Governmental Accounting Cycle Overview – Budgets, Revenue Collections, Fund Accounting, Year-End Processing

Vicki Nichols, Director of Accounting
Rinesha Jackson, Professional Accountant I

May 5, 2016
Governmental Accounting Overview - Objectives

- Describe the accounting cycle in general terms
- Review budgets and the General Appropriations Act (GAA)
- Explain revenue collections and JAC processes related to revenue
- Compare and contrast General Revenue funds and Trust funds
- Clarify journal transfers and 5% budget amendments; when each is appropriately used
- Describe fiscal year-end processes including certified forward
Florida Governmental Accounting

- Florida governmental accounting is a year-to-year cycle
- Each year agencies are provided appropriations and spending authority in various funds (budgets)
- General revenue appropriations and spending authority, if not spent, reverts back to the state
  - “Spend it or loose it”
Accounting Concepts - Fund Accounting

- According to generally accepted accounting principles for state and local governments, the resources of a government should be allocated and accounted for in separate sub-entities called funds.
- A fund is a separate accounting and financial reporting entity.
- In fund accounting, accountability is measured instead of profitability.

Source: FLAIR Fundamentals Student Guide, DFS, 2015
Budget Cycle Overview

- Legislature and Governor
  - Appropriations act (Legislature)
  - Signed budget (minus vetoes) Governor
    - General Appropriations Act (GAA)

- Legislature appropriates with some specificity
  - General revenue
  - Trust fund
  - Proviso language
  - Implementing bill provides Legislative intent
Budget Cycle Overview - Continued

- JAC budget staff enters budget transactions into FLAIR
  - TR20 – Allotments
  - TR21 – Appropriations, Approved Budget
  - TR22 – Releases

- JAC budget staff check FLAIR entries with appropriation ledger and CFO reports

- During the fiscal year any budget amendments or changes go through a similar cycle
Accounting Concepts - Funds

- Funds are established to control, monitor, and report on specific resources that are allocated/budgeted for a specific purpose
  - Self-balancing
  - Recording of expenditures, receipts, liabilities
  - Special restrictions, regulations, or limitations

- Tied to a specific purpose, for example: salaries, expenses, contracted services, due process
General Revenue Funds Overview

- Florida’s general revenue fund accounts for all assets and resources used for the general administration of the State and in the provision of services to the people of the state.
- The general revenue fund receives revenues from taxes, fees, licenses, interest on investments, and certain other miscellaneous sources.

Source: FLAIR Fundamentals Student Guide, DFS, 2015
General Revenue Funds Overview - Continued

- One year’s activity
- No cash, only spending authority
- Appropriations in general revenue are released (for spending) \( \frac{1}{4} \) per quarter
  - Can’t spend more than release balance
- Unexpended release balances at June 30 may be certified or the balance reverts to the state
General Revenue Funds Overview - Continued

- Certified amounts not spent by September 30 will revert back to the state
- Most agencies rely primarily on general revenue to perform their day to day activities
- The Legislature determines the amount appropriated in general revenue for each state agency
General Revenue Funds

- Sample general revenue funds (29-digit account codes):

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-10-1-000069-21300800-00-100777-00</td>
<td>General Revenue-Contracted Services – JAC</td>
</tr>
<tr>
<td>21-10-1-000067-21310000-00-105281-00</td>
<td>General Revenue-Lease Purchase of Equipment - GAL</td>
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<tr>
<td>21-10-1-000069-21300800-00-010000-00</td>
<td>General Revenue- Salaries- JAC</td>
</tr>
</tbody>
</table>
### General Revenue Releases

<table>
<thead>
<tr>
<th>Said</th>
<th>BALANCE FILE - BUDGETARY</th>
<th>04/13/2016 17:21:51</th>
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<tr>
<td>L1 GF SF FID</td>
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<tr>
<td>21 10 1 000069 21300800</td>
<td>00 040000 00 02 2</td>
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<td>TOTAL APPR</td>
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<td>APPROVED BUDGET</td>
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<td>CERT FWD REL</td>
<td>18,968.64</td>
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</table>

- JAC’s general revenue (GR)- expenses
- Budget information from February 2016 (3rd quarter)
General Revenue Releases

