



**JUSTICE ADMINISTRATIVE  
COMMISSION**



# **Financial Statement Workshop**

**Presented By  
Financial Services  
June 12, 2024**

# Workshop Objectives

## Sections

- I. Financial Statements Overview
- II. Certified Forward & Due To Payables
- III. Information Needed from JROs
- IV. JRO Final Review
- V. JRO Certifications
- VI. Wrap-Up

# Section I

## Financial Statements Overview



# Annual Comprehensive Financial Report (ACFR)

- Florida ACFR



# What does the ACFR Provide?

- Shows the state's financial condition
  - Required by statute
  - Must be published by February 28th
  - Required by GASB
  - Used to set the state's bond rating

# ACFR Preparation

- Department of Financial Services uses FLAIR information and **requires**
  - Supplemental financial information
  - Agency certifications

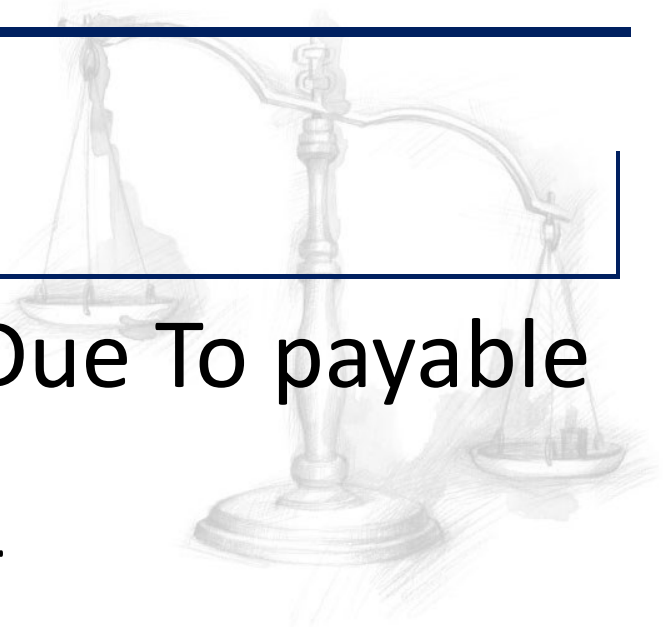
## Section II

# Certified Forward and Due To Payables



# Due To Payables

- Let's define what is a Due To payable
  - Owed on 6/30
  - Costs will be paid by JT
  - Examples:
    - Obligations owed to other state agencies
    - Obligations owed within a JRO or between JROs





# Due To Payables - Historical

- Accounting prepares Certified Forward (CF) payables based on the JRO request
  - Created lump sum payables for vendors (GL 31100)
  - Created all Due To (JT) payables (GL 35XXX), *if provided*

# Due To Payables – Historical

- Financial Services would update CF payables as needed to show amounts owed the other agency
  - This caused confusion for Accounting since they monitor the balances paid against the CF they created for you.

# Due To Payables – Today

- Accounting will set up and adjust all CF payables
- JROs need to identify amounts owed to other agencies
- We have to balance so PLEASE send in the amounts to be set up
  - Estimate if actuals are NOT available.

# Common Payables to Other State Agencies

- JT vendors paid in the last 2 years

AGENCY	WHAT IS BEING PAID
AGENCY FOR HEALTH CARE	PRINTING
DEPARTMENT OF COMMERCE	UNEMPLOYMENT REIMB
DEPARTMENT OF FINANCIAL SERVICES	TOTAL TEMPORARY DISABILITY
DEPARTMENT OF LAW ENFORCEMENT	RETAIN PRINT FEE
DEPARTMENT OF LEGAL AFFAIRS (ATTORNEY GENERAL)	TRAINING REGISTRATION or LEGAL SERVICES
	FLEET MANAGEMENT COMMUNICATIONS (SUNCOM) RENT
DEPARTMENT OF MANAGEMENT SERVICES	<b>AHIA (Health Ins. Assessment)</b>
DEPARTMENT OF STATE	RECORDS STORAGE

- Look at what you've paid this year, and determine what should be set up.



# Questions?



# Internal Payables Due Within Your JRO

- These can easily be overlooked
- Example:
  - Salary & Benefit costs that need to be moved out of General Revenue (GR) to a Grants & Donations Trust Fund (GDTF) for **IT reimbursements**
  - Solution: Create a payable charging GDTF and receivable due to GR



# Payables Due To Other JROs

- Example:
  - A payroll deduction requested by a JRO. BOSP sends it to JAC's G&D TF. However, no refund issued to the JRO by June 30<sup>th</sup>
  - Solution: Create a payable charging JAC's TF and receivable due to the JRO

# Payables Due within the JAC & Related Receivables

- Two slides mentioned receivables
- Remember:
  - CF receivables restore unexpended release and must be sent to Accounting by 7/11\*
  - Reimbursement receivables are added to the receivables list
    - GR – goes to unallocated
    - TF – restores cash
- What type of receivable do you need?



# Payables Due from JAC & JRO Related Receivables

- Example:
  - \$12,000 Unexpended Release
  - \$14,000 CF payables (O/S auths)
  - ( \$2,000) CF receivables
  - \$0 Balance of Unexpended

# Payables Due from JAC & JRO Related Receivables

- Example:
  - \$12,000 Unexpended Release
  - \$ 4,000 CF payables (O/S auths)
  - \$0 CF receivables
  - \$ 8,000 Balance of Unexpended
    - Receivable side would be a revenue reimbursement (category 001801)
    - **AKA GR Unallocated or TF cash restored**

# Due To Payables

- After CF payables and CF receivables are created, what occurs?
  - State agencies provide a list of funds owed to them
  - Financial Services will compare the amounts owed to the other agencies against the JRO's payables recorded in FLAIR



# Due To Payables – This Year

- Financial Services will:
  - Determine if a FLAIR entry has already been recorded
  - Record non-CF entries, as needed
  - Adjust the FLAIR GL balances, if needed, using a transaction that won't impact the CF payables



# Due To Payables



FLAIR GL list  
for payables:

GL	GL Title	Examples of vendors grouped in the GL
31100	Accounts Payable	all general payables, including Lump Sum
32100	Salaries and Wages	payables for Salaries
35600	Due To General Revenue	Due to GR from a Trust Fund or refund not CF
<b>Due To Payables - within state government</b>		
35100	Due To Other Fund, within Division	Due to another Fund within your JRO
35200	Due To Other Fund, within Agency	Due to another JRO within JAC
35300	Due To Other Agency	Due to another state agency



# Due To Payables

- This is a very complex balancing act
- JAC may need to consult with the JROs if we have issues balancing

JAC will balance by 7/30

# Questions?



## Section III

# Information Needed from JROs





# How is Information Provided?

- Information is submitted using :
  - Forms
  - Reports from internal systems (e.g. BOMS)
- Financial Services will return to using email to provide and collect information



# Why is Information Provided?

- The information will be used to update the FLAIR Accounting records to contain year-end values or balances

# When is it Due?

- Financial Statement Checklist
- All data is due 7/8 through 7/15
- Certifications
  - 1st due 7/3
  - Last due 11/4
- JROs must complete their final review of
  - Trial Balance and forms by 8/5\*
  - Schedule of Federal Awards (SEFA) by 9/3

# What Information is Needed?

- Capital Assets (Property)
- Leave Liability
- Receivables
- Leases (GASB 87)
- Software Subscriptions (GASB 96)



# Capital Assets- Due Date

- JRO inventory data is used to create end of fiscal year FLAIR adjusting entries
- Please return the report as soon as you close BOMS or complete the Non-BOMS workbook
- Report **Due 7/15**

# Capital Assets - Statutes

- Why are capital asset inventories required?
  - Ch. 273, F.S.
  - Rule 69I-72.002, F.A.C.
  - CFO Memo No. 13 Statewide Financial Statements Capital Asset Guidance and Rules for Tangible Personal Property

# Capital Assets – New Items

- Record new capital asset when:
  - vehicle, equipment, or fixtures are purchased
  - useful life  $\geq$  one year **and**
  - costs  $\geq$  \$5,000
  - A.K.A. Operating Capital Outlay (OCO)
- Attractive items (non-OCO) are not included in the financial reports

# Capital Assets - Recordkeeping

- Record all OCO items **received by 6/30** in inventory prior to creating the Capital Asset Summary
- Please keep a copy of the capital assets detail record (BOMS) or the inventory detail (non-BOMS) as backup (e.g., PDF or paper copy) in case of audit

