



JUSTICE ADMINISTRATIVE
COMMISSION



Statewide Financial Statements

Fiscal Year Ending June 30, 2019

Presented By

Nona McCall, Lorelei Welch & Lamar Bynum

June 20, 2019

Justice Administrative Commission
227 N. Bronough Street, Suite 2100
Tallahassee, FL 32301

(850) 488-2415
www.justiceadmin.org

Financial Services Changes

- Lots of change this last year
- 50% of the team - new or different duties
- We appreciate all of the JROs patience
- We have found a better way to assist you

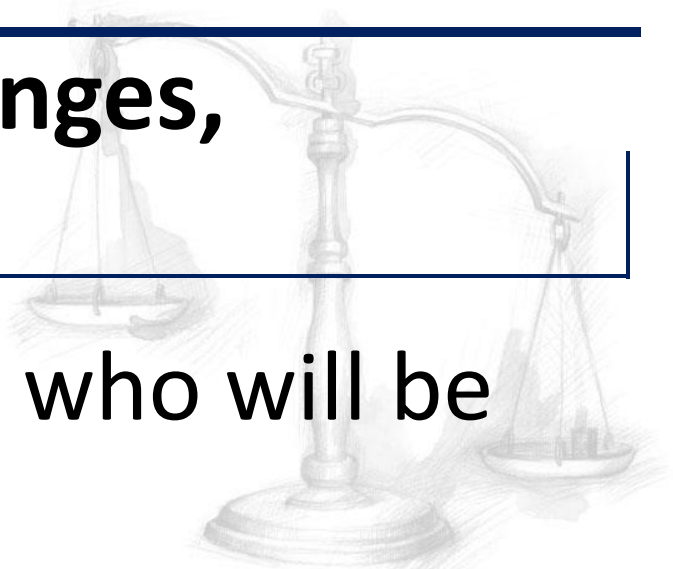
Financial Services Changes

- We are using centralized emails
- VendorProcessing@JusticeAdmin.Org established long ago
- 2 additional mailboxes to simplify request submission:
 - Pcard@JusticeAdmin.Org
 - FinancialServices@JusticeAdmin.Org



Financial Services Changes, continued

- We have a great team who will be handling your emails
- In addition, the entire team will be assisting with Financial Statements



Workshop Objectives

- CAFR Introduction
- Information Required
- Capital Asset Fundamentals
- Leave Liability Reporting
- Agency Representations



Comprehensive Annual Financial Report (CAFR)

Pursuant to s. 216.102, F.S.

The Department of Financial Services **requires** certain information and agency representations in order to prepare the State's Comprehensive Annual Financial Report

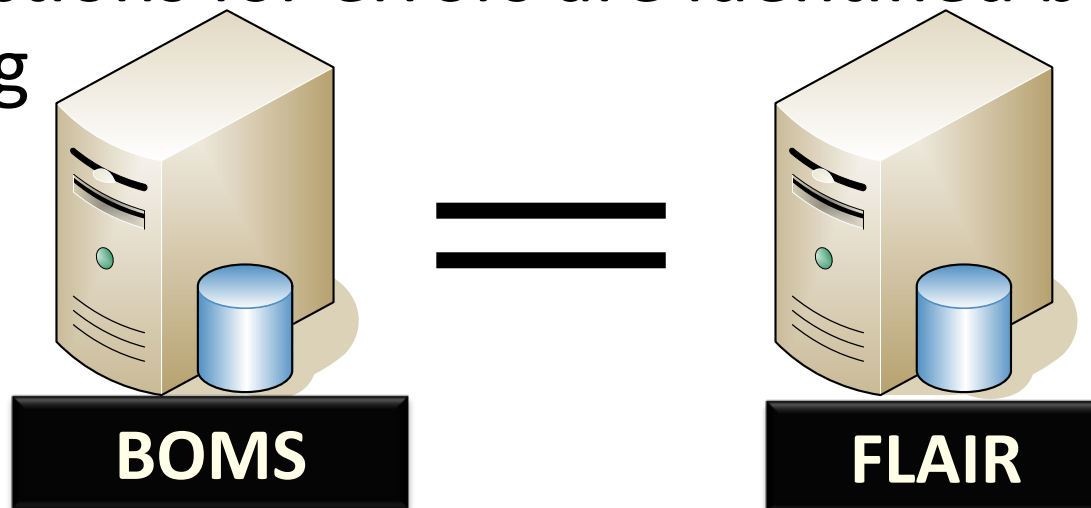
CAFR, continued

- CAFR is a detailed presentation of the state's financial condition. It reports on the state's activities and balances for the fiscal year.
- CAFR required by GASB
- CAFR is used to set the State's bond rating

Reconciliation – BOMS to FLAIR

Reconciling BOMS to FLAIR through June 30th ensures:

- The financial statement process is as smooth as possible
- Corrections for errors are identified before closing



What Data is Collected?

- JROs provide representations and certifications
- JROs provide information using:
 - forms
 - BOMS reports
- FLAIR transaction data



When is the Data Due?

- There is a lot of data and certifications due
- We've created a [Financial Statement Checklist](#) including the due dates



What Information is provided?

