

Attachment A - Overview of the Current Program

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SECTION 1 Background

1.1 Overview of Florida Financial Management Information System (FFMIS)

In 1997, the FFMIS Act, codified in sections 215.90-215.96, Florida Statutes (F.S.), was established to plan, implement, and manage a unified information system for fiscal management and accounting support for the state of Florida's (State) decision makers. The FFMIS Act established the FFMIS, which is comprised of five subsystems. Each subsystem has a functional owner and requirements defined in section 215.94, F.S., as follows:

- Planning and Budgeting Subsystem (Legislative Appropriation System/Planning and Budgeting Subsystem [LAS/PBS]) – The Executive Office of the Governor (EOG) is the functional owner. The subsystem must be designed, implemented, and operated in accordance with the provisions of sections 215.90-215.96 and pursuant to Chapter 216, F.S.;
- Florida Accounting Information Resource Subsystem (FLAIR) – The Department of Financial Services (Department) is the functional owner. The subsystem is established pursuant to sections 17.03, 215.86, 216.141, and 216.151, F.S., and further developed in accordance with the provisions of sections 215.90-215.96, F.S.;
- Cash Management Subsystem (CMS) – The Department is the functional owner. The subsystem must be designed, implemented, and operated in accordance with the provisions of sections 215.90-215.96, F.S.;
- Purchasing Subsystem (MyFloridaMarketPlace [MFMP]) – The Department of Management Services (DMS) is the functional owner. The subsystem must be designed, implemented, and operated in accordance with the provisions of sections 215.90-215.96, F.S.; and
- Personnel Information System (People First) – DMS is the functional owner. The system must be designed, implemented, and operated in accordance with the provisions of sections 110.116 and 215.90-215.96, F.S.

Section 215.91, F.S., provides that the FFMIS will be the primary information resource that provides accountability for public funds, resources, and activities.

1.2 Chief Financial Officer Responsibilities

Section 20.121, F.S., creates DFS and establishes the Chief Financial Officer (CFO) as the head of the Department. Section 17.001, F.S., provides that the CFO is responsible for settling and approving all claims for and against the State, and accounting for all State funds and securities. Pursuant to section 215.94, F.S., the CFO, as the functional owner of FLAIR, is also responsible for producing the State's financial statements in accordance with generally accepted accounting principles. Section 17.29, F.S., gives the CFO authority to prescribe rules to implement these responsibilities. Within the Department, those responsibilities are tasked to the Divisions of Accounting and Auditing (A&A) and Treasury (Treasury).

1.2.1 Division of Accounting and Auditing

A&A has the duties of settling and approving claims. A&A also has the duty of producing the State's financial statements. As part of these duties, A&A establishes the accounting framework and overall policies and procedures, in accordance with generally accepted accounting principles, to be used by all Agencies. Section 2 - Financial Processes, provides specific financial processes performed by A&A and Agencies.

FLAIR is the primary system used by both A&A and Agencies which provides accounting controls over assets, liabilities, revenues, and expenditures. FLAIR is comprised of four components that interface with each other to share information:

- Central FLAIR – Primarily used by A&A, performs the CFO's responsibilities for statewide cash and budget control; creation and audit of State payments; warrant and electronic funds management; and Form 1099 reporting responsibilities. It is a cash basis accounting system and does not have a comprehensive general ledger;
- Departmental FLAIR – Used by A&A and Agencies, provides general ledger reporting for each Agency. The Agencies have flexibility in managing budgets; recording expenditures and revenues; performing project, grant, and contract accounting; and maintaining property records. Departmental FLAIR is designed so that a financial transaction is recorded by making one entry. Overnight, Departmental FLAIR produces the offsetting accounting entry necessary to complete the transaction. There are 18 subsidiary/auxiliary files maintained as part of Departmental FLAIR;
 - Available Balance File
 - AR Customer File
 - Accounts Receivable Subsidiary
 - Accounts Payable Subsidiary
 - Cash Receipts & Clearing Fund File
 - Contract Title File
 - Director/Manager File
 - Encumbrance Subsidiary
 - Expansion File
 - General Ledger Master File
 - Grant Master File
 - Grant Information File
 - Project Information File
 - Property Master File
 - Revolving Fund Subsidiary
 - Title File
 - Vendor – Employee
 - Vendor – Statewide File
- Payroll – Used by A&A and Agencies, processes payroll payment requests to include the calculation of payroll taxes and deductions, maintains employee pay records, and supports the taxation accounting processes; as well as reporting for all branches of State government; and
- Information Warehouse – Used by A&A, Treasury, and Agencies, serves as a data repository allowing users to access and report on Central FLAIR Information and most Departmental FLAIR and Payroll information. Also contains selected information from the CMS components.

Section 3 - Technical Environment, contains more detailed technical information on FLAIR. The FLAIR Study Section 1.4 - Limitations with FLAIR Today, lists limitations and challenges of the current system.

1.2.2 Division of Treasury

The Division of Treasury has the responsibility of accounting for all State funds and securities. As part of these duties, the Treasury establishes processes for Agencies to deposit receipts to Treasury contracted financial institutions, designate available cash for investment, and operationally manage cash. Section 2 - Financial Processes, provides specific financial processes performed by Treasury and the Agencies. The CMS is the primary system used by Treasury. Agencies use both FLAIR and CMS to perform these duties and processes.

The CMS is a collective group of individual components, each performing specific functions to support the overall cash management and investment duties of the State. The individual components interface with each other to share information. The components were developed at various points between 1984 and 2002. Three of the original components were combined into one Web-based system in 2013. The CMS is currently comprised of 11 components, 9 of which are in Scope of the Florida Planning Accounting and Ledger Management (PALM) Project for replacement:

- Cash Management System (CMS component)¹ – Used by Treasury and Agencies, processes and stores Agency deposit and returned item details and verifies and reconciles Agency deposits between bank records and FLAIR records;
- Bank Accounts – Used by Treasury, accounts for all Treasury assets by account including bank and investment transactions and balances;
- State Accounts – Used by Treasury, accounts for all Treasury assets by fund type and is used to reconcile Treasury to Central FLAIR cash balances;
- Fund Accounting – Used by Treasury, performs accounting functions for invested trust funds and Special Purpose Investment Accounts (SPIA) and allocates investment earnings to the General Revenue Fund (GR), trust funds, and SPIA;
- Investment Accounting – Used by Treasury, accounts for all the investments made by the Treasury (internal and external portfolios) and calculates interest amounts to be allocated;
- Dis-Investments – Used by Treasury and Agencies, captures amounts to be liquidated from trust funds;
- Warrant Processing – Used by Treasury, verifies and pays warrants and supports reconciliation of Central FLAIR warrant records to the bank records;
- Consolidated Revolving Accounts (CRA) – Used by Treasury and Agencies, accounts for all Agency participant banking activities associated with the CRA; and
- Archive – Used by Treasury, serves as a data repository allowing users to access and report on data from certain components of CMS.

The following CMS components are not in Scope of the Florida PALM Project for replacement:

¹ Cash Management System is the name of one component within the collective group of CMS components. To differentiate, “CMS component” refers to the individual component and “CMS” refers to the collective group of components

- Special Purpose Investment Accounts (SPIA) – Used by Treasury and SPIA participants, captures participant transfers in and out of SPIA; and
- Certificates of Deposit (CD) – Used by Treasury, accounts for Treasury’s Certificate of Deposit Program.

Section 3 - Technical Environment, contains more detailed technical information on the CMS.

SECTION 2 Financial Processes

2.1 Financial Processes within FLAIR and CMS

Figure 1 depicts the financial processes within the FLAIR and/or CMS components that support those processes. Section 3 - Technical Environment, includes information and diagrams to illustrate how FLAIR and CMS interact internally and with the other FFMIS systems.

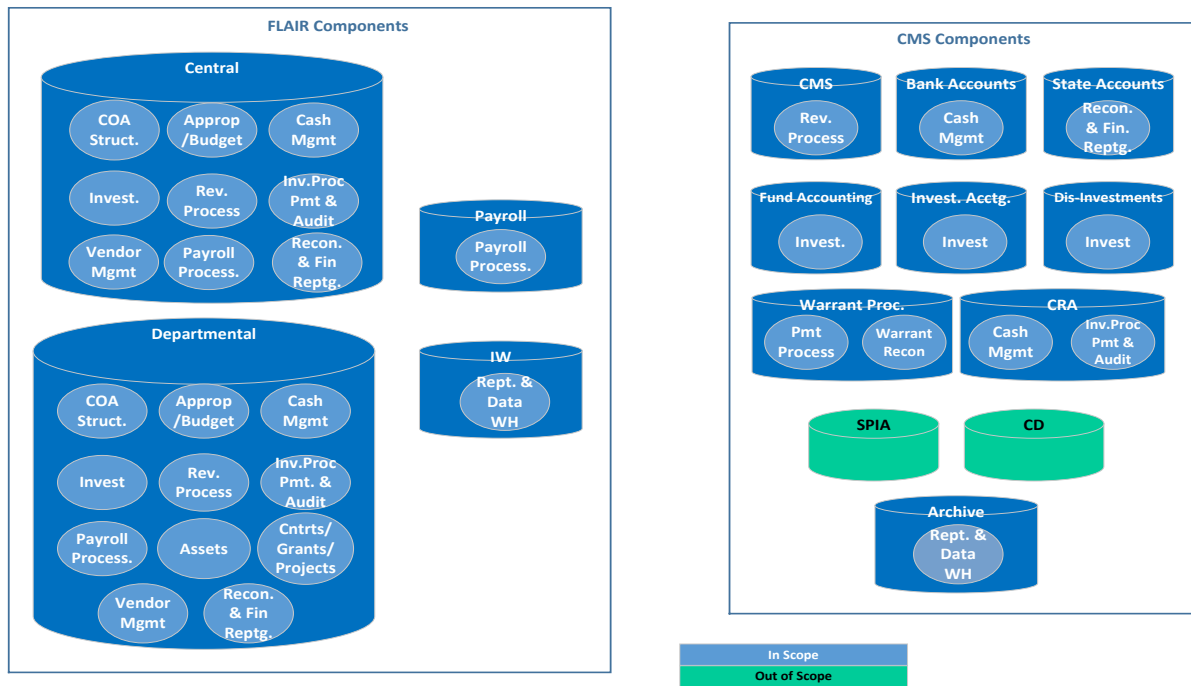


Figure 1: Financial Processes within FLAIR and CMS

2.2 Chart of Accounts

The Chart of Accounts is established within FLAIR and is made up of Master Data Elements. Certain data elements are State standard values which are managed by A&A in Central FLAIR. Other data elements are Agency unique values controlled by A&A, but added by the Agency in Departmental FLAIR. Exhibit A contains a listing of the Master Data Elements including a description of the element and identification of whether the element is State standard or Agency unique. Figure 2 depicts the eight Master Data Elements referred to as the FLAIR Account Code which is required on all transactions.

