Florida Department of Financial Services
FLAIR Procedures Manual

Year-End Processing
Chapter 700

Revised January 2018

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700 Monthly and Year-End Processing

Month-end and year-end closing is the process of reviewing and adjusting all accounts to ensure that they accurately reflect the activities for the accounting period. It is the final step in the accounting cycle before preparing financial statements. While some agencies prepare financial statements on a monthly basis and others prepare them annually, all agencies are required to process a month-end and year-end closing. The goal of month-end and year-end closings is to provide financial information in an accurate and timely manner to users.

701 General Accounting Function

This section provides an overview of transactions that may be used to make adjusting entries when preparing to close an accounting cycle. Adjusting entries are necessary when a single transaction may affect income, expense, asset, and liability accounts in more than one accounting period. The adjusting entries ensure values reported in the financial statements are correct.

For example, most state agencies use the cash basis of accounting during the fiscal year. However, for Fiscal Year-End Statewide Financial Reporting, adjusting entries are necessary to report all accounts under the modified accrual basis of accounting in FLAIR.

To access the General Accounting Function (GA) Mini Menu from the Main Accounting Menu or any FLAIR input screen:

1. In the **TYPE** field, input **GA**.

Main Accounting Menu (with example data input)


```
MNMU                                            07/22/2014  13:12:04
                                    MENU

SEC FC    DESCRIPTION      SEC FC   DESCRIPTION      SEC FC   DESCRIPTION

 I   AB   AVAILABLE BAL.    U   AD  ACCOUNT DESC      U   AP  ACCTS PAYABLE
 U   AR   ACCTS RECEIVABLE  U   BC  BUDGET CONTROL    U   CD  PURCHASING CARD
 U   CF   REQ FOR CERT      U   CP  CASH RCPTS UTIL   U   CR  CASH RECEIPTS
 U   DB   DISBURSEMENTS     U   DM  DIR/MANAGER FILE  U   EN  ENCB & ENCB CHG
 U   EX   EXPANSION         U   FA  FA - ACCOUNTING   U   FC  FA - CUSTODIAL
 U   GA   GEN ACCOUNTING    U   GI  GRANT INFO        U   PE  PERIOD END
 U   PJ   PROJECT INFO      U   RC  AR CUSTOMER       U   RP  IMMEDIATE REPORTS
 U   RP   RECURRING REPORTS U   SC  STATE CFO FILES   U   TF  TRANSFERS
 U   TG   TITLE - GRANTS    U   TI  TITLE - GENERAL   U   TJ  TITLE - PROJECTS
 U   TP   TITLE - PROPERTY  U   VE  VENDOR-EMPLOYEE   U   VP  VOUCHER PRINT
 A   VS   VENDOR-STATEWIDE



                                                    TYPE: GA   SEL: _
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT             DAC
```

2. Press **Enter.** FLAIR will display the General Accounting Mini Menu.

General Accounting Mini Menu

```
GAMU                                               07/22/14  13:14:24
                    GENERAL ACCOUNTING MINI MENU


   TYPE                                         SEL OPTIONS
   10   GENERAL ACCOUNTING                      S,I
   11   MASTER FILE LTD ADJUSTMENTS             S,I



   SEL
    S   SINGLE INPUT
    I   SINGLE INQUIRY


   NOTE:   SINGLE UPDATE (U) WITH EXPANDED DATA SCREEN IS ACCESSIBLE
           ONLY FROM 'I' SEL OPTION.



                                                TYPE _   SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                    MAIN   RFRSH
```

Note: Per AA Memo **No. 21, 2014-15**, the TR11 Master File LTD Adjustments transaction is no longer available in FLAIR. An error message "function unavailable at this time" will display if an agency tries to access this transaction.

Functions available from the General Accounting Mini Menu:

Transaction Type	Description	Special Instructions
10	General Accounting	Available **SEL** (selection) options: **S**: Single Input **I**: Single Inquiry **U**: Single Update

Each agency has specific policies to limit access to the GA functions based on specific job duties. See your agency's Access Control Custodian for additional information related to specific FLAIR functions not displayed on the Main Accounting Menu.

702 TR10 General Accounting Transaction

A TR10 is an accounting transaction used to adjust revenue and expenditure balances to reflect the correct accounting period in which they occur. The State of Florida conducts business during the fiscal year on a cash basis and prepares its financial statements based on the modified accrual basis. The recognition of the difference of the two methods of accounting requires adjusting entries to the general ledger (GL) accounts to ensure the State's financial statements are accurate and timely.

TR10s may also be used to record the following:
- An agency's beginning GL balances where no update on any of the Subsidiary Files is required
- Year-end adjustments
- Prior period adjustments

Adjustments input into FLAIR using a TR10 affect Departmental records only. The adjustments do not go to Central Voucher Processing; therefore, a voucher schedule cannot be produced through this transaction type. Central State Account balances will not be affected using a TR10.

TR10s do not update the Subsidiary Files listed below and should **NOT** be used for that purpose:
- Encumbrances Subsidiary File
- Account Payable Subsidiary File
- Accounts Receivable Subsidiary File
- Cash Receipts and Clearing Fund File
- Revolving Fund Subsidiary File

The Departmental Available Balance (AB) File is the only auxiliary file updated or affected by a TR10. This file is updated and checked only when a cash, release, allotment, encumbrance, or expenditure GL code is entered using a TR10.

The GL code entered as part of a TR10 determines whether the Available Balance File is updated or not. A chart of GL codes, corresponding state fund types, and available balances affected are depicted in the following table.

Note: Fund and organization cash balances are maintained for state funds 2 and 8 only. Release balances are maintained for state funds 1 and 2.

TR10 GL codes affecting the Available Balance File:

State Fund	GL Code	Description	Balances		
			Cash	Releases	Allotments
8	11200	Cash in Bank	X		
2	12100	Unreleased Cash in State Treasury	X		
2	12200	Released Cash in State Treasury	X	X	
1	13100	Unexpended General Revenue Releases		X	
*1, 2, 8	7****	Expenditures			X

State Fund	GL Code	Description	Balances		
			Cash	Releases	Allotments
1, 2, 8	93100	Allotments			X
1, 2, 8	93200	Allotments, C&G Subsystem			X
1, 2, 8	94100	Encumbrances			X

* There is no available balance update and no Available Balance Checking when GL code 79100 (Non-Appropriated Expenditures) is used.

The TR10 is single entry and has **NO** automated entries. The debits and credits must be recorded manually. When preparing adjusting entries, the user should consider the following:

- Identify the original entries which may need adjusting
- Determine what the correct account balances should be
- Analyze the difference between the original balance and correct balance, identifying what the correct balance should be
- Ensure the debits equal the credits
- Prepare a TR10 with a minimum of two lines to record the adjustment
- Review input/reports to ensure accounts are not out of balance

702.1 TR10 Single Input

Single input allows the user to view all data codes associated with a transaction, including whether or not the Expansion File data has been used. **Note:** With a TR10, Expansion File data is optional.

To access a TR10, from the General Accounting Mini Menu or any FLAIR input screen:

1. In the **TYPE** field, input **10**.
2. In the **SEL** field, input **S**.

General Accounting Mini Menu (with example data input)

```
GAMU                                              07/22/14  13:28:28
                    GENERAL ACCOUNTING MINI MENU


   TYPE                                           SEL OPTIONS
   10  GENERAL ACCOUNTING                         S,I
   11  MASTER FILE LTD ADJUSTMENTS                S,I



   SEL
   S  SINGLE INPUT
   I  SINGLE INQUIRY


   NOTE:  SINGLE UPDATE (U) WITH EXPANDED DATA SCREEN IS ACCESSIBLE
          ONLY FROM 'I' SEL OPTION.



                                               TYPE 10  SEL S
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                     MAIN  RFRSH
```

3. Press **Enter**. FLAIR will display the TR10 General Accounting Single Input Request Screen One.

TR10 – General Accounting - Single Input Request – Screen One

```
10S1                                              07/22/2014  13:30:02
                TR 10 - GENERAL ACCOUNTING - SINGLE INPUT - REQUEST

 L1 L2 L3 L4 L5   EO VR OBJECT PPI
 85 _

 NOTE:
    EO (EXPANSION OPTION) WILL NOT DEFAULT TO 00 (STANDARD) ON THIS SCREEN










                                               TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                MINI  MAIN  RFRSH
```

TR10 General Accounting Single Input Request Screen One fields:

Field	Description	Required/Optional/Special Instructions
L1 L2 L3 L4 L5	Organization Code	Required. Designates the organizational structure within an entity and edited against the Title File. (11N)
EO	Expansion Option	Optional. Indicates which Expansion Option Record is to be used with the transaction. If used, FLAIR will retrieve data from the

Field	Description	Required/Optional/Special Instructions
		Expansion Option File and data codes will be populated on screen three. Edited against the Expansion Option File. If not used, field will not appear on non-expanded screen. (2A/N)
VR	Version	Optional. Used in conjunction with EO field. Edited against the Expansion Option File. (2A/N)
OBJECT	Object Code	Optional. Expenditure, Budgetary, or Revenue classification used to identify the type of service, material, or other charge received or rendered. Can be used with EO to retrieve data codes from the Expansion Files. If not used with EO, field is protected on expanded screen. If not used and EO is blank, will not appear on non-expanded screen two. (6N)
PPI	Prior Period Indicator	Optional. Available indicators: **Blank:** Current Month **M:** Prior Month **Y:** Prior Year If not used, field is protected on screen three. (1A)

4.   Input the necessary required and optional data.

TR10 – General Accounting – Single Input – Request - Screen One (with example data input)


```
10S1                                          07/22/2014  13:30:02
                  TR 10 - GENERAL ACCOUNTING - SINGLE INPUT - REQUEST

  L1 L2 L3 L4 L5   EO VR OBJECT PPI
  85 20 03 00 000
                        Required Input
  NOTE:
      EO (EXPANSION OPTION) WILL NOT DEFAULT TO 00 (STANDARD) ON THIS SCREEN




                                                     TYPE     SEL
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
  CONT              MINI  MAIN  RFRSH
```

5.   Press **Enter**.

a. If an expansion option was input, FLAIR will display the TR10 Expanded Single Input Screen Two; **OR**

b. If the **EO** field was left blank, FLAIR will display the Unexpanded Single Input Screen Three.

TR10 - General Accounting – Single Input - Screen Two

(with example data retrieved based on an expansion option **DD** input on Screen One)

```
10S2          TR 10 - GENERAL ACCOUNTING - SINGLE INPUT    07/22/2014  13:43:22

  DOC-NO   LINE    L1 L2 L3 L4 L5  EO VR OBJECT   CF  TRN-DT     PPI   STATE-DOC
  G _              85 20 03 00 000 DD 03

  ....AMOUNT....   VENDOR-ID                  SUB-VENDOR-ID   ..QUANTITY..   AB AI


  INVOICE      DESCRIPTION        OTHER-DOC     CK-NO  CK-DT      BI  B  PID    FT


  CAT      YR  GL      EGL   EOB    ECAT      STATE PROGRAM       EP   PROJECT ID
                                             1112110000 000000

  GF SF FID     BE         IBI   EF  GRANT         GY   CNTRT   CY    OCA      AU
  10 1  000001  85200000 00

  ...UNITS....  ...TIME...


  NEXT: L1-L5 85 20 03 00 000   EO DD  VR     OBJECT       PPI   TYPE    SEL
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
  CONT            MINI  MAIN  RFRSH                                        CAN
```

TR10 - General Accounting – Single Input - Screen Three

(with example data retrieved based on no expansion option input on Screen One)

```
10S3          TR 10 - GENERAL ACCOUNTING - SINGLE INPUT    07/22/2014  13:39:45

  DOC-NO   LINE    L1 L2 L3 L4 L5     OBJECT  CF  TRN-DT   PPI  STATE-DOC    OFS
  G _              85 20 03 00 000

  ....AMOUNT....   VENDOR-ID                  SUB-VENDOR-ID   ..QUANTITY..   AB AI


  INVOICE      DESCRIPTION        OTHER-DOC     CK-NO   CK-DT    BI  B  PID    FT


  CAT      YR  GL      EGL   EOB    ECAT     STATE-PROGRAM        EP   PROJECT ID


  GF SF FID     BE         IBI   EF  GRANT         GY   CNTRT   CY    OCA      AU


  ...UNITS....  ...TIME...


  NEXT: L1-L5 85 20 03 00 000   EO     VR      OBJECT       PPI   TYPE    SEL
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
  CONT            MINI  MAIN  RFRSH                                        CAN
```

TR10 General Accounting Single Input Screen Two and Three fields:

Field	Description	Special Instructions
DOC-NO	Document Number	Required. Agency reference number. (6A/N)
LINE	Document Line Number	Optional. Number used to record the breakdown of the document. (4N)

Field	Description	Special Instructions
L1 L2 L3 L4 L5	Organization Level	Retrieved. (11N)
EO	Expansion Option	Retrieved. If **EO** is blank on screen one, field will not appear on screen three. (2A/N)
VR	Version	Retrieved. If **EO** is blank on screen one, field will not appear on screen three. (2A/N)
OBJECT	Object Code	Retrieved. If **OBJECT** is blank on screen one, field will be protected on screen three. See **CATEGORY** field information for further information. (6N)
CF	Certified Forward Indicator	Optional. Valid input: **C**. **Note:** Seek the guidance of agency management as to **CF** field input. While the use of an indicator is optional for FLAIR, an indicator may be required by the agency to ensure the transaction is recorded properly. (1A)
TRN-DT	Transaction Date	Required. If left blank, defaults to current date. MMDDYYYY (8N)
PPI	Prior Period Indicator	Retrieved. Valid input: **M** - Prior Month **Y** - Prior Year (1A)
STATE-DOC	Statewide Document Number	Optional. (11A/N)
OFS	Original Funds Source	Retrieved. If **EO** is blank on screen one, field will not appear on screen three. Indicates where the funds were originally derived (to be used with the Property Subsystem). Any valid OFS on the Title File is acceptable. If **EO** field <u>not</u> input on screen one. Optional. (2A/N)
AMOUNT	Transaction Amount	Required. Must be greater than or less than zero. (10.2N)
VENDOR ID	Vendor Identification Number	Optional. If used, number must begin with **E, F, S, N**, or **0-9**. (21A/N)
SUB-VENDOR ID	Sub-vendor Identification Number	Optional. The vendor identification number of a state employee or vendor who incurred expenses and are being paid. First digit must = **E, C, F, S**, or **N**. (14A/N)
QUANTITY	Quantity	Optional. The number or measurement of items purchased, encumbered, received, taxed, etc., by an organization. (10.2N)
AB	Available Balance	Optional. Valid input: X. The current fund

Field	Description	Special Instructions
	Override Indicator	cash, release, organization cash, and allotment balances available by organization. These system-generated balances are checked during the Available Balance Checking process. (1A)
AI	Accrual Indicator	Optional. Valid input: **A** - Accrual Entry **Blank** - Cash Entry Indicates whether a specific entry is based upon accrual or cash accounting. Automated for all entries except TR10. (1A)
INVOICE	Invoice Number	Optional. A bill provided by a vendor or another governmental entity to an agency for goods acquired or services rendered. (9A/N)
DESCRIPTION	Description	Optional. A brief explanation for a transaction record. (16A/N)
OTHER DOC	Other Document Number	Optional. Used to record any document number an agency maintains or uses as a reference number other than those established in FLAIR. (11A/N)
CK-NO	Local Fund Check Number	Required. If **BI** = **$** or **C**. Used to identify actual number of a check written on a Local Fund Account. (Expenditures, Revenue). Optional. If blank. (8N)
CK-DT	Local Fund Check Date	Optional. Used to identify actual date of a check written on a Local Fund Account. (8N)
BI	Bookkeeping Indicator	Optional. Valid input: **C** – Used in disbursement correction transactions to cancel a check that has been written. **E** – Used in disbursement correction transactions to erase a check that has not yet been written. **#** – Used in disbursement and revenue/refund transactions to indicate that a check is to be printed. **$** – Used in disbursement and revenue/refund transactions to indicate that a check will be manually produced. (1A)
B	Batch Character	Optional. Used to accumulate transactions for reconciling input totals to output totals. (1A/N)

