“Cracking the Codes” – FLAIR
Codes Overview

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Cracking the Codes - Objectives

- Describe the importance of understanding the codes used in FLAIR, People First, and other state systems
- Provide an overview of the FLAIR account code structure including code definitions and purpose
- Explain how FLAIR codes “tell the story” of the transaction
- Review FLAIR codes as seen on FLAIR reports
Cracking the Codes - Overview

- One of the secrets to success when dealing with FLAIR is understanding the codes.
- When the legislature appropriates budgets they are “translated” into numeric codes in the Legislative Appropriation System (LAS/PBS) and FLAIR.
- Each office within Justice Administration is a separate "program" in legislative terms and has its own unique account codes.
Codes Transmit Information - Communicate

- Communications between FLAIR, Legislative Appropriations System (LAS/PBS) & People First use many common codes
- Codes are defined/titled by DFS, JAC, or other systems
- Codes translate the General Appropriations Act (GAA) from words into numbers & letters (e.g. Program in the GAA = Budget Entity)
FLAIR Codes are a Language

The language of FLAIR includes:

- Operating Level Organization (OLO) defines an agency in FLAIR (Justice Admin. = 210000)
- Fund – established to control, monitor, and report on specific resources that are budgeted for a specific purpose
- Budget entity – defines a program within Justice Administration (e.g. 21300800 = JAC)
- Category – defines an appropriation or type of revenue
FLAIR Codes are a Language

- The language of FLAIR also includes:
  - Object codes – identify the type of service, material or other charge received or rendered
  - Organization codes (Org) – define the organizational structure within an agency
  - General ledger codes – the framework for building the agency chart of accounts

- Combining fund, budget entity, category & more creates the 29 –digit account code
Florida Financial Management Information Systems - FFMIS

- The FFMIS systems manage the state’s business
- Codes are transmitted between FLAIR and these systems daily

Personnel Information People First (DMS)
Planning and Budgeting LAS/PBS (EOG)

Accounting Subsystem FLAIR (DFS)

Cash Management Treasury (DFS)
Purchasing MyFloridaMarketPlace (DMS)
FLAIR System – Three Components

- FLAIR is made up of three distinct components
- Codes used in one component may not be used in another
- Challenge to keep the three in sync
RDS - houses reports from all three FLAIR components

- Codes are used to report information on all reports
- RDS will be discussed in another session
FLAIR System – Three Components

- Departmental accounting key codes:
  - OLO, organization, six-digit object, general ledger, category, grant, contract, expansion option, voucher, 29-digit account code
- Central accounting key codes:
  - Four-digit object, 29-digit account code, voucher, contract, warrant, warrant status, statewide document number
- Payroll key codes:
  - Position, class, four-digit object, 29-digit account code, voucher, warrant, organization
FLAIR System – Three Components

- Departmental accounting contains the most detailed code structure
- Departmental accounting records the actual accounting events (debits & credits)
- Central accounting produces warrants and keeps high level balances
- Payroll records no accounting events, but provides information to central accounting to record payroll charges
Codes: FLAIR and the FFMIS Systems

- 29-digit account code is common to:
  - FLAIR departmental, central, & payroll
  - People First
  - Cash management system (Treasury)
  - LAS/PBS uses elements of the 29-digit account code

- File transfers between systems occur nightly (using specific codes)
Governmental Funds

- Fund – a set of self-balancing books
- Governmental Accounting Standards Board (GASB) sets standards for fund accounting
- FLAIR adheres to GASB standards

\[ \text{GF} + \text{SF} + \text{FID} = \text{Fund} \]

<table>
<thead>
<tr>
<th>GF</th>
<th>Governmental Accounting, Auditing &amp; Financial Reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td>SF</td>
<td>State Fund Type</td>
</tr>
<tr>
<td>FID</td>
<td>Fund Identifier</td>
</tr>
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</table>
# Governmental Funds

GF + SF + FID = Fund

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-1-000069</td>
<td>General Revenue - JAC</td>
</tr>
<tr>
<td>10-1-000067</td>
<td>General Revenue - GAL</td>
</tr>
<tr>
<td>20-2-339040</td>
<td>Grants and Donations Trust Fund - JAC</td>
</tr>
<tr>
<td>20-2-058030</td>
<td>Revenue Trust Fund - JAC</td>
</tr>
</tbody>
</table>
Governmental Funds & 29-Digit Account Code

- The Fund is embedded in the codes that make up the 29-digit account code

  21-10-1-000069-21300800-00-100777-00
  - General Revenue – Contracted Services (JAC)

  21-10-1-000067-21310000-00-105281-00
  - General Revenue-Lease/Purchase of Equipment (GAL)

  21-20-2-339040-21300800-00-010000-00
  - Grants & Donations Trust Fund – Salaries (JAC)
Understanding the Codes – Appropriation Categories

- The Legislature appropriates budgets using a combination of fund, budget entity and category.
- For example, JAC is appropriated specific budgets in general revenue and in trust funds.