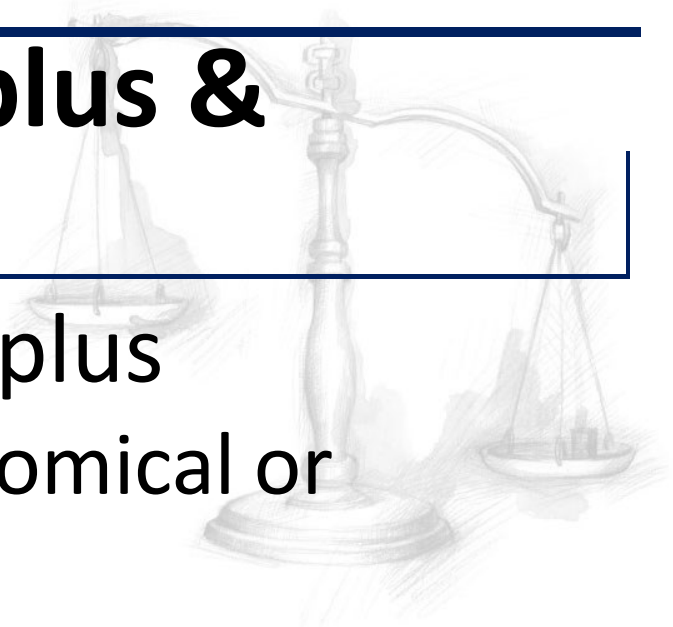


# Capital Assets – Threshold

- Property rule threshold:
  - Items that were on inventory when the threshold increased from \$1,000 to \$5,000 remain on inventory until disposition occurs
  - [AAM 23 - State-Owned Tangible Personal Property and Property Record Retention](#)

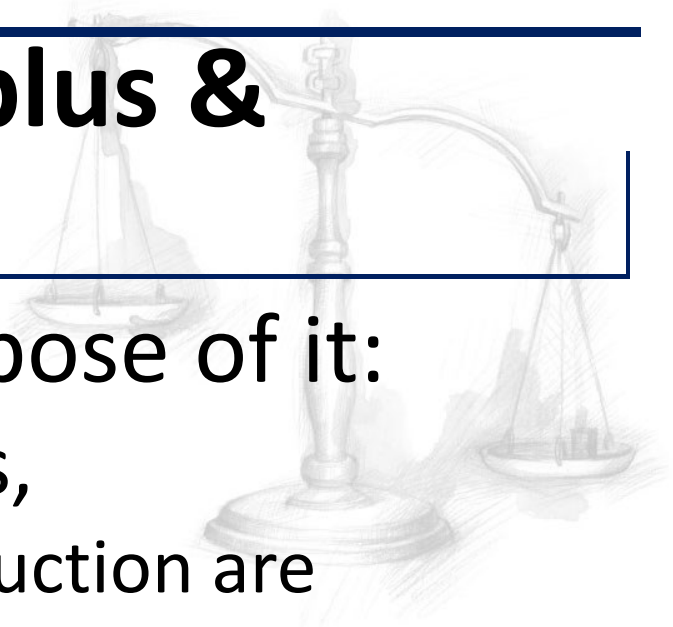
# Capital Assets – Surplus & Disposal

- Identified items as surplus
  - Continued use uneconomical or inefficient
  - Obsolete
  - Serves no useful function
- Items must be approved by the JRO's Property Review board.
- Update item status to surplus



# Capital Assets – Surplus & Disposal

- Determine how to dispose of it:
  - Offer to State Agencies,
    - Vehicles sent to DMS auction are transfers to DMS
  - Offer to Governmental Entities or Non-Profits
  - Sell it at public auction
  - Pay a vendor to dispose of item
- Update item status to Disposed



# Capital Assets – Disposal (Deletions)

- BOMS users - Update the Status tab:
  - Change status to Disposed,
  - Enter disposal date as Status Date field
  - Enter the trade in or sold amount as Disposal Value
    - Do not enter DMS Auction Proceeds as Disposal Value.

# Capital Assets – Disposal (Deletions)



Property no: 61001

« nments Acquisition **Status** Notes Images Audit no

Edit

Status	Disposed
Status date	08/25/2023
Condition	Excellent
Warranty expires	
Status comments	donated to SA18
Disposal value	\$0.00
<b>Surplus:</b>	
Certification No	23/24-001
Certification date	08/24/2023
Certification reason	continued use uneconomical or in
Date of review board	08/16/2023
Location reference	Operations Shared Folder

Property no: 61049

« nments Acquisition **Status** Notes Images Audit no

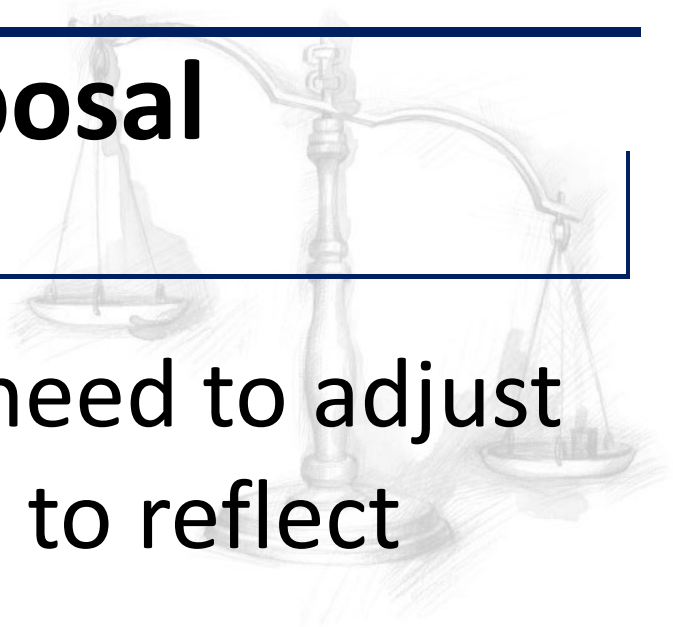
Edit

Status	Disposed
Status date	09/14/2021
Condition	Fair
Warranty expires	
Status comments	Auctioned using Gov Deals
Disposal value	\$1,000.00
<b>Surplus:</b>	
Certification No	20/21-002
Certification date	10/26/2020
Certification reason	continued use uneconomical or inefficient
Date of review board	10/26/2020
Location reference	In inventory file on bookshelf



# Capital Assets – Disposal (Deletions)

- Non-BOMS users will need to adjust their inventory system to reflect property disposition



# Capital Assets – Loss on Sale

- Loss calculation:

Purchase Price	\$12,000
Less Depreciation	\$ 5,000
Less Selling Price	<u>\$ 5,000</u>
Loss on sale	\$ 2,000

- BOMS Capital Asset Report Gains or (Losses) column will show a credit amount for a loss (\$200)



# Capital Assets – BOMS Reporting

- Capital Asset Summary provides:
  - Beginning inventory values
  - Purchase value of the new OCO items
  - Accumulated & current depreciation
  - Gains or losses
  - Ending value of the OCO items and Depreciation Balance
- This report is used for adjusting entries to the Trial Balance



# BOMS Capital Asset Report

PD99 @ 07/12/2024 15:58

## DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
<<< Agency totals >>>	<b>\$943,637.28</b>	<b>\$13,093.97</b>	<b>\$30,518.83</b>	<b>\$926,212.42</b>	<b>\$873,303.84</b>	<b>\$0.00</b>	<b>\$17,052.93</b>	<b>(\$7,468.89)</b>	<b>\$867,306.83</b>

The amounts for each category of assets shown above must be supported by the agency. In addition, Chapter 273, Florida Statutes, requires that a physical inventory be made at least once each year, signed,

**CERTIFIED TRUE AND CORRECT AND SUPPORTED BY RECORDS MAINTAINED BY THIS OFFICE.**

	<p>NOTE:                  Accumulated Depreciation = Form 19's (1) Audited Balance                  Current Depreciation = Form 19's (4) Depreciation Expense                  Deletions = Form 19's (3) Sales / Dispositions                  Gains/Losses = Accumulated + Adjustments + Current + Disposal Value - Purchase Price                  Total Depreciation = Accumulated + Adjustments+ Current - Deletions - Gains or Losses</p>
Approved by: _____	DATE _____

**FILTER:** Effective 7/1/23 thru 6/30/22 for groups OCO

e-signed: Jane Doe  
 Approved by: Jane Doe  
 Finance and Accounting Director

7/12/2024  
 DATE



# Capital Assets – BOMS Reporting

- Beginning inventory values
  - Should match DFS’s prior year ending balance
  - If the beginning value does not match, JRO must explain the difference

**DEPRECIATION TOTALS BY FLAIR ASSET CLASS**

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42



# Capital Assets – BOMS Reporting

- What causes beginning values to not agree?
  - Changes to the date of purchase, the cost of purchase, the asset useful life
  - Inclusion of attractive items on previous BOMS reports
  - Recording an item with a date prior to 7/1/23 after closing FY 6/30/23

# Capital Assets – BOMS Reporting

- The Additions should equal the purchase costs of new OCO items
- Only OCO items should be included when running the report

## DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42

# Capital Assets – BOMS Reporting

## FLAIR

### Schedule of Allotment Balance (SAB) 5XXXXXX Expenditures:

Fund	Object Code	SAB Amount
000069	519032	8,587.66
000069 CF	512048	6,652.85
000069 CF	516000	20,804.84
000069 CF	519032	4,065.00

**Total Paid** 40,110.35

### FLAIR Object Code Corrections Needed

Voucher #	Correct Object Code	Amount to Adjust 5XXXXXXs A Debit Adds and a Credit Removes	Adjustment Reason
V008384	341021	(4,041.43)	postage meter isn't attractive
V007024	341021	(4,065.00)	Equipment permanently mounted - not attractive

