



JUSTICE ADMINISTRATIVE
COMMISSION



Understanding Financial Statements

Presented By Michael Mauterer
June 17, 2015

Justice Administrative Commission
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JUSTICE ADMINISTRATIVE COMMISSION



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.*



JUSTICE ADMINISTRATIVE
COMMISSION



Financial Statements Workshop

Fiscal Year Ending June 30, 2015

Financial Statement Workshop

- The statewide financial statement forms are used by the Department of Financial Services Statewide Reporting Section (SRS) to compile information (i.e., they represent notes to the statewide financial statements that are not otherwise available from FLAIR)
- Information reported on these forms is also reviewed by the Auditor General's Office

Important Dates

7/6/15

- Consideration of Fraud Form Due to JAC

7/13/15

- Most Financial Statement Forms Due to JAC

8/11/15

- 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 Database

- [Form 3 \(Part A\) – Due From Other Departments \(Old Form 5\)](#)
- [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 \(Old Form 38\)](#)

Form 4 – Due to General Revenue Unallocated

- Includes amounts Due to GR Unallocated for the 4th Quarter Service Charge to GR (JAC will provide this information)
- Circuits are asked to include other items that will be paid to GR Unallocated during the month of July
- May include refunds that were not received in time to be deposited in FY 2014-15

Form 4 – Due to General Revenue Unallocated, Cont'

- Captures amounts Due to GR Unallocated that have actually been, or should have been, deposited by **August 31, 2015**
- For trust funds that owe GR for the 4th Quarter Service Charge
- For a receivable due to your General Revenue (other than the 4th Quarter Service Charge) that is not certified forward or is not from within your agency (Record it using the appropriate receivable GL code with an offset to GL 35600 Due to General Revenue)

Form 4 – Due to General Revenue Unallocated, Cont'

Trust Fund Example: Amount Due for Fourth Quarter Service Charge

Department of Financial Services ~ Statewide Financial Statements

Due To General Revenue Unallocated

GL 356XX

June 30, 2015

Fund
Number

210000 -20 -2-339040 (Grants & Donations T.F., JAC)

Balance per
GL

\$ (1,000.00)

Revenue category used for subsequent

Amount

Offset GL *

General Revenue deposit

(1,000.00)

65800

001308



Form 4 – Due to General Revenue Unallocated, Cont'

Form 4 – Due To General Revenue Unallocated, Continued

Trial Balance entry to record Trust Fund Service Charge Payable:

2130 Justice Administrative Commission
20 2 339040 Grants & Donations TF
21300800 00 Executive Direction/Support Services

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

Trial Balance entry to record Other Receivables Due to GR (Not Certified Forward):

2130 Justice Administrative Commission
10 1 000069 General Revenue
21300800 00 Executive Direction/Support Services

GL/Category	GL Account Name/Catg Description	Month to Date	Year to Date
15100	Accounts Receivable		
010000	Salaries & Benefits	1,000	1,000
35600	Due To General Revenue		
001800	Refunds	-1,000	-1,000



Revolving Fund

- Form 17 – Revolving Fund Deposits
(If applicable)



Form 17 – Revolving Fund Deposits

This form is used to report any money on deposit with a bank

Department of Financial Services ~ Statewide Financial Statements

Form 17 – Deposits

GL 112XX & 222XX

June 30, 2015

Fund Number **210000 -74 -8 -XXXXX**

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

PLEASE SUBMIT ONE FORM FOR EACH FUND.

A. List the June 30 reconciled/authorized deposit amounts and correct responding 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	1,000.00	983.00

- (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.
 (2) This information can be obtained directly from the June 30 bank statement.

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 ☒ No

C. List amounts for any portion of the above Deposit Totals that are not covered by depository insurance and are:

- (1) *Uncollateralized* (Generally deposits held in a Qualified Public Depository are collateralized. Please refer to Section 280.04, Florida Statutes regarding QPD's collateral requirements. If you determine that your agency has deposits that are uncollateralized, after reviewing this statute, contact SFRS.), or
 (2) *Collateralized with securities held by the pledging financial institution* *but not in the depositor* *-government's name,* or
 (3) *Collateralized with securities held by the pledging financial institution's trust department or agent* *but not in the depositor* *-government's name*

Also, explain the governing policy related to these deposits. If there is no deposit policy addressing a specific type of risk that the deposits are exposed to, the disclosure should indicate that fact.

