



JUSTICE ADMINISTRATIVE  
COMMISSION



# Understanding Financial Statements

Fiscal Year Ending June 30, 2016

Presented By Michael Mauterer

June 10, 2016

Justice Administrative Commission  
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***Vision:***            *Our vision is to be a model of exemplary state government and provide unparalleled services.*

***Mission:***        *To be responsible stewards of taxpayer dollars, while providing the highest quality service to the 49 judicial related entities, private court-appointed counsel, and associated vendors we serve, by ensuring compliance with laws, rules, regulations, and best business practices.*

# Financial Statement Workshop

The Department of Financial Services, Statewide Financial Reporting Section (SFERS) requires information not otherwise available from FLAIR trial balances.

Information is also reviewed by the Auditor General's Office.

# Financial Statement Workshop, Continued

Information and forms are used for:

- Creation of the notes for statewide financial statements
- Balancing accounts payable (due to) and accounts receivables (due from) between agencies
- Balancing expenditure transfers between agencies (GL 65600, 65900, 75600, 75900).

# Important Dates

7/6/16

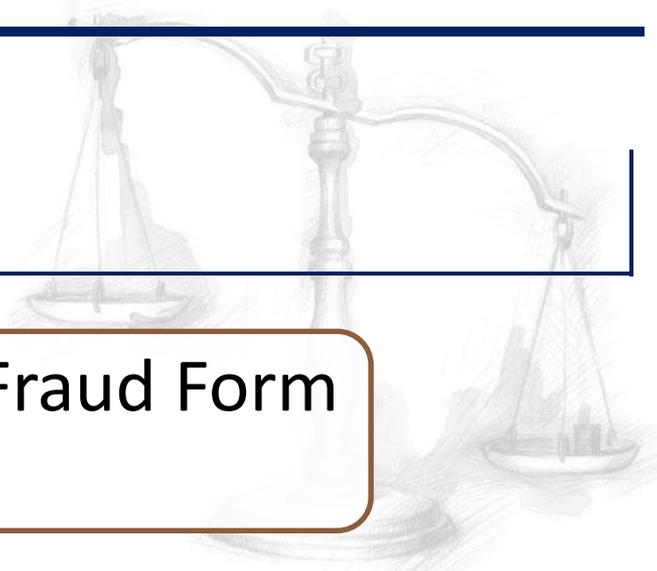
- Consideration of Fraud Form Due to JAC

7/13/16

- Most Financial Statement Forms Due to JAC

8/09/16

- Fiscal Year Closes in FLAIR



# JAC Required Information from Circuits

Links to forms are also available on the last slide in this presentation.

- [Agency Head Certification Form](#)

- [Form 4 – Due to General Revenue Unallocated](#)

- [Form P6 – Operating Leases](#)

- Capital Asset Information (Electronic BOMS Printout or Excel Inventory Module)

- [Form 20 – Compensated Absences Information \(Leave Liability Report\)](#)

- [Form 17 – Revolving Fund Bank Deposits](#) (if applicable)

# Due To/Due From Forms to be Completed by JAC

- [Form 3 \(Part A\) – Due From Other Department](#) (Old Form 5)
- [Form 3 \(Part B\) – Due To Other Departments](#) (Old Form 6)
- [Form 3 \(Part K\) – Due From State Funds Within Division](#) (Old Form 34)
- [Form 3 \(Part L\) – Due From State Funds Within Department](#) (Old Form 35)
- [Form 3 \(Part M\) – Due To State Funds Within Division](#) (Old Form 37)
- [Form 3 \(Part N\) – Due To State Funds Within Department](#) (Old Form 38)

# Agency Head Certification Form

JAC provides a single certification for compliance with DFS' requirements:

- Violations of Finance-Related Legal and Contractual Provisions (P1)
- Certification of Reconciliation and Capital Assets Accounting (P2)
- Loss Contingencies (P3)
- Construction and Other Significant Commitments (P5)
- Related Party Transactions (P7)

# Form 4 – Due to General Revenue Unallocated

This form captures amounts due to General Revenue Unallocated as of June 30<sup>th</sup> that will be, or should be, deposited by **August 31, 2016.**

# Form 4 – Due to General Revenue Unallocated, Continued

The form completed by each office contains contact and refund information.

Are there any refunds due to the agency on due June 30<sup>th</sup>, that will go to General Revenue Unallocated when received?

Yes the agency has refunds due to GR in the follow funds

Fund Number(s) \_\_\_\_\_

Please attach documentation describing the refunds. Please include for each refund owed:

- name of individual or vendor owing the refund,
- the amount owed for each refund, and
- the reason for the refund (i.e. salary overpayment, travel for trip ending 5/31/2016 was overpaid, or goods were returned).

No the agency does not have refunds due to GR

# Form 4 – Due to General Revenue Unallocated, Continued

Circuits should include :

- Amounts Due to GR Unallocated for the 4<sup>th</sup> Quarter Service Charge to GR (JAC will provide this information).
- Other charges that will be paid to GR Unallocated during the month of July.
- Refunds owed to GR that were not received in time to be deposited in FY 2015-16.

# Form 4 – Due to General Revenue Unallocated, Continued

Circuits should include :

- Any receivable due to your General Revenue (other than the 4<sup>th</sup> Quarter Service Charge) that is **not certified forward or is not from within your agency.**

Receivable is recorded using the appropriate receivable GL code (GL 15xxx or 16xxx) with an offset to Due to General Revenue GL (GL 35600) instead of an expense or revenue GL.

# Form 4 – Due to General Revenue Unallocated, Continued

Based on information provided, JAC will complete DFS's forms and ensure accounting entries are recorded.

An example for the Amount Due for Fourth Quarter Service Charge

Department of Financial Services ~ Statewide Financial Statements  
 Form 4 ~ Due To General Revenue Unallocated  
 GL 356XX  
 June 30, 2016

Fund Number: 210000-20-2-339040 JAC Grants & Donations TF

Balance per GL \$ 1,000.00 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
001308	x	1,000.00



# Form 4 – Due to General Revenue Unallocated, Continued

Based on information provided on the Form 4 information request, JAC will complete DFS's forms and enter appropriate FLAIR entries.