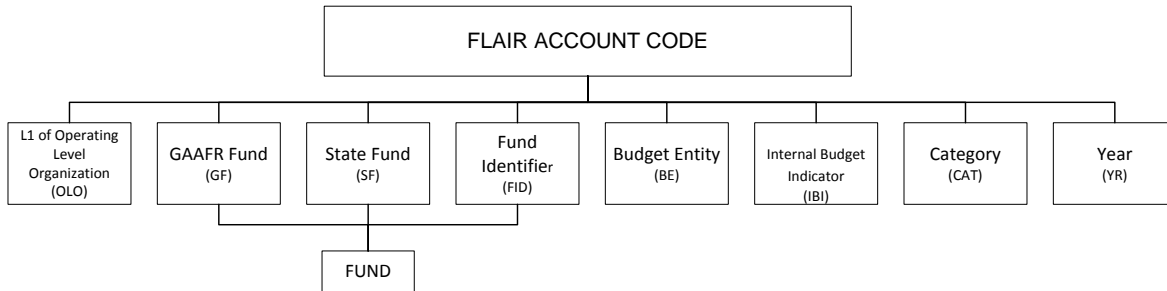


Figure 2: FLAIR Account Code

The Chart of Accounts identifies the State’s standard set of codes and determines how an Agency will record the expending/receiving of funds as directed by the Legislature. The State’s appropriation controls are established for each unique FLAIR Account Code. Cash controls for trust funds are established at the combination of Level 1 of Operating Level Organization (OLO) plus GF, SF, and FID. FLAIR allows the use of auxiliary files designed to reduce manual input for accounting transactions, reduce time spent on data entry, and increase data accuracy. These files contain codes that are associated with Master Data Elements. Agencies create these default codes in Departmental FLAIR.

2.3 Appropriations and Budget Management

2.3.1 Appropriations

Per the legislative budget process defined in Chapter 216, F.S., Agencies request budget authority annually by submission of a Legislative Budget Request (LBR) to the EOG and the Legislature. The requests are combined into the General Appropriations Act (GAA) and reviewed and approved during the Legislative process. The EOG posts the approved GAA into LAS/PBS and transmits it to the CFO for posting in Central FLAIR. LAS/PBS provides the amounts of appropriation, approved budget, budget reserves, and a schedule for the release of budget available for disbursement.

After Central FLAIR is updated to reflect this information, Agencies use Agency business systems or other tools to post their budget to Departmental FLAIR. Agencies manage their budget at lower levels by allotting to other Master Data Elements. Except for prior Fiscal Year closeout activities, FLAIR only allows one Fiscal Year to be open at a time. As a result, the budget for a Fiscal Year cannot be posted in Central or Departmental FLAIR until after the new Fiscal Year begins on July 1.

Outside of the GAA, Agencies may receive supplemental or additional appropriations based on special acts, executive orders, or other legislation. Agencies may also request additional budget or transfers of existing budget through a budget amendment. LAS/PBS will transmit any approved changes to the CFO, and the same posting process used with the annual GAA in Central and Departmental FLAIR occurs.

2.3.2 Budget Management

Throughout the year as transactions are processed by the Agencies, Central FLAIR performs edits to check for available budget and cash to prevent an Agency from disbursing public funds in excess of the current available budget. Agencies who control their budgets at lower levels have the option of turning on budget checking and available balance override in Departmental FLAIR. Regardless of the level of Departmental FLAIR controls, budget is controlled in Central FLAIR at the FLAIR Account Code level. The available budget is reduced in Departmental and Central FLAIR as transactions are recorded and approved, respectively. Agencies are responsible for monitoring their budget balances. Central FLAIR provides account balance information to assist Agencies in monitoring budget balances. Exhibit B contains information on the various budget balances currently tracked within FLAIR.

2.4 Cash Management

Unless specifically provided otherwise by law, all moneys received by the State are to be deposited in the General Revenue Fund, Agency trust funds, or the Budget Stabilization Fund, pursuant to section 215.32, F.S. State moneys may be maintained in clearing funds or revolving funds as authorized by Treasury or A&A, respectively. The majority of cash collected by Agencies is received and recorded to the GR or Agency trust funds and is deposited into the Treasury through its Concentration Account. Treasury is responsible for safeguarding and investing the State's funds until needed to cover issued payments. Agencies also have clearing and revolving fund accounts with financial institutions used to facilitate remote deposits and disbursements, respectively. These are considered local funds for financial reporting purposes and are not part of the Treasury Concentration Account.

2.4.1 General Revenue Fund

GR cash balances are controlled at a statewide level by A&A in Central FLAIR. Agencies receiving GR appropriations receive periodic budget releases which are recorded in Central FLAIR allowing them to disburse funds limited to their released budget. GR cash balances in Central FLAIR are increased as deposits are verified (see Section 2.6 - Revenue Process), and decreased as disbursement transactions are posted. A&A uses a daily GR report to monitor the balance at the State level for sufficiency to meet short-term cash needs and to initiate escalation procedures, if applicable, to request a loan to the fund.

2.4.2 Trust Funds

Trust fund cash balances are managed at the Agency using Departmental FLAIR and controlled at the fund level by A&A in Central FLAIR. Agencies have the ability to allocate and track trust fund cash at lower levels (e.g., organization code, contract, grant, project) in Departmental FLAIR if they choose. Available cash may be checked in Departmental FLAIR as disbursement transactions are recorded. Cash checking is performed in Central FLAIR as transactions are approved to make sure disbursements are not in excess of the current cash fund balances. Agency trust fund balances are increased as deposits are entered and verified (see Section 2.6 - Revenue Process). The balances are decreased as disbursement transactions are recorded and posted.

2.4.3 Clearing Funds

Clearing funds are local financial institution depository accounts outside of the Treasury used to deposit funds when Agency offices are not located near a branch of the State Concentration Account financial institution. Those deposits are then transferred to the State Concentration Account in accordance with Chapter 69C-1, Florida Administrative Code (F.A.C.) Clearing funds are recorded as local funds in Departmental FLAIR.

2.4.4 Revolving Funds

Revolving funds are local financial institution demand accounts used for change funds or to quickly pay for expenses that will be reimbursed by a State fund at a later time. Revolving funds are recorded as local funds in Departmental FLAIR. Payments from those funds are issued outside of FLAIR (see Section 2.8.7 - Revolving fund Payments) and the Agencies are responsible for ensuring sufficient cash is available. Expenditures are recognized when the revolving fund transactions are recorded in Departmental FLAIR to request reimbursement payments.

2.4.5 Bank Accounts

- **Concentration Account** – Treasury is responsible for managing and reconciling the Concentration Account. This account is organized with Agencies having subaccounts into which they deposit their receipts. Treasury uses the CMS component along with the Bank Accounts component to manage and reconcile this account.
- **Clearing Accounts** – If an Agency office is not located conveniently to a Concentration Account branch location, receipts may be deposited into a clearing account by the Agency. Agencies are responsible for managing and transferring all funds to the Concentration Account in accordance with Chapter 69C-1, F.A.C.
- **Revolving Funds** – Treasury maintains and manages a Consolidated Revolving Fund Account (CRA) for participating Agencies. Each Agency manages and reconciles their portion through established subaccounts and Treasury manages and reconciles the account at a statewide level. The CRA component is used by Agencies and Treasury to perform these functions. If approved by the Department, Agencies may have revolving funds not included as part of the CRA. The Agency is responsible for managing and reconciling their individual revolving funds.
- **Disbursement Account** – Treasury maintains and manages a Disbursement Account used to cover any warrants or other payments drawn on the Treasury. Treasury uses the Bank Accounts component to manage and reconcile this account.
- **Custodial Account** – Treasury maintains and manages a Custodial Account used to invest available funds. Treasury uses the Bank Accounts component to manage and reconcile this account.

2.4.6 Cash Balance Reconciliations

At any given moment, there are four separate aggregated cash balances for the State:

- The sum of account balances in financial institutions;
- The sum of Treasury identified cash liabilities to the GR, Agency trust funds, and the Working Capital Fund;
- The sum of Central FLAIR cash balances for GR, Agency trust funds, and the Working Capital Fund; and
- The sum of Departmental FLAIR financial ledger cash and similar account balances.

Treasury performs daily reconciliations of cash balances between the State Accounts component, Central FLAIR, the Bank Accounts component, and the financial institution. A&A performs monthly reconciliations of Central FLAIR cash balances to Treasury balances. Agencies perform monthly cash reconciliations of Central FLAIR balances to Departmental FLAIR balances.

2.4.7 Cash Forecasting

Agencies are responsible for monitoring and forecasting cash for planning and budgeting needs. Neither FLAIR nor CMS provide tools for the Agencies to forecast cash; therefore, some Agencies may use business systems or other tools to perform those functions. A&A manually prepares a GR forecast on a weekly basis with information provided from Agencies for planned dates for large disbursements. This forecast is used to estimate whether short-term cash needs are adequate.

2.5 Investments

Treasury is responsible for investing all funds within the Treasury. As stated above, cash is deposited in the Treasury through the State Concentration Account. Treasury staff monitor the Disbursement Account and transfer cash from the Concentration Account to cover warrants or other payments (See Section 2.8.4 - Payment Processing). Any remaining funds within the Concentration Account are then transferred to the Custodial Account and are invested. Treasury maintains a Cash Position Worksheet (Microsoft (MS) Excel spreadsheet) to assist in monitoring balances in these accounts and determining cash transfer needs. The Bank Accounts component is used to record the assets in each account. Treasury is also responsible for maintaining and investing the SPIA which may be used by any board, association, or entity created by the State Constitution or law (e.g., universities, county governments). The SPIA funds are tracked separately in the SPIA component by Treasury but are combined for the purpose of purchasing investments. Treasury records all purchased investments by individual security in the Investment Accounting component.

While Treasury invests all of its funds, some Agency trust funds may receive interest earnings on amounts designated for investment. Agencies designate amounts to invest for their trust funds by recording journal transfers (Departmental FLAIR) between the applicable trust fund and a trust fund administered by the Division of Treasury, effectively reducing the Agency trust fund's cash balance (Central and Departmental FLAIR) for the duration of the investment. Treasury tracks invested balances for Agency trust funds within their State

Accounts component. Weekly, Treasury manually reconciles the State Accounts component to the Bank Accounts component.

Treasury uses their Investment Accounting component to calculate interest, revenue, gains, and losses, on a daily basis. Treasury uses the Fund Accounting component to allocate the calculated amounts to Agency trust funds and SPIA participants based on the average daily invested balance for each fund or participant. The remaining interest is apportioned to GR.

2.6 Revenue Process

2.6.1 Accounts Receivable

FLAIR provides limited customer and accounts receivable functionality. Most Agencies have developed business systems that track their customers, the purpose of revenue, billing information, and how much revenue was received. Accounts receivable information is generally only recorded in Departmental FLAIR as a total amount at the Fiscal Year-end to facilitate financial reporting.