	Bank Statement Balance
(1)	
(2)	
(3)	
Totals	

Governing Policy: _____

D. List amounts for any portion of the above Deposit Totals that are exposed to foreign currency risk, and explain the governing policy related to these deposits. If there is no deposit policy addressing a specific type of risk that the deposits are exposed to, the disclosure should indicate that fact.

Currency Type	Bank Statement Balance (in US \$)
Totals	

Governing Policy: _____



Revolving Funds, Cont'



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



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

Form 3 (Part A) – Due From Other Departments (GL 16300)

This form is used to report accounts receivable due from Other Agencies

Department of Financial Services ~ Statewide Financial Statements

Due From Other Departments

GL 163XX

June 30, 2015

Fund Number **210000 -20-2-339 XXX**

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

Balance Per GL \$ **12,000.00**

Fund(s) Due From (OLO -GF -SF -FID)	Offset GL (a)	Amount	Name of person confirming if amount is greater than \$20,000
410000 -20-2-261021	65600	5,000.00	OAG, Sally Thomas
710000 -20-2-261018	65600	1,000.00	FDLE
600000 -20-2-261015	65600	6,000.00	DCF, Linda Sharpton

Form 3 (Part K) – Due From State Funds Within Division (GL 16100)

This form is used to report receivables due from within your Agency

Department of Financial Services ~ Statewide Financial Statements

Due From State Funds Within Division

GL 161XX

June 30, 2015

Fund Number 210000 -10 -1-000XXX

Group Due From State Funds Within Division by fund.

LIST EACH FUND ONLY ONCE

Balance Per GL \$ 154,389.03

Fund(s) Due From (OLO -GF -SF -FID)	Offset GL (a)	Amount
210000 -20 -2-084 XXX	71100	13,553.08
210000 -20 -2-339 XXX	71100	140,835.95

Form 3 (Part L) – Due From State Funds Within Department (GL 16200)

This form is used to report receivables due from another Circuit or JAC

Department of Financial

Services ~ Statewide Financial Statements

Due From State Funds Within *Department*

GL 162XX
June 30, 2015

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

210000 - 20 - 058030

65700

30.24

Receivables, Cont'

Trial Balance Entries To Record Due From Receivables:

2130 Justice Administrative Commission
 20 2 339XXX Grants & Donations TF
 21300800 00 Executive Direction/Support Services

GL/Category	GL Account Name/Catg Description	Month to Date	Year to Date
16300	Due From Other Departments		
001510	Transfer of Federal Funds	12,000	12,000
001500	Transfers	1,000	1,000
65600	Federal Funds Trans In From Other Agencies		
001510	Transfer of Federal Funds	-12,000	-12,000
65900	Transfer In From Other Agencies		
001500	Transfers	- 1,000	-1,000
16200	Due From State Funds Within Department		
001500	Transfers	5,000	5,000
65700	Transfer In From Within the Agency		
001500	Transfers	- 5,000	-5,000



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



Form 3 (Part B) – Due To Other Departments (GL 35300)

- Used to report accounts payable due to other Agencies.
- This can include both certified forward and non-certified forward payables. Amounts owed to DEO for unemployment compensation, to DMS for communications, to DFS for Total Temporary Disability, or to FDLE for background screening can be listed as non-certified forward payables.

Form 3 (Part B) – Due To Other Departments (GL 35300)

Department of Financial Services ~ Statewide Financial Statements
Due To Other Departments

GL 353XX
June 30, 2015

Fund Number 210000-10-1-000 XXX

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

Balance Per GL \$ 28,965.53

Fund(s) Due To (OLO-GF-SF-FID)	Offset GL (a)	Amount	Name of person confirming if amount is greater than \$20,000
400000-50-2-767002	75900	17,161.90	Alex Szgeti (DEO
710000-20-2-510016	71100	3,384.00	FDLE
720000-60-2-105001	71100	7,204.08	DMS
430000-10-2-078001	75900	1,215.55	DFS

Form 3 (Part M) – Due To State Funds Within Division (GL 35100)

- Used to report accounts payable within your Agency. An example would be Salaries & Benefits payroll costs owed from a trust fund to your General Revenue account.

Form 3 (Part M) – Due To State Funds Within Division (GL 35100)

Department of Financial Services ~ Statewide Financial Statements
Due To State Funds Within Division
GL 351XX
June 30, 2015

Fund Number 210000-20-2-084XXX

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
210000-10-1-000XXX	71100	(13,553.08)

Form 38 (Part N) – Due To State Funds Within Department (GL 35200)

- Used to report accounts payable due to other Circuits.

