“Cracking the Codes” – FLAIR Codes Overview

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May 15, 2017

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 - Objectives

- Demonstrate FLAIR Vendor History
  - Warrant status inquiry
- Look up account balances in FLAIR
  - General revenue and trust funds

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, 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

FLAIR Report Distribution System - RDS

- 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 29-Digit Account Codes**

- 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>
<th>Program: Justice Administrative Commission</th>
<th>OLO=210000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Direction and Support Services</td>
<td>BE=21300800</td>
<td></td>
</tr>
</tbody>
</table>

- **765** Salaries and Benefits Positions $85,000
  - From General Revenue Fund $9,466,148
- **766** Other Personal Services
  - From General Revenue Fund $29,572
- **767** Expenses
  - From General Revenue Fund $512,197
  - From Grants and Donations Trust Fund $20,000
- **768** Operating Capital Outlay
  - From General Revenue Fund $20,000

Category=010000
GR Fund =10 1 000069
Category=030000
GR Fund =10 1 000069
Category=040000
GR Fund =10 1 000069
TF Fund =20 2 339040
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 an 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
Understanding the Codes – Org and EO

The Org & EO create a unique record in FLAIR, facilitating the accounting event.

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

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

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

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)**

- FLAIR accounting entries may be slightly different for each of the above disbursement transactions

**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
Two Sides of the Same Transaction - Expenditure

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
Two Sides of the Same Transaction - Revenue

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

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Doc No</th>
<th>Agency</th>
<th>CF</th>
<th>Transaction</th>
<th>Amount</th>
<th>Release Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>08/01/02</td>
<td>080107</td>
<td>C3000000736</td>
<td>CEAPP</td>
<td>TR 90</td>
<td>303,367.87</td>
<td>303,367.87</td>
</tr>
<tr>
<td>080107</td>
<td>C3000000795</td>
<td>CEFLS</td>
<td>TR 91</td>
<td>303,367.87</td>
<td>303,367.87</td>
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<tr>
<td>080207</td>
<td>W3000001842</td>
<td>V000102</td>
<td>TR 10</td>
<td>C</td>
<td>178.95</td>
<td>303,188.92</td>
</tr>
<tr>
<td>080607</td>
<td>W3000002164</td>
<td>V000584</td>
<td>TR 12</td>
<td>C</td>
<td>116.90</td>
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<tr>
<td>080907</td>
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<td>TR 13</td>
<td>10</td>
<td>1,808.13</td>
<td>301,261.89</td>
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<tr>
<td>081207</td>
<td>W3000001386</td>
<td>V001009</td>
<td>TR 15</td>
<td>12</td>
<td>2,315.32</td>
<td>298,946.57</td>
</tr>
</tbody>
</table>

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 Inquiry Screens

- FLAIR provides the ability to look up:
  - Vendors (addresses, vendor IDs, etc. - VS)
  - Payments to vendors (Vendor History – VH)
  - Warrant status (paid or not paid)
  - Account/fund balances (Account Balance – SA)

FLAIR Vendor Files – Inquiry

- To inquire by name type in the information as shown below on the VS Mini Menu Screen and press enter
FLAIR Vendor Files – Inquiry

- The inquiry by name results will be presented as shown below

<table>
<thead>
<tr>
<th>VS12</th>
<th>04/25/2017 12:27:03</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEWIDE VENDOR INQUIRY BY VENDOR NAME</td>
<td></td>
</tr>
<tr>
<td>VENDOR NAME: SOCIAL SECURITY ADMIN.</td>
<td>PURCHASING ADDRESS:</td>
</tr>
<tr>
<td>VENDOR ID: f 526004813 021</td>
<td>PIN: 0007</td>
</tr>
<tr>
<td>PHONE: (1111) 111-1111</td>
<td>REQ OLO: 210000</td>
</tr>
<tr>
<td>CI: N FOREIGN: N LEVY: PAYEE: N</td>
<td></td>
</tr>
</tbody>
</table>

To inquire by number, type the information in the spaces provided and press enter.

<table>
<thead>
<tr>
<th>VSMU</th>
<th>04/25/2017 12:31:19</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEWIDE VENDOR MINI MENU</td>
<td></td>
</tr>
<tr>
<td>SELECT</td>
<td></td>
</tr>
<tr>
<td>VENDOR ID: f 526004813 021</td>
<td></td>
</tr>
<tr>
<td>VENDOR NAME: PAYEES ONLY: VENDORS ONLY:</td>
<td></td>
</tr>
<tr>
<td>W9 NAME:</td>
<td></td>
</tr>
<tr>
<td>SELECT</td>
<td></td>
</tr>
<tr>
<td>I: INQUIRY (BY NUMBER, VENDOR NAME OR W9 NAME)</td>
<td></td>
</tr>
<tr>
<td>A: ADD NEW VENDOR (BY NUMBER ONLY)</td>
<td></td>
</tr>
<tr>
<td>U: UPDATE (BY NUMBER ONLY)</td>
<td></td>
</tr>
<tr>
<td>TYPE</td>
<td>SEL</td>
</tr>
</tbody>
</table>
FLAIR Vendor Files – Inquiry

- The full vendor record will display as shown below. Press F8 to page forward and view more addresses (sequences)

FLAIR Vendor History - VH

- Look up vendor payments – five years of history
- Vendor history inquiry results display as shown
- Press F8 to page forward to see more records

- Type W next to the payment record and press enter to view the warrant status
The Warrant Reconciliation Inquiry display is only available for viewing for about 90 days.