- JAC’s GR expenses (disbursements data) – February 2016
- Any necessary expenditures could not exceed $56,426.30 until the 4th quarter release posts in mid to late March

<table>
<thead>
<tr>
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<td>*Cert Fwd Unexp Rel</td>
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</table>
Trust Funds Overview

- Monies received by the state which under law or under trust agreements are segregated for a purpose authorized by law, the Constitution or a trust agreement
- Self-sustaining; revenues collected should cover expenditures
- Authorized by the Legislature, often for a specific purpose

Source: FLAIR Fundamentals Student Guide, DFS, 2015
Trust Funds Overview - Continued

- Revenues collected must also be approved for spending (appropriated) by the Legislature and Executive Office of the Governor (EOG)
- Generally the entire appropriation is released at beginning of fiscal year (not quarterly as with GR)
- Must have sufficient appropriation, release, and cash to spend from a trust fund
Trust Funds

21-20-2-339040-21300800-00-000100-00
Grants & Donations Trust Fund- Fees – JAC

21-20-2-339040-21300800-00-010000-00
Grants & Donations Trust Fund- Salaries – JAC

21-20-2-339040-21300800-00-310322-00
Grants & Donations TF- Service Charge to Gen Rev – JAC

- Sample trust funds (29-digit account codes)
- Revenues received in trust funds are subject to a service charge to general revenue (unless exempt)
  - Currently the service charge is 8%
### Trust Funds - Releases

This is a view of JAC’s grants & donations trust fund, expenses category for February 2016.

Because it’s a trust fund the entire appropriation has been released (unlike GR).

#### Table: Prior Month Balances

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<tr>
<th>Description</th>
<th>Prior Month Balances</th>
<th>Current Month Activity</th>
<th>Current Month Balance</th>
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### Trust Funds - Cash

As mentioned previously, trust funds have a cash balance

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<td>CASH</td>
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<td>20</td>
<td>2</td>
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<td>00</td>
<td>040000</td>
<td>00</td>
<td>02</td>
<td>2</td>
<td>241,421.36</td>
<td>GRANTS &amp; DONATIONS TRUST FUND J</td>
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04/15/2016  17:23:05
Accounting Cycle Overview

- During the course of the fiscal year....
  - Budgets added to FLAIR (GR and trust funds)
    - Releases (GR) recorded quarterly
    - Releases (trust funds) recorded in July for entire year
  - Agencies perform their mission using GR or trust funds
    - Expenditures: operations, technology, salaries, case related/due process, etc.
  - Receive revenues
    - Cash deposited into trust funds
    - Cash refunds recorded (GR and trust funds)
The FFMIS systems manage the state’s business. JAC staff enter transactions and/or pull data from these systems as needed.

- Personnel Information People First (DMS)
- Planning and Budgeting LAS/PBS (EOG)
- Accounting Subsystem FLAIR (DFS)
- Cash Management Treasury (DFS)
- Purchasing MyFloridaMarketPlace (DMS)
Revenue Accounting

Rinesha Jackson
Professional Accountant
Revenue Accounting Staff

Phyllis Reed – Professional Accountant Supervisor
Rinesha Jackson – Professional Accountant
Kim Jackson – Accounting Specialist
Revenue Accounting Objectives

- Provide an overview of Revenue Accounting
- Describe revenue processing
- Explain revenue collections from the Clerks of Court
- Provide information about DFS Treasury new contract with Wells Fargo
Revenue Accounting Overview

- Revenue Accounting is responsible for the classification and coding of receipts, and processing those receipts for the agencies we serve guided by:
  - Section, 116.01, F. S. – Payment of public funds into the Treasury
  - Section 215.31, F. S. – State funds; deposited into State Treasury
Revenue Accounting Overview

- **Types of Deposits**

<table>
<thead>
<tr>
<th>Over the Counter</th>
<th>Electronic</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>Automated Clearinghouse Transfers (ACH)</td>
<td>Remote Deposits</td>
</tr>
<tr>
<td>Checks</td>
<td>FEDwires/Wire Transfers</td>
<td></td>
</tr>
<tr>
<td>Cashier’s Checks</td>
<td>Debit/Credit Cards</td>
<td></td>
</tr>
<tr>
<td>Traveler’s Checks</td>
<td>Electronic Funds Transfer (EFT)</td>
<td></td>
</tr>
<tr>
<td>Money Orders</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Revenue Receipts – First Point of Origin – Mailroom