2.6.2 Receipting

Agencies are responsible for billing and receiving payments for their individual revenues. Although the State still receives revenue by check and cash, some Agencies utilize the Electronic Payments Contract provided by Treasury to allow customers to pay by electronic means (e.g., credit/debit cards, Automated Clearing House [ACH]). In some instances, Agencies have entered into agreements allowing another Agency to collect on their behalf (e.g., Department of Revenue).

Agencies record revenues and cash receipts in Departmental FLAIR at the time the Agency makes the deposit into the Concentration Account. Treasury's CMS component performs an automated reconciliation of deposit records using a Bank Administration Institute (BAI) file format received from the financial institution to the individual deposits recorded by Agencies in Departmental FLAIR. Once those amounts match, the deposit is considered verified. Fund cash recorded in the deposit updates the Central FLAIR cash balances and is available for use by the Agency.

Treasury receives notification in a BAI file format directly from the financial institution if any deposited item (a deposit may consist of multiple individual payment items) is returned by the bank. Treasury uses their CMS component to notify the Agency of the returned item. The CMS component enters and verifies a deposit adjustment to a designated Agency fund. The Agency must perform additional work to adjust its records in Departmental FLAIR.

2.6.3 Debt Collection

Each Agency is responsible for exercising due diligence in the collection of any outstanding debt due to their Agency. A&A manages a contract with debt collection vendors that the Agencies can use if they are unsuccessful in collecting their debts within a specified timeframe. Agencies generally record outstanding debt in Departmental FLAIR at the end of the Fiscal Year for financial reporting purposes. Pursuant to section 17.04, F.S., Agencies must request permission from A&A to write off any outstanding debts. Section 17.20, F.S., requires Agencies to annually report to the CFO and the CFO to annually report compiled details related to outstanding debt and accounts written off.

2.6.4 Revenue Forecasting

Agencies are responsible for monitoring and forecasting revenue that they collect for future planning purposes. FLAIR does not provide tools for monitoring trends or forecasting future needs; therefore, some Agencies use Agency business systems and other tools to perform those functions. Agencies are responsible for recording estimated revenue for their respective trust funds in Departmental FLAIR annually. The Florida Constitution limits the collection of State revenues (known as revenue cap). A&A coordinates the collection of revenue cap information from Departmental FLAIR for an annual report provided to the Office of Economic and Demographic Research (EDR). This report is used by EDR in preparing for the Revenue Estimating Conference.

2.7 Vendor Management

Vendors seeking to do business with the State must be included in the Statewide Vendor File (SWVF) in Departmental FLAIR. Most vendors self-register through the MFMP Vendor Information Portal. Designated Agency users have the ability to add vendors directly to the SWVF (typically done for benefit recipients) and, if applicable, can mark vendor records as confidential. FLAIR and MFMP exchange vendor information to issue purchase orders and process payments.

Vendors whose payments may be subject to Form 1099 reporting are required to submit a Substitute W9 form. A&A uses the Internal Revenue Service (IRS) Taxpayer Identification Number (TIN) Matching Program to validate vendor information in the SWVF. The information provided by the vendor on the Substitute W9 form is electronically matched to the IRS's vendor information. It is the State's policy not to make payments to the vendor until their information is validated.

Vendors may submit a form requesting payments by Automated Clearing House (ACH) which is a type of Electronic Funds Transfer (EFT) instead of receiving a warrant. A&A will verify the vendor's account information by directly contacting the financial institution. Once verified, the vendor will be approved to be paid via EFT. A record will be added to the EFT file and the vendor record in the SWVF will be updated to indicate that the vendor will be paid by EFT. FLAIR functionality only allows one financial institution account to be established per payee (vendor, employee, or retiree) TIN.

A&A has the ability to flag a vendor record in the SWVF, if the vendor has an IRS or Florida Department of Revenue levy. Central FLAIR displays the flag at the time the vendor

payment is audited and processed (see Section 2.8) for appropriate handling. A vendor may also be subject to back-up or mandatory withholding of taxes but due to limitations in FLAIR, the State cannot deduct these taxes from the vendor payment.

A&A is responsible for IRS Form 1099 tax reporting for payments recorded in FLAIR. Central FLAIR is used to capture applicable payment information based on payment object codes and vendor data to produce the Form 1099s. Central FLAIR can produce corrected Form 1099s until the IRS filing in August, after which the file is purged. If a corrected Form 1099 form is needed after August, A&A manually prepares a letter for the vendor with the corrected information. Some Agencies make payments outside of FLAIR (e.g., revolving funds, third-party administrators) and issue Form 1099s separately for those payments meeting reporting criteria.

In addition to the SWVF, Departmental FLAIR contains an employee vendor file specific to each Agency that is used to pay employees for payments other than payroll such as travel reimbursement.

2.8 Invoice Processing, Payment Auditing, and Payment Processing

2.8.1 Encumbrances

Agencies have the option of establishing encumbrances to reserve budget for anticipated expenditures. Agencies can establish encumbrances in MFMP which sends the information to Departmental FLAIR or they can be entered directly in Departmental FLAIR. FLAIR does not have the ability to record multi-year encumbrances for multi-year agreements so, each Fiscal Year, Agencies must record the current Fiscal Year amount in Departmental FLAIR. For Agencies using MFMP, those encumbrances are queued and sent to FLAIR on July 1. Since encumbrances are optional, they do not contribute to a statewide view of the State's financial commitments.

2.8.2 Invoice Processing

Agencies submit invoices (payment requests) through MFMP which sends the payment request to Departmental FLAIR, or an Agency can directly enter or upload a file into Departmental FLAIR. An accounting code edit is performed in Departmental FLAIR at the time the transaction is entered. Budget and cash are checked in Departmental FLAIR, based on Agency settings (see Section 2.3.2 – Budget Management), at the time the transaction is entered and in Central FLAIR at the time of posting. Other control and logical rules are performed in addition to cash and budget check. FLAIR does not provide functionality to check for duplicate invoices so Agencies must maintain controls outside of FLAIR to make sure they only process an invoice once. The Agency can adjust the transaction in Departmental FLAIR throughout the day. All transactions recorded in Departmental FLAIR for the day are sent to Central FLAIR nightly for processing.

Agencies have the ability to group payment requests into Agency vouchers (voucher schedules). Central FLAIR assigns a statewide document number to each voucher schedule. If there is a critical need, Agencies can request that a manual voucher and payment be created in Central FLAIR instead of entering into Departmental FLAIR and waiting for nightly processing. FLAIR restricts a voucher schedule to one FLAIR Account Code. Payments are issued per voucher schedule. If an Agency has an invoice that needs

to be paid from multiple FLAIR Account Codes, to keep a vendor from receiving multiple payments for the single invoice, Agencies will pay the invoice using a single voucher from one FLAIR Account Code and then distribute the expenditures to the other FLAIR Account Codes using a journal transfer.

Agencies that routinely have a high volume of payment requests may be approved by A&A to submit files for direct load into Central FLAIR (see Exhibit C). These transactions are cash and budget checked at the time of posting. Agencies submitting directly to Central FLAIR must record a corresponding transaction in Departmental FLAIR.

Section 215.422, F.S., provides the requirements for timely processing a correctly submitted invoice. Agencies must track the date goods and/or services are received, the date the invoice is received, and the date the goods and/or services are approved outside of FLAIR. Agencies are allowed to take no longer than five working days to approve and inspect goods or services unless the bid specifications, purchase order, or contract specifies otherwise. The latter of those three dates is entered in Departmental FLAIR by the Agency as the transaction date, and starts the prompt payment calculation. If the vendor is not paid within the required number of days from the transaction date, Central FLAIR automatically creates an interest penalty invoice to pay interest to the vendor.

2.8.3 Payment Auditing

Central FLAIR applies criteria (e.g., vendor name/TIN, FLAIR account code, object code, dollar thresholds) to identify vouchers to be audited by A&A. Agencies maintain required documentation outside of FLAIR that must be available for submission to A&A if a voucher is selected for audit. As part of the audit process, payments to vendors with recorded levies are validated with the Agency and scheduled for payment in conformance with the levy. If A&A deletes a payment voucher, Central FLAIR reverses the disbursement transaction but will not re-establish any encumbrance balances within Departmental FLAIR. All vouchers not selected for audit and those passing audit are cash and budget checked in Central FLAIR. If sufficient cash and budget balances exist, the voucher is approved for payment. If either balance is insufficient the voucher is not approved for payment and A&A notifies the Agency.

2.8.4 Payment Processing

Central FLAIR produces payments for all approved vouchers. Payments are issued to vendors via warrant or EFT based on their SWVF record, or by journal transfer if payment is to another Agency. Currently, the EFT remittance notices and all warrants are printed by Central FLAIR. FLAIR does not have the ability to issue a payment by wire transfer. If a wire transfer is needed, Central FLAIR produces a warrant and the Agency provides the warrant to Treasury for processing. Once processed, Treasury marks the warrant as paid on the file that is sent back to Central FLAIR. This process updates the record and the wire warrant is issued through the Disbursement Account financial institution.

Central FLAIR produces ACH files (EFT payments) that are sent to the Disbursement Account financial institution for processing the transfer of funds. Central FLAIR also produces Issue files (containing all warrant payments, ACH payments, and warrant cancellations) that are sent daily to the Disbursement Account financial institution. The

Disbursement Account financial institution compares warrants presented for payment to the Issue file and will only process matching warrants. The financial institution notifies Treasury to assist in determining whether non-matched warrants should be processed or rejected.

2.8.5 Payment Reconciliation

The Disbursement Account financial institution provides files to Treasury that include data for all payments made and images of warrants presented. Treasury uses the Warrant Processing component to reconcile payments processed by the financial institution against payments issued from Central FLAIR. Once reconciled, information is sent from the Warrant Processing component to Central FLAIR to update payment records. All wire warrants are reconciled manually between Treasury and Central FLAIR. After reconciliation, Treasury adds them to the reconciliation file that is sent to Central Accounting to mark as paid and update the Agency records.

The Disbursement Account financial institution also provides an ACH Return file to Treasury. Treasury provides the ACH Return information to A&A to research and update the vendor record as needed. A&A may issue a warrant to pay the vendor until the ACH issues are resolved.

Treasury and A&A monitor outstanding warrants. Agencies are responsible for researching and following up with payees. If not resolved, Central FLAIR will automatically cancel any warrant that is outstanding for more than 12 months and, if applicable, send the cash to the Unclaimed Property Division within the Department.

2.8.6 Purchasing Card Program

The Department has established a Purchasing Card (PCard) Program with a contracted provider. Agencies have the ability to pay for goods and services using the PCard. The individual vendors are paid by the PCard provider. Beginning in 2017, Agencies will use the provider's Web-based portal to approve individual PCard transactions replacing the PCard functionality within Departmental FLAIR. A&A consolidates approved charges and processes a single payment to the provider through FLAIR.