**Pending Corrections Needed** (8,106.43)

### Assets Added Pending Payment to Vendor

Asset ID	Auth #	Amount
62145-62152	EJ24132	4,557.20
62156-62169	EJ24163	13,191.46
62170	EJ24168	214.99

**Total Pending Payment** 17,963.65

**FLAIR ADJUSTED BALANCE** 49,967.57

## NEW ASSETS

### Assets Received and Added for Fiscal Year

**Purchase Price for Assets added (OCO and Non-OCO)** 22,509.88

### Assets Pending Entry into Inventory

Voucher #	Amount
V007025	4,832.23
V007025	1,820.62
V000832	20,804.84

**Total Assets Pending Entry into Inventory** 27,457.69

**ADJUSTED INVENTORY** 49,967.57

**IN BALANCE**

Focus for Financial statements is reconciliation of OCO

Updated 6/14/24



# Capital Assets – BOMS Reporting

- The Deletions should equal the items disposed during the fiscal year
- BOMS provides review of these items when closing the year

## DEPRECIATION TOTALS BY FLAIR ASSET CLASS

Office of the Public Defender 99th Circuit

	06/30/2023 balance	2023-2024 Additions	2023-2024 Deletions	06/30/2024 balance
276-FURNITURE AND EQUIPMENT	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42
<<< Agency totals >>>	\$943,637.28	\$13,093.97	\$30,518.83	\$926,212.42

# Capital Assets – BOMS Reporting

- The 6/30/24 Balance should equal the YTD amount on the Trial Balance after JAC keys adjustments

## DEPRECIATION TOTALS BY FLAIR ASSET CLASS

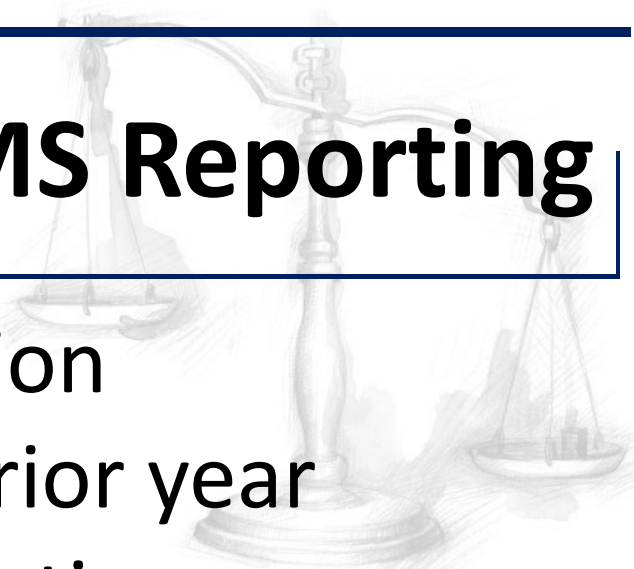
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# Capital Assets – BOMS Reporting

- Accumulated Depreciation
  - Should match DFS’s prior year Accumulated Depreciation
  - If the beginning value does not match, JRO must explain the difference

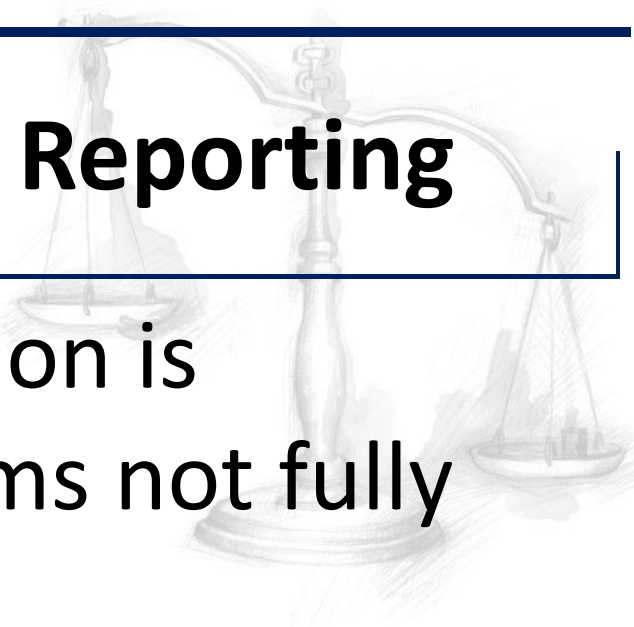


Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83



# Capital Assets – BOMS Reporting

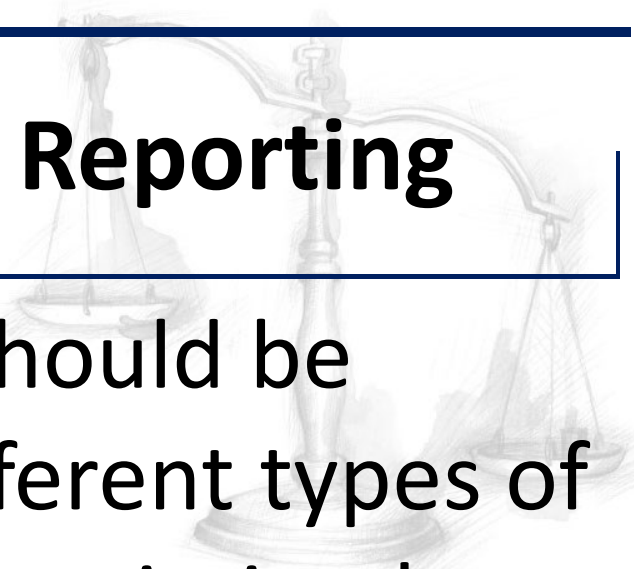
- The Current Depreciation is calculated for OCO items not fully depreciated.



Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83

# Capital Assets – BOMS Reporting

- The Gains or Losses should be verifiable using the different types of Inventory reports (Depreciation by FLAIR asset class & BOMS Class or looking at disposed of items)



Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83



# Capital Assets – BOMS Reporting

- The Total Depreciation should equal the YTD amount on the Trial Balance after JAC keys adjustments
- Verify Total Depreciation does not exceed the 6/30/24 Balance

06/30/2024 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83
\$926,212.42	\$873,303.84	\$0.00	\$17,052.93	(\$7,468.89)	\$867,306.83



# Capital Assets – BOMS Depreciation

- Report requires a digital signature using the BOMS Inventory workflow
- Send the Excel report to JAC
- [Job Aid](#) is available for this report on the year-end page under Capital Assets

# Capital Assets – Non-BOMS

- Non-BOMS offices:
  - Workbook will be provided to Non-BOMS offices by **June 30<sup>th</sup>**
  - It contains beginning balances for the FY and spaces for adjustments
  - Workbook provides the same information as a BOMS report and simplifies the JRO inventory summary

[Non-BOMS Workbook Example](#)

Line	Asset Information	276-Furniture & Equipment
1	Asset Balance on JRO Property Report - total of original value of assets*	\$271,861.92
2	FLAIR audited beginning inventory/asset balance	\$271,861.92
2.1	Acquisitions to record in FLAIR - value of items purchased this fiscal year	
2.2	Disposals to remove from FLAIR - original value of items disposed of this fiscal year. Enter as a credit/negative amount.	
3	FLAIR Ending Inventory (sum of line 2 + line 2.1+ line 2.2)	\$271,861.92
4	Verify FLAIR asset balance matches JRO asset balance Difference - should be ZERO (sum of line 1 - line 3)	\$0.00
5	Adjustments Identified (if line 6 is not zero) - provide reason for adjustment to FLAIR balance	
5.1	asset that should have been entered into inventory prior to 7/1/22 but was recorded during 2022-23	
5.2		
5.3		
5.4		
6	Adjustments to FLAIR (sum of line 5.1 + line 5.2 + line 5.3 + line 5.4)	\$0.00
7	FLAIR Adjusted Ending Inventory (sum of line 3 + line 6)	\$271,861.92
8	Difference - should be ZERO (sum of line 1 - line 7)	\$0.00

Line	Depreciation Information	277-Accum. Depr for F&E
1	Depreciation Balance on JRO Property Report - total of depreciation including current year depreciation*	\$235,144.11
2	FLAIR audited beginning accumulated depreciation	\$192,553.83
2.1	Current Year Depreciation	\$42,590.28
2.2	Depreciation recorded for Disposed of Assets. Enter as a credit/negative amount.	
2.3	Gains or loss on disposed of assets. To calculate: sum of the depreciation recorded - amount for sale of asset - less asset original value	
3	FLAIR Ending Depreciation (sum of line 2 + line 2.1 + line 2.2 + line 2.3)	\$235,144.11
4	Verify FLAIR depreciation balance matches JRO depreciation balance Difference - should be ZERO (sum of line 1 - line 3)	\$0.00
5	Adjustments Identified (if line 6 is not zero) - provide reason for adjustment to FLAIR balance	
5.1	depreciation for asset that should have been entered into inventory prior to 7/1/22 but was recorded during 2022-23	
5.2		
5.3		
5.4		
6	Adjustments to FLAIR (sum of line 5.1 + line 5.2 + line 5.3 + line 5.4)	\$0.00
7	FLAIR Adjusted Ending depreciation (sum of line 3 + line 6)	\$235,144.11
8	Difference - should be ZERO (sum of line 1 - line 7)	\$0.00