- Obligations for Operating Leases
- Revolving Fund(s) information
- Receivables information
- Payables information
- Capital Assets (Property) information
- Leave Liability information

Obligations for Operating Leases

- The form contains contract obligations longer than 1 year
- Common lease agreements:
 - office space / building rent
 - copiers
 - postage meters
 - storage



Obligations for Operating Leases, continued

- The form summarizes amounts owed during each year or period
- Due 7/10

Amount paid on operating leases from 7/1/18 through 6/30/19 \$ _____

For operating leases having initial or remaining noncancelable lease terms in excess of one year as of the fiscal year end, complete this schedule of future minimum lease payments, for each of the subsequent five years AND in five-year increments thereafter. Add additional years as necessary. **Do Not** include leases with other state agencies.

Fiscal Year Ending

June 30th

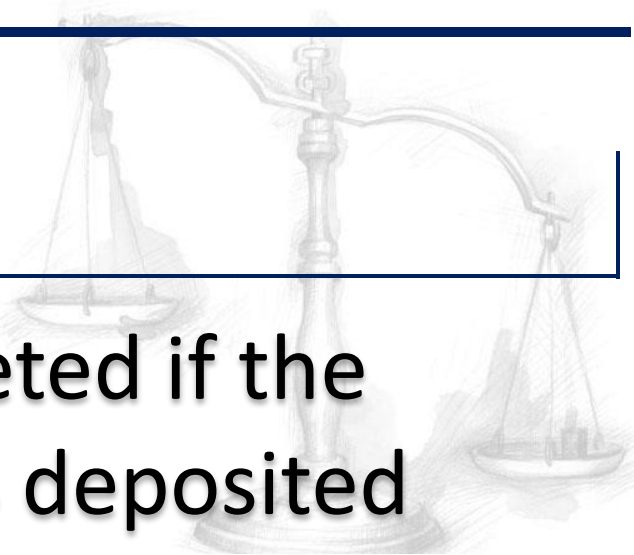
2020	\$ _____
2021	\$ _____
2022	\$ _____
2023	\$ _____
2024	\$ _____
2025-2029	\$ _____
2030-2035	\$ _____
2036-2040	\$ _____
2041-2045	\$ _____
2046-2050	\$ _____
Total	\$ 0.00

- OR -

Our office has no operating leases as of June 30, 2019.



Revolving Funds



- The form is only completed if the JRO has revolving funds deposited into a bank^{I.}
- Due 7/10

Fund Number _____

Is this a Wells Fargo CRA?*

Fund Name _____

Yes No

Authorized Amount on 6/30/19

\$ _____

Bank Statement Balance as of 6/30/19

\$ _____

Items to be Reimbursed as of 6/30/19

\$ _____

Reconciled Bank Balance for 6/30/19

\$ _____

II.

Fund Number _____

Is this a Wells Fargo CRA?*

Fund Name _____

Yes No

Authorized Amount on 6/30/19

\$ _____

Bank Statement Balance as of 6/30/19

\$ _____

Items to be Reimbursed as of 6/30/19

\$ _____

Reconciled Bank Balance for 6/30/19

\$ _____

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
11100	Cash On Hand	
000000	N/A	500
11200	Cash in Bank	
000000	N/A	500
16800	Due From State Funds – Revolving Fund	
000000	N/A	0
45100	Advanced From Other Funds Between Dept.	
000000	N/A	-1,000



Questions



Payables & Receivables

- Accounting handles all of the Certified Forward payable process
- Financial Services is responsible for ensuring that FLAIR records show the right amount due in between funds within JAC or between state agencies

Payables & Receivables

- This function requires us to adjust amounts between general ledgers.
- JROs don't have to provide anything for this but we may need to consult with you.
- This is a very complex balancing act
- **Balanced by 7/26**

Payables

Due To Other Departments

- State agencies will send JAC a list of funds owed to them
- JAC will confirm if a FLAIR entry has already been recorded
- JAC will record needed entries
- Payables must equal other state agencies' receivables

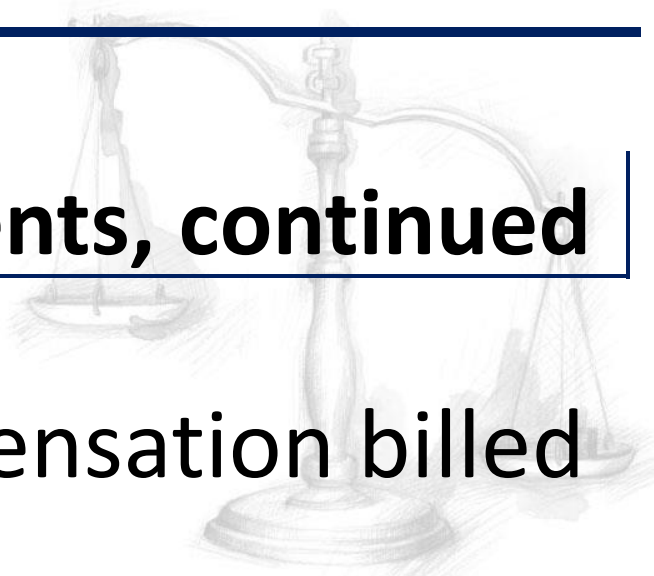


Payables

Due To Other Departments, continued

Examples:

- Unemployment compensation billed by DEO (GL 35300)
- Communications billed by DMS
- Total Temporary Disability billed by DFS
- Criminal History / background screening billed by FDLE



Payables

Due To Other Departments, continued

Trial Balance entries to record payable due to other Departments (state agencies):

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



Payables Due Within Your JRO

Example:

Salaries & Benefits payroll costs charged to General Revenue (GR) instead of a Trust Fund (TF).