<table>
<thead>
<tr>
<th>JUSTICE ADMINISTRATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROGRAM: JUSTICE ADMINISTRATIVE COMMISSION</td>
</tr>
<tr>
<td>EXECUTIVE DIRECTION AND SUPPORT SERVICES</td>
</tr>
<tr>
<td>APPROVED SALARY RATE</td>
</tr>
<tr>
<td>765 SALARIES AND BENEFITS</td>
</tr>
<tr>
<td>FROM GENERAL REVENUE FUND</td>
</tr>
<tr>
<td>766 OTHER PERSONAL SERVICES</td>
</tr>
<tr>
<td>767 EXPENSES</td>
</tr>
<tr>
<td>FROM GRANTS AND DONATIONS TRUST FUND</td>
</tr>
<tr>
<td>768 OPERATING CAPITAL OUTLAY</td>
</tr>
</tbody>
</table>

| | Category=010000 | GR Fund =10 1 000069 |
| | Category=030000 | GR Fund =10 1 000069 |
| | Category=040000 | GR Fund =10 1 000069 |
| | Category=060000 | GR Fund =10 1 000069 |
Understanding the Codes – Appropriation Categories

- The appropriations are translated in LAS/PBS and FLAIR by using category codes

<table>
<thead>
<tr>
<th>Appropriation Category</th>
<th>Numeric Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Benefits</td>
<td>010000</td>
</tr>
<tr>
<td>Other Personal Services</td>
<td>030000</td>
</tr>
<tr>
<td>Expenses</td>
<td>040000</td>
</tr>
<tr>
<td>Contracted Services</td>
<td>100777</td>
</tr>
<tr>
<td>Legal Representation for Dependent Children with Special Needs</td>
<td>103220</td>
</tr>
<tr>
<td>Child Dependency and Civil Conflict Case Costs</td>
<td>103229</td>
</tr>
<tr>
<td>Payments for Qualified Transportation Benefits Program</td>
<td>103224</td>
</tr>
</tbody>
</table>
Understanding the Codes – Organization Codes

- Organization Codes (Org) are used by state agencies to break down the agency into separate “units”
- Org codes help track expenditures and revenues to a specific unit
- Org codes are essential part of recording revenues and expenditures in FLAIR
- The Org code when paired with an expansion option code (EO) identifies ½ of the accounting data
- Org and EO combinations are the heart of JAC accounting
The Org & EO create a unique record in FLAIR, facilitating the accounting event.
In FLAIR, the Org and EO are tied to a fund, program, set indicator, grant or contract (where applicable), etc.

Org and EO also facilitate available balance checking
## Understanding the Codes – Org, EO, Object Code, and Set Indicator (SI)

### Behind the scenes in FLAIR (SI file)
Object codes are correlated to categories (CAT) and general ledger codes (GL) completing the accounting equation.
FLAIR Object Codes

- The object code is a key element in FLAIR accounting
- Expenditure or revenue
- Defines the accounting event at a detailed level
  - Office supplies (e.g. 341000)
  - Salaries (e.g. 110000)
  - Court reporting services (e.g. 131400)
  - Collection of revenue; fees and fines (e.g. 012100)
- Taxable income; 1099 forms produced based on object code
FLAIR Object Codes

- Accurate financial reporting depends on correct object codes
- Proper analysis of expenditures requires correct object codes
- In FLAIR the object code is tied to the appropriation category
- New, state standard object codes implemented by DFS, provide less detail in financial reporting
FLAIR Object Codes

- Object codes standardization project for revenue object codes coming in FY 16-17
- May affect codes used on deposits and collections from the Clerks Offices
- JAC will advise agencies of any impacts as soon as information is known
Codes Define Accounting Events

- General ledger codes identify whether the entry is an expense, revenue, liability, budget, or other
- FLAIR transaction codes tell the system which accounts to debit and credit
- Object codes are correlated to appropriation categories and general ledger codes to complete the accounting transaction
Understanding the Codes – Accounting Prescription

- Org + EO + Object – required for most FLAIR transactions
- When entering these codes, FLAIR pulls from the “behind the scenes” files the appropriate fund