Example below shows Trial Balance entries for the amount due for Fourth Quarter Service Charge.

GL/Category	GL Account Name/Catg	Description	Year to Date
35600	Due To General Revenue		
310322	Services Charge to GR		-1,000
75800	General Revenue Transfers Out		
310322	Service Charge to GR		1,000



# Form 4 – Due to General Revenue Unallocated, Continued

Example below shows Trial Balance entries for the amount of other receivables due to your General Revenue

- from within the agency and that is not certified forward or
- from other agencies.

GL/Category	GL Account Name/Catg	Description	Year to Date
15100	Accounts Receivable		
001800	Refunds		-1,000
35600	Due To General Revenue		
001800	Refunds		1,000



# Revolving Fund Forms

The form completed by each office contains revolving fund information for each revolving account. The June 30<sup>th</sup> bank statements are also required.

Financial Statements Information Request  
 Form 17 – Revolving Fund  
 2015-2016 Fiscal Year

Office of \_\_\_\_\_

I. Fund Number \_\_\_\_\_

Fund Name \_\_\_\_\_

Authorized \$ \_\_\_\_\_ Amount

Bank Statement Balance \$ \_\_\_\_\_ 6/30/16

Unreimbursed Receipts as of \$ \_\_\_\_\_ 6/30/16 \_\_\_\_\_

Reconciled Bank Balance \$ \_\_\_\_\_ 6/30/16



# Form 17 – Revolving Fund Deposits (If applicable)

Based on information provided on the Form 17 information request, JAC will complete DFS's forms. The form reports any money on deposit with a bank.

Department of Financial Services ~ Statewide Financial Statements  
Form 17 - Deposits  
GL 112XX & 222XX  
June 30, 2016

Fund Number:

(PLEASE SUBMIT ONE FORM FOR EACH FUND)

*Deposits are defined in Section 280.02(23), Florida Statutes .*

- A. List the current year ending 6/30 reconciled/authorized deposit amounts and corresponding unadjusted bank statement balances below. If this is a revolving fund, the amount recorded as the Reconciled Bank Balance should equal the approved amount of the revolving fund less any portion maintained as cash on hand.

	<u>Reconciled Bank Balance (1)</u>	<u>Bank Statement Balance (2)</u>
Totals	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

- (1) The total amount of this column must agree to the amounts recorded in general ledger codes 112XX and 222XX of the FLAIR trial balance. **DO NOT** include cash in the State Treasurer (GL 121XX, 122XX, & 124XX) nor those maintained with the State Board of Administration (GL 113XX & 114XX).
- (2) This information can be obtained directly from the 6/30 bank statement.

NOTE: Check "Yes" or "No" as to whether the account is in the State Treasury's Consolidated Revolving Account.

Yes
  No



# Revolving Funds, Continued



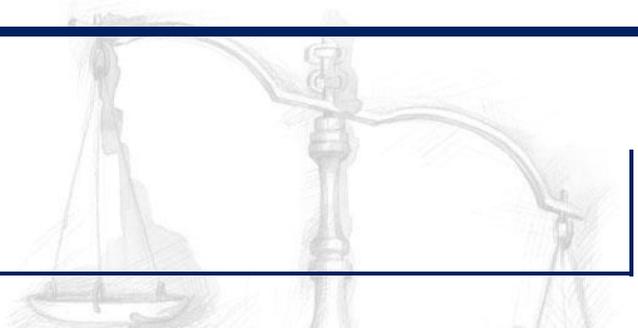
## Trial Balance Entries for Revolving Fund:

2130 Justice Administrative Commission  
 74 8 XXXXX Information & Evidence Revolving Fund

GL/Category	GL Account Name/Catg Description	Year to Date
<b>11100</b>	<b>Cash On Hand</b>	
000000	N/A	500
<b>11200</b>	<b>Cash in Bank</b>	
000000	N/A	500
16800	Due From State Funds – Revolving Fund	
000000	N/A	0
<b>45100</b>	<b>Advanced From Other Funds Between Dept.</b>	
000000	N/A	-1,000



# RECEIVABLES



- Form 3 Part A - Due From Other Departments
- Form 3 Part K- Due From State Funds Within Division
- Form 3 Part L- Due From State Funds Within Department

# RECEIVABLES, Continued Form 3 Part A Due From Other Departments

This form is used to report accounts receivable due from other Departments and recorded in GL 16300.

Department of Financial Services ~ Statewide Financial Statements  
JAC Form 3 Part A ~ Due From Other Departments  
GL 163XX  
June 30, 2016

Fund Number 210000-20-2-339xxx  
Agency Name JAC

Group Due From Other Departments by fund. LIST EACH FUND ONLY ONCE.

Balance Per GL \$ 5,000.00

Fund(s) Due From (OLO-GF-SF-FID)	Offset GL (a)	Amount
410000-20-2-261021	656000	5,000.00



# RECEIVABLES, Continued Form 3 Part A

## Due From Other Departments

Trial Balance Entries To Record Receivables Due From Other Departments:

GL/Category	GL Account Name/Catg Description	Year to Date
<b>16300</b>	<b>Due From Other Departments</b>	
001510	Transfer of Federal Funds	5,000
65600	Federal Funds Trans In From Other Agencies	
001510	Transfer of Federal Funds	-5,000



# RECEIVABLES, Continued Form 3 Part K Due From State Funds Within Division

This form reports the accounts receivable due from within your Agency (same Budget Entity) and recorded in GL 16100.