# Reconciling Asset Purchases to Additions to Inventory



# Questions?





# Leave Liability Report (LLR)

- LLR provides an estimate of the value of the leave earned by staff
- Required so the ACFR will accurately reflect the State's obligations
- Summarized report is used to record the information in FLAIR
- Report **Due 7/15**

# Leave Liability Report (LLR)

- Information provided to ALL JROs:
  - Report of All Leave Paid Detail
  - Beginning Liability Balances
  - Short-Term Factors
  - Workbook for entering hours is provided to non-BOMS users and includes info above
- Accurate posting by JROs is critical

# Leave Liability Report (LLR)

- Example - Leave Payout Report

OFFICE	SS#	LAST NAME	FIRST NAME	WARRANT DATE	WARRANT NUMBER	EARNING CODE	RATE	HOURS	GROSS	EMPLOYER COST	TOTAL COST
PD08	xxxxxxxxxx	CAT	GRAY	2/26/xx	2017141	9108 - ANNUAL LEAVE PAID	25	8	200	31.14	231.14
PD08	xxxxxxxxxx	PIPER	PETER	9/11/xx	0557105	9108 - ANNUAL LEAVE PAID	13.8	28.2	393.3	61.25	454.55
PD08	xxxxxxxxxx	BERRY	BLUE	9/25/xx	0669221	9108 - ANNUAL LEAVE PAID	16.35	62.2	1021.88	159.10	1,180.98

# Leave Liability Report (LLR)

- Example - Leave Payout Summary by leave type

EARNING CODE	HOURS (ADJ FOR QTR HOUR)	TOTAL COST
9108 - ANNUAL LEAVE PAID	248.00	\$ 6,082.95
9123 - SICK LEAVE PAID	104.75	\$ 3,752.14
9161 - REG COMP IN LIEU OF OVERTIME		
<b>Grand Total</b>	<b>352.75</b>	<b>\$ 9,835.09</b>

# Leave Liability Report (LLR)



- Example - Beginning Balances & Short-Term Factor

			FY	2022	2023
Entity	TOTAL COMPENSATED ABSENCES LIABILITY BEGINNING BALANCE	60-DAY OPERATING FUND BEGINNING BALANCE	LONG TERM DEBT ACCOUNT BEGINNING BALANCE	SHORT-TERM FACTOR	SHORT-TERM FACTOR
PD21	315,690.89	24,282.94	291,407.95	13.409%	17.083%

# BOMS Leave Liability Report

- Enter LLR data JAC provided
- Ensure BOMS report matches data for:
  - Beginning balance
  - Paid dollars & hours balances
  - Short-term Leave Factors

[BOMS Leave Liability Report Example](#)

Justice Administrative Commission  
**ANNUAL, SICK AND COMPENSATORY LEAVE LIABILITY**

Line	GAAFR Fund: General Revenue-Long Term	Leave Liability Totals Dollars	Leave Liability Totals Hours
	<b>Entity: JAC</b>	<b>6/30/2020</b>	
1	Total Beginning Compensated Absence Liability	\$834,080.86	26,962.47
2	Cost of Leave Earned	\$396,871.99	13,301.50
3	Cost of Leave Available (sum of line 1 & 2)	\$1,230,952.85	40,263.97
4	Terminated Employee Annual Leave Payment	\$26,175.37	871.00
5	Terminated Employee Sick Leave Payment	\$12,397.67	336.00
6	Terminated Employee Comp Leave Payment	\$0.00	0.00
7	Total Annual Leave Used	\$294,935.89	9,559.00
8	Total Sick Leave Used	\$25,560.49	979.00
9	Total Comp-Time Leave Used	\$0.00	0.00
10	Total Cost of Leave Used (sum of lines 4 through 9)	\$359,069.42	11,745.00
11	Ending Compensated Annual Liability	\$608,778.44	
12	Ending Compensated Sick Liability	\$288,382.08	
13	Ending Compensated Comp-Time Liability	\$0.00	
14	Total Ending Compensated Absence Liability (sum of lines 11 through 13)	\$897,160.52	
15	Short Term Leave Factor-2 Year Back	34.490%	
16	Short Term Leave Factor-Prior Year	29.560%	
17	Short Term Leave Factor-Current (line 10 / line 3)	29.170%	
18	Cumulative Leave Factors (sum of lines 15 through 17)	93.220%	
19	3 Year Leave Factor Average (line 18 / 3)	31.0730%	
20	Total Short-Term Liability (line 14 * line 19)	\$278,774.69	
21	60 Day Leave Payout (line 20 * 2/12ths)	\$46,462.45	
22	Remaining Amount Due with Fiscal Year (line 20 less line 21))	\$232,312.24	
23	Long Term Liability (line 14 less lines 21 & 22)	\$618,385.83	

GF 10 or 20 GL 38600  
 GF 90 GL 38600  
 GF 90 GL 48600



# Non-BOMS Leave Liability Report

- Compensated Absences Leave Liability (CALL) workbook is formula driven:
  - Employee ROP Information
  - Employee leave hours
  - Calculations (all formulas)
  - Leave Liability form
  - LLR info previously discussed



# CALL - Employee ROP Info

## ■ Example

JRO	PF ID	EMPLOYEE NAME	CLASS CODE	POSITION NUMBER	RETIREMENT CODE	RETIREMENT CONTRIBUTION %	EMP FTE	ANNUAL SALARY	ANNUAL CJIP	ANNUAL CAD	TOTAL ANNUAL	ANNUAL LEAVE HOURLY RATE OF PAY	SICK LEAVE HOURLY RATE OF PAY
PD21		MARY	4718	1111	HA	0.1	1	\$ 8,000.00			\$8,000.00	\$4.53	\$4.14
PD21		BOB	868	2222	HA	0.1	1	\$ 5,000.00			\$5,000.00	\$2.83	\$2.59
PD21		JOHN	10538	3333	HA	0.1	1	\$ 6,600.00			\$6,600.00	\$3.73	\$3.42
PD21		SUSIE	12627	4444	HA	0.1	1	\$ 7,700.00			\$7,700.00	\$4.36	\$3.99
PD21		TERRY	2188	5555	HA	0.1	1	\$ 5,500.00			\$5,500.00	\$3.11	\$2.85

# CALL – Employee Leave Hours

- Example

Employee Leave Earnings, Usage and Ending Balances as of June 30, 2024

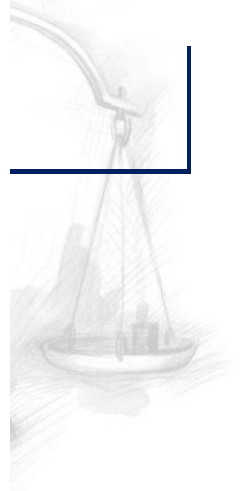
EMPLOYEE NAME	6/30 ENDING ANNUAL LEAVE HOURS	7/1-6/30 ANNUAL LEAVE EARNED	7/1-6/30 ANNUAL LEAVE (DROP) USED	6/30 ENDING SICK LEAVE HOURS	7/1-6/30 SICK LEAVE EARNED	7/1-6/30 SICK LEAVE USED	6/30 ENDING COMP LEAVE HOURS*	7/1-6/30 COMP LEAVE EARNED*	7/1-6/30 COMP LEAVE USED*
MARY	295.50	156.00	43.50	200.00	105.00	43.50	0.00	0.00	0.00
BOB	123.25	105.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00
JOHN	87.50	105.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00
SUSIE	148.50	240.00	193.50	0.00	0.00	0.00	0.00	0.00	0.00
TERRY	97.00	43.75	2.00	0.00	0.00	0.00	0.00	0.00	0.00

# CALL – Summary

- Leave Liability Summary contains a report similar to the BOMS Summary

[CALL Workbook Example](#)