An example would be State Attorney Revenue Trust Fund or Public Defender Revenue Trust Fund receipts that did not get distributed to the Circuits by June 30th.

Form 3 (Part N) – Due To State Funds Within Department (GL 35200)

Department of Financial Services ~ Statewide Financial Statements

Due To State Funds Within Department

GL 352XX

June 30, 2015

Fund Number 2100000-20-2-058030

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
210000-20-2-0580XX	75700	500.00

Payables, Cont'

Trial Balance Entries To Record Due To Payable:

2130 Justice Administrative Commission
 20 2 339XXX Grants & Donations TF
 21300800 00 Executive Direction/Support Services

GL/Category	GL Account Name/Catg Description	Month to Date	Year to Date
35300	Due To Other Departments		
010000	Salaries & Benefits	-1,215.55	-1,215.55
040000	Expenses	-27,749.98	-27,749.98
71100	Expenditures, Current		
040000	Expenses	10,588.08	10,588.08
75900	Transfers Out To Other Agencies		
010000	Salaries & Benefits	1,215.55	1,215.55
040000	Expenses	17,161.90	17,161.90

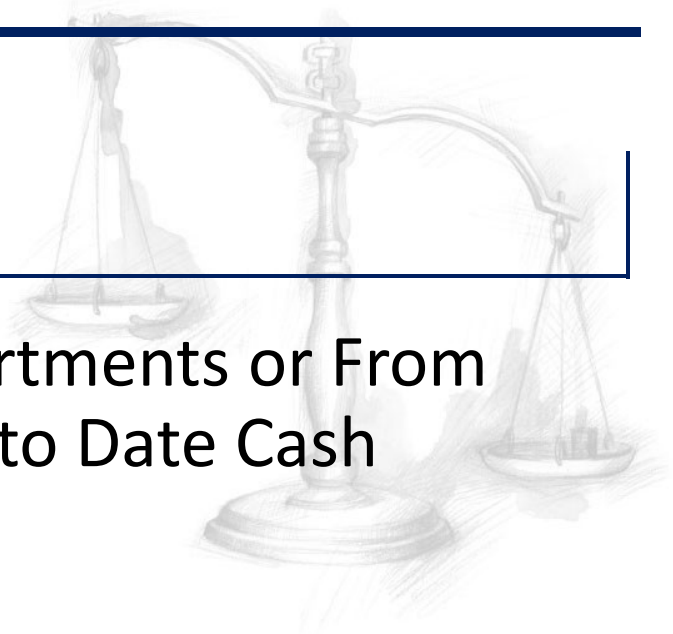
20 2 058030 JAC Revenue Trust Fund
 21300800 00 Executive Direction/Support Services

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



Transfers

- Transfers In From Other Departments or From Within the Department (Year to Date Cash Transfers)
- Transfers Out To Other Departments or Within the Department (Year to Date Cash Transfers)



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 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 – GL 75500

Form 3 (Part C) – Transfers In From Other Departments

Department of Financial Services ~ Statewide Financial Statements
Transfers In From Other Departments
GL 659XX
June 30, 2015

Fund Number 210000-20-2-339040

Balance per GL \$ 9,000.00

LIST EACH FUND ONLY ONCE.

Funds Transferred From (OLO-GF-SF-FID)	Amount	Name of person confirming amounts greater than \$50,000
720000-20-2-510103	9,000.00	Shannon Martin

Form 3 (Part D) – Transfers Out From Other Departments

Department of Financial Services ~ Statewide Financial Statements
Transfers Out To Other Departments
GL 759XX
June 30, 2015

Fund Number

21000010-1-000069

Balance per GL

\$

5,000.00

LIST EACH FUND ONLY ONCE.