2.8.7 Revolving Fund Payments

As stated in Section 2.4.4 above, Agencies use revolving funds to quickly pay for expenses that will be reimbursed by a State fund. The Agency will submit a reimbursement request in Departmental FLAIR that includes the appropriate expenditure information. Central FLAIR will produce a warrant which the Agency will use to replenish the account at the financial institution.

2.9 Payroll Processing

The Payroll component is used to calculate and process gross to net payroll. There are multiple types of payrolls that run at various frequencies (See Exhibit D for the current payroll types). The majority of employees are compensated using a Payroll-by Exception method. A time sheet is not required in order for these employees to be paid. Once an employee's record is established by the HR system, they will be paid the same until their record is modified. Pay requests are primarily sent to the Payroll component from People

First; however, there are a few Agencies who have systems that send pay requests (See Exhibit D). Deductions (e.g., health insurance, medical reimbursement account deductions, child support collections) are applied and payroll taxes are calculated and withheld to produce a payroll file. The payroll file is sent to Central FLAIR to process payments to the employees and deduction vendors/recipients as well as to post accounting entries. A&A is responsible for validating employee EFT information prior to paying.

A&A verifies the accuracy of the payroll including all calculations, deductions, employee records and federal reporting. Central FLAIR performs a cash and budget check to make sure sufficient cash exists in the appropriate funds and budget is available in the appropriate FLAIR Account Codes. A&A works with the Agencies to correct FLAIR accounts with insufficient cash and budget balances, and if unresolved by the Agency, A&A has the ability to independently change the FLAIR account to another account with sufficient balances.

Agencies record the payroll expenditures in Departmental FLAIR after the payroll has processed. The Payroll component generates a payroll detail file which may be used by Agencies to assist recording these expenditures. If an Agency needs to further allocate the payroll costs or other types of expenditures or revenues, (e.g., grants, projects, special programs), allocations are made using Agency business systems or other tools since Departmental FLAIR does not provide cost allocation functionality.

Payroll tax reporting is primarily accomplished outside of FLAIR using the information from the Payroll component. Tax computations, federal form filings, tax deposits, and year-end employee communication processes are performed using manual methods and external systems.

2.10 Assets

Agencies are required to account for assets that meet capitalization thresholds set in Rule 69I-72.002, F.A.C. Agencies can use the Property Function within Departmental FLAIR to record and track assets or they can use Agency business systems. In addition to accounting information, the property record contains non-accounting information such as asset description, location, and custodian. FLAIR does not provide the ability to record assets solely for inventory tracking purposes therefore, every asset recorded in the FLAIR Property Function is included as a capitalized asset for financial reporting.

Agencies are required to physically inventory all assets annually. Many Agencies use Agency business systems and barcode scanners to complete the annual inventory and upload the results to Departmental FLAIR. Departmental FLAIR provides inventory reports to assist with this process but does not support barcode scanning or other inventory assistive technology.

Additionally, Agencies are required to record depreciation annually or using an alternative method, report on expenses incurred on selected infrastructure assets. Departmental FLAIR supports the calculation of depreciation using multiple methods; however, straight-line depreciation is the primary method for financial statement purposes. Agencies choosing a different depreciation method must calculate and provide A&A the straight-line depreciation amounts. Under the alternative method, referred to as the modified approach,

the Department of Transportation expenses certain maintenance and preservation costs and does not report depreciation expense.

2.11 Contracts, Grants, and Projects

2.11.1 Contracts

Section 215.985, F.S., requires Agencies to record all contracts, including purchase orders and grant agreements, in the Florida Accountability Contract Tracking System (FACTS). FACTS is an online repository for Agency contract financial information including contract images. It is used by A&A to monitor and audit contracts. MFMP interfaces with FACTS to send MFMP purchase order information. Agencies can enter other contracts directly into FACTS or through an Agency business system upload. FACTS interfaces with the Contract Title File in Departmental FLAIR to establish the contract by Contract number. Agencies use the Contract number on all associated transactions in Departmental FLAIR to capture contract activity which is sent back to FACTS. Information from FACTS is included as part of a transparency portal (see Section 2.14.4) to provide visibility of State spending. FLAIR and FACTS do not provide contract management functionality. Agencies use Agency business systems and manual processes to manage their contracts.

2.11.2 Grants

Federal and State financial assistance is tracked in Departmental FLAIR with a Grant number on the Grant Information File. The Grant number is associated to a Catalog of Federal Domestic Assistance (CFDA) or Catalog of State Financial Assistance (CFSA) number. Agencies may use the assigned Grant number on associated transactions in Departmental FLAIR to capture grant activity. In addition to or in lieu of the Grant number, some Agencies track grant transactions using other Master Data Elements (e.g., other cost accumulator and organization code).

FLAIR does not support overall grant management and detailed grant reporting nor can it provide the cost allocation tools needed to perform the calculation and distribution of costs such as payroll and overhead. Agencies use Agency business systems or other tools to perform cost allocations and to manage and report on their grants.

The State is responsible for complying with the Federal Cash Management Improvement Act (CMIA). Treasury is responsible for reporting CMIA compliance annually. Grant expenditure, payment clearance patterns, and revenue deposit information is obtained from FLAIR, CMS, and Agency business systems to manually produce the annual CMIA report. FLAIR does not provide the complete data needed to compile and report on CMIA compliance.

2.11.3 Projects

Agencies have the ability to record and track projects in Departmental FLAIR with a Project Identifier (Project ID) on the Project Information File. The Project ID is used to capture project related activity within Departmental FLAIR. In addition to or in lieu of the Project ID, some Agencies track project transactions using other Master Data Elements (e.g., other cost accumulator and organization code). As stated for payroll processing and contracts

and grants above, FLAIR functionality to support Agencies' project management or cost-allocation processes is limited; therefore, Agency business systems or other tools are used to meet this need.

2.12 Reconciliation and Financial Reporting

2.12.1 Central and Departmental FLAIR Reconciliation

Even though Central and Departmental FLAIR are both components of FLAIR, the systems are not designed to simultaneously update transaction data. Additionally, certain transactions are designed to only update one component forcing the transaction to be manually updated in the other component. Agencies are responsible for reconciling their Departmental FLAIR expenditures, receipts, revenues, appropriations, and cash balances to the corresponding balances in Central FLAIR at least monthly. Both components provide various reports to assist the Agencies in this reconciliation process but the Agencies must manually review and research to determine what accounts and which component is out of balance. Agencies either manually enter transactions into Departmental FLAIR or provide a voucher to A&A to manually enter into Central FLAIR to bring the appropriate component into balance.

2.12.2 Monthly and Quarterly Closings

Agencies have the ability to close their Departmental FLAIR records on a monthly basis. However, if an Agency does not timely close Departmental FLAIR records, A&A will initiate a systematic close. Each closing affects balances on the subsidiary ledgers and auxiliary files in Departmental FLAIR (see Departmental FLAIR subsidiary/auxiliary file listing in Section 1.2.1). Agencies have the ability to make adjustments and finalize accounting entries prior to closing the month. Agencies can make post-closing adjustments to a prior month by using a prior period indicator. Departmental FLAIR automatically closes the quarter when an Agency closes the last month of the quarter. Central FLAIR captures end of month balances as of the last business day of the month.

2.12.3 Carry Forward / Certified Forward

Section 216.301, F.S., allows Agencies to request approval from the Legislature to carry forward remaining operating budget balances and certify forward remaining Fixed Capital Outlay (FCO) appropriation balances into the next Fiscal Year. In July, as part of year-end processes, Agencies identify obligations (payables, encumbrances, FCO project balances) existing as of June 30 that they would like to be carried forward/certified forward. Approved carry forward (operating) budget authority expires on September 30 and any remaining undisbursed budget authority reverts. As FCO projects are typically multi-year projects, there is no set expiration date for approved certified forward FCO budget. Each year the Agency can request certified forward approval for FCO projects until the project is complete or the Legislature denies the request.

2.12.4 Year-End Closing

After all June 30 transactions are posted, Central FLAIR records are preliminarily closed and cash balances are brought forward to the new Fiscal Year. After outstanding June

deposits are posted to the prior Fiscal Year, affected current year cash balances are updated, and Central FLAIR is closed. No entries or adjustments are made to Central FLAIR after final closing. In the interim period between the preliminary and final closing, Central FLAIR is in dual-year processing. Closing of Central FLAIR affects the cash and budget balances, and marks the end of availability for that year's appropriations.

For Departmental FLAIR, A&A establishes a year-end closing schedule by Agency that typically begins at the start of August and has all Agencies closed by mid-August. Agencies use the month of July through their closing date to complete all reconciliations and adjusting entries. As the year-end balances are used to produce the annual financial reporting, Agencies perform more extensive reconciliations and adjustments to confirm all accruals are recorded, depreciation is updated for all capitalized assets and all Intra/Inter fund accounts are in balance. Agencies are able to perform dual-year processing in Departmental FLAIR from July until they close. As part of the Departmental FLAIR closing process, the Agency's general ledger is closed for the Fiscal Year and the balances are rolled into the next Fiscal Year. Agencies use a prior year indicator to post transactions to the prior Fiscal Year.

The State Accounts component is the only Treasury application that is closed at year-end. All balances are reset to zero to begin the new Fiscal Year.

2.12.5 Comprehensive Annual Financial Report

Section 216.102, F.S., requires the CFO to prepare and publish a Comprehensive Annual Financial Report (CAFR) for the State in accordance with generally accepted accounting principles on or before February 28 of each year. Information used to compile the CAFR is obtained from Agencies, Central FLAIR, Departmental FLAIR, Treasury, component units, and the Office of Economic and Demographic Research.

To assist in compiling the CAFR, A&A utilizes the Statewide Financial Statements function (SWFS) within Departmental FLAIR. Data from the SWFS is loaded into an MS Access database called the Masterfile. The Masterfile contains up-to-date trial balances and adjustments. The Masterfile is used to populate another MS Access database called the Working Trial Balance (WTB) which is provided to Agencies as a resource during the CAFR process. The WTB contains Agency trial balances and adjustments that Agencies use to complete and submit additional data using prescribed forms (e.g., MS Word and/or MS Excel) via email to A&A. Treasury and some Agencies, including the State Board of Administration and DMS, are required to provide several schedules used to produce various notes to the financial statements within the CAFR. Treasury obtains information from their Custodial Bank, Fund Accounting component, and SPIA component and uses Workbench to produce the schedules. A&A uses MS Word and MS Excel to compile the final CAFR for publishing.

Any post-closing adjustments that are identified are manually input by A&A into the SWFS; however, the Agency balances are not updated in Departmental FLAIR. After the CAFR is released, A&A provides the Agencies adjustment reports requiring manual update in Departmental FLAIR to correct their beginning balances.