Department of Financial Services ~ Statewide Financial Statements  
 JAC Form 3 Part K ~ Due From State Funds Within Division  
 GL 161XX  
 June 30, 2016

Fund Number 210000-10-1-000xxx  
 Agency Name JAC

Group Due From State Funds Within Division by fund. **LIST EACH FUND ONLY ONCE.**

Balance Per GL \$ 13,553.08

<u>Fund(s) Due From (OLO-GF-SF-FID)</u>	<u>Offset GL (a)</u>	<u>Amount</u>
<u>210000-20-2-084xxx</u>	<u>71100</u>	<u>13,553.08</u>



# RECEIVABLES, Continued Form 3 Part K Due From State Funds Within Division

Trial Balance Entries To Record Receivables Due From within your Circuit:

GL/Category	GL Account Name/Catg Description	Year to Date
16100	Due From State Funds Within Division	
040000	Expenses	13,553.08
71100	Expenditures Current	
040000	Expenses	-13,553.08



# RECEIVABLES, Continued Form 3 Part L Due From State Funds Within Department

This form reports the receivables due from another Circuit or JAC and recorded in GL 16200.

Department of Financial Services ~ Statewide Financial Statements  
JAC Form 3 Part L ~ Due From State Funds Within Department  
GL 162XX  
June 30, 2016

Fund Number 210000-20-2-058xxx

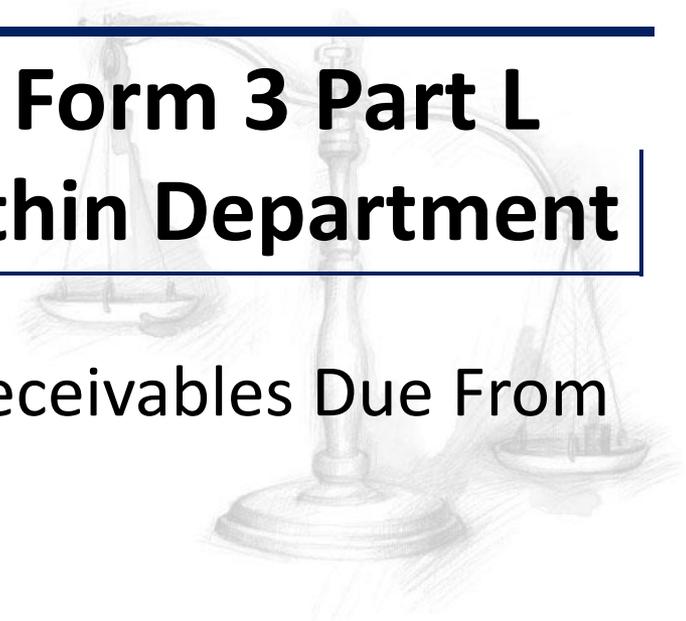
Group Due From State Funds Within Department by fund. **LIST EACH FUND ONLY ONCE.**

Balance Per GL \$ 30.24

Fund(s) Due From (OLO-GF-SF-FID)	Offset GL (a)	Amount
<u>210000-20-2-058030</u>	<u>65700</u>	<u>30.24</u>



# RECEIVABLES, Continued Form 3 Part L Due From State Funds Within Department



Trial Balance Entries To Record Receivables Due From another Circuit or JAC:

GL/Category	GL Account Name/Catg Description	Year to Date
<b>16200</b>	<b>Due From State Funds Within Department</b>	
001500	Transfers	30.24
65700	Transfer In From Within the Agency	
001500	Transfers	- 30.24

# PAYABLES

- Form 3 Part B – Due to Other Departments
- Form 3 Part M – Due to State Funds Within Division
- Form 3 Part N – Due to State Funds Within Department



# PAYABLES, Continued Form 3 Part B

## Due To Other Departments

This form reports accounts payable due to other Departments / Agencies and recorded in GL 35300. Payables include:

- certified forward payables and
- non-certified forward payables.

These payable examples may be non-certified when funds are unavailable or received too late to certify:

- Unemployment compensation billed by DEO
- Communications billed by DMS
- Total Temporary Disability billed by DFS
- Criminal History / background screening billed by FDLE

# PAYABLES, Continued Form 3 Part B

## Due To Other Departments

Department of Financial Services ~ Statewide Financial Statements  
 JAC Form 3 Part B ~ Due To Other Departments  
 GL 353XX  
 June 30, 2016

Fund Number 210000-10-1-000xxx

Group Due To Other Departments by fund. List each fund only once.

Balance Per GL \$ (17,161.90)

Fund(s) Due To (OLO-GF-SF-FID)	Offset GL (a)	Amount
<u>400000-50-2-767002</u>	<u>75900</u>	<u>(17,161.90)</u>



# PAYABLES, Continued Form 3 Part B

## Due To Other Departments

Trial Balance Entries To Record Payable Due To Other Departments:

GL/Category	GL Account Name/Catg Description	Year to Date
<b>35300</b>	<b>Due To Other Departments</b>	
040000	Expenses	-17,161.90
75900	Transfers Out To Other Agencies	
040000	Expenses	17,161.90



## **PAYABLES, Continued Form 3 Part M Due To State Funds Within Division**

This form reports accounts payable within your Agency and recorded in GL 35100.

Example:

Salaries & Benefits payroll costs charged to a trust fund (TF) instead of General Revenue (GR). Create a payable charging the GR account and due to the TF.

# PAYABLES, Continued Form 3 Part M

## Due To State Funds Within Division

Department of Financial Services ~ Statewide Financial Statements  
 JAC Form 3 Part M ~ Due To State Funds Within Division  
 GL 351XX  
 June 30, 2016

Fund Number 210000-20-2-084xxx  
 Agency Name \_\_\_\_\_

Group Due To State Funds Within Division by fund. **LIST EACH FUND ONLY ONCE.**

Balance Per GL \$ (13,553.08)

Fund(s) Due To (OLO-GF-SF-FID)	Offset GL (a)	Amount
<u>210000-10-1-000xxx</u>	<u>71100</u>	<u>(13,553.08)</u>



# PAYABLES, Continued Form 3 Part M

## Due To State Funds Within Division

Trial Balance Entries To Record Payable Due within your Circuit:

GL/Category	GL Account Name/Catg Description	Year to Date
<b>35100</b>	<b>Due To Other Departments</b>	
010000	Salaries & Benefits	-13,553.08
71100	Expenditures, Current	
010000	Expenses	13,553.08

## **PAYABLES, Continued Form 38 Part N Due To State Funds Within Department**

This form reports accounts payable due to other Circuits or JAC and recorded in GL 35200. Example:

Receipts for the State Attorney Revenue Trust Fund or Public Defender Revenue Trust Fund that did not get distributed to the Circuits by June 30<sup>th</sup>.