- Internal Controls
  - Monies (checks, money orders, and cash) received from the agencies via postal service
  - Revenue deposit packets (agencies that deposit at their local Bank of America)
    - Via postal service
    - Via email (deposits@justiceadmin.org): Uploaded into JAC’s Electronic Document Management System (EDMS)
Revenue Processing

- **Internal Controls– Deposit Verification**
  - Reverification of the monies from the mailroom
  - Deposit at Bank of America via Remote Deposit
  - Revenue deposit packets (Cash Management System)

| Florida Department Of Financial Services |
| Treasury Cash Management System |
| Agency Unverified Deposits |
| Unverified Deposits As Of Date = 3/31/2016 |

### 2100 JAC

**CREDIT CARD - 330568**

<table>
<thead>
<tr>
<th>BkTrans Date</th>
<th>Location</th>
<th>DepositNumber</th>
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<th>VerificationDate</th>
<th>Credit Amt</th>
<th>Debit Amt</th>
<th>Credit/Debit</th>
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**CONCENTRATION - 630568**

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<tr>
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<th>BAI</th>
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<th>Credit Amt</th>
<th>Debit Amt</th>
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<td>301</td>
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<td>400.00</td>
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<td>Credit</td>
</tr>
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</table>
Revenue Processing

- Review agencies’ corresponding backup to apply receipts to the appropriate funds
  - Revenue
    - For example: cost of prosecution, worthless check, IT reimbursement, local ordinances
  - Current Year Expenditure Refunds:
    - Budget restored
# Expenditure Refund Form (CBA-22)

CBA-22 Form should include the 29-digit FLAIR/SAMAS codes where the original disbursement occurred, the original warrant # and date, and the original object code.

<table>
<thead>
<tr>
<th>Account Name:</th>
<th>SAMAS Account Code:</th>
</tr>
</thead>
</table>

NOTICE OF REFUND REQUIRED ON ACCOUNT OF:

( ) Disbursement made during the current fiscal year in the amount of $__________

for restoration to:

ACCOUNT NAME:

Originally disbursed by warrant number ___________________ dated ____________

Original Object Classification Code ______* or refer to

Letter of Authorization # ___________________ dated ____________

*(If Object Code 2600 or 1100)

Name of Employee ____________________________________________

Social Security # ____________________

I hereby certify that to the best of my knowledge and belief the request for restoration to the above named account (s) is true and correct and complies with all provisions of the Florida Statues, applicable opinions of the Attorney General and rules and regulations of the Dept. of Financial Services.

Authorized Signature

Prepared By ___________________ Telephone number ___________________
Revenue Processing

- Common errors to avoid when restoring budget (expenditure refunds):
  - Posting a refund to an account with no expenditures
  - Posting a refund greater than the original expenditures
  - Processing a refund without the correct documentation
Revenue Processing

- Electronic Deposits
  - Automated Clearinghouse Transfer (ACH)
  - Electronic Funds Transfer (EFT)
  - Wire Transfers
Revenue Processing – Verifications

Chief Financial Officer Verified Treasury Receipt
Agency = Justice Administrative Commission

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
<th>Receipt Number</th>
<th>Serial</th>
<th>Amount</th>
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<td>0002075864</td>
<td>D800206428</td>
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Verified Treasury Receipts

Posted Journal Transfers (PJT)
Revenue Processing

- Revenue Collections from the Clerks of the Court:
  - All funds are electronically transmitted to the Department of Revenue (DOR)
  - Uploads into FLAIR via DOR database
Wells Fargo – Banking Services

- New DFS contract
  - Transition period (Now – Sept. 30th)
- Wells Fargo bank locations
- New account and routing number
  - New ACH form for each vendor
- JAC will order new banking supplies for all offices
  - Endorsement stamps, deposit slips, etc.
- JAC will keep you informed
Questions
Journal Transfers - Review