Solution: Create a payable charging the TF account & due to GR.



Payables

Due Within Your JRO, continued

Trial Balance entries to record the payable due within your JRO:

GL/Category	GL Account Name/Catg Description	Year to Date
35100	Due to state funds, within Division	
010000	Salaries & Benefits	-13,553.08
71100	Expenditures, Current	
010000	Expenses	13,553.08

Payables

Due To Other JROs or JAC

Example:

A payroll deduction requested by a JRO is received into JAC's TF and is owed to the JRO's TF. The funds did not get distributed by June 30th.

Solution: Create a payable charging JAC's TF and receivable due to the JRO's TF.

Payables

Due To Other JROs or JAC, continued

Trial Balance entries to record the payable due from another JRO or JAC:

GL/Category	GL Account Name/Catg	Description	Year to Date
35200	Due To State Funds, Within Department		
220030	Refunds		-500.00
75700	Transfers Out Within the Agency		
220030	Refunds		500.00



Questions



Receivables Worksheet

Last year:

- A new form was created
- The form contained fields for all needed information
- The information was manually keyed into FLAIR



Receivables Worksheet, continued

This year:

- Form has been modified for easier completion
- The worksheet will be uploaded into FLAIR
- Due 7/10

Receivables Worksheet, continued

Please include all funds due to your JRO from:

- Other state agencies
- Other JAC entities
- County reimbursements
- Refunds due from employees or vendors

Receivables Worksheet, continued

- Include all reimbursements due for grants or other agreements
- Include refunds not received for deposit by June 30th
- Include all refunds that will be deposited to GR Unallocated during July

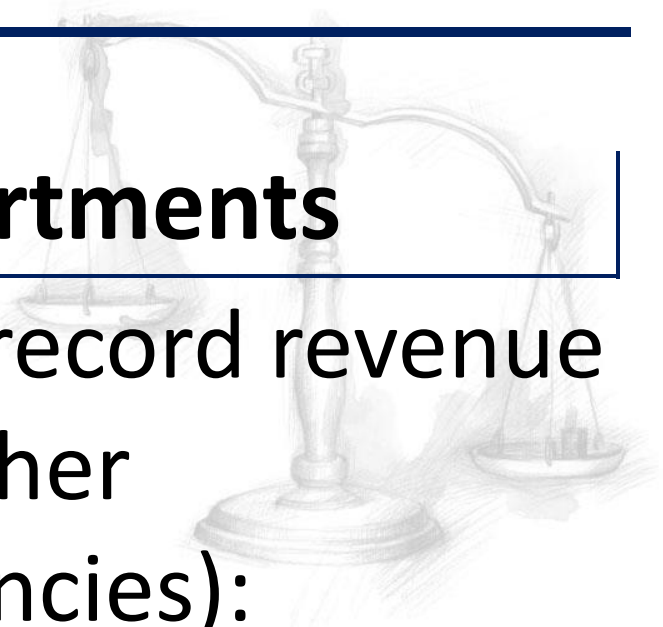
Receivables Worksheet, continued

- No need to include 4th quarter service charge to GR
 - JAC will create receivables

Receivables

Due From Other Departments

Trial Balance entries to record revenue receivables due from other Departments (state agencies):



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

Receivables Due From Within Your JRO

Trial Balance entries to record **certified** receivables due from within your JRO:

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

Due From Another JRO or JAC

Trial Balance entries to record receivables due from another JRO or JAC:

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



Receivables Worksheet – Due to GR Unallocated

Trial Balance entries for the amount of other receivables due to your General Revenue from vendors or employees:

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



Receivables Worksheet – Due to GR Unallocated

Receivables for 4th Quarter Service Charges due to GR will be added by JAC.
Trial Balance entries:

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



Questions



Capital Asset Fundamentals

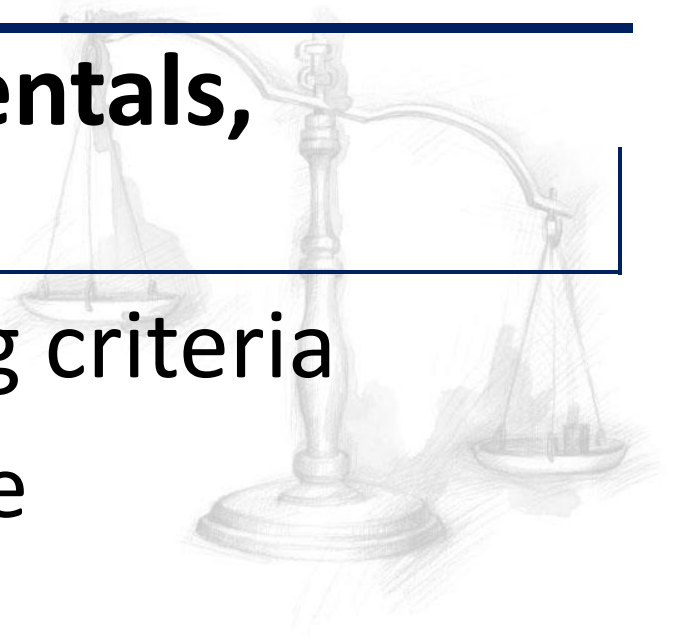
- Driven by ch. 273, F.S. (Rule 69I-72.006, F.A.C.) – State Owned Tangible Personal Property
 - Requires the property custodian to take a physical inventory at least once each fiscal year
 - Details what should be tracked on inventory forms