Field	Description	Special Instructions
PID	Product Identifier	Optional. Used to identify particular program products or services for planning and expenditure purposes. Edited against Title File. (3A/N)
FT	Flow Through Indicator	A code to indicate whether or not a Grant is a Flow-Through Grant that collects cash and disburses it to authorized sub-recipients Required. Defaults to **0** if left blank or user can input one of the following indicators: **0** - Updates GL Master File Only (default) **2** - Updates Both the GL Master File and Grants Master File **3** - Updates Grants Master File Only If **FT** = **2** or **3**, input in **GRANT** field required. (1N)
CAT	Appropriation Category or Revenue Source Code	Required. If OBJECT is blank on screen one, field will be blank on screen three. If object code is **<10000**: **GL ≠ 683XX** and **CAT** must be **>000000** and **<010000**. If object code is **>099999** and **<900000**: **GL ≠ 775XX, 781XX, 791XX, 792XX,** or **793XX** and **CAT** must be **>009999**. (6N)
YR	Appropriation Year	Required. Defaults to **00** if blank. (2N)
GL	General Ledger Code	Required. See **CAT** for restrictions. (5N)
EGL	External General Ledger Code	Optional. (5N)
EOB	External Object Code	Optional. (3A)
ECAT	External Category	Optional. (6N)
STATE-PROGRAM	State Program Number	Required. If **GL** is **6XXXX** (excludes **63XXX**) or **7XXXX**. Edited against Title File and validated against the BE/STATE-PROGRAM correlation file located within the Expansion Files Mini Menu. Optional. If GL does not equal 6XXXX or 7XXXX. (16N)
EP	External Program	Optional. If input, edited against the Title File. (2A/N)

Field	Description	Special Instructions
PROJECT ID	Project ID Number	Optional. Edited against Title File. (11A/N)
GF	GAAFR Fund Type	Required. If OBJECT is not input on screen one and if field is blank on screen three. Protected. If retrieved from Expansion Option and object is not input on screen one. (2N)
SF	State Fund Type	Required. If OBJECT is not input on screen one and if field is blank on screen three. Protected. If retrieved from Expansion Option. (1N)
FID	Fund Identifier	Required. If OBJECT is not input on screen one and if field is blank on screen three. Protected. If retrieved from Expansion Option. (6N)
BE	Budget Entity	Required. Edited against Title File. (8N)
IBI	Internal Budget Indicator	Required. If **BE** field and OBJECT is not input on screen one and if field is blank on screen three. Optional. If left blank, will default to **00**. Edited against Title File. (2N)
EF	External Fund	Optional. If input, edited against Title File. (1N)
GRANT	Grant Number	Required. If **FT** = **2** or **3**. Optional. If input, edited against Title File. (5A/N)
GY	Grant Year	Optional. A grant number must be present before grant year is input. (2N)
CNTRT	Contract Number	Optional. Must be established in FACTS and carried over to the Title File before it can be used in a FLAIR transaction. (5A/N)
CY	Contract Year	Optional. A contract number must be present before contract year is input. (2N)
OCA	Other Cost Accumulator	Optional. Must be established in the Title File prior to use in a transaction. (5A/N)
AU	Agency Unique	Optional. If input, edited against Title File. (2A/N)
UNITS	Units	Optional. (12N)
TIME	Time	Optional. (9N)

6. Input the data necessary to complete the transaction.

TR10 - General Accounting – Single Input - Screen Two (example data input with no expansion option)

```
10S3        TR 10 - GENERAL ACCOUNTING - SINGLE INPUT      06/19/2014  11:10:32

 DOC-NO   LINE    L1 L2 L3 L4 L5      OBJECT  CF  TRN-DT   PPI  STATE-DOC    OFS
 G 123456         85 20 03 00 000

 ....AMOUNT....   VENDOR-ID               SUB-VENDOR-ID   ..QUANTITY..    AB AI
 1.00

  INVOICE      DESCRIPTION          OTHER-DOC     CK-NO    CK-DT    BI  B  PID  FT


  CAT      YR  GL      EGL  EOB    ECAT      STATE-PROGRAM       EP    PROJECT ID
              72600                          1112110000

  GF SF FID      BE         IBI  EF  GRANT          GY   CNTRT  CY    OCA      AU
  10 1  000001

  ...UNITS....   ...TIME...             Minimum required input


 NEXT: L1-L5 85 20 03 00 000   EO      VR      OBJECT        PPI    TYPE    SEL
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT            MINI  MAIN  RFRSH                                        CAN
```

Note: These are the <u>minimum</u> fields which must be completed when no expansion option is input on the TR10 General Accounting Single Input Request Screen One.

TR10 - General Accounting – Single Input - Screen Two
(example using expanded data- EO input on screen one)

```
10S2         TR 10 - GENERAL ACCOUNTING - SINGLE INPUT      06/19/2014  14:04:16

 DOC-NO   LINE     L1 L2 L3 L4 L5  EO VR OBJECT   CF  TRN-DT    PPI  STATE-DOC
 G 123457          85 20 03 00 000 DD 03

 ....AMOUNT....   VENDOR-ID               SUB-VENDOR-ID   ..QUANTITY..    AB AI
 2.00

  INVOICE      DESCRIPTION         OTHER-DOC    CK-NO  CK-DT      BI  B  PID   FT


  CAT      YR  GL      EGL  EOB    ECAT      STATE PROGRAM       EP    PROJECT ID
              72600    _                     1112110000 000000

  GF SF FID     BE         IBI  EF  GRANT         GY   CNTRT  CY    OCA       AU
  10 1  000001 85200000 00

  ...UNITS....   ...TIME...             Minimum required input


 NEXT: L1-L5 85 20 03 00 000   EO DD  VR      OBJECT        PPI    TYPE    SEL
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT            MINI  MAIN  RFRSH                                        CAN
```

Note: Press **F12** to cancel the current FLAIR transaction and return to the intermediate or prior screen. FLAIR will display the message, ***"LAST SCREEN NOT PROCESSED – DEPRESS ENTER TO CONTINUE."***

The **NEXT** line is available to request a new screen or record. *See section 105.6.5 NEXT Line for details.* The **TYPE** and **SEL** fields are available to request a different function. *See section 105.6.4 TYPE and SEL fields for details.* The program function (PF) keys on the bottom of screen may also be pressed to access the FLAIR main menu or other functions noted on the line. *See section 105.6.1 FLAIR Program Function Keys for details.*

7. Press **Enter**. The TR10 will be recorded on the Daily Input File, and the Available Balance File will be updated, if applicable. FLAIR will return the user to the TR10 General Accounting Single Input Screen Two. FLAIR will retrieve any data that is included on the **NEXT** line and the **DOC-NO**, **LINE**, and **FT** fields will be retained from the previous screen.

702.2 TR10 Inquiry

TR10s allow single inquiries based on the user's organizational level. If a data is not entered, all general accounting transactions within the user's organizational level display in L2-L5 order.

To inquire into a single TR10, from the General Accounting Mini Menu or any FLAIR input screen:
1. In the **TYPE** field, input **10**.
2. In the **SEL** field, input **I**.

General Accounting Mini Menu (with example data input)

```
GAMU                                                    07/25/14  11:16:22
                        GENERAL ACCOUNTING MINI MENU


    TYPE                                               SEL OPTIONS
    10   GENERAL ACCOUNTING                            S,I
    11   MASTER FILE LTD ADJUSTMENTS                   S,I



    SEL
     S   SINGLE INPUT
     I   SINGLE INQUIRY


    NOTE:   SINGLE UPDATE (U) WITH EXPANDED DATA SCREEN IS ACCESSIBLE
            ONLY FROM 'I' SEL OPTION.



                                                     TYPE 10   SEL I
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT                     MAIN   RFRSH
```

3. Press **Enter**. FLAIR will display the Single Inquiry by Site Request Screen One.

TR10 – General Accounting – Single Inquiry By Site – Request - Screen One

```
10I1                                          07/25/2014  11:19:33
              TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE - REQUEST


L1 L2 L3 L4 L5   USER ID  GF SF FID    BE      IBI  DOC-NO   LINE  GL
85 _                                             G




                                                    TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT           MINI  MAIN  RFRSH
```

4. a. Input one or a combination of fields to narrow the search criteria; **OR**
5. b. Leave all fields blank. *See 702.1 TR10 Single Input for more information regarding the fields on this screen*.
6. Press **Enter**.
   a. If data is input, FLAIR will display the requested transaction with expanded data available for review only (no updates); **OR**
   b. If all fields are left blank, FLAIR will display all TR10 transactions input within the user's site in **L2**-**L5** order.

TR10 – General Accounting – Single Inquiry By Site – Request - Screen Two
(example data retrieved with no expansion option)

```
10I2  TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE 06/19/2014  16:01:29

 DOC-NO   LINE    L1 L2 L3 L4 L5  EO VR OBJECT    CF TRN-DT      PPI STATE-DOC
 G 123456         85 20 03 00 000                    06/19/2014

 ....AMOUNT....  VENDOR-ID          SUB-VENDOR-ID    ..QUANTITY..  AB AI
          1.00

 INVOICE    DESCRIPTION       OTHER-DOC   CK-NO   CK-DT      BI  B   PID  FT
                                                                         0

 CAT     YR   GL    EGL EOB   ECAT    STATE-PROGRAM    EP   PROJECT ID
 000000  00   72600          _            1112110000 000000

 GF SF FID     BE       IBI     EF   OFS    GRANT      GY CNTRT CY  OCA    AU
 10 1  000001 00000000 00

 ...UNITS....  ...TIME...                               TYPE    SEL

 NEXT: L1 L2 L3 L4 L5  USER ID   GF SF FID    BE       IBI DOC-NO   LINE GL
       85                                               G
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT           MINI  MAIN  RFRSH TOP         FWD
```

TR10 – General Accounting – Single Inquiry By Site – Request - Screen Two
(with example data retrieved with an expansion option)

```
10I2  TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE 06/19/2014  16:02:45

 DOC-NO   LINE   L1 L2 L3 L4 L5  EO VR OBJECT   CF TRN-DT       PPI STATE-DOC
 G 123457         85 20 03 00 000 DD 03            06/19/2014

 ....AMOUNT....  VENDOR-ID                SUB-VENDOR-ID    ..QUANTITY..  AB AI
            2.00

 INVOICE    DESCRIPTION        OTHER-DOC   CK-NO   CK-DT      BI  B   PID  FT
                                                                          0

 CAT     YR  GL    EGL EOB   ECAT   STATE-PROGRAM     EP   PROJECT ID
 000000 00  72600               _1112110000 000000

 GF SF FID    BE       IBI     EF   OFS    GRANT        GY CNTRT CY  OCA    AU
 10 1  000001 85200000 00

 ...UNITS....  ...TIME...                                     TYPE    SEL

 NEXT: L1 L2 L3 L4 L5  USER ID   GF SF FID    BE       IBI DOC-NO   LINE GL
       85                                                    G
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT          MINI  MAIN  RFRSH TOP        FWD
```

Expanded Data

702.3 TR10 Update

In order to make changes or corrections to a TR10, the user must first inquire on the selected record. From the inquiry, the record may be updated. When using the update option, changes can only be made to the transactions input into the system on the current business day. ***See section 702.2 TR10 Inquiry for more information.***

To make corrections to TR10s input on a prior day, the user must reverse the original entry and re-input it correctly.

To update a TR10 using the single inquiry option, from the General Accounting Mini Menu or any FLAIR input screen:
1. In the **TYPE** field, input **10**.
2. In the **SEL** field, input **I.**

General Accounting Mini Menu (with example data input)

```
GAMU                                                  07/28/14  08:20:42
                     GENERAL ACCOUNTING MINI MENU


   TYPE                                            SEL OPTIONS
   10   GENERAL ACCOUNTING                          S,I
   11   MASTER FILE LTD ADJUSTMENTS                 S,I



   SEL
    S   SINGLE INPUT
    I   SINGLE INQUIRY


   NOTE:  SINGLE UPDATE (U) WITH EXPANDED DATA SCREEN IS ACCESSIBLE
          ONLY FROM 'I' SEL OPTION.



                                              TYPE 10   SEL I
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                  MAIN   RFRSH
```

3. Press **Enter**. FLAIR will display the Single Inquiry by Site Request Screen One.

TR10 – General Accounting – Single Inquiry By Site – Request - Screen One

```
10I1                                                  07/28/2014  08:24:06
           TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE - REQUEST



L1 L2 L3 L4 L5    USER ID  GF SF FID     BE       IBI  DOC-NO   LINE  GL
85                                                     G








                                                  TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                  MINI   MAIN   RFRSH
```
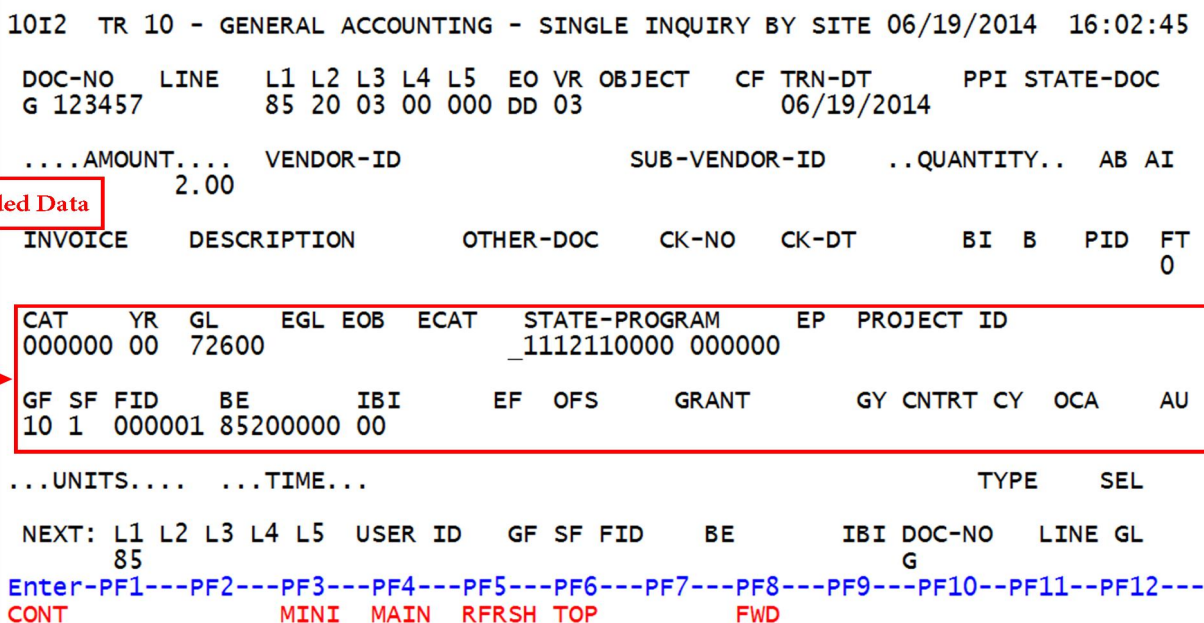
4. Input the search criteria. ***See section 702.1TR10 Single Input for more information regarding the fields on this screen***.
5. Press **Enter** and FLAIR will display the TR10 General Accounting Single Inquiry by Site Screen Two.