<table>
<thead>
<tr>
<th>L1</th>
<th>L2</th>
<th>L3</th>
<th>L4</th>
<th>L5</th>
<th>EO</th>
<th>VR</th>
<th>OBJECT</th>
<th>PPI</th>
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<tr>
<td>21</td>
<td>30</td>
<td>00</td>
<td>00</td>
<td>000</td>
<td>b2</td>
<td>261000</td>
<td></td>
<td></td>
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</tbody>
</table>
Understanding the Codes – Accounting Prescription

- Based on the Org, EO and Object entered, the correct fund, budget entity, category, and GL codes are pulled into the transaction
Understanding the Codes – FLAIR Transaction Codes

- FLAIR is a very old system, however, very sophisticated in the accounting and budgeting it performs.

- Transaction codes tell FLAIR what accounts to debit and credit and define the accounting events (departmental FLAIR):
  - Expense, revenue, or budget
  - Correction, adjustment
  - Encumbrance, payable
Transaction Codes Create Debits and Credits (Departmental)

- FLAIR is a double-entry accounting system (departmental FLAIR)
- All FLAIR transactions (with one exception) create automated accounting entries
- Transactions have an input entry; in overnight processing the automated offsetting entry occurs
- Transactions have a debit entry and a credit entry
- Depending on the transaction two or more general ledger codes will be debited and credited
- Merged detail reports shows all entries
Understanding the Codes – FLAIR
Transaction Codes (Departmental)

- TR51 – Unencumbered Disbursements
  - Records and expenditure to an outside vendor or another state entity (Journal Transfer)
  - Debits (increases) expenditures and credits (decreases) release and cash balance (Trust Funds)
  - Creates a voucher overnight
  - Creates a warrant or posted journal transfer
  - Creates accounting entries on FLAIR reports

- All of the above happens automatically in FLAIR when entering a TR51
### FLAIR Disbursement Transaction Codes (Departmental)

<table>
<thead>
<tr>
<th>TYPE</th>
<th>DISBURSEMENTS MINI MENU</th>
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<tbody>
<tr>
<td>51</td>
<td>UNENCUMBERED DISBURSEMENTS</td>
</tr>
<tr>
<td>52</td>
<td>REVOLVING FUND UNENCUMBERED DISBURSEMENTS</td>
</tr>
<tr>
<td>53</td>
<td>PAYABLES DISBURSEMENTS</td>
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<tr>
<td>54</td>
<td>REVOLVING FUND PAYABLES DISBURSEMENTS</td>
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<tr>
<td>57</td>
<td>OVERPAYMENTS</td>
</tr>
<tr>
<td>58</td>
<td>DISBURSEMENTS CORRECTION</td>
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<td>59</td>
<td>REVOLVING FUND DISBURSEMENTS CORRECTION</td>
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<tr>
<td>70</td>
<td>ENCUMBERED DISBURSEMENTS</td>
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<tr>
<td>71</td>
<td>REVOLVING FUND ENCUMBERED DISBURSEMENTS</td>
</tr>
<tr>
<td>7S</td>
<td>REVOLVING FUND SUBSIDIARY LEDGER</td>
</tr>
</tbody>
</table>

- FLAIR accounting entries may be slightly different for each of the above disbursement transactions
FLAIR Revenue Transaction Codes (Departmental)

- Revenue (receipts) have a separate set of transaction codes
- These codes will record a debit to: collections in GR or cash and a credit to a revenue account
Central Accounting – Less Detailed Accounting

- FLAIR is three components: departmental, central, and payroll
- DFS/CFO central accounting system records less detailed records
- Central accounting has no debits and credits
- Central account uses different transaction codes
Central Accounting Transaction Codes

- Agencies may view Central Accounting records including transaction codes from: SA – Account Balance

<table>
<thead>
<tr>
<th>SAMU</th>
<th>ACCOUNT BALANCE REQUEST</th>
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<tbody>
<tr>
<td></td>
<td>ACCOUNT CODE</td>
</tr>
<tr>
<td></td>
<td>L1 GF SF FID BE IBI CAT YR</td>
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<tr>
<td>21</td>
<td></td>
</tr>
</tbody>
</table>

- BALANCE FILE
  - MONTH
  - CASH

- DOCUMENT SUMMARY FILE
  - MONTH DAY
  - CASH
  - STATEWIDE DOC-NO

- REFUND OF OVERPAYMENT OF TAXES ACCOUNT
  - MONTH
Central Accounting Transaction Codes

- From SA, when choosing Document Summary File you can view central transaction codes.