Capital Asset Fundamentals, continued

- Preliminary & Tentative Audit finding
 - Missing evidence that a physical inventory was conducted
 - Property records missing elements referenced in F.A.C.
 - Surplus Property Review Boards and procedures missing
 - Missing Property Procedures

Capital Asset Fundamentals, continued

- State property tracking criteria
 - Items \$1,000 or more
 - Books \$250 or more
 - Items under \$1,000 can be tracked for internal control purposes, but values are not reported



Capital Asset Fundamentals, continued

- The capital assets summaries provide:
 - the original value of the property items
 - the accumulated depreciation
 - The JRO's ending value is accepted as reflective of actual balances as of 6/30/19

Capital Asset Fundamentals, continued

- Adjustments:
 - The calculation of current year inventory must begin with the CFO audited prior year ending balance
 - If the beginning balances do not match, an adjustment will be shown

Capital Asset Fundamentals, continued

- Property reporting discrepancies may be caused by:
 - Items not being posted in inventory the year they were received
 - Inclusion of expendable items
 - Changes in posting dates
 - Adjustments to the duration of useful life



Capital Asset Fundamentals, continued

- Additions & Deletions

Property Disposition:

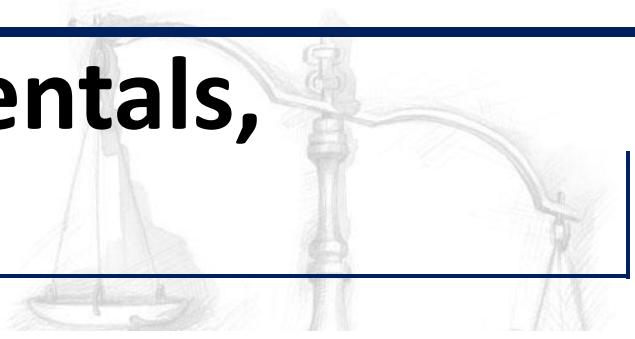
- Sold
 - Scrapped
 - Donated
 - Obsolete
- Gains & Losses



Capital Asset Fundamentals, continued

- Accumulated Depreciation:
 - Amount of accumulated depreciation cannot exceed total asset value (in other words, the ending depreciation value cannot be a negative)
 - All inventory reports should show a prior year accumulated depreciation total

Capital Asset Fundamentals, continued



Asset Class Reconciliation Worksheet

	Flair Audited Balance	Adjustment	Additions	Deletions	Ending Balance	Accum. Deprec.	Adjustment	Current Deprec.	Gains Losses	Total Deprec.
Totals	268,000.00	36,000.00	30,000.00	0.00	334,000.00	234,000.00	28,000.00	26,700.00	0.00	288,700.00
FID #	Entity Report Balance	Adjustment	Additions	Deletions	Ending Balance	Accum. Deprec.	Adjustment	Current Deprec.	Gains Losses	Total Deprec.
000101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
000102	1,000.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	200.00	0.00	1,200.00
000103	17,000.00	0.00	0.00	0.00	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00
000104	219,000.00	0.00	0.00	0.00	219,000.00	186,000.00	0.00	16,500.00	0.00	202,500.00
000105	67,000.00	0.00	30,000.00	0.00	97,000.00	30,000.00	28,000.00	10,000.00	0.00	68,000.00
Totals	304,000.00	0.00	30,000.00	0.00	334,000.00	233,000.00	29,000.00	26,700.00	0.00	288,700.00
	-36,000.00	36,000.00	0.00	0.00	0.00	1,000.00	-1,000.00	0.00	0.00	0.00

Forms [Reconciliation Worksheet](#) & [BOMS Report](#)



Capital Asset Reporting (BOMS Users)

- BOMS property reporting reminders
 - Must close out the fiscal year before running the report
 - Please review for potential errors prior to submission

Capital Asset Information

- The information is used to create a significant number of entries, so your assistance with meeting this deadline is needed and greatly appreciated.
- Due 7/15

Compensated Absences Leave Liability Reporting

Compensated Absences Leave
Liability reporting (CALL) –
Explained



CALL Reporting, continued

- The CALL Report provides:
 - Totals of accumulated compensated leave due to all current employees
 - Projected outstanding leave liability

CALL Reporting (BOMS Users)

- Leave Payout & Short-Term Factors

Annual Sick and Compensated Leave Payout
Including Short-Term Factors

Entity	TOTAL BEGINNING COMPENSATED ABSENCES	BEGINNING OPERATING BALANCE	BEGINNING LONG TERM BALANCE	FY 2016 SHORT-TERM FACTOR	FY 2017 SHORT-TERM FACTOR
XXXXXXXX	1,012,391.49	48,390.39	964,001.10	0.42000	0.46000