TR10 – General Accounting – Single Inquiry By Site - Screen Two (with example data retrieved)

```
10I2   TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE 06/19/2014  16:01:29

 DOC-NO   LINE    L1 L2 L3 L4 L5  EO VR OBJECT    CF TRN-DT      PPI STATE-DOC
 G 123456         85 20 03 00 000                   06/19/2014

 ....AMOUNT....   VENDOR-ID            SUB-VENDOR-ID    ..QUANTITY..  AB AI
           1.00

 INVOICE    DESCRIPTION      OTHER-DOC    CK-NO   CK-DT      BI  B   PID  FT
                                                                         0

 CAT     YR  GL    EGL EOB  ECAT    STATE-PROGRAM    EP  PROJECT ID
 000000 00  72600           _       1112110000 000000

 GF SF FID     BE      IBI     EF  OFS    GRANT       GY CNTRT CY  OCA    AU
 10 1  000001 00000000 00

 ...UNITS....  ...TIME...                                    TYPE    SEL

 NEXT: L1 L2 L3 L4 L5  USER ID   GF SF FID    BE     IBI DOC-NO   LINE GL
       85                                                G
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH TOP       FWD
```

6. In the **SEL** field, input **U**.

TR10 – General Accounting – Single Inquiry By Site – Screen Two (with example data input)

```
10I2   TR 10 - GENERAL ACCOUNTING - SINGLE INQUIRY BY SITE 06/20/2014  11:56:17

 DOC-NO   LINE    L1 L2 L3 L4 L5  EO VR OBJECT    CF TRN-DT      PPI STATE-DOC
 G 123456         85 20 03 00 000                   06/19/2014

 ....AMOUNT....   VENDOR-ID            SUB-VENDOR-ID    ..QUANTITY..  AB AI
           1.00

 INVOICE    DESCRIPTION      OTHER-DOC    CK-NO   CK-DT      BI  B   PID  FT
                                                                         0

 CAT     YR  GL    EGL EOB  ECAT    STATE-PROGRAM    EP  PROJECT ID
 000000 00  72600                   1112110000 000000

 GF SF FID     BE      IBI     EF  OFS    GRANT       GY CNTRT CY  OCA    AU
 10 1  000001 00000000 00

 ...UNITS....  ...TIME...                                    TYPE   SEL U

 NEXT: L1 L2 L3 L4 L5  USER ID   GF SF FID    BE     IBI DOC-NO   LINE GL
       85 20 03 00 000                                   G
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH TOP       FWD
```

7. Press **Enter**. FLAIR will display the General Accounting Single Update by Site Screen One.

TR10 – General Accounting – Single Update By Site – Screen One (with example data retrieved)

```
10U1  TR 10 - GENERAL ACCOUNTING - SINGLE UPDATE BY SITE 06/20/2014  12:03:09

 DELETE:

 DOC-NO    LINE     L1 L2 L3 L4 L5  EO VR OBJECT    CF TRN-DT    PPI    STATE-DOC
 G 123456           85 20 03 00 000                    06192014

 ....AMOUNT....   VENDOR-ID _           SUB-VENDOR-ID  ..QUANTITY..   AB  AI
 1.00

 INVOICE      DESCRIPTION         OTHER-DOC     CK-NO    CK-DT     BI  B   PID  FT
                                                                             0

 CAT      YR  GL      EGL  EOB    ECAT      STATE-PROGRAM       EP    PROJECT ID
 000000   00  72600                         1112110000 000000

 GF SF FID     BE        IBI  EF  OFS  GRANT          GY   CNTRT  CY  OCA    AU
 10 1  000001 00000000 00

 ...UNITS....  ...TIME...
                                                            TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT            MINI  MAIN  RFRSH                                      CAN
```

8. a. Type over existing data and/or input missing data; **OR**
9. b. In the **DEL** field, input **D** to delete transaction from the Daily Input File. *See section 702.1 TR10 Single Input for more information regarding the fields on this screen*.

TR10 – General Accounting – Single Update By Site – Screen One (with example data input)

```
10U1  TR 10 - GENERAL ACCOUNTING - SINGLE UPDATE BY SITE 06/20/2014  12:03:09

 DELETE: D

 DOC-NO    LINE     L1 L2 L3 L4 L5  EO VR OBJECT    CF TRN-DT    PPI    STATE-DOC
 G 123456           85 20 03 00 000                    06192014

 ....AMOUNT....   VENDOR-ID _           SUB-VENDOR-ID  ..QUANTITY..   AB  AI
 1.00

 INVOICE      DESCRIPTION         OTHER-DOC     CK-NO    CK-DT     BI  B   PID  FT
                                                                             0

 CAT      YR  GL      EGL  EOB    ECAT      STATE-PROGRAM       EP    PROJECT ID
 000000   00  72600                         1112110000 000000

 GF SF FID     BE        IBI  EF  OFS  GRANT          GY   CNTRT  CY  OCA    AU
 10 1  000001 00000000 00

 ...UNITS....  ...TIME...
                                                            TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT            MINI  MAIN  RFRSH                                      CAN
```

10. Press **Enter.** FLAIR will display the TR10 General Accounting Single Inquiry Screen One. *See section 702.2 TR10 Single Inquiry for more information*.

The following data codes are protected fields and may not be updated. If the user identifies an error with these codes, the transaction must be deleted and reprocessed.

L1-L5	EO	VR
OBJECT	FT	GF
SF	FID	EF
OFS		

The following codes may not be deleted, but may be changed.

DOC-NO	AMOUNT
CAT	GL
BE	IBI
STATE PROGRAM	

Note: The **NEXT** line is not available with a TR10 Single Update. To update another record using single or multiple inquiry, repeat steps 1-9 above.

703 Period End Processing

The FLAIR Period End Processing (PE) function is accessed when an agency is ready to close a month or the fiscal year. The closing process restores current period revenue and expenditure amounts to a zero balance and prepares the accounts to accept transactions for the next accounting period. FLAIR maintains the following balances that are affected by the closing process:
- Current Period-To-Date
- Prior Period
- Prior Year Period-To-Date
- Current Month-To-Date
- Prior Month
- Prior Year Month-To-Date
- Current Quarter-To-Date
- Prior Quarter
- Prior Year Quarter-To-Date
- Year-To-Date
- Prior Year-To-Date
- Life-To-Date

Agencies initiate the closing of the current period (**PERIODIC REPORTING** option), current month (**MONTHLY** option), and current month with period update (**MONTHLY [WITH UPDATE OF PERIOD ENDING DATE]** option) balances, as well as Certified Forwards (**CERTIFIED FORWARD** option). The closing of current quarter balances is automatic with every third monthly closing. All current balances are updated nightly.

Period End Processing Request Screen

When an agency initiates closing of current period balances through the PE function, the online Master File is updated by moving the current period balances to prior period balances making the current period balances zero. Likewise, the closing of current month balances through the PE function moves all current month balances on the online Master File to the prior month, thereby making the current month balance zero.

The **MONTHLY (WITH UPDATE OF PERIOD ENDING DATE)** option is almost the same as the **MONTHLY** option, except that the date of the last period closing is changed to the date of the latest monthly closing. Closing of agency month-to-date and period-to-date balances are autonomous processes; closing one has no effect on another. However, ONLY ONE PE request may be made per night.

If an agency is operating in Dual Year Processing, two separate years of Master File data are maintained until the prior year is closed. Until the prior year is closed, an agency may access the PE function to close periodic prior year balances as well as monthly prior year balances.

The **PERIODIC PRIOR YEAR REPORTING** option tells FLAIR to move the prior year current period-to-date balances to prior year prior period and prior year current period balances become zero.

The **MONTHLY PRIOR YEAR REPORTING** option is the only choice of the Period End Processing Request Mini Menu that may be used more than once. Each agency may use this twice within the same month. This option simulates a year-end closing to provide data for reports. The agency may use the reports to make any necessary adjustments or reconciliation before the actual closing by the Department of Financial Services Help Desk. The **MONTHLY PRIOR YEAR REPORTING** function does not close agency books for the year.

Agencies must be cautious in scheduling periodic and monthly closings. All prior month transactions are removed from the online Transaction History File (Detail File) on or before the 15th day of the current month (per agency request). If agency periods exceed this date, any periodic data included from the prior month's input will be excluded from periodic reporting.

Agencies are responsible for initiating their monthly closings. If at the beginning of the current month, prior month records have not been closed through the PE function, FLAIR automatically places the agency into Dual Month Processing. While in Dual Month Processing, the Prior Period Indicator (**PPI**) field on the input screens is utilized to indicate which month's balances are to be updated by the transaction. If the **PPI** field is left blank, current month balances are updated. If **M** is entered in the **PPI** field, prior month balances are updated. An agency remains in Dual Month Processing until the prior month is closed through the PE function.

Each year at the end of June, and no later than mid-July, agencies must request a monthly closing for June. After June is closed, but before the fiscal year is closed (per the agency's scheduled date), data may be entered and updated to the prior fiscal year. This is done by entering a **Y** in the **PPI** field when inputting a transaction. The **Y** may only be used after June 30 and before the close of the prior fiscal year; while in Dual Year Processing. In effect, this situation produces a "13th month" of data that will roll up with other entries at year-end.

A quarterly closing is automatically initiated when a month-end closing is requested through the PE function and the **AS-OF-DATE** entered has a month of **03**, **06**, **09**, or **12**. Then, in addition to the monthly closing process, all current quarter-to-date balances on the online Master File will be moved to prior quarter balances, making the current quarter balances zero.

Upon completion of Certified Forward preparation, a request for Certified Forward Processing should be initiated via the PE function. Agencies should request processing of Certified Forwards prior to the closing of the fiscal year. Certified Forwards may not be processed the same day as closing the fiscal year is scheduled. Each agency may request Certified Forward Processing only once for each fiscal year.

Fiscal year-end closing occurs at the agency sometime prior to September 30. An agency's year-end closing is determined by the State's Chief Financial Officer's (CFO's) Office Bureau of Financial Reporting. In early spring each year, agencies are notified of their scheduled closing date.

Agency closing is done by the FLAIR Helpdesk. Automated closing accounting entries generate once the fiscal year is closed. After year-end closing, the balances maintained on the Master File are:

- Current Period-to-Date
- Prior Period
- Current Month-to-Date
- Prior Month
- Current Quarter-to-Date
- Prior Quarter
- Current Year-to-Date
- Life-to-Date

As part of Period End Processing, agency reports are produced based on the schedule established through the Recurring or Immediate Report Processing (RP) function. Therefore, prior to requesting Period End Processing, the scheduled reports on the Report Processing should be reviewed.

703.1 Period End Processing Request

The Period End Processing Request Mini Menu can be accessed from the Main Accounting Menu, the Access Control Sign-On Screen, or any FLAIR input screen.

To the Period End Processing Request Mini Menu from the Main Accounting Menu:
1. In the **TYPE** field, input **PE**.

Main Accounting Menu (with example data input)

```
MNMU                                                        07/31/2014  13:42:16
                                      MENU

SEC FC   DESCRIPTION          SEC FC   DESCRIPTION          SEC FC   DESCRIPTION

 I  AB   AVAILABLE BAL.         U  AD   ACCOUNT DESC          U  AP   ACCTS PAYABLE
 U  AR   ACCTS RECEIVABLE       U  BC   BUDGET CONTROL        U  CD   PURCHASING CARD
 U  CF   REQ FOR CERT           U  CP   CASH RCPTS UTIL       U  CR   CASH RECEIPTS
 U  DB   DISBURSEMENTS          U  DM   DIR/MANAGER FILE      U  EN   ENCB & ENCB CHG
 U  EX   EXPANSION              U  FA   FA - ACCOUNTING       U  FC   FA - CUSTODIAL
 U  GA   GEN ACCOUNTING         U  GI   GRANT INFO            U  PE   PERIOD END
 U  PJ   PROJECT INFO           U  RC   AR CUSTOMER           U  RP   IMMEDIATE REPORTS
 U  RP   RECURRING REPORTS      U  SC   STATE CFO FILES       U  TF   TRANSFERS
 U  TG   TITLE - GRANTS         U  TI   TITLE - GENERAL       U  TJ   TITLE - PROJECTS
 U  TP   TITLE - PROPERTY       U  VE   VENDOR-EMPLOYEE       U  VP   VOUCHER PRINT
 A  VS   VENDOR-STATEWIDE

                                                          TYPE: PE   SEL:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT            DAC
```

2. Press **Enter**. FLAIR will display the Period End Processing Request Mini Menu.

Period End Processing Request Mini Menu

```
PEMU                                                        07/31/2014  11:08:36

                      PERIOD END PROCESSING REQUEST

                       ┌─ PERIODIC REPORTING
                       │  MONTHLY
     Processing        │  MONTHLY (WITH UPDATE OF PERIOD ENDING DATE)
      Options         ─┤  CERTIFIED FORWARD
                       │  PERIODIC PRIOR YEAR REPORTING
                       └─ MONTHLY PRIOR YEAR REPORTING

        ENTER 'AS OF DATE' FOR REPORT HEADINGS (MMDDYYYY):

        ENTER 'D' TO DELETE PROCESSING REQUEST:

                                    CURRENT YEAR        PRIOR YEAR
        PREVIOUS PERIOD ENDING DATE:   06/30/2014        01/31/2014

        PREVIOUS MONTH  ENDING DATE:   06/30/2014        01/31/2014

                                              TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT                      MAIN   RFRSH                                  CAN
```

3. To the left of the appropriate processing option, input **X**.
4. In the **AS OF DATE** field, input the date to be used in the heading of the report(s) that will be produced as part of Period Month-End Processing. This date is required for monthly processing or periodic prior year reporting.
5. If the user chooses to delete a request submitted during the current business day, a **D** is entered on the Delete Processing Request line,the request will be deleted and Period/Month-End Processing will not occur during nightly processing.

Period End Processing Request Mini Menu (with example data input)

```
PEMU                                              07/31/2014  13:44:03

                    PERIOD END PROCESSING REQUEST

              X     PERIODIC REPORTING
                    MONTHLY
                    MONTHLY (WITH UPDATE OF PERIOD ENDING DATE)
                    CERTIFIED FORWARD
                    PERIODIC PRIOR YEAR REPORTING
                    MONTHLY PRIOR YEAR REPORTING

        ENTER 'AS OF DATE' FOR REPORT HEADINGS (MMDDYYYY):    07312014

        ENTER 'D' TO DELETE PROCESSING REQUEST:   _

                                      CURRENT YEAR      PRIOR YEAR
        PREVIOUS PERIOD ENDING DATE:    06/30/2014      01/31/2014

        PREVIOUS MONTH  ENDING DATE:    06/30/2014      01/31/2014

                                                  TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                  MAIN   RFRSH                                      CAN
```

6. Press **Enter**. FLAIR will run the Period/Month-End process automatically during nightly processing and the appropiate reports will be produced.

Note: Also displayed on this screen are the previous period and/or month-ending dates for both current and the prior year. These dates are the same if an agency has monthly processing only.

703.2 Month-End Processing

Some agencies prepare Monthly Financial Statements as part of their accounting procedures or as required by Florida Statutes. If an agency prepares monthly financial statements, they are responsible for initiating monthly closings. If at the beginning of the current month, prior month records have not been closed through the PE Process, the system will automatically place the agency into Dual Month Processing. While in Dual Month Processing, the **PPI** (Prior Period Indicator) field on the input screen should be used to indicate which month's balances should be updated by the transaction. If **PPI** is left blank, current month balances will be updated. If **M** is entered in the **PPI** field, prior month balances will be updated. An agency will remain in Dual Month Processing until the prior month is closed through the PE process. *See section 703.1 Period End Processing for details.*

703.3 Year-End Processing

The objective during the closing of the agency financial records is to eliminate nominal balances (zero out revenues and expenditures/expenses) to prepare the agencies for the next fiscal year, as well as to reconcile the Departmental records to the Central Accounts records. For the purpose of closing, Central Accounts are assumed to be correct and Departmental records must be adjusted to match Central. Central Accounts must be corrected prior to the June 30 closing and cannot be altered by the agency during the closing process.

Every year DFS provides agencies with an Agency Addressed Memo with FLAIR fiscal year closing details. This memo will address specific information and dates regarding, but not limited to the following:
- Payrolls
- Cash Disbursements
- Cash Receipts and Deposits
- Warrant/EFT Cancellations
- Refund of Overpayment of Salary
- Settlement Vouchers
- Undisbursed Appropriations

Each year at the end of June, no later than mid-July, each agency must request a monthly closing for June. After June is closed, and before the fiscal year is closed (by the agency's assigned date), data may be entered and updated to the prior fiscal year records. This is done by entering a **Y** in the **PPI** field when inputting a transaction. The **Y** may only be used in Dual Year Processing <u>after June 30</u> and <u>before the close of the prior fiscal year</u>. In effect, this situation produces a "13th month" of data that will roll up with other entries at year-end.

703.4 Quarterly Closing

A quarterly closing is automatically initiated when a month-end closing is requested through the PE function and the **AS OF DATE** input has a month of **03**, **06**, **09**, or **12**. Then, in addition to the monthly closing process, all current quarter-to-date balances on the online Master File will be moved to prior quarter balances, making the current quarter balances zero.