- Purchasing Card (PCard) payments may also be viewed from VH
- They are assigned a warrant number like any other payment in FLAIR
- *Any warrant* displaying the payment type 8 means this warrant was paid via EFT (direct deposit)
**FLAIR Vendor History – VH – Warrant Status**

Another way to view the paid status of a warrant is to enter the warrant number and date or warrant type and warrant number in the spaces provided.

<table>
<thead>
<tr>
<th>VH</th>
<th>UV</th>
<th>WR</th>
<th>SELECTION CRITERIA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>VENDOR NUMBER:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>MONTH: YEAR:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>VENDOR NAME:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>MONTH: YEAR:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SUMMARY TOTALS OF REQUESTED VH RECORDS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SEARCH THRU MONTH: YEAR:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT NUMBER</td>
</tr>
<tr>
<td></td>
<td></td>
<td>X</td>
<td>WARRANT TYPE: 4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRDATE: (OPTIONAL)</td>
</tr>
</tbody>
</table>

**FLAIR Vendor History – VH – Warrant Status**

The warrant status 1 indicates that this particular warrant is outstanding, not paid.

| WARRANT TYPE | WARRANT NO | WARRANT DATE | WARRANT STATUS | VENDOR NAME: SOCIAL SECURITY ADMINISTRATION | WARRANT AMOUNT: 44.00 |
|--------------|------------|--------------|----------------|---------------------------------------------|
| 4            | 0866567    | 03/15/16     | 1              | ACCOUNT CODE: 11 | IBT CAT | 21 10 1 000069 21300800 00 103228 00 |

**WARRANT STATUS LEGEND**

1. OUTSTANDING
2. PAID
3. CANCELLED
4. MARKED FOR MANUAL PAID
5. STOP PAYMENT
6. MARKED FOR DUPLICATION
7. MARK FOR CANCELLATION
8. MARKED FOR MAN CANCELLATION
9. MARKED FOR REVERSAL OF CANCELLATION
Page 1 of 2 shows appropriations and releases

Press F8 to move to the 2nd page
The current month balance column displays the release balance as of the previous night’s postings at DFS.

To view transactions posted to a particular account code, choose Document Summary File.

- This is JAC’s general revenue contracted services account
- Budget, revenue, and expenditure items will display here
- Transaction Code (TR) definitions are available on JAC’s website

FLAIR Account Balance – SA – Example (Trust Fund)

- This inquiry is for JAC’s Grants and Donations Trust Fund
This is page two of the Balance File Inquiry

For trust funds, the cash balance in the fund is displayed

For trust funds, an additional inquiry for cash items is provided
FLAIR Account Balance – SA – (Trust Fund Cash Control)

- This is a view of cash receipts and disbursements posted to a trust fund
- Note: these balances are not at the Org Code level

FLAIR Warrant Information – TR Screen

- From Transaction Inquiry (TR)
  - Warrant information may be viewed
**FLAIR Warrant Information – TR Screen**

- This screen does not display warrant status (paid or unpaid)
- The address on the warrant and other details are provided

```
TRI2 DETAIL TRANSACTION INQUIRY 04/25/17 11:43:47
STWD DOC-NO AGENCY NO VO DTE CFO DTE AUDIT DTE VO STAT VO REASON CD
D7000499837-0001 V030840 04/10/17 04/11/17 04/11/17 P
VOUCHER AMOUNT OLO SITE LI GF SF FID BE IBI CAT YR CF
43.00 210000 00 21 10 1 000069 21300800 00 103228 00
OBJ RECD STAT REASON CD CONT NO WR TYPE WR NO WR DATE TRANSACTION AMOUNT
4610 P 4 0987062 04/11/17 43.00
VENDOR ID: F526004813023
VE NAME: SOCIAL SECURITY ADMINISTRATION
VE NAME: 16900 NW 12 AVE
VE ADDR: OTHER SUBVENDOR ID:
VE ADDR: NAME:
VE ADDR: MIAMI FL 33169
CONTINUING...... VIEW INVOICES:
NEXT: STWD DOC-NO: WR TYPE: WR NUMBER: TYPE SEL
```