2.12.6 Schedule of Expenditures of Federal Awards

To remain eligible to receive Federal funds, the State is required to submit an annual single audit to the United States Department of Health and Human Services, the State's cognizant Agency. As part of the single audit, the State is required to produce a Schedule of Expenditures of Federal Awards (SEFA), as required by 2 CFR 200.510. A&A is responsible for producing the SEFA annually. A&A uses an MS Access database to compile the SEFA because FLAIR does not provide sufficient tools to compile and produce the needed information. Agencies, colleges, and universities obtain the necessary information from Departmental FLAIR and/or Agency business systems and submit to A&A through a prescribed form (MS Excel). A&A consolidates the individual forms and imports into the MS Access database to produce the final schedule.

2.13 Data Warehousing

2.13.1 Information Warehouse

The Information Warehouse (IW) contains operational data (e.g., transaction, balance, configuration) from the FLAIR components (Central, Departmental, and Payroll) and limited information from CMS and LAS/PBS. The Information Warehouse is for reporting purposes only. Due to limitations in Departmental FLAIR, there are times when Agencies have to extract data from the Information Warehouse in order to obtain needed information to perform transactions.

2.13.2 Treasury Archive

The Treasury Archive contains operational data from the State Accounts, Fund Accounting, Investment Accounting, and Warrant Processing components. The CMS component retains its own archive for receipts and adjustments of deposits. The Treasury Archive is for reporting purposes only.

2.14 Reporting

There are a variety of methods used for reporting in FLAIR and CMS. Methods include menu-based, batch, and ad-hoc reporting depending on the component and the type of information available. The Department has created several web portals, as described below, to provide State financial information.

2.14.1 Report Distribution System

The Report Distribution System (RDS) is software used to store and manage FLAIR reports. There are standard reports available or users may request custom reports through the FLAIR components to be produced immediately or scheduled on a recurring basis and stored in a user's RDS library. RDS users have the ability to view reports online; perform finds and searches within a report using Boolean logic; attach notes to a report; and print either a portion or entire report.

2.14.2 Managed Reporting Environment

The Managed Reporting Environment (MRE) is a Web-based system allowing users to execute reports and extract data from the Information Warehouse. The MRE provides several user roles that allow basic printing of reports up to developers that can build

domains and house customized reports for use by others. MRE allows users to manage and schedule the distribution of reports through various methods and formats including email or printer.

2.14.3 Special Purpose Portals

The special purpose portals were established to provide specific information to a limited population of users.

- The Employee's Information Center (EIC) provides State employees the ability to make inquiries into payroll information, W-4 information, employee reimbursements (e.g., travel), and tuition waver eligibility. It also allows an employee to register and receive an electronic W-2. An employee must register and establish a user name and password to access the site.
- Currently, the Vendor Payment History site provides State vendors the ability to make inquiries into payments made to them by the State.

2.14.4 Transparency Reporting Portal

The [Transparency Florida](http://www.myfloridacfo.com/Transparency/)² website was created by the Department to provide public access to State financial accounting and contract information. This site provides various reports on cash, budget, receipt, payment, contract, and employee data. It also provides queries to enable the public to build custom reports. Most data are downloadable into MS Excel and Portable Document Format (PDF). Information for this site is predominantly obtained from FLAIR, FACTS, LAS/PBS, and People First.

² <http://www.myfloridacfo.com/Transparency/>

SECTION 3 Technical Environment

3.1 Application Architecture

A high level application architecture diagram showing the systems is shown below.

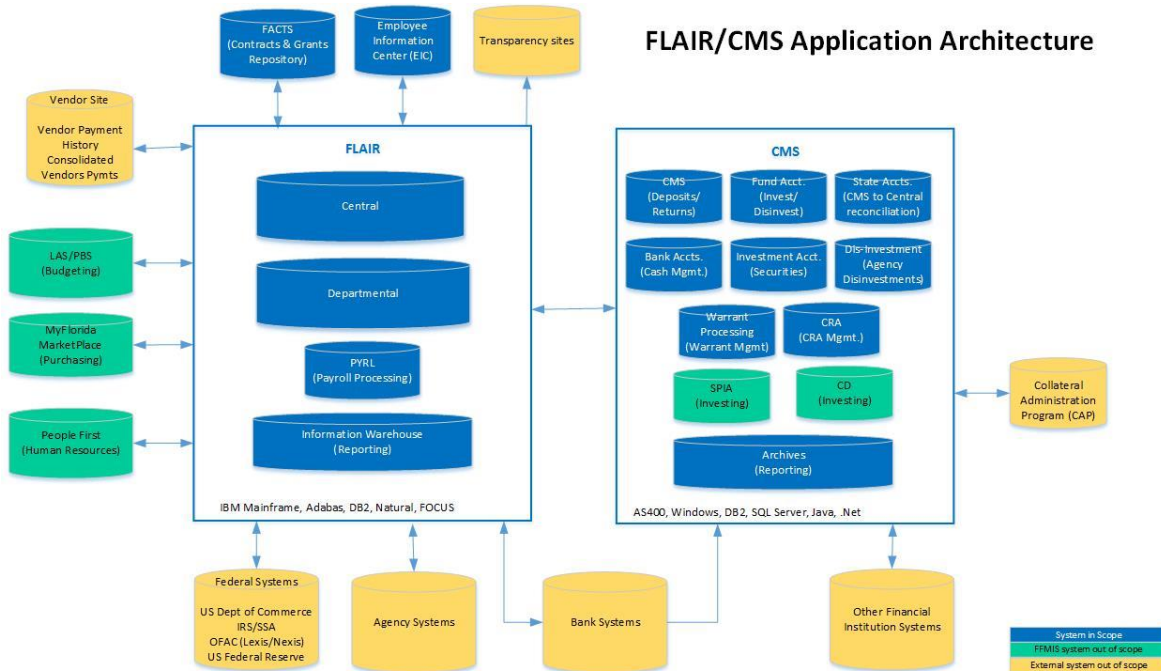


Figure 3: FLAIR/CMS Application Architecture Diagram

3.1.1 FLAIR

FLAIR is over 30-years old running on an IBM z114 2818-W03 mainframe supported at the Department's data center. FLAIR was custom developed beginning in the 1970s, implemented in the 1980s, and continues to be supported by the Department's Office of Information Technology (OIT). The FLAIR components were developed separately, and rely on batch interfaces to transfer data between them. The Departmental FLAIR, Central FLAIR, and Payroll components utilize Adaptable Database Management System (ADABAS) for the database and Natural and COBOL as the programming languages. FLAIR nightly batch processes are run on the IBM mainframe using Job Control Language (JCL). The IW utilizes IBM DB2 software for the database and WebFOCUS reporting tools.

3.1.1.1 Reports

FLAIR provides hundreds of different reports to a variety of users. As discussed in Section 2.14.1, FLAIR uses RDS to allow users to store, print, read, redistribute, and download on-line reports. Additionally, Agency users are given access to a Departmental FLAIR informational database to write their own reports or to copy State standard reports using Natural. All reports can be scheduled to run on a one-time basis or set up to run on a recurring basis using the on-line report request function within Departmental FLAIR.

3.1.1.2 Information Warehouse

Data in the IW is converted nightly from the ADABAS platform and stored on a DB2 relational database platform using Natural/DB2. Users can access the information through several methods:

- Standard reports and queries available through online access;
- Mainframe Virtual Telecommunications Access Method (VTAM) connection (NASSAM);
- MRE allowing users to build, save, and run a FOCUS query; and
- Open Database Connectivity (ODBC) compliant PC Tools using iWay middleware (e.g., MS Access, MS Excel, Brio Query, Crystal Reports).

The IW is designed to house 10 Fiscal Years of decision support information and five Fiscal Years of operational information, unless otherwise determined during table creation and design. One example is the Departmental Transaction History which is only available for two Fiscal Years. More details can be found below:

Table 1: IW years of data stored by data type

Data Type	Years	Note
Central FLAIR data	5 - 10	
Departmental FLAIR data	1 - 4	
Payroll data	5 - 10	Security is required to access these table.
PCard data	5 - 10	Audit files may have a longer retention.
Information Warehouse data	5 - 20	Warehouse data derived from Central, Departmental and Payroll tables based on reporting needs.
Code tables	varies	FLAIR data code tables used by all FLAIR components. All changes made to codes starting April 2011 are being kept.

3.1.1.3 Security

Access to FLAIR requires a Resource Access Control Facility (RACF) user ID and password established by the Agency-specific RACF administrator. Some data in FLAIR is considered confidential and has extra security placed on the tables it resides in. Access is controlled by the internal security functions within the platforms the FLAIR components are built upon.

3.1.2 CMS Applications

The CMS components were developed in-house on a variety of platforms. The most recent component developed, CMS, is a Windows-based .Net application utilizing a Microsoft SQL

Server database. The other 10 components run on an IBM iSeries Power 7 8202-E4D server. The database platform for these components is IBM DB2 and programming languages include Java, Cobol, and MS Access.

3.1.2.1 Archives

The Archives component of CMS is utilized for internal reporting and data archiving for Investment Accounting, Fund Accounting, Warrant Processing, and State Accounts.

3.1.2.2 Security

Access is controlled at the component level by the internal security functions within the platforms the CMS components are built upon.

3.1.3 Special Purpose Portals

Several websites have been developed over time to provide external Web access to specific subsets of FLAIR data including EIC, Vendor Payment History, and Consolidated Vendor Payments. These websites were developed on a variety of platforms including Windows and the mainframe.

3.2 Integration Architecture

FLAIR and CMS have over 650 interfaces. The majority of these interfaces are batch-based flat files, with over 700 files transferred daily. They include internal interfaces between the various FLAIR and CMS components, as well as external interfaces with Agencies, other FFMIS subsystems, Federal entities, financial institutions, and non-governmental entities. A list of FLAIR and CMS interfaces is provided as a reference (see ITN Section 1.10 – Supporting Information). Internal and external integration architecture diagrams are depicted below.