704 Accounting Cycle

Annually, agencies submit a comprehensive financial plan of operation, referred to as a Legislative Budget Request for its consideration, possible modification, and final approval prior to the beginning of the fiscal year to which it applies. The Legislature makes appropriations on this basis giving agencies the authority to expend and incur obligations in carrying out their program for the fiscal year. The State of Florida is currently on a July 1 to June 30 fiscal year basis.

After legislative appropriations are made and approved by the Governor, the Executive Office of the Governor (EOG) allocates the Approved Budget for the fiscal year based on the appropriations. On July 1, generally, one quarter of an agency's general revenue funds and trust funds are released by the EOG and are available for immediate disbursement. At times, mandatory reserves will be placed on an agency's appropriations by the EOG, or the agency itself may voluntarily place a reserve on the amount of funds available immediately.

Based on the budget submitted and the appropriations and allocations received, the agency decides what amounts are to be allotted to each organization level, appropriation category, state program component, and/or object of expenditure. These amounts are referred to as allotments. Appropriations, allocations, releases, and allotments are recorded in the agency's accounting records through the Budget Control (BC) function.

During the fiscal year, the agency goes about its day-to-day operations encumbering, disbursing, and collecting funds. These transactions are recorded using the encumbrance transaction (TR60), appropriate disbursement transaction (TR51, 52, 53, 54, 70, or 71), and the cash receipts transactions (TR30, 31, 32, 33, 34, 96, or 97). Quarterly, the agencies submit requests to the EOG for release of funds in the general revenue fund. Additionally, during the course of a fiscal year, release of funds may be needed prior to the quarterly releases. The agency must submit a request for the release of funds during these times.

On June 30, the fiscal year ends and the unencumbered portion of the appropriations are no longer available for operations and any remaining balances are carried forward into the next year. A list of items which are still outstanding as accounts payable or encumbrances against the appropriations is submitted to the EOG for approval to disburse those amounts in the next fiscal year from the previous unspent appropriations. Any necessary corrections and/or adjustments are made at that time. When this is completed, the closing for that year's records can be done.

After the new fiscal year begins, but prior to closing the previous fiscal year, agencies record transactions to both the new and previous accounting years. FLAIR provides Dual Year Processing so that the previous fiscal year's records and transactions are maintained separately from the current year's activity. Dual Year Processing is automatically initiated on July 1 and continues until the prior year is closed.

The **PPI** field is available for recording activity in Dual Year or Dual Month Processing. The following codes are available for input in this 1 alpha-character field:

PPI	Description
Y	Transaction updates prior year accounting activity prior to year end closing.
M	Transaction updates prior month accounting activity prior to month end closing.
Blank	Transaction updates current month (until the end of the month) and current year accounting activity (until the end of the year).

Note: The use of Prior Period Indicators **Y** and **M** must be prior to a fiscal year or monthly closing, respectively.

ACCOUNTING CYCLE

1. Agencies submit a comprehensive financial plan (budget) to the Legislature for approval

2. The EOG allocates the approved budget for the fiscal year

3. On July 1 (generally), one quarter of an agency's General Revenue Funds and Trust Funds are released by the EOG and available for immediate disbursement

4. The agency decides what amounts are to be alloted based on the budget submitted and the appropiations and allocations received

5. Appropiations, allocations, releases, and allotments are recorded in the agency's accounting records through the Budget Control (BC) function

6. During the FY, the agencies will encumber, disburse, and collect funds as part of their day-to-day operations

7. Quarterly, the agencies submit requests for release of funds in the General Revenue Funds to EOG for review and approval

8. On June 30, the unencumbered portion of the appropiations are no longer available for operations

9. Outstanding payables and encumbrances (Carry Forwards) are submitted to EOG for the approval to disburse these amounts in the next FY from the unspent appropiations

704.1 General Revenue Fund – Journal Entries

This section will present accounting entries for a fictitious Department of the Treasury related to a single fiscal year as a sample of the accounting cycle performed in each agency.

A trial balance for the end of the fiscal year for a general revenue fund (state fund 1) is given below:

GL Code	Account	DR	CR
	DEPARTMENT OF THE TREASURY — GENERAL REVENUE FUND POST-CLOSING TRIAL BALANCE — JUNE 30, 20XX		
13100	Unexpended Gen. Rev. Releases*	$5,000	
16300	Due From Funds in Other Departments	800	
17100	Supply Inventory	3,400	
19100	Prepaid Items	4,500	
31100	Accounts Payable		$2,000
54900	Fund Balance Unreserved		3,800
56100	Non-Spendable Inventories and Prepaid Items		7,900
	Totals	**$13,700**	**$13,700**

*By reason of State Law, Section **216.301**, Florida Statutes, it is not possible to close encumbrances against current year appropriations or close out the current year appropriations until certifications are approved following the close of the fiscal year. ***See section 707 Certification Forward Processing for more details***.

If the Department of Treasury is operating in its first year in FLAIR, the following entries will be made to record beginning balances in the agency's accounting records. (These entries are based upon the agency's Post Closing Trial Balance.)

Once an agency is operating within FLAIR, the beginning balances for the new fiscal year are automatically recorded in the new year through the year-end closing process. Therefore, the new fiscal year balances would not need to be entered by the agency except when first coming on to the FLAIR system. In the example below, the Department of the Treasury is coming onto the system for the first time and therefore the beginning balances must be entered.

To record beginning general ledger balances not to affect subsidiary ledgers:

TR	GL Code	Account Title	DR	CR
10	13100	Unexpended GR Release	$5,000	
	17100	Supply Inventory	3,400	
	19100	Prepaid Items	4,500	
	54900	Fund Balance Unreserved		$5,000
	56100	Non-Spendable Inventories and Prepaid Items		7,900

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

To record beginning accounts receivable:

TR	GL Code	Account Title	DR	CR
90	16300	Due from Other Departments	$800	
	54900	Fund Balance Unreserved		$800

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record beginning accounts payable:

TR	GL Code	Account Title	DR	CR
80	54900	Fund Balance Unreserved	$2,000	
	31100	Accounts Payable		$2,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

The following events are examples of activities that take place each fiscal year:

- Items that were carried forward by the agency and approved by the EOG are presented below. Total incurred obligations carried forward is $5,000.

Accounts Payable	$2,000
Encumbrances	3,000
Total	$5,000

Note: Accounts payable should be entered on to FLAIR with a **C** in the **CF** field.

Also note that the post-closing trial balance does not include encumbrances. Encumbrances are budgetary items that are not included on the trial balance. They close at year-end and re-establishment is system generated via the automated closing process. Encumbrance subsidiary information is brought forward systematically during this process.

- Agency is appropriated $312,000 of general revenue funds (SF = 1) by the Legislature.

To record current year appropriations:

TR	GL Code	Account Title	DR	CR
21	99100	Budgetary Fund Balance	$312,000	
	91100	Appropriations		$312,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The EOG approves the budget and does not require a reserve.

To record appropriations available for allotment:

TR	GL Code	Account Title	DR	CR
21	91200	Appropriations Allocated	$312,000	
	92100	Approved Budget		$312,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The agency allots for the fiscal year reserving a $2,000 as a discretionary reserve.

To record agency allotments:

TR	GL Code	Account Title	DR	CR
20	92200	Approved Budget, Allotted	$310,000	
	93100	Allotments		$310,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The EOG releases appropriations of $100,000 for the first quarter.

To record release of appropriated funds:

TR	GL Code	Account Title	DR	CR
22	13100	Unexpended GR Release	$100,000	
	63100	Released GR Appropriations		$100,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Encumbrances of $11,150 are recorded.

To record the issuance of purchase orders:

TR	GL Code	Account Title	DR	CR
60	94100	Encumbrances	$11,150	
	98100	Budget Fund Balance Reserved for Encumbrances		$11,150

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Invoices of $22,510 were received and vouchered for unencumbered accounts payable payments. Invoices totalling $405 for encumbered accounts payable were previously issued covering these expenditures.

To record unencumbered disbursement:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current	$22,105	
	13100	Unexpended GR Release		$22,105

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

To record encumbered disbursement:

TR	GL Code	Account Title	DR	CR
70	71100	Expenditures, Current	$405	
	13100	Unexpended GR Release		$405
	98100	Budget Fund Balance Reserve for Encumbrances	$405	
	94100	Encumbrances		$405

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Invoices in the amount of $1,420 were received but were not inmediately vouchered for payment and were recorded as accounts payable. $320 have previously been encumbered for these invoices.

To record unencumbered accounts payable:

TR	GL Code	Account Title	DR	CR
80	71100	Expenditures, Current	$1,100	
	31100	Accounts Payable		$1,100

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record encumbered accounts payable:

TR	GL Code	Account Title	DR	CR
81	71100	Expenditures, Current	$320	
	31100	Accounts Payable		$320
*	98100	Budget Fund Balance Reserve for Encumbrances	$320	
*	94100	Encumbrances		$320

*Automated Entries. DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Vouchers were prepared for $500 of prior year encumbrances certified forward.

To record encumbered certified forward expenditures:

TR	GL Code	Account Title	DR	CR	CF
70	71100	Expenditures, Current	$500		X
	13100	Unexpended GR Release		$500	X
*	98100	Budget Fund Balance Reserve for Encumbrances	$500		X
*	94100	Encumbrances		$500	X

*Automated Entries. DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- $641 was disbursed for payment of invoices previously encumbered for $874.

To record encumbered disbursements.

TR	GL Code	Account Title	DR	CR
70	71100	Expenditures, Current	$641	
	13100	Unexpended GR Release		$641
*	98100	Budget Fund Balance Reserve for Encumbrances	$874	
*	94100	Encumbrances		$874

*Automated Entries. DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Current year purchase orders in the amount of $340 were canceled.

To cancel current year purchase orders:

TR	GL Code	Account Title	DR	CR
6S	98100	Budget Fund Balance Reserve for Encumbrances	$340	
	94100	Encumbrances		$340

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Encumbrances of $480 certified forward were canceled.

To cancel certified forward items:

TR	GL Code	Account Title	DR	CR	CF
6S	98100	Budget Fund Balance Reserve for Encumbrances	$480		X
	94100	Encumbrances		$480	X

DR = Debit; CF = Certified Forward; CR = Credit; GL = General Ledger; TR = Transaction.

- Prepaid items were paid for in the amount of $200.

To record disbursements for prepaid items:

TR	GL Code	Account Title	DR	CR
51	19100	Prepaid Items	$200	
	13100	Unexpended GR Release		$200

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Payment of accounts payables in the amount of $622 is recorded. The accounts payable was previously set up in the amount of $852.

To record cash disbursement for accounts payables:

TR	GL Code	Account Title	DR	CR
53	31100	Accounts Payable	$852	
	71100	Expenditures, Current		$852
	71100	Expenditures, Current	$622	
	13100	Unexpended GR Release		$622

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Payment of accounts payable certified forward in the amount of $500 is recorded.

To record payment of certified forward Accounts Payable:

TR	GL Code	Account Title	DR	CR	CF
53	31100	Accounts Payable	$500		X
	71100	Expenditures, Current		$500	X
	71100	Expenditures, Current	$500		X
	13100	Unexpended GR Release		$500	X

DR = Debit; CF = Certified Forward; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- The EOG releases appropriations of $104,000 for the second quarter.

To record release of appropriated funds:

TR	GL Code	Account Title	DR	CR
22	13100	Unexpended GR Release	$104,000	
	63100	Released GR Appropriations		$104,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Invoices in the amount of $800 were received and processed for payment. These invoices represented goods that were certified forward as encumbrances.

To record the certified forward encumbered disbursement:

TR	GL Code	Account Title	DR	CR	CF
70	71100	Expenditures, Current	$800		X
	13100	Unexpended GR Release		$800	X
*	98100	Budget Fund Balance Reserve for Encumbrances	$800		X
*	94100	Encumbrances		$800	X

*Automated Entries. DR = Debit; CF = Certified Forward; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Certified Forward Accounts Payables in the amount of $450 are vouchered for payment.

To record the certified forward accounts payable cash disbursement:

TR	GL Code	Account Title	DR	CR	CF
53	31100	Accounts Payable	$450		X
	71100	Expenditures, Current		$450	X
	71100	Expenditures, Current	$450		X
	13100	Unexpended GR Release		$450	X

DR = Debit; CF = Certified Forward; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Vouchers payable in the amount of $35,210 are recorded.

To record the vouchers payable:

TR	GL Code	Account Title	DR	CR
80	71100	Expenditures, Current	$35,210	
	31200	Vouchers Payable		$35,210

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The unexpended portion of certifications forward expires and reverts to General Revenue on September 30.

To record the expiration of the unexpended portion of certified forward:

TR	GL Code	Account Title	DR	CR
10	63600	Reversion of Appropriation, 9/30	$408	
	13100	Unexpended GR Release		$408

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- The EOG releases appropriations of $104,000 for the third quarter.

To record the release of appropriated funds:

TR	GL Code	Account Title	DR	CR
22	13100	Unexpended GR Release	$104,000	
	63100	Released GR Appropriations		$104,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Payment of accounts payables in the amount of $320 are recorded.

To record the certified forward accounts payable cash disbursement:

TR	GL Code	Account Title	DR	CR
53	31100	Accounts Payable	$320	
	71100	Expenditures, Current		$320
	71100	Expenditures, Current	$320	
	13100	Unexpended GR Release		$320

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- A payment for telephone charges for $150 are paid as an unencumbered journal transfer (JT) disbursement.

To record the JT disbursement:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current	$150	
	13100	Unexpended GR Release		$150

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- The Executive Office of the Governor releases appropriations of $104,000 for the fourth quarter.

To record the release of appropriated funds:

TR	GL Code	Account Title	DR	CR
22	13100	Unexpended GR Release	$104,000	
	63100	Released GR Appropriations		$104,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- A vendor has issued a credit memo in the amount of $50. This credit is being processed with a $75 invoice for payment from the same vendor.

To record the credit memo:

TR	GL Code	Account Title	DR	CR
51	13100	Unexpended GR Release	$50	
	71100	Expenditures, Current		$50

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

To record the unencumbered disbursement:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current	$100	
	13100	Unexpended GR Release		$100

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- A current year expense refund of $44 is received from an employee.

To record the expense refund:

TR	GL Code	Account Title	DR	CR
30	13100	Unexpended GR Release	$44	
	71100	Expenditures, Current		$44

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- A prior year expense refund of $175 is received from a client.

To record prior year expense refund (BKI= N or Y):

TR	GL Code	Account Title	DR	CR
30	54600	Collections - GR	$175	
	61800	Refunds		$175

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Prepaid items in the amount of $80 are used.

To record the expenditure of prepaid assets:

TR	GL Code	Account Title	DR	CR
10	71100	Expenditures, Current	$80	
	19100	Prepaid Items		$80

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

The following pre-closing trial balance reflects all recorded transactions for the fiscal year:

GL	Account	DR	CR
	DEPARTMENT OF THE TREASURY GENERAL REVENUE FUND		
	PRE-CLOSING TRIAL BALANCE JUNE 20XX		
13100	Unexpended Gen. Rev. Releases	$393,893	
16300	Due From Funds in Other Departments	800	
17100	Supply Inventory	3,400	
19100	Prepaid Items	4,620	
31100	Accounts Payable		$1,618
31200	Vouchers Payable		35,210
54600	Collections - GR	175	
54900	Fund Balance Unreserved		5,800
55900	Other Fund Balance Reserve		
56100	Non-Spendable Inventories and Prepaid Items		7,900
61800	Refunds		175
63100	Released GR Appropriations		416,000
63600	Reversion of Appropriation, 9/30	408	
71100	Expenditures, Current	61,407	
91100	Appropriations		312,000
91200	Appropriations, Allocated	312,000	
92100	Approved Budget		312,000
92200	Approved Budget, Allotted	310,000	
93100	Allotments		310,000
94100	Encumbrances	7,431	
98100	Budget Find Balance Reserve for Encumbrances		7,431
99100	Budget Fund Balance	312,000	
	Totals	**$1,447,191**	**$1,447,191**

DR = Debit; CR = Credit; GR = General Revenue; TR = Transaction.

704.2 Trust Fund – Journal Entries

This section will present accounting entries for a fictitious Department of the Treasury related to a single fiscal year as a sample of the accounting cycle performed in each agency.