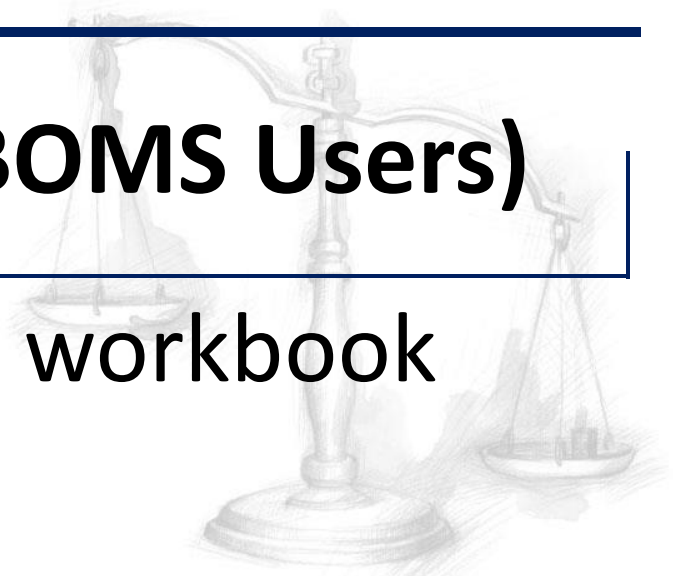


CALL Reporting (BOMS Users), continued

- Using the incorrect beginning balance **will skew:**
 - Current year short-term factor
 - 3 year average factor
 - Current & long-term liability totals
- The report is not representative of actual expenditures incurred

CALL Reporting (Non BOMS Users)

- Demystifying the CALL workbook that contains:
 - The audited CFO beginning balance
 - Current fiscal year short-term factor
 - Listing of employees by names and rates of pay



CALL Reporting (Non BOMS Users), continued

- Things to keep in mind:
 - Reconcile all employee data with your records
 - Input employee leave hours by type
 - Include employees in DROP
 - Include employees terminating on June 30th

CALL Reporting (Non BOMS Users), continued

- Sick leave calculation (s. 110.122, F.S.)
Employees with 10 years of service or more are owed one-quarter of their accrued sick leave not to exceed the equivalent of 480 work hours
 - Verify data provided
 - Only include eligible employees

CALL Reporting (Non BOMS Users), continued

Summary Page of Comp Absence Workbook

Agency			
Operating Fund	21000-10-1-xxxxxx	Beginning Compensated Absence Liability	\$0.00
Long-Term Debt	21000-90-9-xxxxxx	Beginning Compensated Absence Liability	\$0.00
FY Total Beginning Compensated Absence Liability			\$ -
FY Leave Earned (Cost of)			\$ -
FY Terminated Employee Annual Leave Payment			\$ -
FY Terminated Employee Sick Leave Payment			\$ -
FY Terminated Employee Comp Leave Payment			\$ -
Total Leave Used			\$ -
Ending Compensated Annual Liability			\$ -
Ending Compensated Sick Liability			\$ -
Ending Compensated Comp-Time Liability			\$ -
Total Leave Hours Earned			0.00
FY Terminated Employee Annual Leave Hours			0.00
FY Terminated Employee Sick Leave Hours			0.00
FY Terminated Employee Comp Leave Hours			0.00
Total Leave Hours Used			0.00
3 Year Leave Factor Average			0.00000
Short Term Leave Factor			0.00000
Prior Years Estimate 60 Days Payout*			0.00



CALL Reporting, continued

- Please note the CALL due date is different from the Capital Assets due date
- Adjusting the dates minimizes bottlenecks in processing the necessary entries
- CALL is due 7/22

Questions





JUSTICE ADMINISTRATIVE
COMMISSION



Final Review and Certifications

Justice Administrative Commission
227 N. Bronough Street, Suite 2100
Tallahassee, FL 32301