Funds Transferred To
(OLOGF-SF-FID)

Amount

Name of person
confirming amounts
greater than **\$50,000**

40000050-2-767002

5,000.00

Alex Szigeti (DEO)

Capital Assets Info and Form 20

- Please provide the Capital Assets Information and the Compensated Absences Information (Form 20) as soon as you can
- Any changes received after our closing date of **August 11, 2015** will require a post-closing adjustment request to DFS
- JAC cannot update the agency's final June 30th Trial Balance after **August 11, 2015**

Changes In Capital Assets

- Form 19 is no longer used. Using your capital assets module, please print out your “capital assets” report to show changes in capital assets and have it signed by your Agency Head
- We ask that non-BOMS users provide this report in an Excel format. Do not “net” the increases and decreases
- The additional accumulated depreciation for FY 2014-15 should also be reflected on this report

Leave Liability – Short Term Calculations

- JAC's Financial Services Section 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. Total leave used divided by total leave earned will calculate your short-term factor. Once your prior year factor is applied, BOMS will calculate your new leave liability.
- 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, and the spreadsheet will populate the tabs with your leave liability.

Form 20 – Changes In Long-Term Liabilities

- Used to report changes in long term debt, specifically compensated leave liability. Again, JAC's Human Resources Section will be sending out a spreadsheet of the detail that you will need to review and update. Instructions will also be included with the package of information. When filling out the spreadsheet, please do not override any cells with formulas. *Formulas are in white cells only.*

Form 20 – Changes in Long-Term Liabilities – Cont'

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, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2014

Fund Number

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 6/30/12 (1)	Additions	Deletions	Balance 6/30/12	Amount Due within 1 year (3)	Variance**
371XX, 373XX, 445XX, 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	(2) Installment Purchase Contracts *						
386XX & 486XX	Compensated Absences Liability **						
387XX & 487XX	(2) Capital Leases Liability *						
388XX & 488XX	Unearned Revenue						
315XX & 498XX	Insurance Liability						
392XX & 497XX	Tuition & Housing Benefits Payable						
499XX	Other Long-Term Liabilities						

(1) Audited Balance 6/30/12 should agree with final year-end reports provided by SFRS or the 2012 column on trial balance from WTB Access database.

(2) For each installment purchase note and capital lease, the following data must be in your files and readily available to the auditors to support amounts recorded in your agency records:

Installment Purchase Contracts

Description of property purchased
Name of creditor
Date of contract
Original principal amount of contract
Interest stated in contract
FLAIR fund number for future payments
Security or collateral per contract
Other contract terms

Capital Leases

Description of property being leased
Name of lessor
Date of lease
Amount capitalized for lease property
Interest rate imputed or implicit within lease
FLAIR fund number for future payments
Renewal or purchase options of lease
Other lease terms

(3) This column must agree with balance of 30000 GL code(s) applicable for row on form.

The following are ONLY related to governmental funds (SWGf 10, 20, 30, 40, 72, 90):

* Reminder: For new installment purchase contracts and capital leases, be sure to record capital assets in the appropriate GL as applicable.

Be sure to record capital lease and installment inceptions using the correct GL's (693XX, 694XX, 723XX, 724XX) in the operating fund.

** All leave payments within 60 days after the end of the fiscal year should be recorded in GL 386XX in the operating fund.

All estimated leave usage and payouts within the remaining days of the next fiscal year (from day 61 to 365 after the end of the fiscal year) should be recorded in GL 386XX in SWGF 90. Amount should agree to amount reported on SWFS Form 49.

*** This column should be zero.



Form 20 – Changes in Long-Term Liabilities (Example)

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, 467XX, 385XX, 485XX, 386XX, 486XX, 387XX, 487XX, 388XX, 488XX, 315XX, 498XX, & 499XX, 392XX, 497XX

June 30, 2014

Fund Number

210000-10-1-000069

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	Variance***
371XX, 373XX, 445XX,	Bonds payable						
461XX,							
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 *						
386XX & 486XX	Compensated absences liability **	34,053.01	35,924.86	34,053.01	35,924.86	0.00	**
387XX & 487XX	Capital leases liability *						
388XX & 488XX	Unearned Revenue						
315XX & 498XX	Claims Payable						
499XX	Other long-term liabilities						

(1) Audited Balance 6/30/11 should agree with final year-end reports provided by SFRS or the 2011 column trail balance from WTB Access database

(2) For each installment purchase note and capital lease, the following data must be in your files and readily available to the auditors to support amounts recorded in your agency records:

Installment Purchase Contracts

Description of property purchased
Name of creditor
Date of contract
Original principal amount of contract
Interest stated in contract
FLAIR fund number for future payments
Security or collateral per contract
Other contract terms

(3) This column must agree with balance of 3XXXX GL code(s) applicable for row on form.