A trial balance for the end of the fiscal year for a trust fund (SF = 2) is shown below:

	Account	DR	CR
DEPARTMENT OF THE TREASURY GENERAL REVENUE FUND POST-CLOSING TRIAL BALANCE JUNE 30, 20XX			
12100	Unreleased Cash in Treasury	$70,000	
17100	Supply Inventory	3,000	
19100	Prepaid Items	1,000	
31100	Accounts Payable		$4,000
54900	Unassigned Fund Balance		64,500
56100	Non-Spendable – Inventories & Prepaid Items *		5,500
	Totals	**$74,000**	**$74,000**

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

*Fund balances with GL 56100 are represented in the trial balance above based on agencies using the purchase method. If an agency uses the consumption method, then, the offsetting entries for these accounts would be recorded in GL 54900, Fund Balance Unreserved.

Assuming that the Department of Treasury is operating in its first year on FLAIR, the following entries will be made to record beginning balances in the agencies accounting records. These entries will be entered <u>only once</u> when the agency starts working on the FLAIR system. After closing of the agency's first year of FLAIR activity, beginning balances are brought forward systematically each year.

To record beginning general ledger balances not to affect subsidiary ledgers:

TR	GL Code	Account Title	DR	CR
10	12100	Unreleased Cash in Treasury	$70,000	
	17100	Supply Inventory	3,000	
	19100	Prepaid Items	1,000	
	54900	Unassigned Fund Balance		$68,500
	56100	Non-Spendable – Inventories & Prepaid Items		5,500

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record beginning accounts payable balance:

TR	GL Code	Account Title	DR	CR
80	54900	Unassigned Fund Balance	$4,000	
	31100	Accounts Payable		$4,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

The following events are examples of activities that take place each fiscal year.
- There are two types of items that are carried forward by the agency and approved by the EOG:
  - Accounts Payable
  - Encumbrances

- Total approved for certifications forward is $5,500.

Accounts Payable	$2,000
Encumbrances	3,500
Total	$5,500

Note: The post closing trial balance does not include encumbrances. Encumbrances are budgetary items that are not included on the trial balance. They are closed at year-end and re-established by the system via the automated closing process.

- The agency is appropriated $120,000 in a trust fund (SF = 2) by the Legislature. Tax revenue accruing to the trust fund is estimated to be $120,000.

To record estimated revenue:

TR	GL Code	Account Title	DR	CR
21	81100	Estimated Taxes	$120,000	
	99100	Budgetary Fund Balance		$120,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record encumbered accounts payable:

TR	GL Code	Account Title	DR	CR
21	99100	Budgetary Fund Balance	$120,000	
	91100	Appropriations		$120,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The EOG maintains a $15,000 reserve.

To record expenditure of prepaid assets:

TR	GL Code	Account Title	DR	CR
21	91200	Appropriation, Allocated	$105,000	
	92100	Approved Budget		$105,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- The agency allots for the fiscal year.

To record agency allotments:

TR	GL Code	Account Title	DR	CR
20	92200	Approved Budget, Allocated	$105,000	
	93100	Allotments		$105,000

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The EOG releases appropriations of $220,000.

To record EOG releases:

TR	GL Code	Account Title	DR	CR
22	12200	Released Cash in State Treasury	$105,000	
	12100	Unreleased Cash in State Treasury		$105,000

DR = Debit; CR = Credit; GL = General Ledger; GR = General Revenue; TR = Transaction.

- Encumbrances of $10,645 are recorded.

To record issuance of purchase orders;

TR	GL Code	Account Title	DR	CR
60	94100	Encumbrances	$10,645	
	98100	Budget Fund Balance Reserve for Encumbrances		$10,645

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Cash was disbursed for payment of invoices totaling $21,195 of which $18,460 had previously been encumbered.

To record unencumbered disbursements:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current	$2,735	
	12200	Released Cash in State Treasury		$2,735

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record unencumbered disbursements:

TR	GL Code	Account Title	DR	CR
70	71100	Budgetary Fund Balance	$18,460	
	12200	Appropriations		$18,460
	98100	Budget Fund Balance Reserve for Encumbrances	$18,460	
	94100	Encumbrances		$18,460

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Invoices in the amount of $3,264 were received but were not immediately vouchered for payment. These invoices were recorded as accounts payable. $200 was previously encumbered for these invoices.

To record accounts payable:

TR	GL Code	Account Title	DR	CR
80	71100	Expenditures, Current	$3,064	
	31100	Accounts Payable		$3,064

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record encumbered accounts payable:

TR	GL Code	Account Title	DR	CR
81	71100	Expenditures, Current	$200	
	31100	Accounts Payable		$200
	98100	Budget Fund Balance Reserve for Encumbrances	$200	
	94100	Encumbrances		$200

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- A disbursement was made for office supplies purchased in the amount of $424. A purchase order of $132 had previously been issued for these supplies.

To record encumbered disbursement for office supplies:

TR	GL Code	Account Title	DR	CR
70	71100	Expenditures, Current	$424	
	12200	Released Cash in State Treasury		$424
	98100	Budget Fund Balance Reserve for Encumbrances	$132	
	94100	Encumbrances		$132

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Tax Revenue of $5,378 is recorded as accounts receivable.

To record tax accounts receivable:

TR	GL Code	Account Title	DR	CR
90	15200	Taxes Receivable	$5,378	
	61100	Taxes		$5,378

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Taxes in the amount of $110,437 are collected, of which $5,213 is a collection of accounts receivable.

To record direct deposit receipts:

TR	GL Code	Account Title	DR	CR
30	12100	Unreleased Cash in State Treasury	$105,224	
	61100	Taxes		$105,224

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record receipt of taxes receivable and reversal of the receivable:

TR	GL Code	Account Title	DR	CR
90	12100	Unreleased Cash in State Treasury	$5,213	
	61100	Taxes		$5,213
	61100	Taxes	$5,213	
	15200	Taxes Receivable		$5,213

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Payment of a current year accounts payable is recorded in the amount of $635.

To record payment of accounts payable:

TR	GL Code	Account Title	DR	CR
53	31100	Accounts Payable	$635	
	71100	Expenditures, Current		$635
	71100	Expenditures, Current	$635	
	12200	Released Cash in State Treasury		$635

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Payment of an accounts payable certified forward in the amount of $1,500 is recorded.

To record payment of accounts payable certified forward from prior year:

TR	GL Code	Account Title	DR	CR	CF
53	31100	Accounts Payable	$1,500		X
	71100	Expenditures, Current		$1,500	X
	71100	Expenditures, Current	$1,500		X
	12200	Released Cash in State Treasury		$1,500	X

DR = Debit; CR = Credit; CF = Certified Forward; GL = General Ledger; TR = Transaction.

- The unspent portion of appropriations certified forward for the amount of $1,500 expires on September 30.

To record the expiration of the unexpended portion of a Certified Forward:

TR	GL Code	Account Title	DR	CR
10	12100	Unreleased Cash in State Treasury	$1,500	
	12200	Released Cash in State Treasury		$1,500

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Prepaid items are purchased in the amount of $850.

To record disbursement for prepaid items:

TR	GL Code	Account Title	DR	CR
51	19100	Prepaid Items	$850	
	12200	Released Cash in State Treasury		$850

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- If an agency utilizes the consumption method, as prepaid items are used, the following entry should be made to record the expenditures. Prepaid items in the amount of $275 are used.

To record use of prepaid items under Consumption Method of Accounting:

TR	GL Code	Account Title	DR	CR
10	71100	Expenditures, Current	$275	
	19100	Prepaid Items		$275

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Revenue from a sale of goods.

To record journal transfer receipt of funds:

TR	GL Code	Account Title	DR	CR
10	12100	Unreleased Cash in State Treasury	$563	
	61300	Fees, Charges, Commissions and Sales		$563

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- A revenue fund of $33 is issued.

To record revenue refund:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current (OBJ = 860000, CAT = 2200XX)	$33	
	12200	Released Cash in State Treasury		$33

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

- The receipt of $563 for a sale of goods to another state agency was recorded to the wrong organization.

To reverse transfer receipt recorded erroneously:

TR	GL Code	Account Title	DR	CR
96	67100	Sales of Goods and Services, State	$563	
	12100	Unreleased Cash in State Treasury		$563

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To record transfer receipt of funds:

TR	GL Code	Account Title	DR	CR
96	12100	Unreleased Cash in State Treasury	$563	
	67100	Sales of Goods and Services, State		$563

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- The State Treasurer has issued a debit memo of $100 for a returned check notice in payment of a state tax.

To record a debit memo:

TR	GL Code	Account Title	DR	CR
30	61100	Taxes	$100	
	12100	Unreleased Cash in State Treasury		$100

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

To set up a receivable for the bad check:

TR	GL Code	Account Title	DR	CR
33	15100	Accounts Receivable	$100	
	61100	Taxes		$100

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- A prior year expenditure refund of $180 is received from a client.

To record a prior year expense refund:

TR	GL Code	Account Title	DR	CR
30	12100	Unreleased Cash in State Treasury	$180	
	61800	Refunds		$180

DR = Debit; CR = Credit; GL = General Ledger; TR = Transaction.

- Cancellation and restoration of a $70 12-month-old warrant are recorded.

To establish cash and liability for 12-month-old warrant:

TR	GL Code	Account Title	DR	CR
80	79100	Non-Appropriated Expenditure (OBJ = 860000, CAT = 920000)	$70	
	39900	Other Current Liabilities (OBJ = 860000, CAT = 920000)		$70

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

To record estimated revenue for 12-month-old warrant cancellation:

TR	GL Code	Account Title	DR	CR
30	12100	Unreleased Cash in State Treasury (CAT = 003800)	$70	
	61900	Other Revenues (OBJ = 038000, CAT = 003800)		$70
	81800	Estimated Refunds of Prior Year Expenditures	$70	
	99100	Budget Fund Balance		$70

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

To record appropriations for 12-month-old warrant cancellation:

TR	GL Code	Account Title	DR	CR
21	99100	Budget Fund Balance	$70	
	91100	Appropriations (OBJ = 970000, CAT = 920000)		$70

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

To record approved budget for 12-month- old warrant cancellation:

TR	GL Code	Account Title	DR	CR
21	91200	Appropriations, Allocated	$70	
	92100	Approved Budget (CAT = 920000)		$70

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

To record releases for 12-month-old warrant cancellation:

TR	GL Code	Account Title	DR	CR
22	12200	Released Cash in State Treasury (CAT = 920000)	$70	
	12100	Unreleased Cash in State Treasury (CAT = 920000)		$70

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

- A vendor seeks re-issuance of a 12-month warrant in the amount of $50.

To remove liability and record disbursement for 12-month-old warrant:

TR	GL Code	Account Title	DR	CR
53	39900	Other Current Liabilities (CAT = 920000)	$50	
	79100	Non-Appropriated Expenditures (CAT = 920000)		$50
	79100	Non-Appropriated Expenditures (CAT = 920000)	$50	
	12200	Released Cash in State Treasury (CAT = 920000)		$50

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

- After three years, the liability for a $20 12-month-old warrant is removed from the agency's accounting records and goes to abandoned property.

To record reversion of appropriations for 12-month-old warrant:

TR	GL Code	Account Title	DR	CR
21	91100	Appropriations (OBJ = 970000, CAT = 920000)	$20	
	99100	Budgetary Fund Balance		$20

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

To record estimated revenue for 12-month-old warrant cancellation:

TR	GL Code	Account Title	DR	CR
21	92100	Approved Budget (CAT = 920000)	$20	
	91200	Appropriations, Allocated		$20

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

To record reversion of releases for 12-month-old warrant:

TR	GL Code	Account Title	DR	CR
22	12100	Unreleased Cash in State Treasury (CAT = 920000)	$20	
	12200	Released Cash in State Treasury (CAT = 920000)		$20

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

To remove liability for 12-month-old warrant:

TR	GL Code	Account Title	DR	CR
53	39900	Other Current Liabilities (CAT = 180000)	$20	
	75900	Transfers to Other Agencies (CAT = 180000)		$20

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; TR = Transaction.

- A $140 employee travel advance is requested from the Comptroller.

To remove cash disbursement for travel advance:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current (OBJ = 269000)	$140	
	12200	Released Cash in State Treasury		$140

DR = Debit; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

- An $85 travel advance settlement is processed for out-of-state travel. (A $140 travel advance has been issued and total travel expenses amounted to $225).

To remove travel advance settlement:

TR	GL Code	Account Title	DR	CR
51	71100	Expenditures, Current (OBJ = 262000)	$225	
	12200	Released Cash in State Treasury		$225
51	12200	Released Cash in State Treasury	$140	
	71100	Expenditures, Current (OBJ = 269000)		$140

DR = Debit; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

Once all transactions have been recorded for the fiscal year, a pre-closing trial balance is obtained.

	DIVISION OF THE TREASURY GENERAL REVENUE FUND PRE-CLOSING TRIAL BALANCE JUNE 20XX		
	Account	DR	CR
12100	Unreleased Cash in State Treasury	$77,600	
12200	Released Cash in State Treasury	78,638	
15100	Accounts Receivable	100	
15200	Taxes Receivable	165	
17100	Supply Inventory	3,000	
19100	Prepaid Items	1,575	
31100	Accounts Payable		$ 5,129
54900	Unassigned Fund Balance		64,500
56100	Non-Spendable – Inventories and Prepaid Items		5,500
61100	Taxes		110,602
61300	Fees, Charges, Commissions and Sales		563
61800	Refunds		180
61900	Other Revenues		70
71100	Expenditures – Current	25,416	
75900	Transfer Out to Other Agency		20
79100	Non-Appropriated Expenditures	70	
81100	Estimated Taxes	120,000	
81800	Estimated Refunds of Prior Year Expenditures	70	
91100	Appropriations		120,050
91200	Appropriations, Allocated	105,050	

	Account	DR	CR
	DIVISION OF THE TREASURY GENERAL REVENUE FUND		
	PRE-CLOSING TRIAL BALANCE JUNE 20XX		
92100	Approved Budget		105,050
92200	Approved Budget, Allotted	105,000	
93100	Allotments		105,000
94100	Encumbrances		8,147
98100	Budget Fund Balance Reserved for Encumbrances	8,147	
99100	Budget Fund Balance		20
	Total	**$524,831**	**$524,831**

DR = Debit; CAT = Category; CR = Credit; GL = General Ledger; OBJ = Object Code; TR = Transaction.

704.3 Automated Program Closing Entries

In addition to the accounting transactions recorded for agency operations throughout the year, additional adjusting entries must be made to prepare the agency's accounting records for closing. The following are suggested adjusting entries (but not limited to):

- Adjustments for inventories and reserved fund balance.
- Adjustments for fund balance reserved for encumbrances.
- Adjustments for prepaid items and other current assets if an agency operates on the Purchase Method.
- Any reversion of appropriations.
- Adjustments for other fund balance reserves.
- Entry for any unrecorded accruals. (e.g., payables, receivables)

Below are examples of the adjusting entries suggested to prepare agencies for year-end closing:

- Adjust Fund Balance Reserved for Inventory to the actual amount of inventory on hand at year-end.

TR	GL Code	Account Title	DR	CR
10	54900	Unassigned Fund Balance	X	
	56100	Non-Spendable – Inventories and Prepaid Items		X

- Adjust Prepaid Items or Other Current Assets (if necessary) to reflect the actual amount of items on hand at year-end.

TR	GL Code	Account Title	DR	CR
10	191**	Unassigned Fund Balance	X	
	199**	Non-Spendable – Inventories and Prepaid Items	X	
	7****	Expenditures		X

- Establish a reserve for prepaid items or current assets to the amount on hand at year-end.

TR	GL Code	Account Title	DR	CR
10	54900	Unassigned Fund Balance	X	
	56100	Non-Spendable – Inventories and Prepaid Items		X
	559**	Other Fund Balance Reserved		X

- If an amount in excess of prepaid items or current assets purchased in the current year were consumed, the <u>excess</u> should be expended as follows:

TR	GL Code	Account Title	DR	CR
10	56100	Non-Spendable – Inventories and Prepaid Items	X	
	559**	Other Fund Balance Reserved	X	
	191**	Prepaid Items **or**		X
	199**	Other Current Assets		X

The following are recommended steps to follow after all accounting has been recorded for a fiscal year:

- Obtain for review a Pre-Closing Trial Balance to ascertain the accuracy of General Ledger account balances.
- After determining that agency account balances are complete as well as accurate, the agency should contact FLAIR for a closing run.