Line	Compensated Absence Leave Liability (CALL)	Leave Liability Totals Dollars	Leave Liability Totals Hours
1	CALL Beginning Balance - 60-day Operating Fund	\$ 288,237.38	
2	CALL Beginning Balance - Long-Term Debt Fund	\$ 6,377,417.43	
3	Total Beginning Compensated Absence Liability (sum)	\$ 6,665,654.81	288,545.40
4	Cost of Leave Earned 7/1-6/30	\$ 3,872,381.99	170,173.26
5	<b>Cost of Leave Available (sum)</b>	<b>\$ 10,538,036.80</b>	<b>458,718.65</b>
6	FY Terminated Employee Annual Leave Payment	\$ 299,564.78	11,846.25
7	FY Terminated Employee Sick Leave Payment	\$ 75,627.31	2,387.75
8	FY Terminated Employee Comp Leave Payment	\$ 1,240.10	62.00
9	FY Cost of Annual Leave Used	\$ 1,208,320.23	50,998.25
10	FY Cost of Sick Leave Used	\$ 840,072.54	40,088.75
11	FY Cost of Comp Leave Used	\$ 289,565.61	12,773.75
12	<b>FY Total Leave Deletions (sum)</b>	<b>\$ 2,714,390.57</b>	<b>118,156.75</b>
13	FY Terminated Employee Annual Leave Hours	11,846.25	
14	FY Terminated Employee Sick Leave Hours	2,387.75	
15	FY Terminated Employee Comp Leave Hours	62.00	
16	FY Annual Leave Hours Used	50,998.25	
17	FY Sick Leave Hours Used	40,088.75	
18	FY Comp Leave Hours Used	12,773.75	
19	<b>FY Total Leave Hours Used (sum)</b>	<b>118,156.75</b>	
20	FY Annual Leave Hours Earned	87,132.25	
21	FY Sick Leave Hours Earned	70,445.43	
22	FY Comp Leave Hours Earned	12,595.58	
23	<b>FY Total Leave Hours Earned (sum)</b>	<b>170,173.26</b>	
24	Short-Term Leave Factor CY	25.758%	
25	Short-Term Leave Factor PY-1	19.395%	
26	Short-Term Leave Factor PY-2	29.750%	
27	Cumulative Leave Factors (sum)	74.903%	
28	<b>Three-Year Average Leave Factor (line 27 ÷ 3)</b>	<b>24.968%</b>	
29	FY Compensated Annual Leave Liability	\$ 3,000,591.68	
30	FY Compensated Sick Leave Liability	\$ 3,255,881.66	
31	FY Compensated Compensatory Leave Liability	\$ 113,660.82	
32	<b>FY Total Compensated Absence Liability (sum)</b>	<b>\$ 6,370,134.16</b>	
33	FY Total Compensated Absence Liability	\$ 6,370,134.16	
34	Three-Year Average	24.968%	
35	<b>Short-Term Compensated Absence Liability (line 33 x line 34)</b>	<b>\$ 1,590,495.10</b>	
36	Short-Term Estimated Leave Payout in the first 60 days (line 35 x 2/12ths)	\$ 265,082.52	r GF 20 GL 38600
37	Remaining Short-Term Amount Due with Fiscal Year (line 35 less line 36)	\$ 1,325,412.58	GF 90 GL 38600
38	Long-Term Liability (line 32 less line 35)	\$ 4,779,639.06	GF 90 GL 48600
39	<b>FY Total Compensated Absence Liability</b>	<b>\$ 6,370,134.16</b>	



# Capital Assets and Leave Liabilities

- Compare the Trial Balance to your Capital Asset and Leave Liability Reports
- There is a sample review on JAC's Year-end website
  - Capital Assets: [BOMS](#) or [Non-BOMS](#)
  - Leave Liabilities: [BOMS](#) or [Non-BOMS](#)

# Questions?

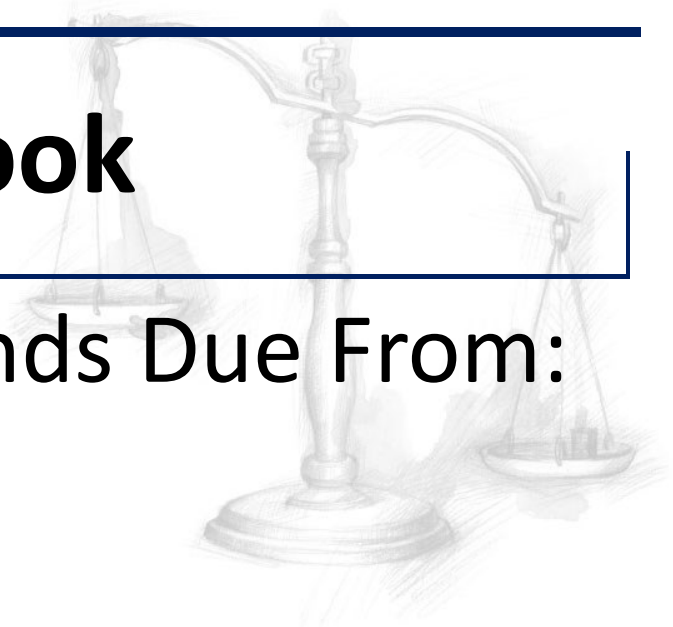


# Receivables Workbook

- Include all funds owed to the JRO for reimbursable services occurring through 6/30
  - Billing can be completed in July
  - Form is updated to include accounts submitted on the Free Type Form last year
  - Worksheet is uploaded to FLAIR
- Excel file **Due 7/15**

# Receivables Workbook

- Please include all funds Due From:
  - Other state agencies
  - Other JAC entities
  - County reimbursements
  - Refunds from employees or vendors





# Receivables Workbook

- Include all reimbursements due for grants or other agreements
- Include all refunds that will be deposited to GR Unallocated during July

# Receivables Worksheet

- Exclude:
  - 4<sup>th</sup> quarter service charge to GR
    - JAC will create these receivables
  - Certified receivables (CF ends before this worksheet is due)
  - Public records requests when services are provided after payment is received

# Why are Receivables Important?

- Revenue is used to justify the appropriation being requested
- JAC works with other state agencies to ensure an obligation is recorded
  - Receivables must balance with the other agency's payables

# Receivables



FLAIR GL  
list for  
receivables  
provided:

GL	GL Title	Examples of vendors grouped in the GL
15100	Accounts Receivable	refunds from vendors and staff
<b>Due From Governmental Units</b>		
16100	Due from Other Fund, <b>within Division</b>	Due from another Fund within your JRO
16200	Due from Other Fund, <b>within Agency</b>	Due from another JRO within JAC
16300	Due from Other Agency	Due from another state agency
16400	Due from Federal Gov't	Due directly from the federal government
16500	Due from Other Gov's	Due from the county or city



# Questions?



# Leases – GASB 87

- Definition of a lease – contract that conveys control of the right to use leased assets (RTULA) as specified in the contract for a period of time in an exchange-type transaction

## Leases – GASB 87

- Obligations longer than 1 year that are paid with state funds
- Most common lease agreements are for office space / building rent



# Leases – GASB 87

- GASB 87
  - All data entered during FY 2023 has been retained
  - Existing leases will remain in the system until the contract end
  - Lease data summary file will be sent to each JRO for review





# Leases – GASB 87

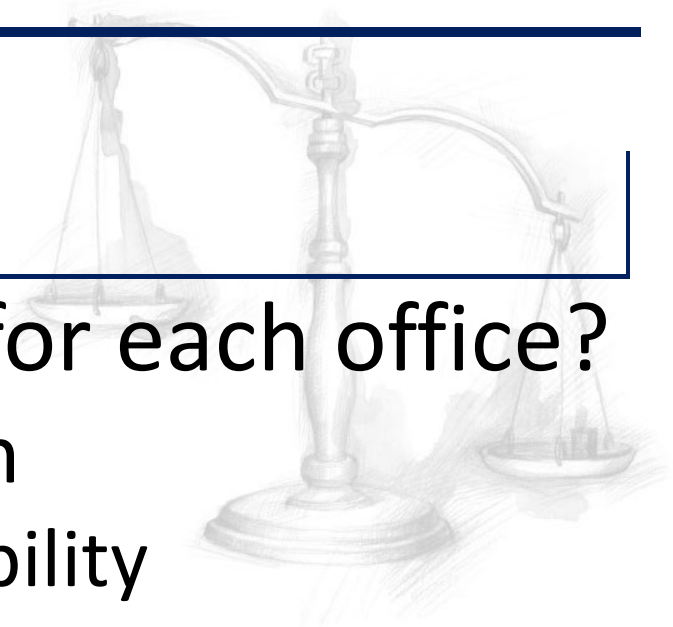
- What does this mean for each office?
  - Verify the leases are still active
  - Verify lease terms (length, payment, frequency)
  - Short Description cannot be changed on leases entered last year
  - Provide changes to Financial Services

# Leases – GASB 87

- What does this mean for each office?
  - NEW lease information provided similar to last year
  - DFS suggests the Short Description - provide information that will continue to be relevant for the life of the lease, such as the FACTS ID & description
    - Example - ZZ123 Jax Rent

# Leases – GASB 87

- What does this mean for each office?
  - DFS threshold of \$1.5m
    - Based on the total liability
    - Effective 7/1/2022 for new leases



# Leases – GASB 87

- What does this mean for each office?
  - DFS's system will calculate the FLAIR adjustments
  - JAC will record entries in FLAIR
  - We'll provide more information when available