The following are ONLY related to governmental funds (SWGf 10, 20, 30, 40, 72, 90):

* Reminder: For new installment purchase contracts and capital leases, be sure to record capital assets in the appropriate GL as applicable. Be sure to record capital lease and installment inceptions using the correct GL's (693XX, 694XX, 723XX, 724XX) in the operating fund.

** For governmental funds, all leave payments within 60 days after the end of the fiscal year should be recorded in GL 386XX in the operating fund. All estimated leave usage and payouts within the remaining days of the next fiscal year (from day 61 to 365 after the end of the fiscal year) should be recorded in GL 386XX in SWGF 90. Amount should agree to amount reported on SWFS Form 49.

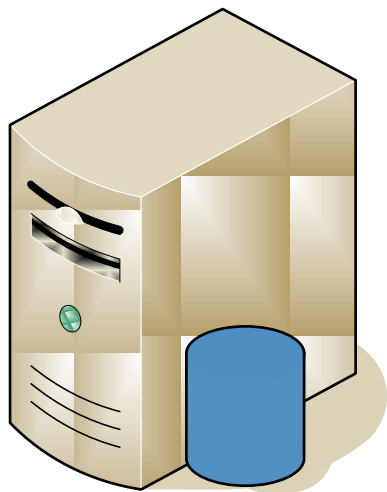


Trial Balance General Ledger Accounts

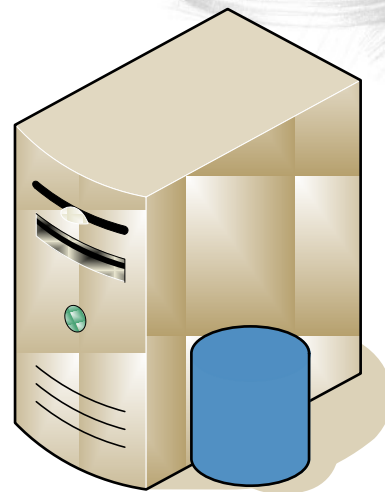
- All adjusting entries must be completed by the close of business on **August 11, 2015**. Adjustments needed after this date will require a post-closing adjustment request to DFS.
- Final FY 2014-15 Trial Balance Report will run **August 12, 2015** after all adjusting entries have been recorded in FLAIR.
- General Ledger Account balances from this report will be used to create the Financial Statement Forms.
- **Please** review your Trial Balance Report for atypical general ledger account balances.

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, 2014 through June 30, 2015.



BOMS



FLAIR

Subsequent Events Certification (Form P4) – Due to JAC October 1, 2015

Generally accepted accounting principles require disclosure of any significant event affecting your agency between year end and the date of the auditor's report. In accordance with this requirement, you should disclose anything that occurred for the period of July 1, 2015 through September 30, 2015. 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

The Chief Financial Officer (CFO) prepares the state's Comprehensive Annual Financial Report (CAFR) pursuant to s. 216.102, F.S., and in accordance with generally accepted accounting principles, 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, 2015. Templates are provided by the CFO and should be signed by the Agency Head.

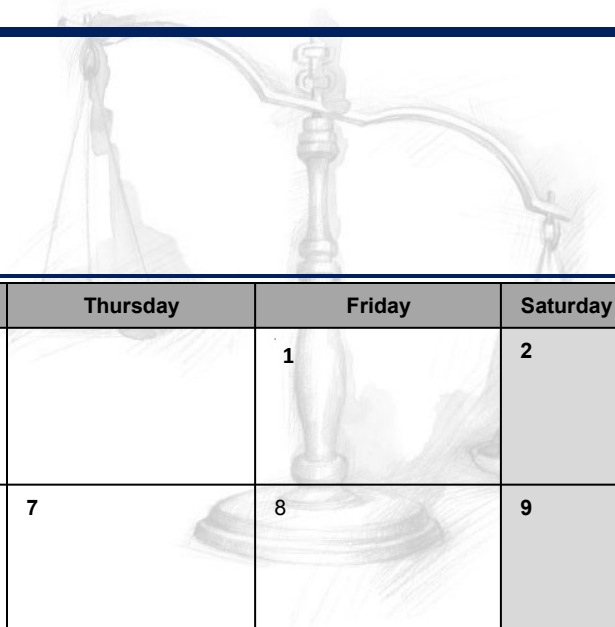


JUSTICE ADMINISTRATIVE
COMMISSION



Year-End/Financial Statement Calendar

May 2015



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24 31	25	26	27 Year End Meeting For PDs, CCRCs, RCs and GAL/AM	28 Year End Meeting SAs	29 Declaration of Intent Sent to Circuits With Notice of Financial Statement Workshop	30