Once the request to close an agency's fiscal year is entered into FLAIR, a closing transaction file is created by multiplying the balance in a particular account scheduled for closing by -1. The offsetting entry (the account into which the closed balance is to be moved), is the same amount with an opposite sign (+/-). For example, if the debit balance in a specific account scheduled to close is $40.00 (debit) and that amount is multiplied by a -1 it becomes a credit amount of $40.00. This credit amount is moved into the account from which the debit amounts were drawn leaving a balance of zero. The offset, a debit of $40.00, is entered in the appropriate account.

Only balances in budgetary and operating accounts as determined by the program are closed. The balances in real accounts are carried forward as beginning balances for the next fiscal year. Real accounts

are those accounts carrying a general ledger code beginning with 1, 2, 3, 4, or 5. The following are the entries produced.

- Record closing of unexpended release balances.

TR	GL Code	Account Title	DR	CR
09	11200	Cash in Bank, **or**	X	
	12100	Unreleased Cash in State Treasury, **or**	X	
	13100	Unexpended GR Releases, **or**	X	
	13400	Unexpended Infrastructure Releases	X	
	112**	Cash in Bank, **or**		X
	121**	Unreleased Cash in State Treasury, **or**		X
	122**	Released Cash in State Treasury, **or**		X
	131**	Unexpended GR Releases, **or**		X
	134**	Unexpended Infrastructure Releases		X

- Record closing of budgetary accounts.

TR	GL Code	Account Title	DR	CR
09	99100	Budgetary Fund Balance	X	X
	8****	Estimated Revenue and Receipts, OR		X
	91***	Disposition of Appropriation, **or**	X	
	92***	Disposition of Approved Budget, **or**	X	
	93***	Allotments, OR	X	
	982**	Beginning Fund Balance		X
	983**	Ending Budget Fund Balance, OR	X	
	99***	Unexpended Infrastructure Releases		X

- Record closing of encumbrances.

TR	GL Code	Account Title	DR	CR
09	98100	Budget Fund Balance Reserve for Encumbrances	X	X
	941**	Encumbrances, OR		X
	981**	Budget Fund Balance Reserve for Encumbrances	X	

- Close revenues and expenditures to fund equity.

TR	GF	GL Code	Account Title	DR	CR
09	50, 60	53900	Retained Earnings Unreserved, OR	X	X
	Other	54900	Unassigned Fund Balance		X
		6****	Revenue and Receipts, OR	X	X
		7****	Expenditures		X

- Close fund equity adjustment accounts to beginning fund equity.

TR	GF	GL Code	Account Title	DR	CR
09	50, 60	53900	Retained Earnings Unreserved, OR	X	X
	Others	54900	Unassigned Fund Balance	X	
		518**	Residual equity Transfer In, OR		X
		519**	Residual Equity Transfer Out, OR	X	
		53***	Retained Earnings, OR		X
		54***	Fund Balance		X

- Beginning balances are then recorded from the post closing trial balance. Beginning balance entries are system generated with a TR08.

- Beginning encumbrance balances are recorded as well as encumbrance subsidiary detail to re-establish encumbrances brought forward.

- Accounts payable subsiduary detail is recorded to establish a listing of accounts payable items brought forward.

- Accounts receivable subsidiary detail is recorded to establish a listing of accounts receivable item brought forward.

Upon completion of the Automated Closing Process, Dual Year Processing ceases. Available balance checking for the new fiscal year is now initiated. All automated closing entries are system generated with a TR09.

Financial Statements are the end product of a fiscal year of financial accounting. FLAIR produces financial statements in conformity with generally accepted accounting principles (GAAP) which provide a fair representation of an agency's financial position and results of operations for a given fiscal year. These statements are produced upon agency closeout.

705 Dual Year

The Dual Year, also called the 13th Period, is the period after Fiscal Year-End (June 30). During this period the agencies will make adjustments to prior year Financial Statements to convert them from cash basis to accrual basis of accounting and prepare the fiscal year for closing. Also during this period the agencies are working on the new fiscal year. In other words, agencies work two different periods at the same time.

706 Certification Forward Processing

Section **216.301**, Florida Statutes, specifies the procedure for Certified Forward, or disbursing from current year's appropriation, the obligations outstanding at the end of the current year.

Action by Head of Agency or the Legislative Branch:
- Any balance of any appropriation (except for fixed capital outlay - FCO) not disbursed but expended or contracted to be expended must be recorded on or before August 1of each year, to the EOG.
- Certify on or before August 1of each year, to the EOG, any balance of any appropriation for fixed capital outlay not disbursed but expended or contracted to be expended.
- Certification must be in the form and on the date approved by the EOG.

Action by the Executive Office of the Governor:
- Review and approve or disapprove on or before September 1 of each year, all of the items and amounts by the head of the affected state agency and provide to the CFO, the legislative appropriations committee, and the Auditor General, a detailed listing of the items and amounts approved as legal encumbrances against the un-disbursed balances of such appropriations.

Reversion or lapsing of appropriation:
- Any prior year balance not recorded in the form and on the date approved by the EOG will revert to the fund from which appropriated and be available for re-appropriation.

For all appropriations, except appropriation for fixed capital outlay:
- If a prior year expenditure is not made and the obligation is proven to be legal, due, and unpaid, then it will be paid and charged to the agency's or legislative branch's appropriation of the current year.

For Fixed Capital Outlay:
- If a certification is not made and the obligation is proven to be legal, due, and unpaid, then it will have to be presented to the Legislature for its consideration.

Unencumbered balances of certifications forward, except for fixed capital outlay, at September 30; or differences in the estimated and actual encumbrances, and therefore in the certified forward amounts and the amounts required to discharge the liability:
- Will revert to the fund from which appropriated and be available for re-appropriation.

To determine whether or not an item may be certified, the following questions may be asked:

Date	Question
On June 30	Was the item encumbered? Was the item an accounts payable?
On July 1	Was the item encumbered on or before June 30? Was the item recorded as Accounts Payable on or before June 30? Was the item approved for CF by the EOG?
On September 30	For any Certified Forward Appropriation, except FCO, is there a balance remaining in the Appropriation Account?

At the end of each fiscal year, operational accounting entries for that year cease (in general) and a new fiscal year of accounting begins. Although the old fiscal year has ended, agencies may have legal obligations for which the prior fiscal year's appropriations may be used. Obligations (i.e., Encumbrances and Accounts Payables) may be carried forward via the certified forward process. After requesting Certified Forward processing through the Period End Function (PE), the system generates the Certification Forward accounting entries. Procedures for Certifications Forward Processing are given in **section 706.**

Aside from certifying outstanding obligations, the agency must also record adjusting and final accounting transactions before its accounting records are closed for a given year. The FLAIR Help Desk will execute the closing of the fiscal year for each agency. As a part of fiscal year close out, nominal and budgetary accounts are closed and real accounts are brought forward as beginning balances for the new fiscal year.

Note: Even so, the "encumbered balance remaining undisbursed on December 31 of the same calendar year in which such certification was made shall revert to the fund from which appropriated." Therefore, we may not know in some instances until December 31 the total expenditures chargeable to such certifications. Consequently, on December 31 we can recognize as an accounting event the expiration of the un-disbursed portion of prior year appropriations certified forward.

706.1 Subsidiary Files

There are three ways to certify forward Encumbrances, Accounts Payable, and Accounts Receivable items:
- On original input,
- Updated in the appropriate subsidiary, or
- Updated through 1S Request for Certifications.

To mark an item as certified forward on original input:

- Input a **C** in the **CF** field on entry of encumbrance (TR60), accounts payable (TR80 or TR81) or accounts receivable (TR90).

Note: After original input, update of the CF field is accessible **only** through the appropriate subsidiary (TR6S, TR8S, or TR9S) or by specifying the items to be certified forward through TR1S, Request for

Certifications. The CF field on encumbrances, accounts payable, and accounts receivable transactions is *not* available for update through the respective update screens (TR60, TR80, TR90) during the same day of input.

TR80 - Unencumbered Payables – Single Input - Screen Three (with example data input in the CFI field)

```
80S3              TR 80 - UNENC. PAYABLES - SINGLE INPUT      08/20/2014  14:42:47
 AP-NO P FL0001 0001
 L1 L2 L3 L4 L5  EO VR OBJECT PPI RCV-DT    DESCRIPTION       SUB-VENDOR-ID
 85 10 01 01 211 01 04 261000

 ...AMOUNT....   VENDOR-ID            MC VENDOR-NAME      TRN-DT    OTHER-DOC
                 F111111111999        A  A&D OFFICE

 AP-GL AP-EGL INVOICE    AB ..QUANTITY.. B PID BF-ORG    BF-EO BF-OB  BF-CAT/YR

 CAT     YR  CF GL    EGL EOB ECAT    EP  GRANT          GY  CNTRT  CY  OCA    AU
 040000 00  C  71100

 GF SF FID    BE      IBI  EF STATE-PROGRAM      PROJECT ID      RVL
 20 2  010001 85100000 00     1112110000 000000

 BPIN     COUNT ...UNITS.... ...TIME...
                                                           TYPE    SEL
NEXT: AP-NO P FL0001  L1-L5 85 10 01 01 211  EO 01 VR 00  OBJECT 261000  PPI
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT            MINI  MAIN  RFRSH                                        CAN
```

706.2 Fixed Capital Outlay

Fixed Capital Outlay items to be certified forward are marked for certification forward processing through TR1S, Request for Certifications.

To mark an item as certified forward using the appropriate subsidiary (TR6S, TR8S, or TR9S):
- Indicate the specific encumbrance, accounts payable, or accounts receivable item including the line number of the item to be marked by accessing the Single Update screen.
- Go to page two of the single update screen.
- Tab over to the CF field and enter a **C** to mark that item as certified. If the **CF** field is left blank, will indicate that an item will not be certified forward.

Because of the timing of the subsidiary update, items marked for certifications forward are viewed on the subsidiary inquiry screens as certified forward in the current fiscal year (marked with a **C** in the **CF** field) and/or the new fiscal year (marked with a **C** in the **NCF** field).

If an item is updated through the appropriate subsidiary, the certifications forward fiscal year of processing will be as follows:

Date	PPI	CF	NCF
On or before June 30	Blank	C	C
On or after July 1	Blank		C
On or after July 1	M/Y	C	

Users may also mark an item as certified forward through TR1S, Request for Certifications. Once the items to be certified have been specified, the Request for Certification Forward report may be run through the Report Request Function (RP). This report is in the format required by the Governor's Office and will list all the certified forward items, include a total for each item, and a net amount to be certified forward. This report may be reprinted until the CF items are correct.

Once the agency is certain that the CF items are correctly identified, CF processing may be requested through the Period End Processing Function (PE). This process will be run during nightly processing *only one time per year* for each agency and will generate all accounting entries necessary to record certifications forward. This process occurs while the agency is in dual year processing; therefore the request for CF processing should be made *before closing* the prior year's records. The generated entries will then be posted to the agency's records. If there were any errors made in specifying the CF items, the agency will have to make all necessary correcting entries.

706.3 Encumbrances and Accounts Payable

Below are the entries generated by CF processing for the items marked on input or updated through a subsidiary. These entries will be entered with a Transaction Type of 07 on the Detail File.

- Encumbrances and Accounts Payable

To record appropriations for Encumbrances and Payables Certified Forward:

TR	GL Code	CAT	OBJECT	Description	DR	CR	CF
07	991**	000000		Budget and Fund Balance	X		
	911**	Orig. CAT	960000	Appropriations		X	C

To record approved budget for Encumbrances Certified Forward:

TR	GL Code	CAT	Description	DR	CR	CF
07	912**	Orig. CAT	Appropriation, Allocation	X		C
	921**	Orig. CAT	Approved Budget		X	C

To record release of appropriated funds for encumbrances and Payables Certified Forward:

TR	SF	GL Code	CAT	Description	DR	CR	CF
07	1	131**	Orig. CAT	Unexpended GR Releases **or**	X		C
	2, 3	122**	Orig. CAT	Released Cash in Treasury	X		C
	1	131**	000000	Unexpended GR Releases **or**		X	
	2, 3	121**	000000	Unreleased Cash in Treasury		X	

To record allotments for Encumbrances Certified Forward only:

TR	GL Code	CAT	Description	DR	CR	CF
07	922**	Orig. CAT	Approved Budget, Allotment	X		C
	931**	Orig. CAT	Allotments		X	C

- Accounts Receivable and Memo Accounts Receivable (Expense Refunds only)

To reduce the Appropriations by the Accounts Receivable and Memo Accounts Receivable Certified Forward:

TR	GL Code	CAT	OBJECT	Description	DR	CR	CF
07	911**	Orig. CAT		Budget and Fund Balance	X		
	991**	000000	960000	Appropriations		X	C

To reduce the Approved Budget by the Memo Accounts Receivable Certified Forward:

TR	GL Code	CAT	Description	DR	CR	CF
07	921**	Orig. CAT	Approved Budget, Allotment	X		C
	912**	Orig. CAT	Appropriation, Allocated		X	C

To reduce the release of appropriated funds by the Accounts Receivable and Memo Accounts Receivable Certified Forward:

TR	SF	GL Code	CAT	Description	DR	CR	CF
07	1	131**	000000	Unexpended GR Releases **or**	X		
	2, 3	121**	0000000	Released Cash in Treasury	X		
	1	131**	Orig. CAT	Unexpended GR Releases **or**		X	C
	2, 3	122**	Orig. CAT	Released Cash in Treasury		X	C

To reduce the Allotments by the Memo Accounts Receivable Certified Forward:

TR	GL Code	CAT	Description	DR	CR	CF
07	931**	Orig. CAT	Allotments	X		C
	922**	Orig. CAT	Approved Budget, Allotment		X	C

Note: The allotment reduction is necessary for the accuracy of reporting schedule of allotment balance information. When the above entries are generated all appropriate subsidiaries will be updated, and the Release and Allotment Balances on the Available Balance File will be updated appropriately.

On September 30, the following entry should be made to record reversion of certified forward appropriations.

TR	GL Code	Description	DR	CR	CF
10	63600	Reversion of Appropriation, 9/30	X		
	13100	Unexpended General Revenue Releases (CAT = 010000 – 910000)		X	C

706.4 TR1s Request for Certification

Agencies may use TR1S Request for Certification to specify encumbrances, payables, receivables, and Fixed Capital Outlay (FCO) items that are to be certified forward at year-end. Agencies may also use the TR1S to opt in or out of having one or both of their subsidiary records automatically marked for certified forward by close of business on the last working day of the fiscal year. All subsidiary Files (except records with the SF=8) will be marked as certified forward on the last day of the fiscal year unless exemption is requested through TR1S. Agencies may also request that DIS create a Fixed Capital Outlay (FCO) certifications forward file from their Project Information File records using the same function. **This file will not be created if not requested.**

706.4.1 Requesting Certification Multiple Update

The Request for Certifications Mini Menu Request screen is used to request line items from the Encumbrance, Payable, and/or Receivable subsidiaries to mark those items to be certified forward. Only those Accounts Receivable items that are entered as expense refunds will be available for certification.

To access the Request for Certifications Mini Menu, from the Main Accounting Menu or any FLAIR input screen:
1. a. In the TYPE field, input **CF; OR**
    b. In the TYPE field, input **1S,** and
2. In the SEL field, input **X**.