# Questions?



# Subscriptions (SBITA) - GASB 96

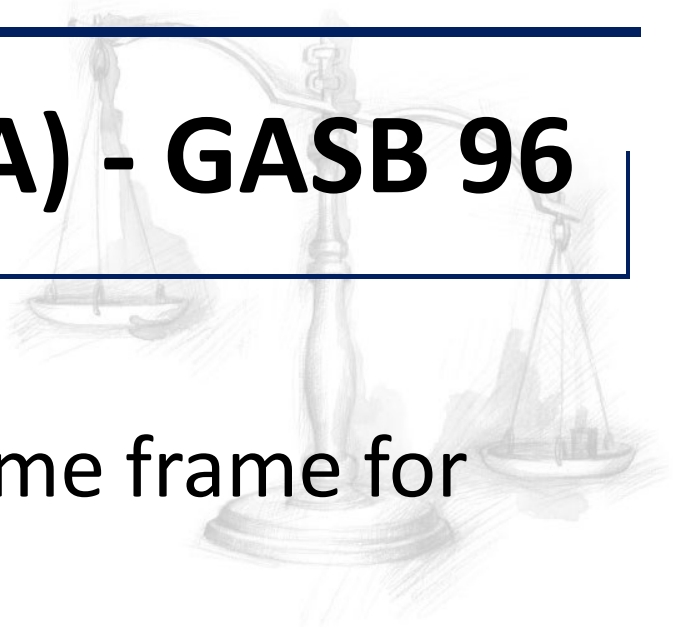
- Subscription-Based Information Technology Arrangements (SBITA)
- Any subscription (contract) that is held pertaining to information technology software, or hardware and software bundled together

# Subscriptions (SBITA) - GASB 96

- GASB 96:
  - Similar in design to GASB 87 (Leases)
  - A cost threshold has been established of \$1.5 million over the life of the subscription
  - Must be a time-limited agreement
    - Term limit will include options to extend or terminate, if you are reasonably certain about the option you will take

# Subscriptions (SBITA) - GASB 96

- GASB 96:
  - Must have a specified time frame for use
  - Exclude subscriptions whose lengths, plus options to extend, are 12 months or less

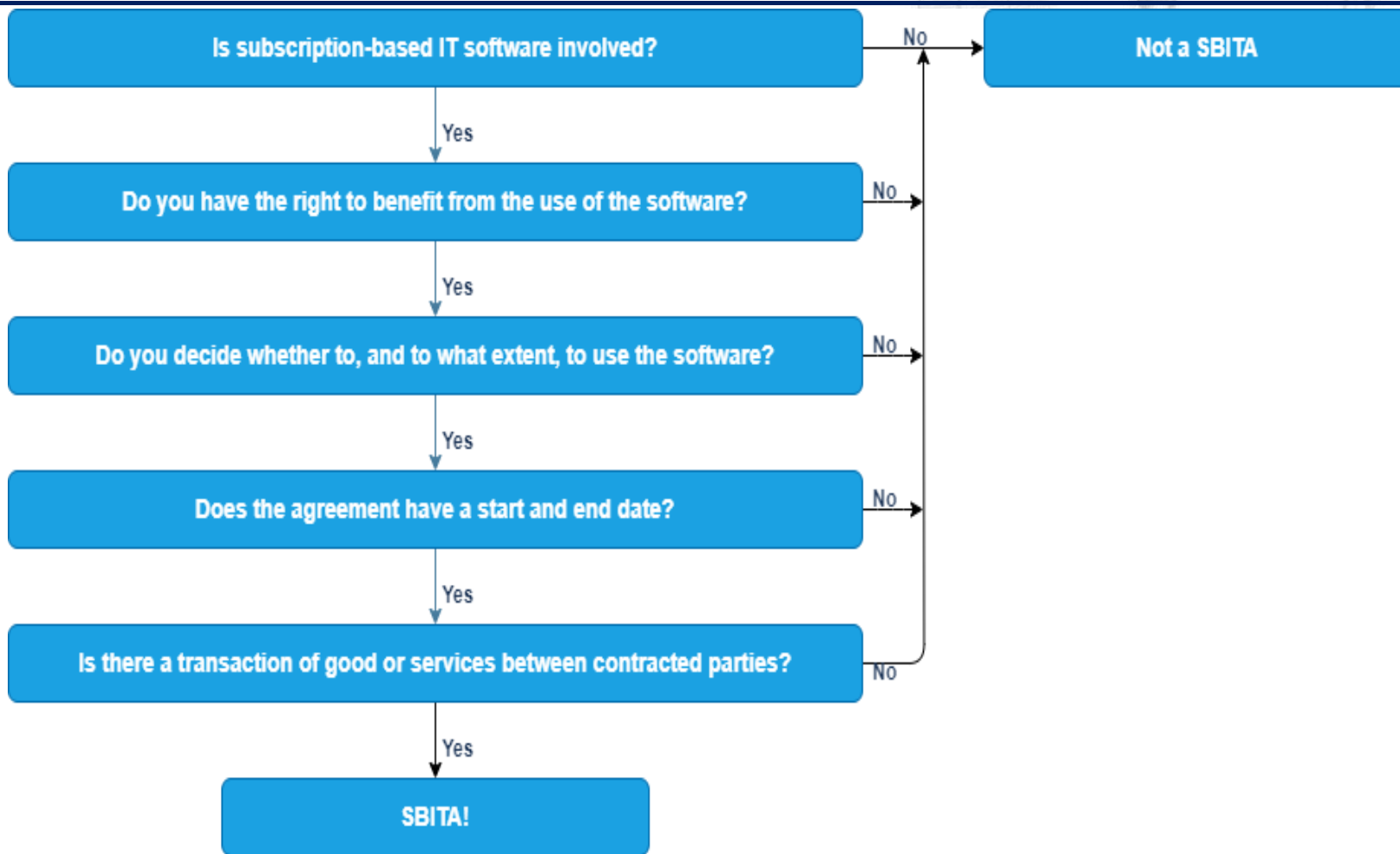




# Subscriptions (SBITA) - GASB 96

- Does not apply to:
  - Perpetual licensing agreements (e.g., Windows)
  - Software that is required to run a capital asset where the software cost is insignificant compared to the capital asset cost (e.g., scanner software)

# Subscriptions (SBITA) - GASB 96



# Subscriptions (SBITA) - GASB 96

- Further detail of flow chart:
  - Subscription based IT software
  - Right to benefit for use
  - Decisions on what extent to use the software
  - Start and End date
  - Transaction between two parties

# Questions?



# 10 minute break!



# Section IV

## JRO Final Review



# Final Approval

- All financial statement data will be provided to each JRO for final approval
  - Worksheets or forms
  - Trial Balance Report



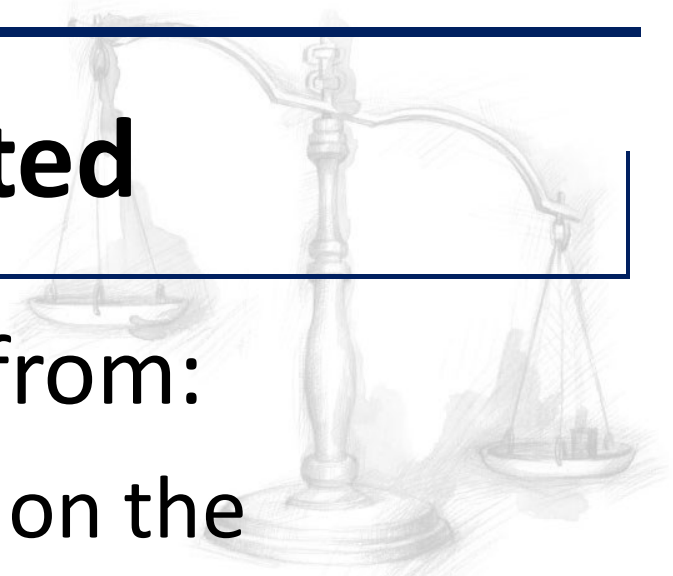
# What Information is Reviewed?

- Items to review for accuracy:
  - Due to GR Unallocated Form
  - Revolving Fund Deposit Information
    - If applicable
  - Due To & Due From Information
  - Transfers In & Out Information
  - Leases (GASB 87)
  - Software Subscriptions (GASB 96)
  - Trial Balance Report



# Due To GR Unallocated

- This form is created from:
  - GR refunds provided on the Receivable Information form
  - Receivables for Service Charge Due to GR



# Due to GR Unallocated

## Department of Financial Services - Statewide Financial Statements Form 4 - Due To General Revenue Unallocated

GL 356XX  
June 30, 20 XX

This should match  
35600 GL on Trial  
Balance.