June 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
					Declaration of Intent Due to JAC	
7	8	9	10	11 Supplemental Pay Transactions Due;	12 Consideration of Fraud & Financial Statement Forms E-Mailed to Circuits; Deadline for processing Retirement Upgrades for SMS	13
14	15 Consideration of Fraud & Financial Statement Forms E-Mailed to Circuits;	16	17 Financial Statements Workshop	18 The Division of Retirement will cease processing credit requests.	19 Deadline for processing payroll adjustments that affect employee's prior quarter tax obligations	20
21	22 Deadline for Agency e-mailed Journal Transfer submissions to JAC; Health, Life & Disability Voucher Payments (to DMS) deadline for submission to JAC is at Noon	23 2:00 P.M. EST deadline for agencies to submit budget transfers to JAC. June monthly payroll will post. If you have a negative payroll balance when payroll posts, you will need to process a 5% Budget Transfer	24 Deadline for submission of batch sheets to JAC	25 On-Demand Payments: Deadline for processing in FY 2014-15	26 Deadline for Warrant Cancellations and Revenue Deposits to be processed	27
28	29	30 50 entities that comprise Justice Administration must be at, or under, our authorized rate				



July 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Compensated Absences Spreadsheets Out to Circuits/Short Term Factors & Leave Payouts for BOMS Users	2	3 Holiday	4
5	6 Requested Workbooks Out; Consideration of Fraud Due to JAC	7 June monthly FLAIR closing	8	9	10	11
12	13 JAC Financial Information Forms Due to JAC	14	15	16 JAC Receives Returned Leave Workbooks	17 JAC Receives Returned Leave Workbooks; Deadline for Certifications forward lists to JAC	18
19	20 JAC Receives Returned Leave Workbooks; Deadline for final Certifications Forward Listing—No adjustments made	21	22 Certifications Forward Reports are due to the EOG.	23	24	25
26	27	28	29	30	31	



August 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 JAC Sends Out Completed FS Forms for Review	4	5	6	7 Form 20A & Agency Head Certification Due to JAC	8
9	10	11 FLAIR 2014-2015 FY Closing Date for Judicial	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25	26	27	28	29



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

- 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 limited to $\frac{1}{4}$ of the total hours capped at 480 hours (per section 110.122, F.S.).

Frequently Asked Questions (Leave Workbooks)

- Q3. I have completed the input columns and was reviewing and comparing the calculations I did manually, as well as calculations from last year. I noticed the sick and annual leave payout numbers are incorrect for both the hours and dollars. I got my numbers directly off the payroll tabs and payroll registers, so I'm pretty sure they are correct. As we are not supposed to change the "blue" cells, how would you like me to proceed?
- 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

- Q4. I have a question on the leave liability report which I am not sure about. I have a person that terminated on June 30th and the 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 2013-2014?
- A4. To ensure that this employee does not get included in two Year End Reports, you should first check your BOMS report to be sure this employee is not included in your BOMS current employees' list. Because the individual terminated on June 30th, he or she was still an active employee as of June 30th. 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

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

- 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.
- Q8. I was checking out the Totals by FLAIR Asset Class 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

- Q9. The Capital Assets Summary 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.
- 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

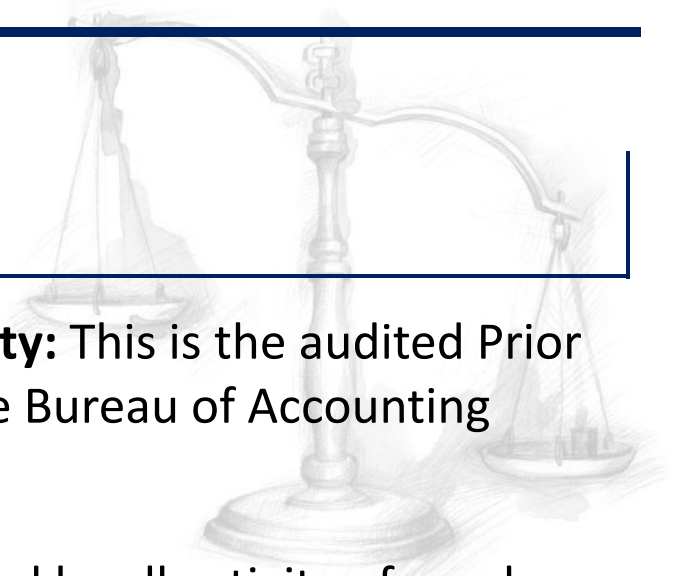
- Q11. The cost of sick leave used changes from one version of BOMS to the next. Is this right?
- A11. Yes, if all sick leave pay was used, the 3 year average factor would be skewed. Therefore, the intent is to determine a reasonable amount of liability to be booked by the entity—not the actual expense incurred.
- 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.
- 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? If so, what is the fund number?
- A13. Yes, this item should be listed on Form 4.