<table>
<thead>
<tr>
<th>Document Summary File</th>
<th>Budgetary Account</th>
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<tbody>
<tr>
<td>L1 GF SF FID BE IBI CAT YR RT STWD DOC-NO MO DAY</td>
<td></td>
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<tr>
<td>44 10 1 000128 44150000 00 040000 00 2 08</td>
<td></td>
</tr>
</tbody>
</table>

- Appropriations - Approved Budget - Reserve - Releases

<table>
<thead>
<tr>
<th>Audit</th>
<th>Statewide</th>
<th>Agency</th>
<th>TR</th>
<th>CF</th>
<th>Transaction</th>
<th>Transaction</th>
<th>Unexpended</th>
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<tbody>
<tr>
<td>Date</td>
<td>Doc No</td>
<td>Doc No</td>
<td>CD</td>
<td>I</td>
<td>Amount</td>
<td>Release</td>
<td>Balance</td>
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<tr>
<td>08/01/02</td>
<td>080107</td>
<td>C30000000736</td>
<td>CFAPPR</td>
<td>90</td>
<td>303,367.87</td>
<td>303,367.87</td>
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<td></td>
<td>080107</td>
<td>C30000000795</td>
<td>CFRLS</td>
<td>91</td>
<td>303,367.87</td>
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<td></td>
<td>080207</td>
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<td>12</td>
<td>2,315.32</td>
<td>301,261.89</td>
<td>298,946.57</td>
</tr>
</tbody>
</table>
Central Accounting Transaction Codes

- Commonly seen central accounting transaction codes:
  - TR 10 – Warrant Disbursements
  - TR 11 – Revenue Refunds
  - TR 12 – EFT Expense Payment
  - TR 13 – Current Warrant Cancellation
  - TR 40 – Treasury Receipt
  - TR 50 – General Appropriations Act
  - TR 59 – Release
  - TR 90 – Certification Forward Appropriation
  - TR 91 – Certification Forward Release
FLAIR Codes - “Tell the Story”

- The combination of codes tell a story
FLAIR Warrant Status Codes

- From Transaction Inquiry (TR) or Vendor History (VH) the status of warrants may be viewed

<table>
<thead>
<tr>
<th>VHI9</th>
<th>WARRANT RECONCILIATION INQUIRY</th>
<th>09/02/2007 13:30:04</th>
</tr>
</thead>
<tbody>
<tr>
<td>Warrant Type: 4</td>
<td>Warrant No: 2213962</td>
<td>Warrant Date: 08/09/07</td>
</tr>
<tr>
<td>Vendor Name: A &amp; B Publications</td>
<td>Warrant Amount: 177.39</td>
<td></td>
</tr>
<tr>
<td>Vendor ID: VF271111735001</td>
<td>SWDN: W8000127516</td>
<td>Duplicate Ind:</td>
</tr>
<tr>
<td>Account Code: L1 GF SF FID BE IBI CAT YR</td>
<td>Warrant Paid Date:</td>
<td></td>
</tr>
<tr>
<td>85 30 3 220110 85100000 00 040000 00 08/14/07</td>
<td></td>
<td></td>
</tr>
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</table>

WARRANT STATUS LEGEND

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>2</td>
<td>PAID</td>
</tr>
<tr>
<td>3</td>
<td>CANCELLED</td>
</tr>
<tr>
<td>4</td>
<td>MARKED FOR MANUAL PAID</td>
</tr>
<tr>
<td>5</td>
<td>STOP PAYMENT</td>
</tr>
<tr>
<td>6</td>
<td>MARKED FOR DUPLICATION</td>
</tr>
<tr>
<td>7</td>
<td>MARK FOR CANCELLATION</td>
</tr>
<tr>
<td>8</td>
<td>MARKED FOR MANUAL CANCELLATION</td>
</tr>
<tr>
<td>9</td>
<td>MARK FOR CANCELLATION</td>
</tr>
<tr>
<td>C</td>
<td>MARKED FOR MANUAL REVERSAL OF CANCELLATION</td>
</tr>
</tbody>
</table>

Type SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT EXIT MAIN
FLAIR Code Talkers

- FLAIR is an obscure language only understood after study and use
- Cracking the FLAIR codes and becoming a FLAIR code talker will help in:
  - Understanding reports
  - Reading FLAIR screens
  - Understanding the accounting entries
  - Determining balances
  - More....
Contact Information

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  - Vicki.Nichols@justiceadmin.org
  - 850-488-2415 ex. 305
Questions