Fund Number:

210000-10-1-000069

Balance per GL \$

100.00

Sum of 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

DMAR01-12 AS OF 06/30/XX

21000000000  
TRIAL BALANCE BY FUND  
JUNE 30, 20XX

DATE RUN 08/11/XX  
PAGE 6

21 JUSTICE ADMINISTRATION  
2130 JUSTICE ADMINISTRATIVE COMMISSION  
10 1 000069 GENERAL REVENUE  
21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME CF YR CAT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
35600	DUE TO OTHER DEPARTMENTS			
001800	OPERATING EXPENDITURES	0.00	0.00	100.00

# Revolving Fund Deposits

- The form:
  - Is populated using the Consolidated Revolving Account Report (CMR028)
  - Ties to the established FLAIR Trial Balance Fund

Revolving Fund Deposits  
6/30/20XX

Entity	Fund Number	Reconciled Bank Balance (1)	Bank Statement Balance (2)	In State Consolidated Revolving Account (Yes/No)	Violations (Yes/No)
SA21	210000748XXXXXX	500.00	277.28	Yes	No

# Revolving Funds

- Trial Balance for Revolving Fund are near the end of the report

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

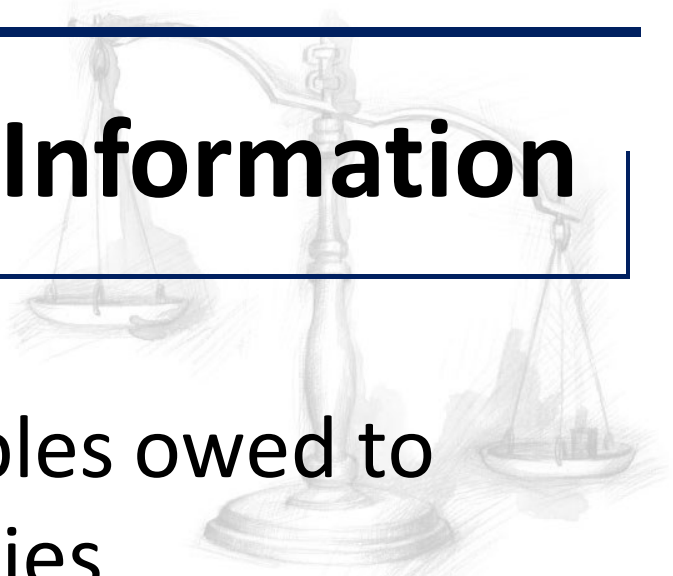


# Questions?



# Due To & Due From Information

- Report provides:
  - Payables and receivables owed to and from other agencies
  - Payables owed or receivables due within or between a JRO or JAC



# Due To & Due From Information

- 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 Example

# Due To & Due From Example

**Statewide Financial Statements**  
**EXAMPLE - Due To & Due From**  
 GL 16XXX (Accounts Receivable) OR 35XXX (Accounts Payable)  
 6/30/20XX

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
210000-10-1-000XXX	35300	Due To Other Agency	75900	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	(9,022.21)	Reemployment Assistance
210000-10-1-000XXX	35300	Due To Other Agency	71100	720000-20-2-678001	DEPARTMENT OF MANAGEMENT SERVICES	(26,684.00)	Communications Invoices
		<b>Due To Other Agency Total</b>				<b>(35,706.21)</b>	
<b>210000-10-1-000XXX Total</b>						<b>(35,706.21)</b>	
<b>Grand Total</b>						<b>599,327.12</b>	

DMAR01-12 AS OF 06/30/22

21000000000  
 TRIAL BALANCE BY FUND  
 JUNE 30, 2022

DATE RUN 08/11/22  
 PAGE 6

21 JUSTICE ADMINISTRATION  
 2130 JUSTICE ADMINISTRATIVE COMMISSION  
 10 1 000069 GENERAL REVENUE  
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
CF YR	CAT DESCRIPTION			
35300	DUE TO OTHER DEPARTMENTS			
103230	OPERATING EXPENDITURES	0.00	0.00	35,706.21-
38600	CURRENT COMPENSATED ABSENCES LIABILITY			
000000	CATEGORY NOT ON TITLE FILE	0.00	0.00	51,114.48-
75900	TRANSFERS OUT TO OTHER AGENCIES			
103230	OPERATING EXPENDITURES	0.00	0.00	9,022.21





# Due To & Due From Example

## Statewide Financial Statements

### EXAMPLE - Due To & Due From

GL 16XXX (Accounts Receivable) OR 35XXX (Accounts Payable)  
6/30/20XX

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
210000-20-2-339XXX	16300	Due from Other Agency	65600	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	668,898.88	GRANT
		<b>Due from Other Agency Total</b>				668,898.88	
<b>210000-20-2-339XXX Total</b>						668,898.88	
<b>Grand Total</b>						599,327.12	

DMAR01-12 AS OF 06/30/22

210000000000  
TRIAL BALANCE BY FUND  
JUNE 30, 2022

DATE RUN 08/11/22  
PAGE 15

21 JUSTICE ADMINISTRATION  
2130 JUSTICE ADMINISTRATIVE COMMISSION  
20 2 339040 GRANTS & DONATIO  
21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME CF YR CAT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
16300	DUE FROM OTHER DEPARTMENTS			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	668,898.88
31100	ACCOUNTS PAYABLE			
100255	G/A-FOSTER CARE REV PANEL	0.00	0.00	46,920.00-
61900	OTHER REVENUES			
002801	INSURANCE RECOVERIES - OTHER	0.00	0.00	301.00-
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN			
001510	TRANSFER OF FEDERAL FUNDS	0.00	0.00	3,051,602.51-

# Questions?



# Transfers In & Out

- A transfer is the movement of cash between funds and is **not a payment for goods and services**
- All information on the form is based on FLAIR data
- All transfers must net to zero

# Transfers In & Out

- Examples:
  - Reemployment Assistance      GL 75900
  - HR Outsourcing                      GL 75900
  - VOCA revenue                        GL 65600
  - DMS auction proceeds              GL 65900

# What is not a Transfer?

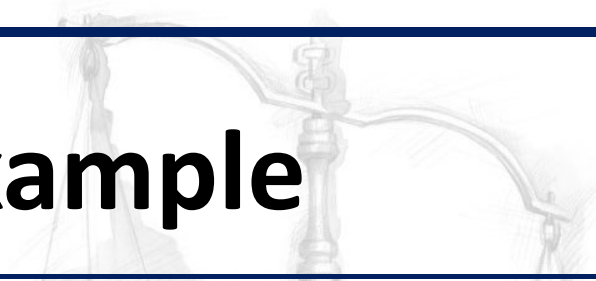
- Payments to:
  - Department of Management Services:
    - Communications (SUNCOM)
    - Building rent
    - FLEET management [FLEETWAVE](#)
  - Department of State:
    - Ads in Administrative Register

# What is not a Transfer?

- Payments to:
  - Department of Financial Services:
    - Property insurance
    - Casualty insurance
  - Department of Legal Affairs:
    - Legal services

Transfers In & Transfers Out Example

# Transfers In & Out Example



JAC Entity	JAC Fund ID	JAC's GL	GL Title	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
JAC	210000-20-2-339040	75900	Transfers Out to Other Agency	400000-50-2-767002	DEPARTMENT OF ECONOMIC OPPORTUNITY	9,022.21	Reemployment Assistance
			<b>Transfers Out to Other Agency Total</b>			<b>9,022.21</b>	
	<b>210000-20-2-339040 Total</b>					<b>9,022.21</b>	
	<b>Grand Total</b>					<b>9,022.21</b>	

21 JUSTICE ADMINISTRATION  
 2130 JUSTICE ADMINISTRATIVE COMMISSION  
 20 2 339040 GRANTS & DONATIONS  
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL	GL ACCOUNT NAME	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
CAT	CF YR CAT DESCRIPTION			
75900	DUE TO OTHER DEPARTMENTS			
103230	OPERATING EXPENDITURES	0.00	0.00	9,022.22

## Transfers In and Transfers Out Example



# Transfers In & Out Example

JAC Entity	JAC Fund ID	JAC's GL	GL Title	Partner Fund ID	Partner Agency	Amount	Description / Comments for Due From & Due To
JAC	210000-20-2-339040	65600	Federal Funds Transfer In from Other Agency	410000-20-2-261021	DEPARTMENT OF LEGAL AFFAIRS	(3,051,602.51)	Grant
			<b>Federal Funds Transfer In from Other Agency Total</b>			<b>(3,051,602.51)</b>	
	<b>210000-20-2-339040</b>	<b>Total</b>				<b>(3,051,602.51)</b>	
	<b>Grand Total</b>					<b>(3,051,602.51)</b>	

21 JUSTICE ADMINISTRATION  
 2130 JUSTICE ADMINISTRATIVE COMMISSION  
 20 2 339040 GRANTS & DONATIO  
 21300800 00 EXECUTIVE DIR/SUPPORT SVCS

GL CAT	GL ACCOUNT NAME	GL ACCOUNT DESCRIPTION	MONTH-TO-DATE	QUARTER-TO-DATE	YEAR-TO-DATE
16300	DUE FROM OTHER DEPARTMENTS				
001510	TRANSFER OF FEDERAL FUNDS		0.00	0.00	668,898.88
31100	ACCOUNTS PAYABLE				
100255	G/A-FOSTER CARE REV PANEL		0.00	0.00	46,920.00-
61900	OTHER REVENUES				
007801	INSURANCE RECOVERIES - OTHER		0.00	0.00	301.00-
65600	FEDERAL FUNDS TRANS IN FROM OTHER AGEN				
001510	TRANSFER OF FEDERAL FUNDS		0.00	0.00	3,051,602.51-

## Transfers In and Transfers Out Example





# Transfers In & Out

- Final note:
  - Each receivable must be matched to the corresponding deposit received
  - If the deposit received is different, a FLAIR adjustment is needed
  - On the receivables list, providing each billed amount instead of a total lump sum amount assists JAC during Transfers In & Out reconciliation next year



# Questions?



# Trial Balance Report

- Updated report will be available via RDS and EOS on 7/31
- Each JRO should complete their review and notify JAC of any errors or concerns **by 8/5\***