Create a payable charging the Revenue TF and due to the Circuit's TF.



# PAYABLES, Continued Form 38 Part N Due To State Funds Within Department

Department of Financial Services ~ Statewide Financial Statements  
 JAC Form 3 Part N ~ Due To State Funds Within Department  
 GL 352XX  
 June 30, 2016

Fund Number 210000-20-2-058030  
 Agency Name

Group Due To State Funds Within Department by fund. **LIST EACH FUND ONLY ONCE.**

Balance Per GL \$ 500.00

Fund(s) Due To (OLO-GF-SF-FID)	Offset GL (a)	Amount
<u>210000-10-1-000xxx</u>	<u>75700</u>	<u>500.00</u>



# PAYABLES, Continued Form 38 Part N Due To State Funds Within Department

Trial Balance Entries To Record Payable Due From another Circuit or JAC:

GL/Category	GL Account Name/Catg Description	Year to Date
35200	Due To State Funds, Within Department	
181225	Transfers	-500.00
75700	Transfers Out Within the Agency	
181225	Transfers	500.00



# TRANSFERS

What is a transfer?

- A transfer is the movement of cash from one fund to another that is **not payment for goods and services**.

Examples of transactions that must be accounted for as transfers (these are booked transfers):

- General Revenue Service Charge payments (GL 758XX).
- Payments to the State Personnel System Trust Fund at DMS for People First assessments.

# TRANSFERS, Continued

What is not a transfer? Payments for goods or services.

Examples:

- Payments to DMS for services provided such as SUNCOM, building rent.
- Payment to the State Risk Management Trust Fund at DFS for property insurance and casualty insurance.
- Payments to the Department of State for the Administrative Weekly.
- Payment to the Department of Legal Affairs for legal services.

# TRANSFERS, Continued

All of the transfer forms have the same columns as shown below. The only differences are:

- The GL for the detail shown
- Types of funds being received (federal or non-federal)



# Transfers In

- Form 3 Part C – Transfer In From Other Departments – GL 65900
- Form 3 Part E – Federal Funds Transfers In From Other Departments – GL 65600
- Form 3 Part G – Transfers In From Within the Department – GL 65700
- Form 3 Part I – Federal Funds Transfers In From Within the Department – GL 65500



# Transfers In, Continued Form 3 Part C Transfers In From Other Departments

Department of Financial Services ~ Statewide Financial Statements  
 Form 3 Part C ~ Transfers In From Other Departments  
 GL 659XX  
 June 30, 2016

Fund Number 210000-20-2-339040

LIST EACH FUND ONLY ONCE.

Balance per GL \$ 9,000.00

Funds Transferred From (OLO-GF-SF-FID)	Amount	Comments
<u>720000-20-2-510103</u>	<u>9,000.00</u>	



# Transfers Out

- Form 3 Part D – Transfers Out To Other Departments – GL 75900
- Form 3 Part F – Federal Funds Transfers Out to Other Departments – GL 75600
- Form 3 Part H – Transfers Out To Within the Department – GL 75700
- Form 3 Part J – Federal Funds Transfers Out to Within the Department - 75500

# Transfers Out , Continued Form 3 Part D Transfers Out From Other Departments

Department of Financial Services ~ Statewide Financial Statements  
Form 3 Part D ~ Transfers Out To Other Departments  
GL 759XX  
June 30, 2016

Fund Number 210000-10-1-000069  
Agency Name

Balance per GL \$ 5,000.00

LIST EACH FUND ONLY ONCE.

Funds Transferred To (OLO-GF-SF-FID)	Amount	Comments
400000-50-2-767002	5,000.00	



# Capital Assets Info and Form 20

- Please provide the Capital Assets Information and the Compensated Absences Information (Form 20) as soon as you can.
- After our closing date of **August 9, 2016**:
  - Additional changes will require a post-closing adjustment request for DFS.
  - The agency's final June 30<sup>th</sup> Trial Balance **cannot be updated.**

# Capital Assets Info and Form 20, Continued

- Please provide electronically your “capital assets” report signed by your Agency Head showing changes in capital assets using:
  - Your capital assets module (BOMS),
  - non-BOMS users submit report in Excel format (not PDF).
- The “capital assets” report provides required information for DFS forms:
  - The increases and decreases in separate columns.
  - The accumulated depreciation for the FY 2015-16.

# Capital Assets Information

- JAC uses the information provided to populate an Inventory spreadsheet (shown on next slide). The FLAIR records are then adjusted to balance with the Circuits inventory.

# Capital Assets Information, Continued

## Inventory Example

CFO Balance by Flair Class	(A) PY Audited Balance	Adjustment	(C) Additions	(D) Deletions	Current Year Ending Balance
272/276/277	\$1,217,419.68	(\$20,440.04)	\$118,227.25	\$15,737.00	\$1,299,469.89

