



**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			MENU			07/22/2014 13:12:04		
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		GENERAL ACCOUNTING MINI MENU		07/22/14 13:14:24	
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.					
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---				TYPE SEL	
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.

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

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                TYPE  SEL
                                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
NOTE:
      EO (EXPANSION OPTION) WILL NOT DEFAULT TO 00 (STANDARD) ON THIS SCREEN

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

```

Required Input

5. Press **Enter**.

- If an expansion option was input, FLAIR will display the TR10 Expanded Single Input Screen Two; **OR**
- 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	<p>A code to indicate whether or not a Grant is a Flow-Through Grant that collects cash and disburses it to authorized sub-recipients</p> <p>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</p> <p>If FT = 2 or 3, input in GRANT field required. (1N)</p>
CAT	Appropriation Category or Revenue Source Code	<p>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.</p> <p>If object code is >099999 and <900000: GL ≠ 775XX, 781XX, 791XX, 792XX, or 793XX and CAT must be >009999. (6N)</p>
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	<p>Required. If GL is 6XXXXX (excludes 63XXXX) or 7XXXXX. Edited against Title File and validated against the BE/STATE-PROGRAM correlation file located within the Expansion Files Mini Menu.</p> <p>Optional. If GL does not equal 6XXXXX or 7XXXXX. (16N)</p>
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 minimum 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  _

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  _
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

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