FLAIR/CMS Integration Architecture Internal

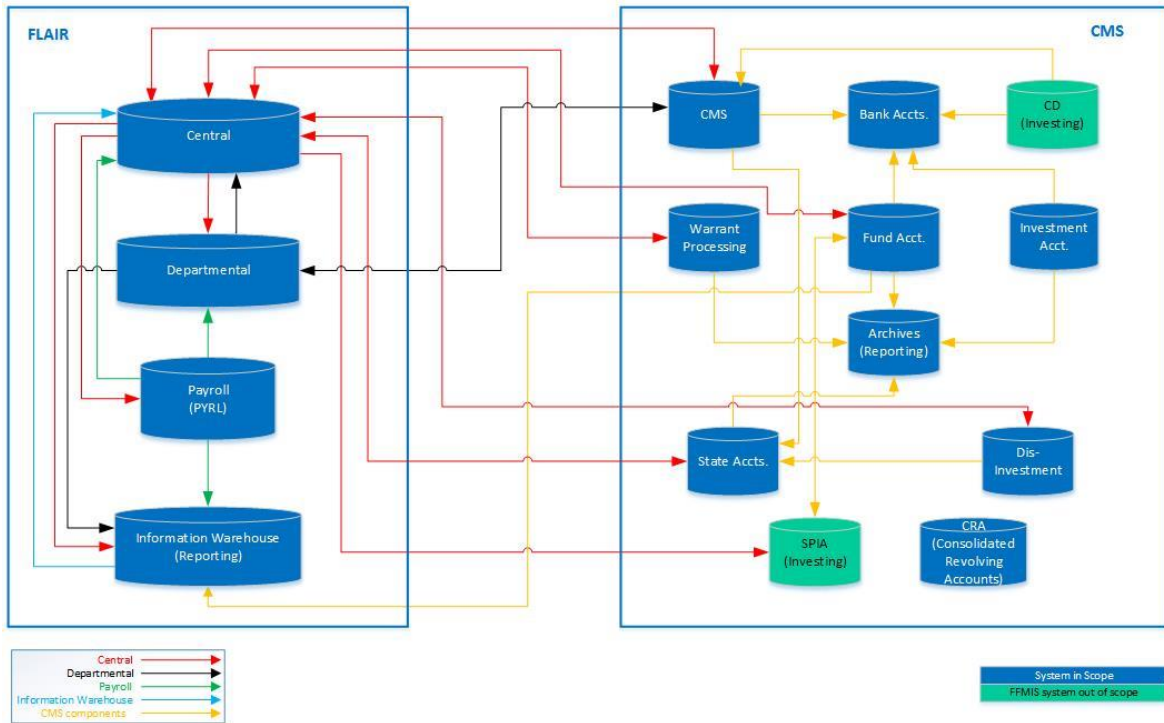


Figure 4: FLAIR/CMS Integration Architecture - Internal Diagram

FLAIR Integration Architecture External

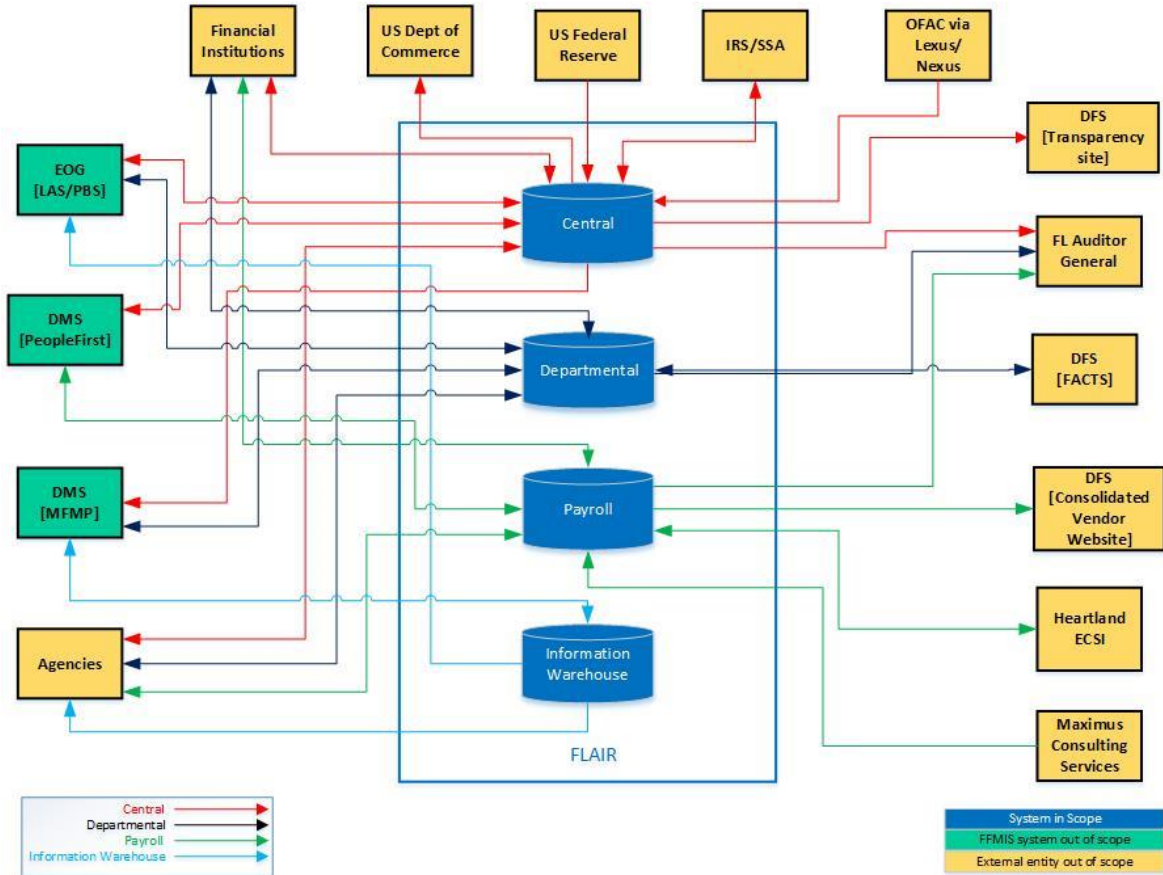


Figure 5: FLAIR Integration Architecture - External Diagram

CMS Integration Architecture External

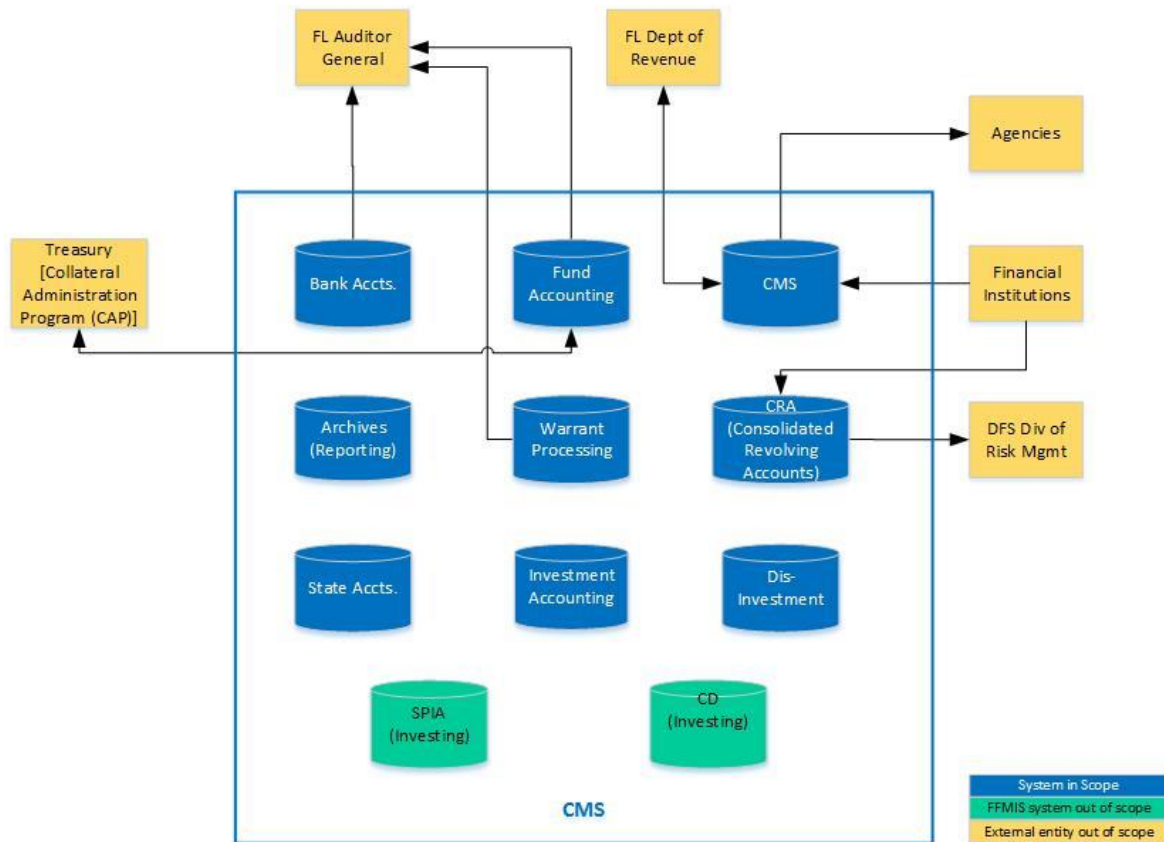


Figure 6: CMS Integration Architecture - External Diagram

3.3 Data Center

The Department provides management and support for centralized computer processing for accounting, cash management, and regulatory functions in the data center. The data center is housed entirely in the Fletcher building and comprises four main areas:

1. Enterprise server hardware room;
2. Enterprise server management room;
3. Printer facility; and
4. Uninterruptible power supply (UPS) room.

Each area has controlled access independent from the building security.

3.3.1 Environmental Support Subsystems

OIT maintains a central computing environment that offers constant availability of processing resources 24 hours a day, 7 days a week. Current customer processing demands require 99.9% system availability. The following support systems provide an infrastructure designed to maintain constant availability:

- FM200 Fire Suppression System both overhead, under floor detectors, and agent dispensers;
- Under floor Water Detection System;
- UPS;
- Independent HVAC Air Conditioning System with emergency capability of operating from building HVAC chilled water;
- Power Distribution System; and
- Diesel Generator System.

OIT technicians continually monitor the controlled environment and take immediate action when alarms from the various systems indicate a problem has occurred. Critical components are also monitored by external agencies that give OIT telephonic notification when parameters are exceeded. Physical access to the facility is controlled by a Sonitrol card entry system and all entry points are monitored 24/7.

All environmental support systems have excess capacity to permit future growth. Current HVAC is at approximately 30 percent capacity and emergency electric power is at approximately 50 percent capacity.

3.3.2 Printer Subsystem

Enterprise server printing is handled by three Xerox 144MX Nuvera(MICR) printers, each capable of 144 pages/minute with full duplex capability. One of the Xerox printers is located at the Winter Haven disaster recovery site.

3.3.3 Tape Subsystem

The tape subsystem consists of an EMC DLM2000 with 100 TB of virtual tape storage. There is no physical tape. The DLM2000 is real-time mirrored to an identical EMC DLM2000 at the disaster recovery site.

SECTION 4 End User Support

4.1 Training

4.1.1 FLAIR Training

A&A has a dedicated training team that provides training to Agency staff on the use of Payroll, Departmental FLAIR, limited Central FLAIR functionality, and IW. Training consists of classes on payroll fundamentals, FLAIR (Departmental and Central) fundamentals, expenditure processing, revenue and receipt processing, asset management, and MRE and RDS reporting. A&A also provides online manuals as resources for Agency staff. A&A users of Central FLAIR receive on-the-job training.