BOMS Balance by Flair Class	(B) CY Worksheet Balance	Adjustment	Additions	Deletions	Ending Balance
272-000000	\$5,208.50	\$0.00	\$0.00	\$0.00	\$5,208.50
272-000xxx	\$88,243.69	\$0.00	\$0.00	\$0.00	\$88,243.69
272-339xxx	\$189,543.10	\$0.00	\$0.00	\$0.00	\$189,543.10
<b>Subtotal</b>	<b>\$282,995.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$282,995.29</b>
276-000000	\$118,294.53	\$0.00	\$0.00	\$0.00	\$118,294.53
276-000xxx	\$99,116.83	\$0.00	\$0.00	\$0.00	\$99,116.83
276-058xxx	\$174,823.70	\$0.00	\$118,227.25	\$0.00	\$293,050.95
276-339xxx	\$521,749.29	\$0.00	\$0.00	\$15,737.00	\$506,012.29
<b>Subtotal</b>	<b>\$913,984.35</b>	<b>\$0.00</b>	<b>\$118,227.25</b>	<b>\$15,737.00</b>	<b>\$1,016,474.60</b>
<b>TOTAL</b>	<b>\$1,196,979.64</b>	<b>\$0.00</b>	<b>\$118,227.25</b>	<b>\$15,737.00</b>	<b>\$1,299,469.89</b>
Variance	\$20,440.04	(\$20,440.04)	\$0.00	\$0.00	\$0.00



# Leave Liability – Short Term Calculations

- HR will be sending out a spreadsheet of leave liability for your review and update.
- BOMS Users – BOMS will provide the information you need to calculate the leave liability.
  - The report calculates your short-term factor (total leave used divided by total leave earned)
  - Once your beginning balance and prior year factor are applied, BOMS will calculate your new leave liability.

# Leave Liability – Short Term Calculations, Continued

- Non-BOMS Users – JAC will provide a spreadsheet with employee information needed to calculate leave liability.
  - Circuits will need to input employee leave hours by type.
  - The spreadsheet will populate the tabs with your leave liability.

# Leave Liability

- JAC uses the information to populate the Leave Liability spreadsheet shown below to check for variances. Variances usually result from:
  - The beginning balance entered in BOMS is difference than the audited DFS balance
  - The leave payouts paid 7/1-8/30 are to be included in the BOMS beginning balance (shown as operating balance).

Leave Liability Example

Audited Totals Provided by JAC	Entity	TOTAL BEGINNING COMP ABS LIABILITY	BEGINNING OPERATING BALANCE	BEGINNING LONG TERM BALANCE	FY 13 SHORT-TERM FACTOR	FY 14 SHORT-TERM FACTOR
	xxxxxxxx	1,012,391.49	48,390.39	964,001.10	0.42006	0.46786
Totals per Entity BOMS Report						
	xxxxxxxx	964,001.10				

Variance

48,390.39

Entity beginning balance did not include their GR operating leave liability

JAC will provide entities with their beginning leave liability balance and their short term factors for the prior two years



# Leave Liability, Continued

- If the beginning balance in BOMs is not the same as the audited ending balance the operating and long-term balances calculated will be skewed.
- JAC will have to adjust the provided calculation to match the audited ending balance which may cause next years report to also have a variance.

# Form 20 – CHANGES IN LONG-TERM LIABILITIES

- JAC uses the information provided on your leave liability reports to complete Form 20, specifically compensated leave liability.
- There are forms for the short-term and long-term portions
  - Short-term Fund Number 210000-10-1-000xxx
  - Long-term Fund Number 210000-90-9-000xxx

*The next slide shows JACs Form 20.*

# Form 20 – CHANGES IN LONG-TERM LIABILITIES, Continued

Department of Financial Services ~ Statewide Financial Statements

Form 20 ~ Changes in Long Term Liabilities

GL 371XX, 445XX, 461XX, 463XX, 464XX, 465XX, 322XX, 422XX, 323XX, 423XX, 455XX, 456XX, 372XX, 373XX, 462XX, 466XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2016

Fund Number 210000-90-9-000069

Instructions: Complete the following schedule of changes in long term debt. Debt acquired should be reported in the additions column, and retired debt should be reported in the deletions column. Do not net the additions and deletions. The amount due within one year (short-term portion) should also be reported.

		Audited Balance	Additions	Deletions	Ending Balance	Amount Due Within 1 Year
371XX, 373XX, 455XX, 461XX	Bonds Payable					
463XX	Unamortized Premiums					
464XX	Unamortized Discounts					
465XX	Amount Deferred on Refunding					
322XX & 422XX	Accrued Prize Liability					
323XX & 423XX	DROP Participants Pension					
455XX	Long-Term Due to Other Govt. Unit					
456XX	Due to Federal Govt. - Arbitrage					
372XX, 462XX, 466XX, & 467XX	Certificates of Participation					
385XX & 485XX	Installment purchase contracts *					
<b>386XX &amp; 486XX</b>	<b>Compensated absences liability **</b>	620,079.96	282,854.15	251,661.88	651,272.23	170,849.78 **
387XX & 487XX	Capital leases liability *					
388XX & 488XX	Unearned Revenue					
315XX & 498XX	Claims Payable					
392XX & 497XX	Tuition & Housing Benefits Payable					
499XX	Other long-term liabilities					

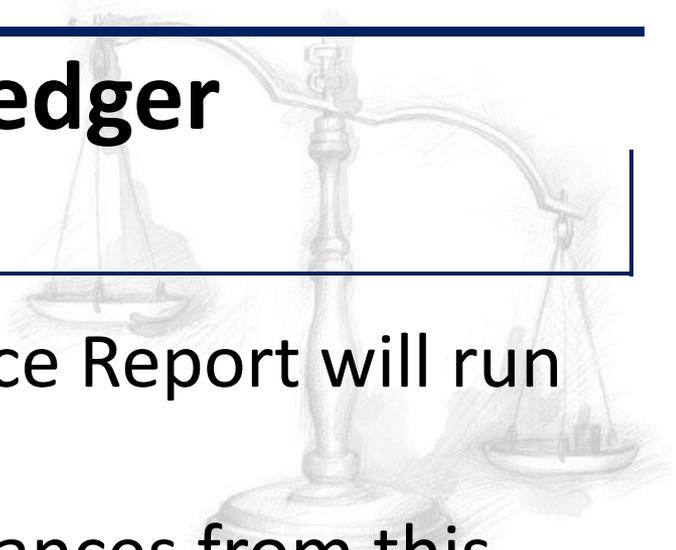


# Trial Balance General Ledger Accounts

- Prior to closing, please review your Trial Balance Report for atypical general ledger account balances. Notify JAC if corrections are needed.
- After our closing date of **August 9, 2016**:
  - Additional changes will require a post-closing adjustment request for DFS.
  - The agency's final June 30<sup>th</sup> Trial Balance **cannot be updated.**