(850) 488-2415
www.justiceadmin.org

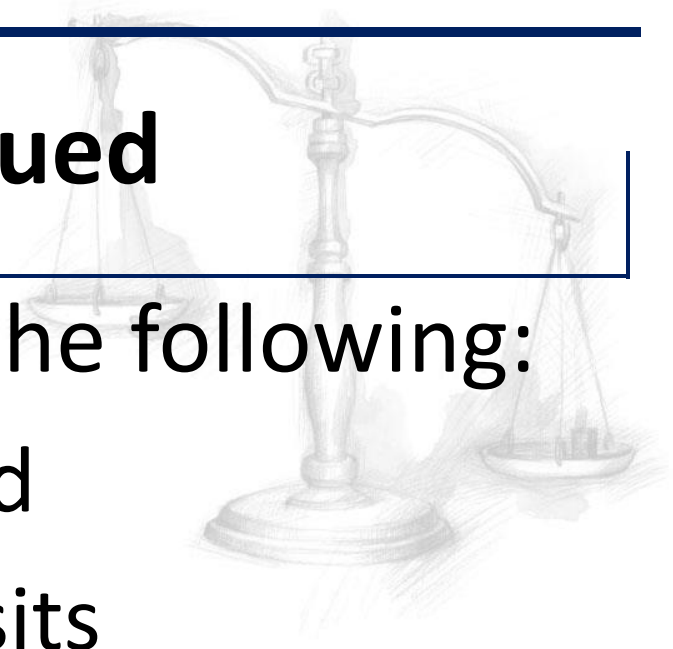
Final Approval

All financial statements data will be provided to each JRO for final approval



Final Approval, continued

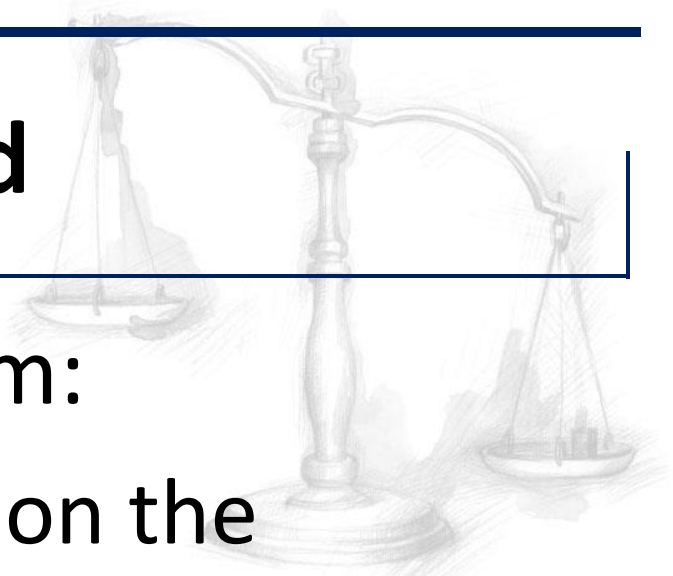
- Each JRO will receive the following:
 - Due to GR Unallocated
 - Revolving Fund Deposits
 - Due To and Due From form
 - Transfers In and Transfers Out form



Due to GR Unallocated

This form is created from:

- GR refunds provided on the Receivable Information form
- Receivables for Service Charge Due To GR



Form 4 – Due to GR Unallocated, continued

Department of Financial Services - Statewide Financial Statements
 Form 4 - Due To General Revenue Unallocated
 GL 356XX
 June 30, 2018

Fund Number: 210000-10-1-000069

GL 356XX should only include amounts actually deposited to GRU by August 31.

Exceptions: All service charges owed and not paid as of current year ending 6/30.
 Funds that would have been deposited under normal circumstances.

Use GL 356XX for:

- service charges due to GRU as of 6/30.
- sales tax due to Department of Revenue as of 6/30 - use category 000305 below.
- as an offset to "little general" receivables that are not certified forward and not from within your department.
- recording amounts in trust funds due to GRU.

Do **NOT** use GL 356XX for:

- long-term advances from General Revenue - record in GL 451XX and on Form 3.
- payables to GRU relating to doubtful receivables.

Balance per GL \$ 100.00 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
001800		100.00



Revolving Fund Deposits

- Form is populated from the Revolving Fund Information form
- This form ties each revolving fund to its FLAIR Fund ID and provides required information showing amounts advanced to these funds

Revolving Fund Deposits, Continued



Department of Financial Services - Statewide Financial Statements
Form 17 - Deposits
GL 112XX & 222XX
June 30, 2018

Fund Number: 210000-74-8-123456 (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.

	Reconciled Bank Balance (1)	Bank Statement Balance (2)
Totals	200.00	150.00

(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 & 223XX) on this form.

(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:

X	Yes
	No

- B. Check "Yes" or "No" as to whether any violations of legal or contractual provisions have occurred in relationship to the reported deposits. For items marked "Yes", attach a brief description.

	Yes
X	No



Due To & Due From Information

Provides all:

- Payables owed to other agencies
- Receivable due from other agencies
- Payables owed or receivables due within a JRO
- Payables owed or receivables due between JROs or JAC

Due To & Due From Information, continued

- The payables and receivables must balance between state agencies
- JAC will work with each JRO and associated state agency to ensure the entries balance

Due To & Due From Information, continued

Statewide Financial Statements

EXAMPLE - Due To & Due From

GL 16XXX (Accounts Receivable) OR 35XXX (Accounts Payable)

6/30/2019

JAC Entity	JAC Fund ID	JAC's GL	GL Title	JAC's Offset GL	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
	*expending or receiving the funds (OLO-GF-SF-FID)		*Formula - do not remove. It will update when you key the GL in column C	*Shows the Revenue GL for deposit or Expenditure GL for payment.	*Fund paying or receiving the amount shown *May be JAC or other agency (OLO-GF-SF-FID)		16xxx positive amt. 35xxx negative amt.	
JAC	210000-10-1-000941	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	(9,022.21)	Reemployment Assistance
JAC	210000-10-1-000941	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	(26,684.00)	Communications Invoices
			Due To Other Agency Total				(35,706.21)	
	210000-10-1-000941 Total						(35,706.21)	
JAC	210000-20-2-084001	16100	Due from Other Fund, within Division (Circuit)	65700	210000-20-2-3390XX	JAC SAXX	10,399.60	Transfer from SA
			Due from Other Fund, within Division (Circuit) Total				10,399.60	
	210000-20-2-084001 Total						10,399.60	
JAC	210000-20-2-339040	16300	Due from Other Agency	65600	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	89,919.69	VOCA
			Due from Other Agency Total				89,919.69	
	210000-20-2-339040 Total						89,919.69	
JAC	210000-20-2-9740XX	16300	Due from Other Agency	65900	720000-20-2-339040	DEPARTMENT OF MANAGEMENT SERVICES	1,840.66	Proceeds from Sale of Surplus
			Due from Other Agency Total				1,840.66	
JAC	210000-20-2-9740XX	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	(9,022.21)	Reemployment Assistance
JAC	210000-20-2-9740XX	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	(26,684.00)	Communications Invoices
			Due To Other Agency Total				(35,706.21)	



Transfers In & Out

- A transfer is the movement of cash between funds that is not a payment for goods and services
- General Ledgers for transfers are tied to the object codes used for receipts or expenditures
- All information on the form is based on FLAIR data

Transfers In & Out, continued

Transfers In & Out can be classified as:

- Transfers In or Out from other Departments (agencies)
- Federal Transfers In or Out from other Departments
- Transfers In or Out from within the Department

Transfers In & Out, continued

Examples:

- Reemployment Assistance to DEO (GL 75900)
- General Revenue Service Charge payments (GL 75800)
- Payments to the State Personnel System Trust Fund at DMS for People First assessments

Transfers In & Out, continued

Examples:

- VOCA revenue received from DLA (GL 65600)
- Cash transfers from JRO to JAC for payment of People First assessments (GL 65700)
- DMS auction proceeds from DMS (GL 65900)

What is not a Transfer?