Agency training provided by A&A is currently instructor-led; however, the training team is developing online training modules on several topics. Most training is held by the

Department in Tallahassee, Florida. A&A has provided training to Agency field office locations upon special request.

The A&A training team handles many of the questions received by the OIT Help Desk that are not technical and require business unit/subject matter expert assistance. The A&A training team is comprised of one training supervisor and five trainers.

4.1.2 CMS Training

CMS except for the CMS component, CRA component, and SPIA component is used exclusively by Treasury staff who receive on-the-job training. Treasury provides user guides to Agencies for the CMS Agency functions.

4.2 Communications

The Department uses various methods to distribute information to Agencies. The [A&A website³](#) includes memorandums, manuals, meeting documents, newsletters, forms, and other useful reference materials. The [Treasury website⁴](#) provides forms, documents, and other resources and guidance for Agencies. A&A and Treasury use email to notify Agencies of new information on the websites or to directly communicate other information.

A&A and Treasury participate in monthly meetings with the Florida Association of State Agency Administrative Service Directors (comprised of representatives from Agencies) to discuss topics related to finance and accounting, cash management, human resources (HR), and procurement. A&A and Treasury also hold workshops with Agency representatives on an as-needed basis to discuss specific topics or initiatives.

A&A and Treasury also use FLAIR and CMS login screens to provide notifications and updates directly to system users.

4.3 Help Desk

The OIT has a Help Desk that supports users of OIT managed systems, including FLAIR and CMS. The Help Desk utilizes BMC's Remedy IT Service Management system to record tickets and manage requests and issues. OIT provides Tier 1 support for basic customer issues (e.g., password resets, fielding questions) and Tier 2 support for more in-depth technical issues (i.e., requiring analysis). Requests and questions beyond Tier 2 are routed to the appropriate technical group.

Other examples of support include:

- Coordinates batch processing with the Agencies;
- Assists and verifies that year-end closings are processed correctly before initiating a year-end report;
- Manages FLAIR's homepage messages to indicate/alert for any change in mainframe activity;

³ <http://www.myfloridacfo.com/Division/AA/>

⁴ <http://www.myfloridacfo.com/Division/Treasury/>

- Performs the Department's in-house quarterly audit for FLAIR statewide access accounts; and
- Restores archived RDS reports as requested by customers.

For both FLAIR and CMS, the Help Desk monitors system performance and registers an incident ticket for alerted unplanned interruptions or reductions in the quality of a service. The Help Desk also receives requests for system modification from developers, system owners, and users which are recorded and routed through the initiation development process. The Help Desk is comprised of a manager and eight staff members.

4.4 Access Control

Access to FLAIR and CMS is initially established by the OIT Help Desk. One or more Access Control Custodians are established at each Agency. The Agency Access Control Custodian(s) has the ability to establish user IDs and assign appropriate roles for users within their Agency. The Agency Access Control Custodian(s) is responsible for monitoring Agency user accounts and updating access as job duties change or employees leave the Agency.

4.5 OIT Support

OIT provides programming, data, and infrastructure support for the Department, which includes FLAIR and CMS. Of the 217 full time positions within OIT, 40 are dedicated to FLAIR support and 5 to CMS support.

The Accounting Systems Design and Development Bureau provides application support for the Central FLAIR and Departmental FLAIR components. The 26-member bureau is divided into three sections; FLAIR Design, Departmental Programming, and Central Programming.

The Bureau of Payroll Design and Development provides application support for the FLAIR Payroll component. The 10-member bureau is divided into two sections; Payroll Design and Payroll Programming.

The FLAIR Information Warehouse component is maintained by the Business Reporting Analytics and Data Services section within the Bureau of Quality Services Management. The four-member team is responsible for the ongoing application design, development, and maintenance of the Information Warehouse.

The Computer Operations section within the Bureau of Mainframe Systems and Operations provides job scheduling and processing services for FLAIR as well as other Department systems. Three shifts of teams maintain and monitor batch jobs, escalating issues to appropriate on-call staff when needed.

CMS application support falls under the responsibilities within the Bureau of Enterprise Applications.

Infrastructure and database support is handled by various Bureaus and sections within the Office of Enterprise Applications & Infrastructure and the Bureau of Mainframe Systems and Operations within the Office of Enterprise Financial Support Services.

SECTION 5 Statistical Information

Statistical information is valid as of July 8, 2016, and is provided for the Fiscal Year July 1, 2015 through June 30, 2016 or balances at June 30, 2016, unless otherwise specified. Statistics presented are unaudited and should be used for informational purposes only.

Statistical information is organized by section to allow correlation to related narrative within this document.

5.1 Chart of Account Structure

Number of active Central FLAIR Master Data Element record values:

Master Data Element		Number of Active Records
Operating Level Organization (OLO)		36
State Fund (SF)		5
Governmental Accounting and Financial Reporting Fund (GF)		20
Fund Identifier (FID)		1,565
Budget Entity (BE)		958
Internal Budget Indicator (IBI)		214
Category (CAT) –	Expenditure	3,816
	Revenue	177

5.2 Appropriations and Budget Management

Budget transaction entries by FLAIR component:

Month	Central	Departmental	Total
July 2015	28,645	123,870	152,515
August 2015	12,809	43,173	25,618
September 2015	1,697	21,462	23,159
October 2015	2,859	21,366	24,225
November 2015	507	16,141	16,648
December 2015	1,601	10,170	11,771
January 2016	618	19,686	20,304
February 2016	506	11,302	11,808
March 2016	1,689	12,945	14,634
April 2016	1,015	16,341	17,356
May 2016	917	10,730	11,647
June 2016	1,518	24,084	25,602
Grand Total	54,381	331,270	355,287

Departmental Budget Entries - Input Records Fiscal Year 2015-2016, as of July 21, 2016

Agency	Estimated Revenues	Appropriations	Approved Budget	Allotments	Allotments, Contract & Grant Information Files	Grand Total ⁵
AGENCY FOR HEALTH CARE ADMINISTRATION		558	811	1,587		2,956
AGENCY FOR PERSONS WITH DISABILITIES		357	327	2,212		2,896
AGENCY FOR STATE TECHNOLOGY		43		53		96
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION	16	377	381	5,337		6,111
DEPARTMENT OF CHILDREN AND FAMILIES	144	895	20,085	18,555		39,679
DEPARTMENT OF ECONOMIC OPPORTUNITY	65	715	753	5,575	15,540	22,648
DEPARTMENT OF EDUCATION	171	890	764	2,896	445	5,166
DEPARTMENT OF ELDER AFFAIRS	11	152	150	4,392	4	4,709
DEPARTMENT OF FINANCIAL SERVICES	90	806	799	813		2,508
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES		340	323	4,802		5,465
DEPARTMENT OF JUVENILE JUSTICE	20	599	537	9,984		11,140
DEPARTMENT OF LEGAL AFFAIRS (Attorney General)		993	342	549		1,884
DEPARTMENT OF MANAGEMENT SERVICES				568		568
DEPARTMENT OF MILITARY AFFAIRS		118	118	118		354
DEPARTMENT OF REVENUE		365	365	1,206		1,936
DEPARTMENT OF STATE		318	318	979		1,615
DEPARTMENT OF THE LOTTERY		9		1,044		1,053
DIVISION OF ADMINISTRATIVE HEARINGS		64	66	774		904
EXECUTIVE OFFICE OF THE GOVERNOR	6	1,330	1,277	2,350		4,963
FLORIDA COMMISSION ON OFFENDER REVIEW	1			360		361
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES		879	881	5,592		7,352
FLORIDA DEPARTMENT OF CITRUS (Florida Citrus Commission)	25	57	54	402		538
FLORIDA DEPARTMENT OF CORRECTIONS	17	191		8,942	523	9,673
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	224	1,825	1,825	7,347	341	11,562
FLORIDA DEPARTMENT OF HEALTH	17,795	1,525	1,526	117,208		138,054
FLORIDA DEPARTMENT OF LAW ENFORCEMENT	33	529	500	965		2,027
FLORIDA DEPARTMENT OF TRANSPORTATION	3	1,062	1,037	16,112		18,214
FLORIDA DEPARTMENT OF VETERANS' AFFAIRS	6	367	367	2,902		3,642
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION		770	768	1,576		3,114

⁵ Agencies representing 80 percent of total entries are highlighted

Agency	Estimated Revenues	Appropriations	Approved Budget	Allotments	Allotments, Contract & Grant Information Files	Grand Total ⁵
FLORIDA LEGISLATURE	105	262	286	5,069		5,722
FLORIDA SCHOOL FOR THE DEAF AND THE BLIND		44	44	1,678	509	2,275
JUSTICE ADMINISTRATIVE COMMISSION	993	2,091	2,090	2,163		7,337
PUBLIC SERVICE COMMISSION	15	92	94	358		559
STATE COURTS SYSTEM		382	380	3,427		4,189
Total	19,740	19,005	37,268	237,895	17,362	331,270

Carry Forward Appropriations, End of FY 2015

Description	Amount
July 1, Tentative Carry Forward	\$ 5,852,916,036
Carry Forward Amounts Identified	3,267,479,450
Carry Forward Disbursements	2,564,363,633
Carry Forward Reversions	703,115,817

5.3 Cash Management

Cash Balances by fund type as of July 1, 2016:

Fund Type	Beginning Cash Balance
General Revenue Fund	\$ 3,202,752,915
Trust Funds	\$ 15,183,648,577
Working Capital Fund	\$ 1,353,690,000

Number of Concentration Account Subaccounts: 480
Number of Deposits to Concentration Account: 886,756
Amount of Direct Receipts: \$95,025,575,326
Number of Returned Items to Concentration Account: 38,238
Amount of Returned Items to Concentration Account: \$ 155,934,092
Number of CRA Subaccounts: 108
Number of Non-CRA Revolving Funds: 82
Number of Clearing Funds: 88

5.4 Investments

Schedule of Pooled Investments with Treasury, Summary of Investment Holdings, as of June 2015, in Thousands

Investment Classification	Fair Value
Commercial paper	\$ 374,986
Repurchase agreements	\$ 1,291,129
U.S. guaranteed obligations	\$ 5,220,825
Federal agencies	\$ 4,565,833
Bonds and notes - domestic	\$ 6,040,446
Bonds and notes - international	\$ 971,673
Federal agencies discounted securities	\$ 3,579,578
U.S. guaranteed obligations discounted securities	\$ 777,724
Commingled STIF	\$ 553,403
Unemployment compensation funds	\$ 2,579,200
Total	\$ 25,954,797

Number of trust funds authorized to invest moneys in the Treasury: 224

Number of investment subaccounts: 276

5.5 Revenue Process

Excerpts of CFO Annual report on Agency debt collections issued pursuant to section 17.20, F.S.