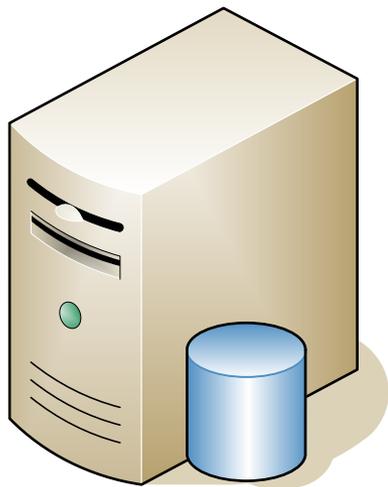
# Trial Balance General Ledger Accounts, Continued

- Final FY 2015-16 Trial Balance Report will run **August 10, 2016.**
- General Ledger Account balances from this report will be used to create the Financial Statement Forms.

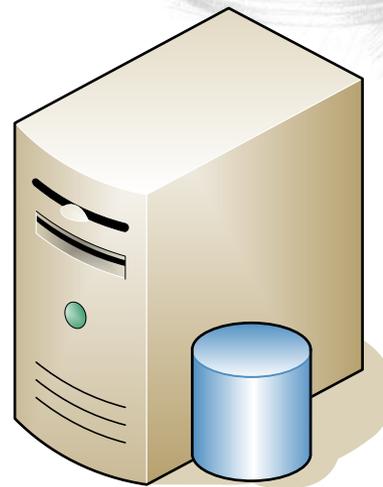


# Reconciliation – BOMS to FLAIR

In an effort to ensure the Financial Statement process is as smooth as possible, please reconcile BOMS to FLAIR for the period of July 1, 2015 through June 30, 2016.



**B.O.M.S.**



**FLAIR**

# Subsequent Events Certification (Form P4)

Form is due to JAC October 7, 2016

Generally accepted accounting principles (GAAP) require:

- Disclosure of any significant event affecting your agency between year end and the date of the auditor's report.
- Per this requirement, you should disclose anything that occurred for the period of July 1, 2016 through September 30, 2016.

# Subsequent Events Certification (Form P4), Continued

Examples to be considered for disclosure are:

- Approval to issue or call bonds;
- Incurrence of debt;
- New revenue sources;
- Initiation or settlement of litigation; and
- Loss of plant or inventories as a result of a natural disaster.

# Comprehensive Annual Financial Report Certification (CAFR)

The Chief Financial Officer (CFO) prepares the state's CAFR pursuant to s. 216.102, F.S., and in accordance with GAAP, as prescribed by the Governmental Accounting Standards Board.

- CAFR Certification Letters must be submitted to the CFO annually and are due to JAC by October 27, 2016.
- Templates are provided by the CFO and should be signed by the Agency Head.



JUSTICE ADMINISTRATIVE  
COMMISSION



# Year-End/Financial Statement Calendar

# June 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 Declaration of Intent Due to JAC	4
5	6	7	8	9	10 <b>Financial Statements Workshop;</b> Deadline for processing Retirement Upgrades	11
12	13 Consideration of Fraud & Financial Statement Forms E-Mailed to Circuits	14 Consideration of Fraud & Financial Statement Forms E-Mailed to Circuits	15	16	17 The Division of Retirement will cease processing credit requests after June 17.	18
19	20	21	22 Noon Deadline for submission of Health, Life & Disability Voucher Payments to JAC;	23 Budget Amendments due to the JAC Budget Office <b>no later than 2:00 P.M. Eastern Time*</b> ; <b>Last Day for Batch Sheets to be submitted;</b> <b>Supplemental Pay Transactions Due;</b> June monthly payroll reports post to RDS	24 <b>Last day for Journal Transfers to be submitted;</b> <b>Last day for submitting cash receipt transactions for expense refunds to current year;</b>	25
26	27 Last day for Revenue deposits to be submitted; last day for processing expense warrant cancellations; Deadline for On-Demand Payments	28 Regular payroll EFTs must be marked for deletion by 9AM;	29 BAs received & entered into BAPS on 6/23/16 should be approved by OPB;	30 BAs received & entered into BAPS on 6/23/16 should be posted to FLAIR by JAC; Deadline for processing cancellation of payroll warrants and supplemental payroll EFTs is 9AM;		



# July 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Independence Day Holiday	5 Consideration of Fraud Due to JAC	6 CF1 forms due to JAC from July 6 <sup>th</sup> -15 <sup>th</sup>  June Monthly FLAIR closing;	7	8 Requested Leave Workbooks Sent Out by JAC; Certified releases post to FLAIR; Tentative Certified Forward Releases will become available;	9
		Compensated Absences Spreadsheets Out to Circuits/Short Term Factors & Leave Payouts for BOMS Users				
10	11 JAC Financial Information Forms Due	12	13	14 JAC Receives Returned Leave Workbooks	15 JAC Receives Returned Leave Workbooks; CF1 Forms deadline to Accounting	16
17	18 JAC Receives Returned Leave Workbooks; Run date for final certifications forward listings;	19	20 Certifications Forward Report DCFR01 due to EOG	21	22	23
24/31	25	26	27	28	29	30



# August 2016



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 JAC Sends Out Completed FS Forms for Review	2	3	4	5	6
7	8 Form 20A & Agency Head Certification Due to JAC	9 <b>FLAIR Fiscal Year Closing Date for Judicial</b> ; Any changes received after closing require a post-closing adjustment.	10 Final Trial Balance report available	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



# September 2016



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 SEFA due*	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			



# October 2016

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7 DFS checklist due* P4 Subsequent events due to DFS*	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27 Agency Representative certification due*	28	29
30	31					



# Frequent Questions and General Discussion



# Frequently Asked Questions

- Q1. Why is our agency's beginning balance for compensated liability and capital assets different than JAC's balances?
- A1. Per SFRS guidelines, JAC must use the Fiscal Year audited ending balance as the beginning balance for the financial reports being processed.