# Trial Balance Report

- Review the following against the TB:
  - All amounts on forms provided by JAC should be verified
  - Revolving Fund shows the correct balances
  - JRO Capital Asset, Leave Liability, and Receivable Forms should be verified

# Trial Balance Report

- All entries must be completed by **8/6\***
- Final June 30<sup>th</sup> Trial Balance cannot be updated after closing on **8/7 \***
- Adjustments needed after this date will require a DFS post-closing adjustment request

# Schedule of Expenditure of Federal Awards (SEFA)

- Completed after closing FLAIR 8/7
- Report will be provided to JROs containing all federal grants or projects with recorded expenditures
- Verify all federal expenditures are shown
- **Due ~~09/03~~ 8/16** (changed 6/14/24)



# Schedule of Expenditure of Federal Awards (SEFA)

- If cash was received but JT or AP was not completed the expenditures will not be shown
  - Auditor General may compare amounts reported as transfers between agencies
- Receivables should be shown for work completed through 6/30. (see slides 71-76)

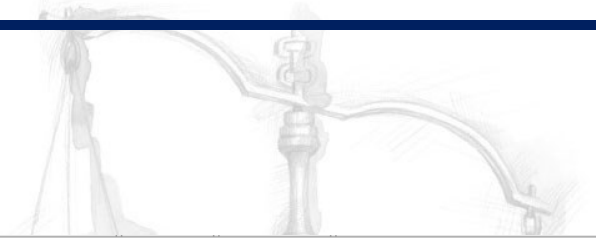


# Schedule of Expenditure of Federal Awards (SEFA)

- CF payables should also be set up to move the related expenditures to G&D from the current location (GR or TF)
- Report **expenditures must be within 5% of the revenue** for federal awards



# Grant Analysis



**EXAMPLE PURPOSES ONLY - AMOUNTS ARE NOT ACTUAL**

Org	ORG NAME	(1) CY REVENUE	(2) 6/30/23 RECEIVABLES TO BE DELETED AFTER 6/30/24	NET 23-24 REVENUE (SUM COL F + G)	(3) CY EXPENDITURES	(4) 6/30/23 NON-CF PAYABLES TO BE DELETED AFTER 6/30/24	NET 23-24 EXPENDITURES (SUM COL I + J + K)	NET CY ACTIVITY (SUM COL H + L)	(5) 6/30/23 FUND BALANCE	CY NET FUND BALANCE AS OF 05/31/24	NOTES TO OFFICE
30-00-00-000	JUSTICE ADMINISTRATIVE COMMISSION			\$0	\$35,000		\$35,000	\$35,000	\$0	\$35,000	Deficit fund balance; these expenditures should be moved to Org(s) that received the applicable revenue
30-00-00-004	DCF TITLE IV FOSTER CARE COURT APPOINTED	(\$750,000)	\$50,000	(\$700,000)	\$750,000	(\$50,000)	\$700,000	\$0	\$0	\$0	REV=EXP
30-00-00-009	FOSTER CARE CITIZEN REVIEW BOARD	(\$300,000)		(\$300,000)	\$253,667		\$253,667	(\$46,333)	(\$0)	(\$46,333)	REV EXCEEDS EXP BY MORE THAN 5%
30-00-00-107	FEES FOR PROSECUTION OF LOCAL ORDINANCES			\$0			\$0	\$0	(\$9,589)	(\$9,589)	NO CY ACTIVITY
30-00-00-400	DCF TITLE IV FOSTER CARE	(\$300,000)	\$77,784	(\$222,216)			\$0	(\$222,216)	(\$293)	(\$222,509)	REV EXCEEDS EXP BY 99%
30-00-00-703	GRANTS & DONATIONS JAC	(\$35,000)		(\$35,000)			\$0	(\$35,000)	(\$23,199)	(\$58,199)	REV EXCEEDS EXP BY 99%
30-00-00-705	JAC QUALIFIED TRANSPORTATION BENEFIT PROGRAM	(\$312,280)		(\$312,280)	\$312,280		\$312,280	\$0	(\$116)	(\$116)	REV=EXP
30-00-00-706	POST TAX SALARY CANCELLATION DEDUCTION REFUNDS	(\$15,484)		(\$15,484)	\$15,432		\$15,432	(\$52)		(\$52)	REV EXCEEDS EXP BY LESS THAN 5%
		(\$1,712,764)	\$127,784	(\$1,584,980)	\$1,366,379	(\$50,000)	\$1,316,379	(\$268,600)	(\$33,197)	(\$301,797)	



# Grant Analysis

- What are the most important pieces of information on the grant analysis?
  - Net CY Activity - Is there a large credit balance? This may indicate an expenditure transfer is needed.
    - Best practice is cash in/expenditures move/cash \$0
  - CY Net Fund Balance as of (date) - Is there a debit balance? This is atypical and needs to be analyzed and resolved.
  - Notes to Office – JAC’s analysis of CY

# Questions?



# Section V

## JRO Certifications

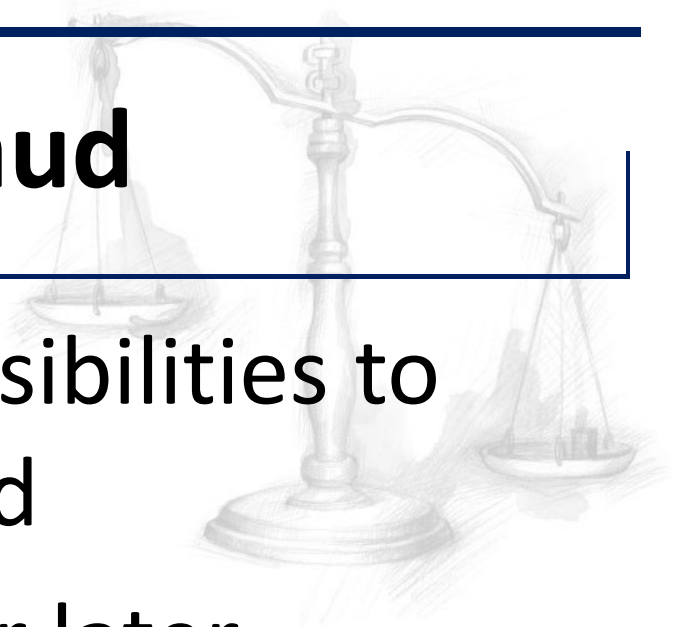


# Office Certifications

- 5 certifications
- All must be **signed by Agency Head**
- Forms acknowledge responsibilities for a wide range of safe guards
- These assurances are necessary so a single form can be submitted for the whole agency

# Consideration of Fraud

- Acknowledges responsibilities to prevent & detect fraud
- Must be dated 6/30 or later
- Section 43.16(6), F.S.
  - Section 11.45(1), F.S. defines fraud, waste and abuse
- **Due 7/3**



# Agency Head Certification

- Compiles five DFS forms:
  - Violations of Finance-Related Legal and Contractual Provisions
  - Certification of Reconciliation and Capital Assets Accounting
  - Loss Contingencies
  - Construction and Other Significant Commitments
  - Related Party Transactions

■ **Due 8/15**



# Subsequent Events Certification

- Generally Accepted Accounting Principles (GAAP) requires disclosure of any significant event affecting your agency between year-end and the auditor's report
- **Due 10/1**



# Subsequent Events Certification

- Examples of disclosures are:
  - New significant revenue sources
  - Initiation or settlement of litigation
  - Loss of capital assets as a result of a natural disaster

# Management Certifications

- **Financial Statement (ACFR)**
  - contains 55 compliance items
- **Federal Awards**
  - contains 30 compliance items
- Both forms must be dated after 10/31
- **Due 11/4**

# Management Certifications

- JROs will have the opportunity to:
  - Answer yes or no for critical compliance items
  - Answer yes, no, or n/a for remaining items
- Similar to the PCard Certification



# Questions?



# Section VI

## Wrap-up



# What can Offices do Now to Prepare?

- Have staff complete missing timesheets
  - Leave accruals won't be accurate with missing timesheets
  - Earned and used leave balances are needed for the Leave Liability report due mid-July



# What can Offices do Now to Prepare?

- Ensure inventory is completed
- Add new received assets/equipment to inventory
- Identify outstanding receivables
  - Follow-up with entity paying the JRO
- Reconcile your internal system to FLAIR

# Need Assistance? We're Here to Help!

- We have a great team who will be:
  - Handling your emails
  - Performing Financial Statements tasks

*We are Here  
to Help You!*





# Need Assistance?

## We're Here to Help!

- Questions can be sent to the Financial Services mailbox or call the staff below:
  - Susie Kalous – Revolving Fund & Leave Liability
  - Dahlia Flowers – Leases, Receivables, & Capital Assets
  - Aleah Roddenberry – Due To & Due From
  - Brad Fannon – Transfers In & Out & SBITA
  - Lorelei Welch – SEFA
  - Nona McCall – Overall assistance & review

# Need Assistance? We're Here to Help!

[financialservices@justiceadmin.org](mailto:financialservices@justiceadmin.org)

- Send the following to the email:
  - Documentation and forms
  - Questions
  - Responses to questions
- It's helpful if the subject **starts** with the office ID (e.g., PD10, CCRCM)

# Questions?