```

- 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

```

- Input the search criteria. *See section 702.1 TR10 Single Input for more information regarding the fields on this screen.*
- 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 000000000 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 000000000 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...

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...

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

PEMU	07/31/2014 11:08:36
PERIOD END PROCESSING REQUEST	
Current Period Closing	→ PERIODIC REPORTING
Current Month Closing	→ MONTHLY
Current Month Closing with Update	→ MONTHLY (WITH UPDATE OF PERIOD ENDING DATE)
Certified Forward	→ CERTIFIED FORWARD
	PERIODIC PRIOR YEAR REPORTING
	MONTHLY PRIOR YEAR REPORTING
ENTER 'AS OF DATE' FOR REPORT HEADINGS (MMDDYYYY):	
ENTER 'D' TO DELETE PROCESSING REQUEST:	
PREVIOUS PERIOD ENDING DATE:	CURRENT YEAR PRIOR YEAR 06/30/2014 01/31/2014
PREVIOUS MONTH ENDING DATE:	06/30/2014 01/31/2014
<div style="display: flex; justify-content: space-between; font-family: monospace;"> Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12--- TYPE SEL </div> <div style="display: flex; justify-content: space-between; font-family: monospace; margin-top: 5px;"> CONT MAIN RFRSH CAN </div>	

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			MENU			07/31/2014 13:42:16		
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

- 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			
Processing Options	{	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):			
ENTER 'D' TO DELETE PROCESSING REQUEST:			
PREVIOUS PERIOD ENDING DATE:		CURRENT YEAR 06/30/2014	PRIOR YEAR 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

- To the left of the appropriate processing option, input **X**.
- 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.
- 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		
<div style="border: 1px solid red; padding: 5px;"> X PERIODIC REPORTING MONTHLY MONTHLY (WITH UPDATE OF PERIOD ENDING DATE) CERTIFIED FORWARD PERIODIC PRIOR YEAR REPORTING MONTHLY PRIOR YEAR REPORTING </div>		
<div style="border: 1px solid red; padding: 5px;"> ENTER 'AS OF DATE' FOR REPORT HEADINGS (MMDDYYYY): 07312014 ENTER 'D' TO DELETE PROCESSING REQUEST: _ </div>		
PREVIOUS PERIOD ENDING DATE:	CURRENT YEAR 06/30/2014	PRIOR YEAR 01/31/2014
PREVIOUS MONTH ENDING DATE:	06/30/2014	01/31/2014
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12--- CONT MAIN RFRSH CAN		TYPE SEL CAN

- Press **Enter**. FLAIR will run the Period/Month-End process automatically during nightly processing and the appropriate 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 after June 30 and before the close of the prior fiscal year. 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.

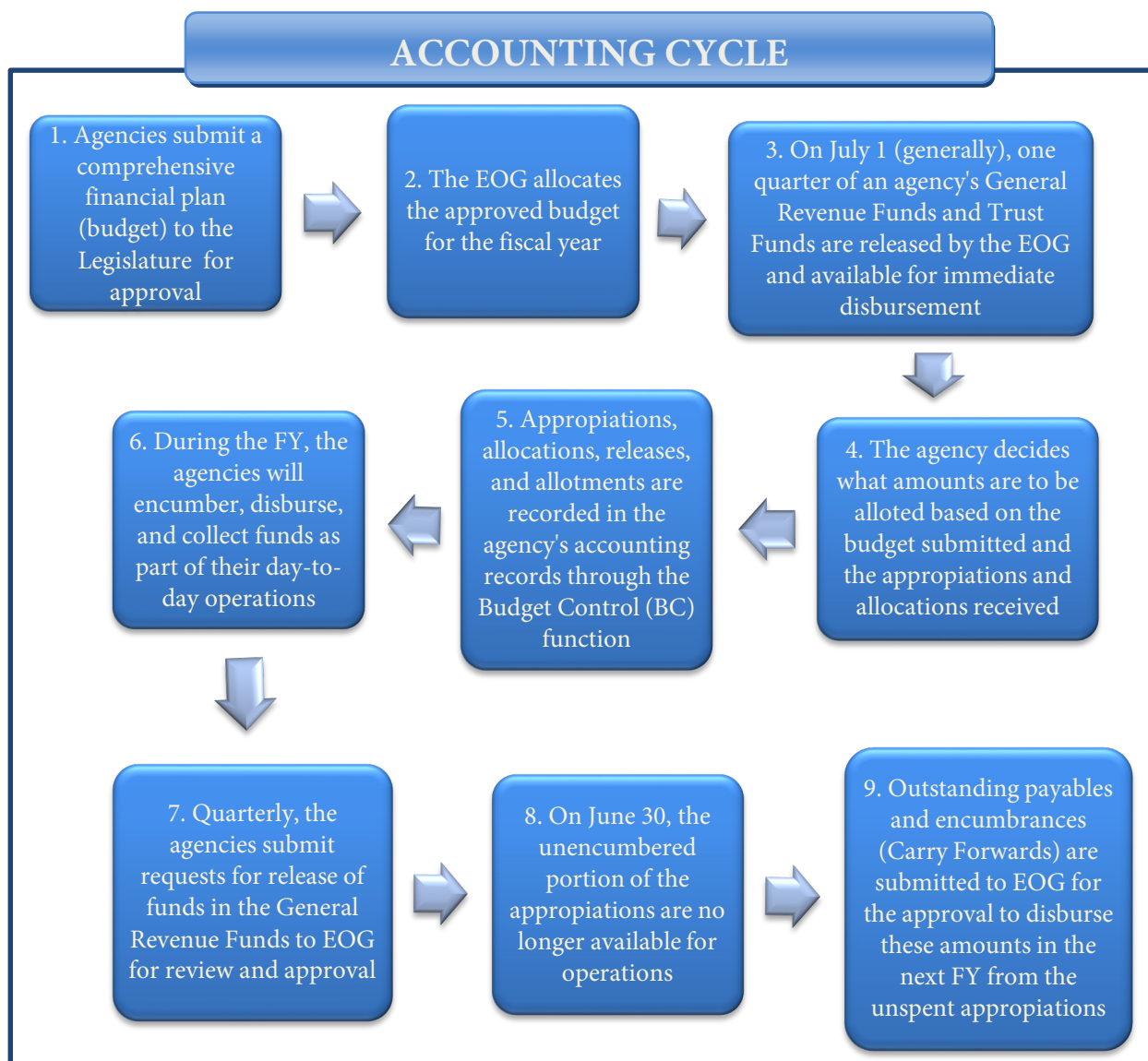
On June 30, the fiscal year ends and the unencumbered portion of the appropriations are no longer available for operations and any remaining balances are carried forward into the next year. A list of items which are still outstanding as accounts payable or encumbrances against the appropriations is submitted 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.



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:

DEPARTMENT OF THE TREASURY GENERAL REVENUE FUND POST-CLOSING TRIAL BALANCE JUNE 30, 20XX			
GL Code	Account	DR	CR
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	<u>\$13,700</u>	<u>\$13,700</u>

*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	<u>3,000</u>
Total	<u>\$5,000</u>

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 immediately 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:

DEPARTMENT OF THE TREASURY		GENERAL REVENUE FUND	
PRE-CLOSING TRIAL BALANCE		JUNE 20XX	
GL	Account	DR	CR
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	<u>\$1,447,191</u>	<u>\$1,447,191</u>

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:

DEPARTMENT OF THE TREASURY		GENERAL REVENUE FUND	
POST-CLOSING TRIAL BALANCE		JUNE 30, 20XX	
Account		DR	CR
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	<u>\$74,000</u>	<u>\$74,000</u>

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 only once 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	<u>3,500</u>
Total	<u>\$5,500</u>

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	

DIVISION OF THE TREASURY GENERAL REVENUE FUND PRE-CLOSING TRIAL BALANCE JUNE 20XX			
Account		DR	CR
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	<u>\$524,831</u>	<u>\$524,831</u>

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 excess 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 subsidiary 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 1 of each year, to the EOG.
- Certify on or before August 1 of 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
                F11111111999      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...

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 **IS**, and
2. In the SEL field, input **X**.

Main Accounting Menu (with example data input)

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

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