# Frequently Asked Questions, Continued

- Q2. When determining annual, sick, and comp time, which employees should be included?
- A2. For the purpose of financial reporting, the total of all annual and comp time hours earned should be included (there is no cap for annual & comp time). For sick leave include only employees that are vested (10 + years of service) and limit to  $\frac{1}{4}$  of the total hours to the 480 hours cap (per section 110.122, F.S.).

# Frequently Asked Questions, Continued

- Q3. After completing the input columns while manually reviewing and comparing the calculations with last year's data, I noticed the sick and annual leave payout numbers are incorrect for both the hours and dollars. The numbers came directly off the payroll tabs and registers, so they are correct. How do I proceed since the "blue" cells are not supposed to be changed?
- A3. Compensated Absences Leave Liability Spreadsheet (CALLS) users can make changes to data in any cells except for white cells with formulas. When you return the worksheet to JAC please include an e-mail noting the changes you made.

# Frequently Asked Questions, Continued

- Q4. I have a leave liability report question regarding a person that terminated on June 30<sup>th</sup> and their leave will be paid in July from certified forward funds. This person is not included within the list that was sent to me for our circuit. Should they be listed in the leave payout list for Fiscal Year 2015-2016?

# Frequently Asked Questions, Continued

- A4. To ensure that this employee does not get included in two Year End Reports, you should check your BOMS report to be sure this employee is not included in your BOMS current employees' list. Because the individual terminated on June 30<sup>th</sup>, he or she was still an active employee as of June 30<sup>th</sup>. If the individual is included within your BOMS current list, he or she should not be added to the terminated leave payout list. If not, you can add them to the payout list and send an updated copy to JAC.

# Frequently Asked Questions, Continued

- Q5. Does JAC include the FICA and Retirement for annual and comp time leave and FICA for sick leave?
- A5. For Year End Financial Reports, all costs are included in determining leave liability (sick limited to 10+years employment).

# Frequently Asked Questions, Continued

- Q6. The Capital Assets form has a line for furniture and equipment. Is that furniture and equipment of any purchase amount? I've heard the number is anything over \$1,000.
- A6. The capitalization threshold for furniture & equipment is \$1,000; books and other reference material not circulated to students or general public is \$250.00.

# Frequently Asked Questions, Continued

- Q7. I am getting ready to run the Leave Liability Part 1 Report. Do I get my Fiscal Year Terminated Employee Payments from JAC?
- A7. After People First closes out the year, JAC will send each entity an Excel spreadsheet with your annual, sick, comp time leave payouts, your prior year short term factors, and your beginning compensation liability total.

# Frequently Asked Questions, Continued

- Q8. I was checking out the Asset Class Reconciliation worksheet and there are no figures on that sheet. Is there a reason why this form is blank?
- A8. This spreadsheet is used when there are either more than one multipliable FLAIR classes, multipliable BOMS worksheets or adjustments are needed.

# Frequently Asked Questions, Continued

- Q9. The Capital Assets Report appears to be a JAC worksheet document. Why is it not Form 19 - Changes in Capital Assets?
- A9. The Bureau of Accounting does not use Form 19 anymore. Inventory changes are now reported on an Excel worksheet provided to us by SFRS.

# Frequently Asked Questions, Continued

- Q10. I manually calculated hours for Form 49 beginning leave hours. Is that number indicated anywhere on DFS Form 49?
- A10. Per SGRS compliance, Form 20 and Form 49 must be in agreement. Since Form 20 is our documentation for leave liability, the hours on Form-49 had to be adjusted so that the 3 year leave factor on Form 49 agreed with Form 20. If you will compare items I, J, & K on Form 49 with GF10, 20, and 90 on your BOMS Leave Liability Detail and Form 20 (GF 10 and GF 90) Reports, you will see they agree. **NOTE: Form-49 beginning leave hours will no longer be required.**

# Frequently Asked Questions, Continued

- Q11. The cost of sick leave used changes from one version of BOMS to the next. Is this right?
- A11. Yes, if all sick leave pay was used, the 3 year average factor would be skewed. Therefore, the intent is to determine a reasonable amount of liability to be booked by the entity—not the actual expense incurred.

# Frequently Asked Questions, Continued

- Q12. How is the Prior Years estimate 60 days payout calculated?
- A12. The 60 day payout totals from the past two year comp leave reports are added. This is necessary to attain the 3 year moving average required by SFRS.

# Frequently Asked Questions, Continued

- Q13. On Form 4 of the Financial Statements, we sent over a refund for discoveries that was credited back to G.R. – Operations that we didn't receive back until after the cutoff time. Does this amount need to go on Form 4 as unallocated?
- A13. Yes, this item should be listed on Form 4.

# Frequently Asked Questions, Continued

- Q14. Am I supposed to do a Form 6 “Due to Other Departments” for Unemployment Compensation?
- A14. Yes, send a Form 6 with the payable to the Department of Economic Opportunity included.

# Frequently Asked Questions, Continued

- Q15. I am not due anything from other State agencies, so do I need to do Form 5?
- A15. No, Form 5 is only needed for a receivable due from another state agency, such as a grant payment into a trust funds.

# Frequently Asked Questions, Continued

- Q16. I am expecting a check from the county for reimbursement of my June IT payroll which will be deposited into my GDTF cash. Do I put that somewhere?
- A16. No, forms are not required for funds due from the counties or other governments; however, an Accounts Receivable entry should be recorded. Send JAC an email with the details and for recording a receivable for Financial Statements using GL code 16500 - Due from Other Governmental Units.