- Journal Transfer (JT) – disbursement or revenue transactions where money is transferred from one 29-digit account code to another
  - Between two agencies or within an agency
  - Moves expenditures from one account code to another
  - Transfers of cash from one account code to another (trust funds)
Journal Transfers - Review

- Some common JTs are:
  - Payments to Department of Management (DMS) Services for phone service or internet connections
  - Grant monies transferred from Office of Attorney General to various offices of JAC into Grants and Donations Trust Funds
  - Employee insurance premiums paid to DMS
Journal Transfers - Review

- Common JTs (continued):
  - Checks/revenue deposited as refunds to the state (current year refunds)
    - Original deposit goes to a refunds category
    - When DFS approves it creates a JT to reduce expenditures and restore budget
  - Transferring operations expenses from general revenue to a trust fund or vice versa
  - Transferring salary or OPS expenses from a general revenue fund to a trust fund or vice versa
Journal Transfers – Expenditure Transfers

- Journal expenditure transfers should only be used to transfer expenditures in FLAIR with the same budget entity and category.
- For example:
  From: 21-10-1-000069-21300800-00-010000-00
  To: 21-20-2-339040-21300800-00-010000-00
  or
  From: 21-20-2-339040-21300800-00-040000-00
  To: 21-10-1-000069-21300800-00-040000-00
Journal Expenditure Transfers – How Do They Work?

- FLAIR is designed to automatically affect the budget (increase or decrease) when a JT expenditure transfer is used.
- When transferring expenditures via a JT the expenditures are increased on the charging side and decreased on the benefitting side.
- Concurrently the *remaining available* budget and release are decreased on the charging side and the *remaining available* budget and release are increased on the benefitting side.
5% Budget Amendments

- 5% budget amendments move budget only
- A 5% budget amendment may be desired when a JT is not appropriate or there are no expenditures to transfer

- Limitations related to 5% budget amendments or $250k (whichever is greater) budget amendments:
  - Move budget authority within identical funds (GR or Trust) between categories within your own budget entity
  - Move budget authority within identical funds (GR or Trust) between your budget entity and another budget entity within the same categories
5% Budget Amendment - Continued

- Please complete a budget amendment form (JAC website)

*Special Note: Budget authority may not be transferred between funds with a budget amendment. Transfers of that type are accomplished via expenditure journal transfers and, if the transfer is of a permanent nature, it must be addressed in a LBR realignment issue or via a budget amendment.
Year-End Processing – Overview

- The State of Florida fiscal years runs from July 1 through June 30 each year
- Florida governmental accounting is a year-to-year process – spend it or lose it
- The State of Florida allows *state obligations incurred but not paid prior to June 30* to be paid after June 30
  - In effect extending the fiscal year to September 30
Year-End Processing – Certifications Forward

- Certifications forward is the terminology used to describe the process for recording obligations in FLAIR for payment after 6/30
- All or part of the June 30 remaining budget balance may be marked “certified” for use after 6/30
- Any budget not marked with a “C” (certified) automatically reverts back to the state
  - Agencies have most of July to certify budgets
### Year-End Processing – Certifications Forward

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<tr>
<th>SAI/D</th>
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<tr>
<td><strong>CERT FWD UNEXP REL</strong></td>
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</tr>
</tbody>
</table>

- If the balance in JAC’s GR expenses category is 5,042.72 on 6/30/16, JAC could certify all or part of that amount.
- During the period 7/1/16 – 9/30/16 obligations incurred on or before 6/30 can be paid from that certified appropriation.
Year-End Processing – Certifications Forward

- Public Defender and State Attorney due process balances can’t be viewed from the FLAIR SA-Account Balance screen
- JAC Financial Services staff will provide reports reflecting due process fund balances to each individual office
- Offices can then determine the remaining budget balance they have to certify
Year- End Processing – Certifications Forward

- For the fiscal year ending 6/30/16 JAC is considering changes to the certifications forward processing the options are:
  - Lump sum certifieds on more than due process
  - Improving the forms where possible
- JAC is consulting with DFS and legislative staff to determine any issues with lump sum certifieds
- Detailed information to come at the year-end meeting
Questions