Main Accounting Menu (with example data input)

```
MNMU                                                      07/30/2014  13:28:06
                                        MENU

SEC FC  DESCRIPTION          SEC FC  DESCRIPTION          SEC FC  DESCRIPTION

 I  AB  AVAILABLE BAL.        U   AD  ACCOUNT DESC         U   AP  ACCTS PAYABLE
 U  AR  ACCTS RECEIVABLE      U   BC  BUDGET CONTROL       U   CD  PURCHASING CARD
 U  CF  REQ FOR CERT          U   CP  CASH RCPTS UTIL      U   CR  CASH RECEIPTS
 U  DB  DISBURSEMENTS         U   DM  DIR/MANAGER FILE     U   EN  ENCB & ENCB CHG
 U  EX  EXPANSION             U   FA  FA - ACCOUNTING      U   FC  FA - CUSTODIAL
 U  GA  GEN ACCOUNTING        U   GI  GRANT INFO           U   PE  PERIOD END
 U  PJ  PROJECT INFO          U   RC  AR CUSTOMER          U   RP  IMMEDIATE REPORTS
 U  RP  RECURRING REPORTS     U   SC  STATE CFO FILES      U   TF  TRANSFERS
 U  TG  TITLE - GRANTS        U   TI  TITLE - GENERAL      U   TJ  TITLE - PROJECTS
 U  TP  TITLE - PROPERTY      U   VE  VENDOR-EMPLOYEE      U   VP  VOUCHER PRINT
 A  VS  VENDOR-STATEWIDE



                                                       TYPE: CF   SEL:

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT              DAC
```

3. Press **Enter**. FLAIR will display the 1SX Request for Certifications Mini Menu.

1SX – Request For Certifications Mini Menu

```
CFMU                                                      05/05/2015  10:52:46
                   1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

       X    REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                   DOC-TYPE    DOC-NO  DOC-LINE




            REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
            SEL   PROJECT  ID  BUDGET ENTITY    FUND    CATEGORY   YEAR IBI




            YEAR END MARKING OF SUBSIDIARIES   AND CREATION OF FCO FILE
            SEL:       FISCAL YEAR END:

       SEL
        A    ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
        I    INQUIRE INTO FCO CERTIFICATION REQUESTS
        U    UPDATE FCO CERTIFICATION REQUESTS
                                                       TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                          MAIN  RFRSH
```

1SX Request for Certifications Mini Menu fields related to the Multiple Update function:

Field	Description	Required/Optional/Special Instructions
DOC-TYPE	Subsidiary Document Type	Required. Valid input: **P** – Payables **E** – Encumbrances **J** – Recurring Payments **R** – Receivables (1A)
DOC-NO	Subsidiary	Optional. If entered, the listing from the

Field	Description	Required/Optional/Special Instructions
	Document Number	subsidiary will begin with the first line of the document number entered and display all items through the end of the file. (6A/N)
DOC-LINE	Subsidiary Document Line Number	Optional. If entered, the listing will begin with the document and line number entered and displays all items through the end of the file. (4N)

4. In the selection field next to **REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE**, input **X**.

5. Input the data necessary to retrieve the appropriate line items from the subsidiaries.

1SX – Request For Certifications – Mini Menu (with example data input)


```
CFMU                                              05/05/2015  10:52:46
                 1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

      X     REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                   DOC-TYPE    DOC-NO  DOC-LINE
                       E


            REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
            SEL   PROJECT   ID  BUDGET ENTITY     FUND    CATEGORY   YEAR IBI



            YEAR END MARKING OF SUBSIDIARIES   AND CREATION OF FCO FILE
            SEL:      FISCAL YEAR END:

         SEL
          A    ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
          I    INQUIRE INTO FCO CERTIFICATION REQUESTS
          U    UPDATE FCO CERTIFICATION REQUESTS
                                                        TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                          MAIN  RFRSH
```

6. Press **Enter**. FLAIR will display the Request for Certifications Multiple Update Screen One.

Request For Certifications – Multiple Update – Screen One (with example data retrieved)

```
1SX1                                         07/30/2014  13:45:38
              REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE

DOC-NO/LINE VENDOR NAME      FUND      BE     IBI CAT     YR DT-REC    CF
            VENDOR-ID          ORIG-DT  DESCRIPTION     OBJECT ....AMOUNT....
E101   0001 AVIS RENTAL CAR  101000001 85200000 00 040000   00
            F333333333999      09302014 CAR RENTAL       261000       4230.00

E102   0001 PAY.VEND.        101000001 85200000 00 040000   00
            E111111111         09302014 CAR RENTAL       261000       4075.00

E12    0001 ABBOTT AND HAS   101000001 85200000 00 040000   00
            F952554517001      09302014 EDUC. SUPPLIES   341000         28.00

E12    0002 ABBOTT AND HAS   101000001 85200000 00 040000   00
            F111111111999      09302014 OFFICE SUPPLIES  380000         11.50

E16    0001 ABBOTT AND HAS   101000001 85200000 00 060000   00
            F222222222999      09302014 OCO-BOOKS        511000         37.00
NEXT:  DOC-TYPE     DOC-NO     DOC-LINE
                                                         TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT            MINI  MAIN  RFRSH TOP         FWD                        CAN
```

Request For Certifications Multiple Update Screen One fields:

Field	Description	Required/Optional/Special Instructions
DOC-NO	Document Number	Protected. (6A/N)
LINE	Document Line Number	Protected. (4N)
VENDOR NAME	Vendor Name	Protected. (16A/N)
FUND	GAAFR Fund, State Fund, and Fund Identifier	Protected. (9N)
BE	Budget Entity	Protected. (8N)
IBI	Internal Budget Indicator	Protected. (2N)
CAT	Appropriation Category	Protected. (6N)
YR	Appropriation Year	Protected. (2N)
DT-REC	Date Goods/Services Received	Required. For payable items. Optional. For encumbrances or expense refund receivables. (MMDDYYYY) (8N)
CF	Certified Forward Indicator	Optional. Valid input: **C** (1A)
VENDOR ID	Vendor Identification Number	Protected. (13A/N)
ORIG-DT	Original Date	Required. Date the payable, encumbrance, recurring payment, or receivable was established. (MMDDYYYY) (8N)
DESCRIPTION	Description	Protected. From the Subsidiary File. If not in Subsidiary File, object code description will be generated on Certified Forward Processing. (16A/N)
OBJECT	Object Code	Protected. (6N)

Field	Description	Required/Optional/Special Instructions
AMOUNT	Remaining Line Item Balance	Protected. (10.2N)

Note: The **CF** field must be left blank if a line item *is not* to be Certified Forward.

7. Input the fields necessary to process the transaction.
8. Press **Enter**. FLAIR will process the changes made on this screen and display the next five items on the Subsidiary.

After items are marked for Certified Forward, the marked and unmarked Payables, Encumbrances, Recurring Payments, and/or Receivables may be retrieved via the 1S Request for Certifications screen. Additional items may be marked for certification and marked items may be updated until the agency has completed the Certifications Forward Process.

Important Notes:
- If all the balances (current balance, prior month balance and prior year balance) are not equal, then the certification forward **C** must be changed on the Subsidiaries and *not on the* 1SX screen.
- Memo Encumbrances must be updated to regular encumbrances through the Encumbrances Subsidiary (TR6S), and Memo Accounts Receivable may be updated to Regular Receivables through the Accounts Receivables Subsidiary (TR9S), before marking them for certification. If the goods or services are received for encumbered items on or before June 30, those Encumbrances should be reclassified as Payables.

706.4.2 Requesting Certification (Fixed Capital Outlay)

The Request for Certifications Fixed Capital Outlay Screen is used to request items for certifications for Fixed Capital Outlay as well as for Subsidiary File items.

To access the Request for Certifications Fixed Capital Outlay Screen, from the Main Accounting Menu or any FLAIR input screen:
1. a. In the **TYPE** field, input **CF**; **OR**
    b. In the **TYPE** field, input **1S,** and
2. In the **SEL** field, input **X**.

Main Accounting Menu (with example data input)

3. Press **Enter**. FLAIR will display the 1SX Request for Certifications Mini Menu.

1SX – Request for Certifications Mini Menu

1SX Request for Certifications Mini Menu fields related to the Fixed Capital Outlay function:

Field	Description	Required/Optional/Special Instructions
SEL	Select Option	Required. Valid input: **A** – Add FCO Certification Request **I** – Inquire into FCO Certifications Requests **U** – Update FCO Certifications Request (1A)
PROJECT ID	Project Identifier	Required. Edited against the Project Information File. (11A/N)

Field	Description	Required/Optional/Special Instructions
BUDGET ENTITY	Budget Entity	Required. Edited against the Title File.
FUND	Fund	Required. The first digit must equal **1**, **2**, **3**, or **4**. (4N)
CATEGORY	Category	Required. The first two characters must equal **08** or **14**, but cannot equal **080000** or **140000**. Edited against the Title File. (6N)
YEAR	Year	Required. (2N)
IBI	Internal Budget Indicator	Required. Edited against the Title File. (2N)

4. In the selection field next to **REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**, input **X**.
5. In the **SEL** field, input **A**.
6. Input the data necessary to retrieve the appropriate line items from the subsidiaries.

1SX – Request for Certifications Mini Menu (with example data input)

```
CFMU                                              05/05/2015  10:52:46
              1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

              REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                    DOC-TYPE    DOC-NO  DOC-LINE



      X    REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
           SEL  PROJECT  ID  BUDGET ENTITY    FUND    CATEGORY   YEAR IBI
           A    99999999999    85100000       1001     080001    14  00
                                                        Minimum Required Input

      _    YEAR END MARKING OF SUBSIDIARIES  AND CREATION OF FCO FILE
           SEL:      FISCAL YEAR END:

      SEL
       A   ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
       I   INQUIRE INTO FCO CERTIFICATION REQUESTS
       U   UPDATE FCO CERTIFICATION REQUESTS
                                                      TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                     MAIN  RFRSH
```

7. Press **Enter**. FLAIR will display the Request for Certifications Add Screen Two.

FCO Request for Certifications Add – Screen Two (with example data retrieved)

```
1SX2                 FCO CERTIFICATIONS REQUEST ADD        08/20/2014  16:15:20

PROJECT 99999999999        TITLE EMPLOYEE PARKING GARAGE
CF PROJECT STATUS     PROGRAM APPROVED            ARCH & ENG CONTRACT
                      CONSTRUCTION CONTRACT       PURCHASE COMPLETE
                      FORCE ACCOUNT APPROVED

BUDGET ENTITY 85100000    FUND 1001   CATEGORY 080002    YEAR 14    IBI 00

ESTIMATED CERTIFICATIONS BALANCE
AMOUNT REQUESTED      STUDY
                      DESIGN
                      LAND PURCHASE
                      CONSTRUCTION/CONTINGENCY
                      EQUIPMENT
                      RESERVE
COMMENTS              (1)
                      (2)
                      (3)
SEL PROJECT      BUDGET ENTITY  FUND   CATEGORY  YEAR   IBI
                                                             TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT             MINI   MAIN   RFRSH                                   CAN
```

FCO Request for Certifications Add Screen Two fields:

Field	Description	Required/Optional/Special Instructions
PROJECT NUMBER	FCO Project Number	Protected. Retrieved from page one. (11N)
TITLE	Project Long Title	Protected. Retrieved from Project Information File. (48A/N)
PROGRAM APPROVED	Program Approved	Indicates whether or not the program has approval. Valid input: **Y** = Yes **N** = No Defaults to **O** if not used. (1A)
ARCH & ENG CONTRACT	Architect and Engineer Contract	Optional. Indicator to identify if the project involves a bid for services. Valid input: **Y** = Yes **N** = No Defaults to **O** if not used. (1A)
CONSTRUCTION CONTRACT	Construction Contract	Optional. Identifies if a construction contract is being used for a project. Valid input: **Y** = Yes **N** = No Defaults to **O** if not used. (1A)
PURCHASE COMPLETE	Purchase Completed	Optional. Indicates whether or not the purchasing for the project is completed. Valid input: **Y** = Yes **N** = No Defaults to **O** if not used. (1A)
FORCE ACCOUNT APPROVED	Force Account Approved	Optional. Denotes if an outside labor force is being used for the project. Valid input:

Field	Description	Required/Optional/Special Instructions
		Y = Yes **N** = No Defaults to **O** if not used. (1A)
BUDGET ENTITY	Budget Entity	Protected. (8N)
FUND	Fund	Protected. (4N)
CATEGORY	Appropriation Category	Protected. (6N)
YR	Appropriation Year	Protected. (6N)
IBI	Internal Budget Indicator	Protected. (2N)
ESTIMATED CERTIFICATIONS BALANCE	Estimated Certifications Balance	Required. Balance of FCO Certifications requested. (10.2N)
Amount Requested section. At least one of the fields must be entered.		
STUDY	Study Amount	Optional. (10.2N)
DESIGN	Design Amount	Optional. (10.2N)
LAND PURCHASE	Land Purchase Amount	Optional. (10.2N)
CONSTRUCTION/ CONTINGENCY	Construction and Contingency Amount	Optional. (10.2N)
EQUIPMENT	Equipment Amount	Optional. (10.2N)
RESERVE	Reserve Amount	Optional. (10.2)
COMMENTS	Comments	Optional. Agency unique. Three lines. Any comments related to FCO project. If **RESERVE** field is populated, at least the first comment line is required. (50A/N)

FCO Certifications Request Add – Screen Two (with example data input)

```
1SX2                 FCO CERTIFICATIONS REQUEST ADD         08/20/2014  16:15:20

PROJECT 99999999999        TITLE EMPLOYEE PARKING GARAGE
CF PROJECT STATUS       PROGRAM APPROVED       Y    ARCH & ENG CONTRACT   Y
                        CONSTRUCTION CONTRACT   Y    PURCHASE COMPLETE     Y
                        FORCE ACCOUNT APPROVED  N


BUDGET ENTITY 85100000     FUND 1001   CATEGORY 080002    YEAR 14    IBI 00


ESTIMATED CERTIFICATIONS BALANCE                 55000.00
AMOUNT REQUESTED        STUDY                     2000.00
                        DESIGN                    1000.00
                        LAND PURCHASE             1000.00
                        CONSTRUCTION/CONTINGENCY  1000.00
                        EQUIPMENT                 2000.0
                        RESERVE                  10000.00
COMMENTS            (1)  FLAIR TEST PROJECT
                   (2)  COMPLETION DATE XX/XX/XXXX
                   (3)  ABC DESIGN CORP.
SEL PROJECT      BUDGET ENTITY  FUND   CATEGORY  YEAR  IBI
                                                          TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT            MINI  MAIN  RFRSH                                       CAN
```

8. Input the necessary data to complete the transaction.
9. Press **Enter**. FLAIR will return user to 1SX Request for Certifications Mini Menu.

706.4.3 Inquiring/Updating Certification (FCO)

Users may inquire or update a certification request after being entered. To update or inquire the request from the 1SX Request for Certifications Mini Menu:

1. In the selection field next to **REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY** input **X**.
2. In the **SEL** field, input **I** (inquiry) or **U** (update).
3. a. Input data in any or all of the remaining fields; **OR**
   b. Leave all fields blank.

*1SX – **Request for Certifications Mini Menu*** (with example data input)

```
CFMU                                                05/05/2015  10:52:46
                  1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

                  REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                       DOC-TYPE    DOC-NO  DOC-LINE

   Minimum Required Input

        X    REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
            SEL  PROJECT  ID  BUDGET ENTITY    FUND    CATEGORY  YEAR IBI
            I                                                         _


            YEAR END MARKING OF SUBSIDIARIES  AND CREATION OF FCO FILE
            SEL:       FISCAL YEAR END:

        SEL
         A    ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
         I    INQUIRE INTO FCO CERTIFICATION REQUESTS
         U    UPDATE FCO CERTIFICATION REQUESTS
                                                      TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                     MAIN   RFRSH
```

4. Press **Enter**.
   a. FLAIR will retrieve data based on the search criteria input; **OR**
   b. If all optional fields were left blank, FLAIR will display the first FCO certification request record on file.

FCO Certifications Request Inquiry/Update - Screen Three (with example data retrieved)

```
1SX3          FCO CERTIFICATIONS REQUEST INQUIRY/UPDATE      08/21/2014  12:48:23
DELETE D
PROJECT 99999999999       TITLE EMPLOYEE PARKING GARAGE
CF PROJECT STATUS      PROGRAM APPROVED        Y     ARCH & ENG CONTRACT   Y
                       CONSTRUCTION CONTRACT   Y     PURCHASE COMPLETE     Y
                       FORCE ACCOUNT APPROVED  N

BUDGET ENTITY 85100000     FUND 1001    CATEGORY 080002     YEAR 14    IBI 00

ESTIMATED CERTIFICATIONS BALANCE                           55000.00
AMOUNT REQUESTED      STUDY                                 2000.00
                      DESIGN                                1000.00
                      LAND PURCHASE                         1000.00
                      CONSTRUCTION/CONTINGENCY              1000.00
                      EQUIPMENT                             2000.00
                      RESERVE                              10000.00
COMMENTS              (1)   FLAIR TEST PROJECT
                      (2)   COMPLETION DATE XX/XX/XXXX
                      (3)   ABC DESIGN CORP.
SEL PROJECT      BUDGET ENTITY  FUND  CATEGORY  YEAR  IBI
                                                           TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          MINI  MAIN  RFRSH TOP        FWD                      CAN
```

5. a. Update the necessary data; **OR**

   b. In the **DELETE** field, input **D** to delete the certification request.