# Definitions

- **3 Year Leave Factor Average:** A percentage factor used to determine the average short term portion of compensated liability that will be reported for the fiscal year (cumulative leave factor/3).
- **60 Day Leave Payout:** The short term portion of compensated liability estimated to be paid out within 60 days after the end of fiscal year (total short term compensated liability/12 x 2).

# Definitions, Continued

- **Amount Due Within One Year:** The remaining short term compensated liability (61 days to one year after fiscal year)(total short term compensated liability – 60 day payout).
- **Beginning Compensated Absences Liability:** This is the audited Prior Year ending balance (must agree with the Bureau of Accounting reported balance).

# Definitions, Continued

- **Cumulative Leave Factors:** Total of the short term factors for the prior two fiscal years + the current reported fiscal year (used to determine the 3 year leave average factor).
- **Ending Compensated Annual Liability:** Total accumulated annual leave due to all employees for the fiscal year (PY leave + FY leave earned – FY leave used).

# Definitions, Continued

- **Ending Compensated Comp-Time Liability:** Total accumulated comp-time leave due to all employees for the fiscal year (PY leave + FY leave earned – FY leave used).
- **Ending Compensated Sick Liability:** Total accumulated sick leave due to all vested employees for the fiscal year (PY leave + FY leave earned – FY leave used).

# Definitions, Continued

- **Leave Earned:** This is the total leave earned by all activity of employees for the reported fiscal year (calculated: annual+sick+comp-time hourly rate of pay X hours earned).
- **Short Term Compensated Liability:** The short term portion of compensated liability estimated to be paid out within one year of the fiscal year (total compensated liability 3 year average factor).

# Definitions, Continued

- **Short Term Factor:** A percentage factor used to determine the short term portion of compensated liability (calculated: FY leave used/FY leave available).
- **Terminated Employee Annual Leave Hours:** Total accumulated annual leave hours for all employees that terminated during the report fiscal year.

# Definitions, Continued

- **Terminated Employee Comp-Time Leave Hours:** Total accumulated comp-time leave hours for all employees that terminated during the report fiscal year.
- **Terminated Employee Sick Leave Hours:** Total accumulated sick leave hours for all vested employees that terminated during the report fiscal year.

# Definitions, Continued

- **Terminated Employee Annual Leave Payout:** Total annual leave payment to all employees that terminated during the report fiscal year.
- **Terminated Employee Comp-time Leave Payout:** Total comp-time leave payment to all employees that terminated during the report fiscal year.

# Definitions, Continued

- **Terminated Employee Sick Leave Payout:** Total sick leave payment to all vested employees that terminated during the report fiscal year.
- **Total Leave Deletions:** Total of all leave payments for the fiscal year + all terminated leave payout.
- **Total Leave Hours Used:** Total accumulated leave hours used during the fiscal year for all employees (sick limited to vested employees).

# Definitions, Continued

- **Total Leave Hours Earned:** Total accumulated leave hours earned during the fiscal year for all employees (sick limited to vested employees).
- **Total of Prior 2 Year 60 Days Payout:** Total of the prior 2 year estimated 60 day payout added together.

# Submission of Financial Statement Information

- Please send all documentation and forms needed for financial statements to:

David Kosinski

Professional Accountant

850-488-2415 x236

[David.Kosinski@justiceadmin.org](mailto:David.Kosinski@justiceadmin.org)



# Questions about Financial Statement Information

Contacts for questions about financial statements:

Lamar Bynum

Professional Accountant II

850-488-2415 x234

[Lamar.Bynum@justiceadmin.org](mailto:Lamar.Bynum@justiceadmin.org)

Michael Mauterer

Director of Financial Services

850-488-2415 x230

[Michael.Mauterer@justiceadmin.org](mailto:Michael.Mauterer@justiceadmin.org)



# Links to Forms and Documentation

Updated links- not available by DFS are shown in brown

- Certified Forwards

- [Due Dates](#)
- [CF1 Form](#)

- [Meeting Agenda](#)

- [2015-16 Budget Transfer Request Form](#)

Containing a **Drop Down Menu** for the following:

- 2015-16 SA Universal Transfer Request
- 2015-16 PD Universal Transfer Request
- 2015-16 PDA Universal Transfer Request
- 2015-16 CCRC Universal Transfer Request
- 2015-16 GAL Universal Transfer Request
- 2015-16 RC Universal Transfer Request

- **Financial Statements**

- ✓ [Understanding Financial Statements](#)
- ✓ [Financial Statements Compliance Checklist](#)
- [Declaration of Intent](#)
- [List of Needs if JAC to Complete FS Forms](#)
- [Consideration of Fraud](#)
- [Agency Head Certification Form](#)
- [Form 3 Part A – Due From Other Departments](#)
- [Form 3 Part B – Due to Other Departments](#)
- [Form 3 Part C– Transfers In From Other Departments](#)
- [Form 3 Part D – Transfers Out To Other Departments](#)
- [Form 3 Part E– Federal Funds Transfers In From Other Departments](#)
- [Form 3 Part F – Federal Transfers Out To Other Departments](#)
- [Form 3 Part G – Transfers In From Within the Department](#)
- [Form 3 Part H – Transfers Out To Within the Department](#)
- [Form 3 Part I – Federal Funds Transfers In From Within the Department](#)
- [Form 3 Part J – Federal Funds Transfers Out To Within the Department](#)
- [Form 3 Part K – Due From State Funds Within Division](#)
- [Form 3 Part L – Due From State Funds Within Department](#)
- [Form 3 Part M – Due To State Funds Within Division](#)
- [Form 3 Part N – Due To State Funds Within Department](#)
- [Form 4 – Due to General Revenue Unallocated](#)
- [Form 4 – Request for Information](#)
- **Form P4 – Subsequent Events**
- [Form P4 – Operating Leases](#)
- [Form P6 – Worksheet](#)
- [Form 17 – Revolving Fund Bank Deposits](#)
- [Form 17 – Information Request for Form 17](#)
- [Form 20 – Compensated Absences Information](#)
- [Form 20A – Compensated Absences Certification](#)