- Payments to DMS for services provided such as SUNCOM, building rent, & FLEET system
- Payment to the DFS State Risk Management TF for property insurance and casualty insurance



What is not a Transfer? continued

- Payments to the Department of State for the Administrative Weekly
- Payment to the Department of Legal Affairs for legal services



Transfers In & Out



Statewide Financial Statements
EXAMPLE - Transfers In and Transfers Out
 GL 65XXX (Revenues) OR 75XXX (Expenditures)
 6/30/2019

JAC Entity	JAC Fund ID *expending or receiving the funds (OLO-GF-SF-FID)	JAC's GL	GL Title *Formula - do not remove. It will update when you key the GL in column C	Partner Fund ID *Fund paying or receiving the amount shown *May be JAC or other agency (OLO-GF-SF-FID)	Partner Agency	Amount 16xxx positive amt. 35xxx negative amt.	Description / Comments for Due From & Due To
JAC	210000-20-2-084001	65700	Transfers in from within JAC (between Circuits)	210000-20-2-0840XX	JUSTICE ADMINISTRATION	(74,498.00)	Transfer from SAXX
			Transfers in from within JAC (between Circuits) Total			(74,498.00)	
RCxx	210000-10-1-000XXX	75700	Transfers Out within JAC (between Circuits)	210000-20-2-3390XX	JUSTICE ADMINISTRATION	566.61	Transfer to JAC
			Transfers Out within JAC (between Circuits) Total			566.61	
			210000-10-1-000941 Total			(73,931.39)	
JAC	210000-20-2-084001	75900	Transfers Out to Other Agency	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	26,684.00	
			Transfers Out to Other Agency Total			26,684.00	
			210000-20-2-084001 Total			26,684.00	
JAC	210000-20-2-339040	65600	Federal Funds Transfer In from Other Agency	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	(89,919.69)	VOCA funds transferred
			Federal Funds Transfer In from Other Agency Total			(89,919.69)	
JAC	210000-20-2-339040	75900	Transfers Out to Other Agency	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	9,022.21	Unemployment transferred
			Transfers Out to Other Agency Total			9,022.21	
			210000-20-2-339040 Total			(80,897.48)	
JAC	210000-20-2-9740XX	35300	Due To Other Agency	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	(26,684.00)	Communications Invoices
			Due To Other Agency Total			(26,684.00)	

Transfers In

Trial Balance entries recorded for Transfers In from another Agency, JRO or JAC:

GL/Category	GL Account Name/Catg	Year To Date
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN	
001510	TRANSFER OF FEDERAL FUNDS	19,896,290.02-
65700	TRANSFERS IN FROM WITHIN THE AGENCY	
001500	TRANSFERS	68,345.50-
65900	TRANSFER IN FROM OTHER AGENCIES	
001500	TRANSFERS	44,539.77-



Transfers Out

Trial Balance entries recorded for Transfers Out to another Agency, JRO, or JAC:



GL/Category	GL Account Name/Catg	Year To Date
75700	TRANSFERS OUT WITHIN THE AGENCY	
103225	STATE ATTORNEY OPERATIONS	1,794.57
75800	GEN REVENUE TRANSFERS OUT	
310322	SERVICE CHARGE TO GEN REV	120,323.71
75900	TRANSFERS OUT TO OTHER AGENCIES	
103225	STATE ATTORNEY OPERATIONS	11,844.49

Trial Balance Report

- Updated report will be available via RDS/EOS on 8/1
- JROs Trial Balance review **due 8/5**
- Look for the following:
 - Atypical general ledger account balances
 - Missing entries
- Ensure all transactions are accurate

Trial Balance Report, continued

- All entries must be completed by **8/7**
- The final June 30th Trial Balance cannot be updated after closing on **8/8**
- Adjustments needed after this date will require a DFS post-closing adjustment request

Final Approval Summarized

- Review all the forms provided
- Review the final Trial Balance
- Notify JAC if any discrepancies are found.



Agency Head Certification

- This document is comprised of 5 DFS forms that have to be submitted for the agency as a whole.
- It's encouraged to prepare the certification as provided.
- Due 8/2



Compensated Absences Certification

- This document certifies that the leave liability on the Compensated Absences forms is correct.
- Due 8/2

Subsequent Events Certification

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.
- Due 10/2

Subsequent Events Certification, 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
- Loss of capital assets as a result of a natural disaster

Agency Representations for Federal Awards

- This form will only be completed if your JRO received federal funds.
- Provides 25 attestations that you're in compliance with rules and laws applying to federal grants.