6. Press **Enter**. FLAIR will return user to the 1SX Request for Certifications Mini Menu.

706.4.4 Inquiring Into Year End Marking of Subsidiaries and FCO File Creation

Users may inquire or update a subsidiary certification request through FLAIR. To update or inquire into the request records, from the 1SX Request for Certification Mini Menu:

1. In the selection field next to **YEAR END MARKING OF SUBSIDIARIES AND CREATION OF CFO FILE,** input **X**.
2. In the **SEL** field, input **I** (inquiry).
3. Input the fiscal year end date.

1SX – Request for Certifications Mini Menu

```
CFMU                                                05/05/2015  10:48:02
                  1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

                  REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                       DOC-TYPE     DOC-NO  DOC-LINE



                  REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
                  SEL  PROJECT  ID  BUDGET ENTITY    FUND   CATEGORY   YEAR IBI



         X    YEAR END MARKING OF SUBSIDIARIES  AND CREATION OF FCO FILE
              SEL: I    FISCAL YEAR END: 2015

         SEL
         A    ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
         I    INQUIRE INTO FCO CERTIFICATION REQUESTS
         U    UPDATE FCO CERTIFICATION REQUESTS
                                                      TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                      MAIN  RFRSH
```

1SX Request for Certifications Mini Menu fields related to the Year End Marking of Subsidiaries and Creation of the FCO File function:

Field	Description	Required/Optional/Special Instructions
SEL	Select Option	Required. Valid input: **I** – Inquire into Year End marking records **U** – Update Year End marking records (1A)
FISCAL YEAR END	Fiscal Year End	Required. (4N)

4. Press **Enter**. FLAIR will retrieve the Year End Marking of Subsidiaries and Creation of FCO File- Inquiry screen.

1SX – Year End Marking of Subsidiaries and Creation of FCO File- Inquiry Screen

```
CFIM                                              05/05/2015  10:52:29

       YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO-FILE - INQUIRY

   FISCAL                  MARK          MARK      BUILD          UPDATED
    YEAR      STATUS    ENCUMBRANCES    PAYABLES    FCO        DATE       USERID


    2015        D           N             N         N       10/31/2014   999999
    2015        D           N             Y         Y       05/05/2015     5465
    2015        D           Y             Y         Y       05/05/2015     5465




    SEL _   FISCAL YEAR END
                                                             TYPE      SEL
  Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
   CONT              MINI  MAIN  RFRSH TOP            FWD
```

Inquiry fields related to the Year End Marking of Subsidiaries and Creation of the FCO File function:

Field	Description	Required/Optional/Special Instructions
FISCAL YEAR END	Fiscal Year End	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (4N)
STATUS	Status	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (1A)
MARK ENCUMBRANCES	Mark Encumbrance File (6S) for Certifications Forward	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (1A)
MARK PAYABLES	Mark Payable File (8S) for Certifications Forward	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (1A)
BUILD FCO	Create Fixed Capital Outlay Certifications Forward	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (1A)
DATE	Last Date Updated	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (MM/DD/YYYY)
USERID	User Identification	Protected. Retrieved from Year End Marking of Subsidiaries and Creation of FCO File- Update. (6N)

On the last working day of the fiscal year after FLAIR has updated the subsidiaries, a new agency request record will automatically generate for the next fiscal year based on the most recent request processed for that agency. Updates to the new record, can be made any time before close of business on June 30th of the new fiscal year. If no updates are needed, no further action is required.

Note: It is recommended that agencies confirm request records annually prior to year end to ensure the most current record is accurate for the fiscal year ending.

706.4.5 Updating Year End Marking of Subsidiaries and FCO File Creation

From the 1SX Request for Certification Mini Menu, users may inquire or update a subsidiary certification request or request the certification of a FCO File. To update request records, from the 1SX Request for Certification Mini Menu:

1. In the selection field next to **YEAR END MARKING OF SUBSIDIARIES AND CREATION OF CFO FILE,** input **X**.
2. In the **SEL** field, input **U** (update).
3. Input fiscal year end date.

1SX – Request for Certifications Mini Menu

```
CFMU                                             05/05/2015  10:48:02
                    1SX - REQUEST FOR CERTIFICATIONS - MINI MENU

                    REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
                          DOC-TYPE     DOC-NO  DOC-LINE



                    REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
                    SEL  PROJECT  ID  BUDGET ENTITY    FUND   CATEGORY   YEAR IBI



          X     YEAR END MARKING OF SUBSIDIARIES  AND CREATION OF FCO FILE
                SEL:  U    FISCAL YEAR END: 2015

          SEL
          A    ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
          I    INQUIRE INTO FCO CERTIFICATION REQUESTS
          U    UPDATE FCO CERTIFICATION REQUESTS
                                                       TYPE     SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT                    MAIN  RFRSH
```

4. Press **Enter**. FLAIR will retrieve the Year End Marking of Subsidiaries and Creation of FCO File- Update screen.

Year End Marking of Subsidiaries and Creation of FCO File- Update Screen

```
CFUM                                          05/05/2015  10:51:55

        YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO FILE - UPDATE


        CURRENT AGENCY REQUEST FOR FISCAL YEAR ENDING JUNE 2015:

        Y     MARK ENCUMBRANCE FILE (6S) FOR CERTIFICATIONS FORWARD
        N     MARK PAYABLE FILE (8S) FOR CERTIFICATIONS FORWARD
        Y     CREATE FIXED CAPITAL OUTLAY CERTIFICATIONS FORWARD FILE FROM
              THE PROJECT INFORMATION FILE


        LAST UPDATED: 05/05/2015    BY: 005465




        SEL     FISCAL YEAR END
                                                      TYPE      SEL

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT               MINI  MAIN  RFRSH                                      CAN
```

Update fields related to the Year End Marking of Subsidiaries and Creation of the FCO File function:

Field	Description Required/Optional/Special Instructions
Select field next to: **MARK ENCUMBRANCE FILES (6S) FOR CERTIFICATIONS FORWARD**	Required. Valid input: **Y** – Yes mark all encumbrance files for Certifications Forward **N** –No do not mark encumbrance files for Certifications Forward (1A)
Select field next to: **MARK PAYABLE FILE (8S) FOR CERTIFICATIONS FORWARD**	Required. Valid input: **Y** – Yes mark all payable files for Certification Forward **N** –No do not mark payable files for Certifications Forward (1A)
Select field next to: **CREATE FIXED CAPTIAL OUTLAY CERTIFICATIONS FORWARD FILE FROM THE PROJECT INFORMATION FILE**	Required. Valid input: **Y** – Yes create FCO CF File from the Project information File **N** – No do not create FCO CF File from the Project information File (1A)

Note: These records can be marked indivually or all at once. The selection fields next to the three request options will automatically populate with the data from the most recent request record. The next three screens shots will show how to request each option.

To request the certification of the Encumbrance Subsidiary File:

1. In the selection field next to **MARK ENCUMBRANCE FILES (6S) FOR CERTIFICATIONS FORWARD,** input **Y** to request Certifications Forward, **OR** input **N** to request exemption from records being marked for Certification Forward.

Year End Marking of Subsidiaries and Creation of FCO File- Update Screen

```
CFUM                                          05/05/2015  10:51:55

      YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO FILE - UPDATE


      CURRENT AGENCY REQUEST FOR FISCAL YEAR ENDING JUNE 2015:

   ┌─────────────────────────────────────────────────────────────┐
   │ Y    MARK ENCUMBRANCE FILE (6S) FOR CERTIFICATIONS FORWARD   │
   └─────────────────────────────────────────────────────────────┘
        MARK PAYABLE FILE (8S) FOR CERTIFICATIONS FORWARD
        CREATE FIXED CAPITAL OUTLAY CERTIFICATIONS FORWARD FILE FROM
            THE PROJECT INFORMATION FILE


      LAST UPDATED: 05/05/2015    BY: 005465




      SEL    FISCAL YEAR END
                                                        TYPE      SEL

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT             MINI  MAIN  RFRSH                                      CAN
```

2. Press **Enter**. FLAIR will update the agency's Certification Forward record.

To request the certification of the Payable Subsidiary File:

1. In the selection field next to **MARK PAYABLE FILES (8S) FOR CERTIFICATIONS FORWARD,** input **Y** to request Certifications Forward, **OR** input **N** to request exemption from records being marked for Certification Forward.

Year End Marking of Subsidiaries and Creation of FCO File- Update Screen

```
CFUM                                              05/05/2015  10:51:55

        YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO FILE - UPDATE


        CURRENT AGENCY REQUEST FOR FISCAL YEAR ENDING JUNE 2015:

            MARK ENCUMBRANCE FILE (6S) FOR CERTIFICATIONS FORWARD
        Y   MARK PAYABLE FILE (8S) FOR CERTIFICATIONS FORWARD
            CREATE FIXED CAPITAL OUTLAY CERTIFICATIONS FORWARD FILE FROM
                THE PROJECT INFORMATION FILE


        LAST UPDATED: 05/05/2015    BY: 005465




        SEL    FISCAL YEAR END
                                                        TYPE     SEL

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT              MINI  MAIN  RFRSH                                      CAN
```

1. Press **Enter**. FLAIR will update the agency's Certification Forward record.

To request the Fixed Capital Outlay Certifications Forward File be created:

1. In the selection field next to **CREATE FIXED CAPTIAL OUTLAY CERTIFICATIONS FORWARD FILE FROM THE PROJECT INFORMATION FILE,** input **Y** to request the creation of this file, **OR** input **N** to take no action or cease the creation of this file, if previouslt requested, from this point on.

Year End Marking of Subsidiaries and Creation of FCO File- Update Screen

```
CFUM                                              05/05/2015  10:51:55

      YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO FILE - UPDATE


         CURRENT AGENCY REQUEST FOR FISCAL YEAR ENDING JUNE 2015:

              MARK ENCUMBRANCE FILE (6S) FOR CERTIFICATIONS FORWARD
              MARK PAYABLE FILE (8S) FOR CERTIFICATIONS FORWARD
         Y    CREATE FIXED CAPITAL OUTLAY CERTIFICATIONS FORWARD FILE FROM
              THE PROJECT INFORMATION FILE


      LAST UPDATED: 05/05/2015    BY: 005465




         SEL     FISCAL YEAR END
                                                        TYPE      SEL

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT               MINI  MAIN  RFRSH                                    CAN
```

2. Press **Enter**. FLAIR will update the agency's Certification Forward record.

Note: Records will have to be built manually as part of the FCO certification process. FCO certification records from the prior year have been purged from the 1S-X file and are not available for update. If any changes are made on the UPDATE screen above, the displayed record is marked for deletion and a new record is added. All records for the agency can be viewed on the INQUIRY screen below.

Year End Marking of Subsidiaries and Creation of FCO-File - Inquiry Screen

```
CFIM                                          05/05/2015  10:52:29

      YEAR END MARKING OF SUBSIDIARIES AND CREATION OF FCO-FILE - INQUIRY

   FISCAL              MARK        MARK      BUILD        UPDATED
    YEAR    STATUS   ENCUMBRANCES  PAYABLES   FCO      DATE       USERID

    2015      A          Y           N         Y     05/05/2015     5465
    2015      D          N           N         N     10/31/2014   999999
    2015      D          N           Y         Y     05/05/2015     5465
    2015      D          Y           Y         Y     05/05/2015     5465




   SEL _    FISCAL YEAR END
                                                      TYPE     SEL
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
 CONT              MINI  MAIN  RFRSH TOP           FWD
```

706.5 Certified Forward Report

The Certification Forward Report reflects items marked for certification. The Certification Forward Report (DCFR02) may be printed through the Report Request (RP) function *(See section 900 FLAIR Reporting for accessing and running reports)*. This report will be current as of the last nightly update; items marked for certification on the current day will not be reflected on immediate reports. The following data should be input to print one of these reports:

Program	DCFR02
Logon	N000STD
Password	Agency Report Password
Data Options	Prior Year
'As of Date'	Date desired on Report

Once all data is entered, the report will be produced as follows:

Example: *FLAIR Certifications Forward Request Detail Report*

```
DCFR02-02    AS OF 07/31/20XX         FLAIR CERTIFICATION FORWARD REQUEST DETAIL REPORT        DATE RUN 08/01/20XX
                                           JUNE 30, 20XX CERTIFICATION FORWARD                    PAGE       1
AGENCY:          DEPARTMENT OF THE TREASURY           DEPARTMENT OF THE TREASURY
BUDGET ENTITY: DIV. OF ADM.
FUND:            GENERAL REVENUE FUND
CATEGORY:        EXPENSES
                                                                 ACCOUNT CODE 85 10 1 000001 85100000 00 040000 00

    REFERENCE  DATE OF    DATE                                      DESCRIPTION OF ITEM       OBJECT
     NUMBER    ORDER    RECEIVED       VENDOR OR CONTRACTOR       PURCHASED OR CONTRACTED FOR   CODE         AMOUNT
   --------------------------------------------------------------------------------------------------------------

A. ITEMS PURCHASES AND RECEIVED PRIOR TO CLOSE OF BUSINESS ON JUNE 30, 2014:
   PPAY0010001 061420XX 062120XX    JALISSA RUSS              PAYABLE NUMBER 1                  261000          10.00

   PPAY0020001 062420XX 062820XX    BULLARD SUPPLY COMPANY    OFFICE SUPPLIES                   314000         120.00
                                                                                                            ----------
                                                              SUB TOTAL 'A' ITEMS                              130.00

B. ITEMS PURCHASED AND NOT RECEIVED PRIOR TO CLOSE OF BUSINESS ON JUNE 30, 2014:

                          ESTIMATE
                          --------

   EENC2220003 060320XX 072420XX    JAMES A. TALBOT & CO.     ENCUMBRANCE NUMBER 1             314000           20.00
   EENC2220004 060420XX            ATOM'S ELECTRONICS        ENCUMBRANCE NUMBER 2             242000          100.00
                                                                                                            ----------
                                                              SUB TOTAL 'B' ITEMS                              120.00
                                                                                                            ----------
                                                              TOTAL OBLIGATED AMOUNT                           250.00
                                                                                                            ==========

C. RECEIVABLES
               DATE OF                                    DESCRIPTION OR PURPOSE
               INVOICE       AGENCY OR VENDOR           OR ACCOUNT RECEIBABLE
               -------    --------------------------   ----------------------------

   RREC0170001 062720XX    W B HICKUP                 CUR CHGS-OFFICE SUPPLIES     314000       0.00

   RREC0310001 062820XX    JALISSA RUSS               IN-STATE TRAVEL              261000       0.00
                                                                                             ----------
                                                       SUB TOTAL 'C' ITEMS                      0.00
                                                                                             ----------
                                        NET AMOUNT TO BE CERTIFIED FORWARD                      0.00
                                                                                             ==========
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707 Comprehensive Annual Financial Reporting

The Comprehensive Annual Financial Report (CAFR) presents the State's financial condition at fiscal year-end and the results of operations during the fiscal year along with other financial and statistical information. This report is prepared annually and is dated June 30 of each year.

 Section **216.102**, Florida Statutes, requires the CAFR be published by February 28 of each year. The statute also requires that agencies provide the CFO with the information necessary for the completion of the CAFR.

The CAFR is prepared in conformity with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The GASB is the accounting and reporting standard-setting body for state and local governments.

The CAFR is presented by the Division of Accounting and Auditing, specifically the Statewide Financial Reporting Section (SFRS) within DFS. However, management of the State is responsible for the completeness and reliability of the information reported. Management of the State in this context includes the Governor, the CFO, the Legislature, and state agency management.

The SFRS coordinates with agencies to set closing dates early in August. Once an agency closes, their balances are placed in the Statewide Master File. Only SFRS can make adjustments to the file.

After publishing the CAFR, SFRS sends agencies a report of adjustments to be recorded in Departmental FLAIR. These adjustments only affect balance sheet accounts.