```

- 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			OBJECTAMOUNT....			
E101	0001	AVIS RENTAL CAR F333333333999	101000001	85200000	00	040000	00			4230.00	
			09302014	CAR RENTAL			261000				
E102	0001	PAY.VEND. E111111111	101000001	85200000	00	040000	00			4075.00	
			09302014	CAR RENTAL			261000				
E12	0001	ABBOTT AND HAS F952554517001	101000001	85200000	00	040000	00			28.00	
			09302014	EDUC. SUPPLIES			341000				
E12	0002	ABBOTT AND HAS F111111111999	101000001	85200000	00	040000	00			11.50	
			09302014	OFFICE SUPPLIES			380000				
E16	0001	ABBOTT AND HAS F22222222999	101000001	85200000	00	060000	00			37.00	
			09302014	OCO-BOOKS			511000				
NEXT:	DOC-TYPE	DOC-NO	DOC-LINE								
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)

MNMU			MENU			07/30/2014 14:12:04		
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						

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
 CONT DAC TYPE: 1S SEL: X

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

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)

- In the selection field next to **REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY**, input **X**.
- In the **SEL** field, input **A**.
- 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
<div style="border: 1px solid red; padding: 5px;"> X REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY SEL PROJECT ID BUDGET ENTITY FUND CATEGORY YEAR IBI A 9999999999 85100000 1001 080001 14 00 </div>	
<div style="border: 1px solid red; padding: 2px; display: inline-block;">Minimum Required Input</div>	
— 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	

- 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 9999999999	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
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---	TYPE SEL			
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
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT              MINI  MAIN  RFRSH                                TYPE      SEL
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								
<div style="border: 2px solid red; padding: 2px; display: inline-block;">Minimum Required Input</div>											
	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 999999999999		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	
Enter-PF1---	PF2---	PF3---	PF4---	PF5---	PF6---	PF7---
PF8---	PF9---	PF10---	PF11---	PF12---		
CONT	MINI	MAIN	RERSH 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

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                TYPE      SEL
                                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 YEAR	STATUS	MARK ENCUMBRANCES	MARK PAYABLES	BUILD FCO	UPDATED 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

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	
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---		TYPE SEL
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 CAPITAL 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 individually 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 CAPITAL 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 previously 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	
<input checked="" type="checkbox"/> 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 YEAR	STATUS	MARK ENCUMBRANCES	MARK PAYABLES	BUILD FCO	UPDATED 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

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 ENTITTY:	DIV. OF ADM.					
FUND:	GENERAL REVENUE FUND					
CATEGORY:	EXPENSES					
						ACCOUNT CODE 85 10 1 000001 85100000 00 040000 00
REFERENCE NUMBER	DATE OF ORDER	DATE RECEIVED	VENDOR OR CONTRACTOR	DESCRIPTION OF ITEM PURCHASED OR CONTRACTED FOR	OBJECT 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		ATCM'S ELECTRONICS	ENCUMBRANCE NUMBER 2	242000	100.00
SUB TOTAL 'B' ITEMS						120.00
TOTAL OBLIGATED AMOUNT						250.00
=====						
C. RECEIVABLES						
	DATE OF INVOICE	AGENCY OR VENDOR		DESCRIPTION OR PURPOSE OR ACCOUNT RECEIVABLE		
	-----	-----		-----		
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
=====						

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.