Frequently Asked Questions

- Q14. Am I supposed to do a Form 6 “Due to Other Departments” for Unemployment Compensation? Also, I am not due anything from other State agencies, so do I need to do Form 5? 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?
- A14. You will need to send us Form 6 with the payable to the Department of Economic Opportunity included. You do not need to send us Form 5 unless you have a receivable due from another state agency, typically a grant payment into one of your trust funds. Funds due from the counties or other governments are not listed on Form 5; however, an Accounts Receivable entry should be recorded. Send JAC an email with the details and we will record a receivable for the Financial Statements using GL code 16500 - Due from Other Governmental Units.

Definitions

- **Beginning Compensated Absences Liability:** This is the audited Prior Year ending balance. (must agree with the Bureau of Accounting reported balance)
- **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)
- **Terminated Employee Annual Leave Payout:** Total annual leave payment to all employees that terminated during the report fiscal year.



Definitions

- **Terminated Employee Sick Leave Payout:** Total sick leave payment to all vested 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.
- **Total Leave Deletions:** Total of all leave payments for the fiscal year + all terminated leave payout.
- **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

- **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)
- **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)
- **Total Leave Hours Earned:** Total accumulated leave hours earned during the fiscal year for all employees. (sick limited to vested employees)
- **Terminated Employee Annual Leave Hours:** Total accumulated annual 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

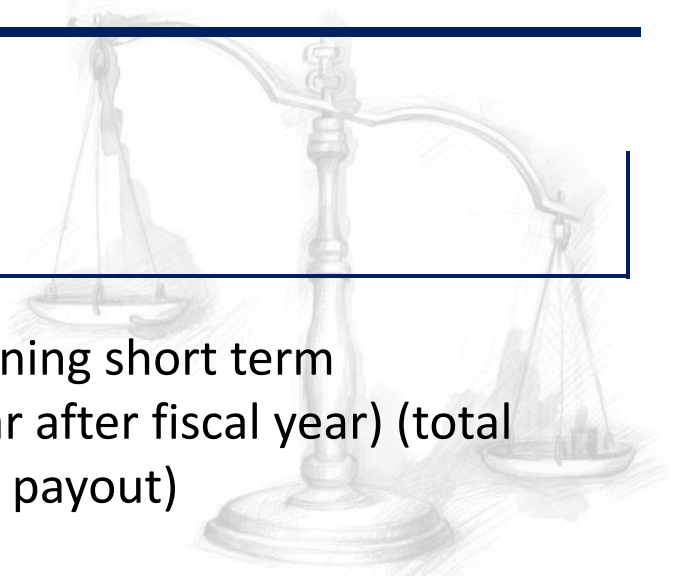
- **Terminated Employee Comp-Time Leave Hours:** Total accumulated comp-time leave hours for all employees that terminated during the report fiscal year.
- **Total Leave Hours Used:** Total accumulated leave hours used during the fiscal year for all employees. (sick limited to vested employees)
- **Short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

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)
- **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)
- **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

- **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)
- **Total of Prior 2 Year 60 Days Payout:** Total of the prior 2 year estimated 60 day payout added together.



Links to Forms and Documentation

■ Certified Forwards

- [Due Dates](#)
- [CF1 Form](#)
- [CF2 Form](#)

■ [Meeting Agenda](#)

■ [2014-15 Budget Transfer Request Form](#)

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

- 2014-15 SA Universal Transfer Request
- 2014-15 PD Universal Transfer Request
- 2014-15 PDA Universal Transfer Request
- 2014-15 CCRC Universal Transfer Request
- 2014-15 GAL Universal Transfer Request
- 2014-15 RC Universal Transfer Request

■ Financial Statements

- ✓ [Understanding Financial Statements](#)
- ✓ [The 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 P6 – 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](#)