may be excluded from FACTS. FACTS link is below:

<https://facts.fldfs.com/Search/ContractSearch.aspx>

P. GRANT IDENTIFIER

A grant is a 5 digit identifier assigned for tracking purposes to grants or projects awarded to the agency. Grant identifiers allow a life-to-date balance for projects that cross multiple state fiscal years.

Q. OTHER COST ACCUMULATOR (OCA)

Not used. OCA is a 5 digit identifier that captures costs and is limited to 5 digits. OCA's only retain OCA balances for a state fiscal year. Balances reset to zero each fiscal year.

R. SECONDARY DOCUMENT NUMBER (SDN)

This field is used to track related entries and is an automatically created in FLAIR.

Examples:

- A unique PDN is created when an accounts payable entry is entered (TR 80). When the payment associated with the accounts payable is entered (TR53), a voucher created and the accounts payable number is entered in the SDN field.

Revenue Category Lists

Category	Category Title
000100	Fees
000500	Interest
000700	U.S. Grants
000799	U.S. Grants - Indirect
000800	City or County Grants
000810	City or County Grants - No Service Charge
001100	Other Grants
001110	Other Grants - No Service Charge
001200	Fines, Forfeitures, Judgements, and Penalties
001204	Restitution
001205	Cost of Prosecution
001225	Article V Fines, Forfeitures & Judgements
001270	Fines/Forfeitures from Federal Programs
001308	Service Charge to General Revenue of 8%
001500	Transfers
001510	Transfer of Federal Funds
001800	Refunds
001801	Reimbursements
001870	Refunds/Reimbursements of Federal Funded Expenditures
001903	Sales of Goods/Services to State Agencies
002900	Sale of Surplus Property
004700	Repayment of Revolving Funds

Expenditure Category Lists

Category	Category Title
010000	Salaries and benefits
030000	Other personal services (OPS)
040000	Expenses
060000	Operating capital outlay (OCO)
100021	Acquisition/Motor Vehicles
100534	Civil Commitment Costs
100648	Case Related Costs
100777	Contracted Services
100778	G/A-Contracted Services
101889	Jury Expenditures
103220	Dependent Children/Special Needs
103224	Payment Qualified Transportation Benefits Program
1032XX	Operations Costs**
103XXX	Due Process Costs**
103229	Child Dependency/Civil Conflict
103290	Salary Incentive Payments
103538	Capital Collateral Case-Regular Attorneys
103539	Attorney Payment/Over Flat Fee
103540	Criminal Conflict Case Costs
103543	Conflict/Dependency Liability
103605	State Attorney & Public Defender Training
105281	Lease/Purchase/Equipment
107040	Transfer to DMS/ HR Services
180600	Transfer/Workers' Compensation Admin TF
181100	Transfer to Indigent Criminal Defense TF
210001	State Data Center - AST
210014	Other Data Processing Services
210023	Northwest Regional Data Center
220020	Refund state revenues
220030	Refund non-state revenues
310322	Service charge to general revenue

*XX above represent the unique digits assigned each Program.

Revenue Object Codes Lists

Revenue Object	Object Titles
001000	State Fees
0010XX	State Fees by County
001500	County & City Fees
0015XX	County & City Fees - Ordinances by County
0016XX	County & City Fees- Local Ordinance Violations by City
005000	Interest
007000	Grants & Donations U.S.
007099	U.S. Grants - Indirect
008000	Grants & Donations, City & County
008100	Grants & Donations, City & County-continued
010300	Sale of Goods & Services to State Agencies
010301	Sale of Goods & Services to State Agencies, State Funds Transferred in
010303	Sale of Goods & Services to State Agencies, not Federal, not Transferred in
011000	Grants & Donations , other
011011	Other Grants & Donations - no service charge
012000	Fines/Forfeitures/Judgements/Assessments
0120XX	Fines/Forfeitures/Judgements/Assessments - By County
012077	Fines/Forfeitures/Judgements/Assessments - Federal
012099	Fines/Forfeitures/Judgements/Assessments - general
0121XX	Fines & Fees Collected - by County
013000	Service Charge to General Revenue (sec 215.22)
015000	Transfers
015001	Transfers w/in Agency
015100	Transfers-continued
018000	Refunds
018002	Reimbursements
018003	Non-Grant Federal Reimbursements to Trust Fund
018077	Refund/Reimburse Federal Revenues - Non-Grant
018099	Regional Counsels County Support Reimbursements
019030	Sale/Goods/Services to State Agencies
029000	Sale of Surplus Property
047000	Repayment of Revolving Funds

Common General Ledger Codes

Items shown in red italics with 4 digit GL are headers and are not to be used for coding.

1000 Current Assets	Released Appropriations
Cash Outside State Treasury	63100 Released General Revenue Appropriation
11100 Cash on Hand	63500 Reversion of Appropriation, 6/30
11200 Cash in Bank	63600 Reversion of Appropriation, 12/31
Cash In State Treasury	Operating Transfers In
12100 Unreleased Cash in State Treasury	65100 Transfers in From Component Units/Primary
12200 Released Cash in State Treasury	65200 Property Transfer In
Unexpended Releases	65500 Federal Funds Transfers within Agency
13100 Unexpended General Revenue Releases	63100 Released General Revenue Appropriation
Receivables	65700 Transfers in from within The Agency
15100 Accounts Receivable	65800 General Revenue Transfers In
Due From Governmental Units	65900 Transfer In from Other Agency
16100 Due from Other Fund, within Division	Operating Revenues (Proprietary Funds)
16200 Due from Other Fund, within Agency	66700 Fees
16300 Due from Other Agency	Operating Revenues (Proprietary Funds)
16400 Due from Federal Government	67100 Sales of Goods and Services - State
16500 Due from Other Governments	67200 Sales of Goods & Services - Non-State
65600 Federal Funds Transfer In from Other Agency	67300 Fines, Forfeits, Judgments and Settlements
16900 Due From Clearing Fund	7000 Expenditures
Payables	Expenditure (Governmental Funds)
31100 Accounts Payable	71100 Expenditures, Current
Governmental Payables	Expenditures, Capital Outlay
35100 Due To Other Fund, within Division	72100 Expend.- Operating Capital Outlay
35200 Due To Other Fund, within Agency	Operating Transfers Out
35300 Due To Other Agency	75500 Federal Funds Transfer Out within the Agency
35400 Due To Federal Government	75600 Federal Funds Transfer Out to Other Agency
35500 Due To Other Governments	75700 Transfers Out within the Agency
35600 Due To General Revenue	75800 General Revenue Transfers Out
5000 Equity	75900 Transfers Out to Other Agency
Fund Balance (Governmental Funds)	9000 Budgetary Controls
54600 Collections, General Revenue	91100 Appropriations
54900 Committed Fund Balance	91200 Appropriations, Allocated
57200 Restricted by Federal Government	91200 Appropriations, Allocated
57300 Restricted by Grantors and Contributors (Non-Federal)	92200 Approved Budget, Allotted
57400 Restricted by Enabling Legislation	93100 Allotments
6000 Revenues and Receipts	
61100 Taxes	
61300 Fees, Charges, Commissions and Sales	
61400 Grants and Donations - Non Capital	
61500 Interest and Dividends	
61600 Fines, Forfeits, Judgments and Settlements	
61800 Refunds	