Agency Representations for Financial Statements

- Provides 53 attestations provide assurance that you're in compliance with financial-related rules and laws
- Same attestations that the Chief Financial Officer has to sign

Need Assistance? We're Here to Help!

FINANCIAL SERVICES TEAM

FinancialServices@JusticeAdmin.Org

- Receives all Financial Statement documents & questions
- Receives certifications
- Receives data & forms
- Sends FLAIR year-end information

Need Assistance? We're Here to Help!

Lamar Bynum

Senior Management Analyst

Lamar.Bynum@JusticeAdmin.Org

- State Property Reporting
- Leave Liability Reporting
- Transfers In & Out

*We are Here
to Help You!*



Need Assistance? We're Here to Help!

Nona McCall

Director, Financial Services

Nona.McCall@JusticeAdmin.Org

Lorelei Welch

Deputy Director, Financial Services

Lorelei.Welch@JusticeAdmin.Org

- General Inquiries
- Receivables
- Revolving Funds
- Payables



Questions





**JUSTICE ADMINISTRATIVE
COMMISSION**



Year-End Calendar

Fiscal Year 2018-19

June 2019

S u n	Monday	Tuesday	Wednesday	Thursday	Friday	Sat
						1
2	3 Financial Statements Workshop	4 JAC attends DFS' Comprehensive Annual Financial Report Workshop	5	6	7 • Deadline for Retirement Upgrades for SMS	8
9	10	11 Forms Reminder Emailed to JROs <ul style="list-style-type: none"> ▪ Consideration of Fraud, ▪ Operating Leases ▪ Receivable Info Revolving Fund 	12	13	14	15
16	17 Last Day to process Statewide Travel Management System Transactions	18 Deadline for Processing 5% Budget Amendments Due to JAC by 2PM ET.	19 <ul style="list-style-type: none"> • Supplemental Pay Transactions Due to JAC from JROs • DMS Health, Life & Disability Voucher Payments deadline for submission to JAC is 5PM 	20 <ul style="list-style-type: none"> • Posting of June Monthly Payroll after 3PM ET Financial Statements Workshop	21 <ul style="list-style-type: none"> • Deadline for submitting current year Expense Refunds & submission of Batch Sheets; Includes Revolving Fund Reimbursements • 5PM deadline for submitting Insurance Voucher payments to JAC 	22
23	24 <ul style="list-style-type: none"> • Supplemental Payroll processes 	25 <ul style="list-style-type: none"> • 2 PM Deadline for processing On-Demand requests • Deadline for submission of Journal Transfers to JAC; 	26 Deadline for: <ul style="list-style-type: none"> ▪ Submission of Revenue Receipts ▪ Expense Warrant Cancellations; ▪ EFT cancellations: Negative Salary or OPS release balances must be cleared. 	27 <ul style="list-style-type: none"> • Budget Amendments posted to FLAIR by JAC • 9AM Deadline for processing cancellation of 	28 <ul style="list-style-type: none"> • Vouchers presented to the Bureau of Auditing by 5PM will be processed as FY 2018-19 disbursements • Payment of Supplemental Payroll 	29
30						



July 2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Compensated Absences Spreadsheets Out to JROs/Short Term Factors & Leave Payouts for BOMS Users	2	3 <ul style="list-style-type: none"> June Monthly FLAIR closing Consideration of Fraud Due to JAC 	4 Independence Day Holiday	5 <ul style="list-style-type: none"> Tentative certified releases posted to FLAIR 	6
7	8 <ul style="list-style-type: none"> Requested Leave Workbooks Emailed to JROs 	9	10 Due to JAC from JROs <ul style="list-style-type: none"> Consideration of Fraud, Operating Leases, Receivable Information, Revolving Fund Forms 	11	12	13
14	15 <ul style="list-style-type: none"> Capital Assets Information Due to JAC from JROs 	16 <ul style="list-style-type: none"> Certifications Forward Forms Due to JAC from JROs 	17	18 <ul style="list-style-type: none"> Run date for Final Certifications Forward listing; Certified Forward Report Due to the EOG 	19 <ul style="list-style-type: none"> Accounts Receivable Information Due to JAC from JROs 	20
21	22 <ul style="list-style-type: none"> Compensated Absences Data Due to JAC from JROs 	23 <ul style="list-style-type: none"> JROs who are preparing their own forms ALL FORMS are due to JAC 	24	25	26 <ul style="list-style-type: none"> JAC Sends Out Completed FS materials to JROs for Review 	27
28	29	30	31			



August 2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 <ul style="list-style-type: none"> Updated Trial Balance Report available in RDS/EOS 	2 <ul style="list-style-type: none"> Agency Head Certification & Compensated Absences Certification Due to JAC 	3
4	5 <ul style="list-style-type: none"> Trial Balance Review Deadline 	6	7 <ul style="list-style-type: none"> Completion of all final Trial Balance Entries 	8 <ul style="list-style-type: none"> Agency FLAIR Fiscal Year Closing Date Any changes after closing require a DFS post-closing adjustment request 	9 <ul style="list-style-type: none"> Final Year-End Trial Balance Report available in RDS/EOS 	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29 <ul style="list-style-type: none"> All forms due to DFS except Subsequent events 	30	31



October 2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2 • Subsequent Events Certification Due to JAC	3	4	5
6	7	8	9	10	11	12
13	14	15 • Agency Representations for Federal Awards & for Financial Statements	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