Fiscal Year Ending June	Claims Referred to Collection	Amount of Claims Collected	Claims Outstanding
2013	\$ 491,027,243	\$ 76,835,129	\$ 415,214,308
2014	\$ 523,711,632	\$ 78,976,191	\$ 310,925,750
2015	\$ 246,259,376	\$ 59,685,755	\$ 251,149,478

5.6 Vendor Management

Statewide Vendor File

Active Records	Records in SWVF	Used in FY 2016	Added in FY 2016
Payees	16,423	15,699	15,065
Vendors	202,686	111,520	51,177
Total	219,109	127,219	66,242

5.7 Invoice Processing, Payment Auditing, and Payment Processing

Encumbrances (by month)

Month	MFMP	FLAIR	Total
July 2015	23,948	8,195	32,143
August 2015	11,640	5,869	17,509
September 2015	11,072	4,674	15,746
October 2015	11,112	4,719	15,831
November 2015	9,088	3,519	12,607
December 2015	9,727	4,305	14,032
January 2016	8,722	4,081	12,803
February 2016	9,924	3,683	13,607
March 2016	11,081	4,329	15,410
April 2016	9,979	3,722	13,701
May 2016	10,874	3,741	14,615
June 2016	6,853	21,519	28,372
Grand Total	134,020	72,356	206,376

Number of Expense Payment Invoices: 3,626,776
 Number of Expense Payments: 4,182,914
 Amount of Expense Payments: \$ 155,760,530,221

Direct Leads to Central Accounting from Agencies

Agency Direct Load to Central Accounting Description,	Payments	Payment Amount
Department of Economic Opportunity – Reemployment Assistance	109,499	\$ 38,431,938
Department of Education – Opportunity Scholarships	45,467	\$ 950,930
Department of Financial Services – Workers’ Compensation	26,824	\$ 14,624,732
Department of Financial Services – Payments of Unclaimed Property	241,495	\$ 271,817,219
Department of Revenue – Distributions to Local Governments	82,707	\$ 6,695,451,534
Department of Revenue – Refunds of Taxes	20,130	\$ 525,563,259

Central Accounting - Payments issued during Fiscal Year

Type of Payment	Payments	Payment Amount
Warrant	1,792,473	\$ 16,267,971,171
ACH	8,200,987	\$ 77,146,331,635
Journal Transfer (JT-2)	43,473	\$ 24,046,079,882
PCard	114,974	\$ 154,693,235

Cancellation of stale dated warrants, number, and amount transferred to Unclaimed Property Trust Fund or returned to original fund

Stale Dated Warrants Cancelled	Number of Warrants	Amount of Warrants
Cash Transferred to Unclaimed Property	10,930	\$ 3,304,936
Cash Retained in Originating Fund	14,262	\$ 4,260,704
Total	25,192	\$ 7,565,640

5.8 Payroll Processing

For Calendar Year, 2015

By Payroll Cycle	Biweekly	Monthly
Average Employees in Payroll Cycle	79,231	33,770
Average Gross Salary / Wages in Payroll Cycle	\$ 113,017,251	\$ 141,969,954
Agencies in Payroll Cycle	16	18

Number of Employees on Payroll at year-end: 114,412

Number of W-2 forms processed: 136,646

Total Salary/Wages and Employer Costs: \$ 6,902,970,020

Total Taxes and Retirement withholdings: \$ 1,846,786,440

Net Pay to Employees: \$ 3,398,862,039

Number of Employees with mandatory deductions (e.g., garnishments, levies): 5,102

Number of Miscellaneous Deduction Codes in Use: 222

Number of Cancellation and Adjustments Processed: 18,743

5.9 Assets

Number of Active Assets maintained in Property Master File: 404,521

Number of Location Codes in Property Master File: 59,335

Acquisition Asset Value in Property Master File: \$ 24,530,259,997

Asset Value net of Depreciation in Property Master File: \$ 18,917,226,111

Net Asset Value (including component units) in FLAIR General Ledger: \$ 80,627,877,875

5.10 Departmental FLAIR Agency Defined / Optional Fields

Departmental FLAIR Optional Fields

Departmental Field	Values Titled	Transactions in FY 2016
Contract Number	45,467	950,930
Grant Number	6,509	3,799,973
Project ID	4,581,840	6,272,128
Organization Code	61,516	Required in Every Transaction
Other Cost Accumulator	11,424	2,685,859
Agency Unique Code	183	98

Departmental FLAIR – Agency Fields Defined and Used in Fiscal Year 2015-2016

Agency ⁶	Contract Number		Grant Number		Project Identifier		Other Cost Accumulator	
	Values Defined	Transactions	Values Defined	Transactions	Values Defined	Transactions	Values Defined	Transactions
AGENCY FOR HEALTH CARE ADMINISTRATION	422	6,511	11	30,209			386	12,532
AGENCY FOR PERSONS WITH DISABILITIES	250	16,253	36	401,377	135	19	293	42
AGENCY FOR STATE TECHNOLOGY	15	215					10	1,648
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER	5,631	27,733	9	85,510	136	18,195	88	86,668
DEPARTMENT OF CHILDREN AND FAMILIES	892	124,535	1,570	59,750	451	478	2,054	386,359
FLORIDA DEPARTMENT OF CITRUS (Florida Citrus Commission)	48	2,693	3	548			145	6,354
FLORIDA DEPARTMENT OF CORRECTIONS	1,599	13,960	86	57,695	356	2,583	164	
DEPARTMENT OF ECONOMIC OPPORTUNITY	507	22,969	18	969,775	274,078		48	3,848
DEPARTMENT OF EDUCATION	2,527	45,544	894	1,311,512	31		354	29,576
DEPARTMENT OF ELDER AFFAIRS	556	19,605	84	131,347	70		736	1,719
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION	2,904	26,594	246	139,407	16	101,715	1,232	111,080
DEPARTMENT OF FINANCIAL SERVICES	518	11,053	14	1,496	152	6,893	345	1,614
FLORIDA DEPARTMENT OF HEALTH	1,913	55,964	779	32,564	371	354,244	2,334	588,446
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES	853	17,293	182	59,372	166	530	70	464
DEPARTMENT OF JUVENILE JUSTICE	628	15,467	247	9,364	2,016	9,289	84	267
FLORIDA DEPARTMENT OF LAW ENFORCEMENT	685	4,551	159	30,339	195	2,349	836	134
DEPARTMENT OF LEGAL AFFAIRS (Attorney General)	1,134	45,699	341	137,453	479	36,191	23	
DEPARTMENT OF MANAGEMENT SERVICES	537	6,937	2	139	3,954	1,885	292	

⁶ Agencies representing 80 percent of total entries are highlighted

Agency ⁶	Contract Number		Grant Number		Project Identifier		Other Cost Accumulator	
	Values Defined	Transactions	Values Defined	Transactions	Values Defined	Transactions	Values Defined	Transactions
DEPARTMENT OF MILITARY AFFAIRS	154	1,646	4	19,940	26		21	19,637
DEPARTMENT OF REVENUE	738	9,167	4	3,534	1		225	
DEPARTMENT OF STATE	3,519	3,929	16	6,008	344		319	62,746
DEPARTMENT OF THE LOTTERY	91	2,655	331		2,581			
FLORIDA DEPARTMENT OF TRANSPORTATION	11,705	416,353	55	56,154	56,191	4,039,118	108	1,083,075
FLORIDA DEPARTMENT OF VETERANS' AFFAIRS	24	1,885	2	10	248	481	8	
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION	105	4,402	1		1		20	
DIVISION OF ADMINISTRATIVE HEARINGS	31	286			1			
EXECUTIVE OFFICE OF THE GOVERNOR	3,046	4,801	681	232,964	881	4,226	5	
FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION	896	2,588	599	4,584	4,238,065	1,575,289	1,045	118,656
FLORIDA COMMISSION ON OFFENDER REVIEW	27	115	5	68			4	
FLORIDA SCHOOL FOR THE DEAF AND THE BLIND	153	1,376	43	12,584	119	989	75	469
JUSTICE ADMINISTRATIVE COMMISSION	598	2,588	69	3,437	172	67,730		
FLORIDA LEGISLATURE					494	49,922	18	
PUBLIC SERVICE COMMISSION	25	1,383					36	
STATE COURTS SYSTEM	2,722	34,180	10	2,833	92	2	46	170,525
Total	45,453	950,930	6,501	3,799,973	4,581,822	6,272,128	11,424	2,685,859

5.11 Training

FLAIR Education Courses and Attendees for Fiscal Year 2015 - 2016

Course	Attendees
FLAIR – Departmental: Basics, Expenditures, Revenue, Statewide Vendor File	482
PCARD – Approvers, Administrators	101
Information Warehouse – MRE, IW	Not scheduled in FY
Payroll Fundamentals	36

EXHIBIT A – FLAIR Master Data Elements

Master Code Title	Description	State Standard/ Agency Unique
Accrual Indicator	Optional field to indicate whether a specific entry is based upon accrual or cash accounting. One-alpha character field	State Standard
Agency Unique	Optional field that sub-classifies an organization code. Two-character field	Agency Unique
Budget Entity (BE)	Identifies either a function or program that was established in the legislative budget process. Eight-digit field provided by LAS/PBS	State Standard
Category (CAT)	Represents a major expenditure classification of an appropriation established in the legislative budget process or is used to categorize revenue sources. Six-digit field provided by LAS/PBS for the appropriation related categories and established by A&A in consultation with EDR and the Agency for revenue categories.	State Standard
Certified Forward Indicator	Identifies items to be paid from carry forward funds from prior Fiscal Year where transaction is processed in current Fiscal Year. One-alpha character field	State Standard
Contract Number	Identifies a contract and is used to record accounting events. Established by Agencies within FACTS and sent to Departmental FLAIR. Five-character field	Agency Unique
Contract Year	Corresponds to the ending Fiscal Year of the contract. Two-digit field	Agency Unique
External Codes	<p>Five optional fields used by Agencies to further classify budgetary, expenditure, and revenue transactions.</p> <p>External Category – Six-character field</p> <p>External Fund – One-digit field</p> <p>External General Ledger – Three-character field</p> <p>External Object Code – Three-character field</p> <p>External Program – Two digit-field</p>	Agency Unique

Master Code Title	Description	State Standard/ Agency Unique
Fund Identifier (FID)	Identifies the State's funds within a State fund type. Six-digit field. The first three digits are established by LAS/PBS (LAS/PBS Fund Identifier) and the last three digits are added by Central FLAIR to further breakdown the fund for cash and/or budget controls.	State Standard
GAAFR Fund (GF)	Establishes the fund and account group classifications required for governmental financial reporting. Two-digit field	State Standard
General Ledger Code	Classifies accounting events according to Governmental Accounting and Financial Reporting standards. Five-digit field. The first three digits are established by A&A and the last two digits may be defined by Agencies for additional reporting needs.	State Standard & Agency Unique
Grant Identifier	Identifies a particular grant. Five-digit character field	Agency Unique
Grant Year	Corresponds to the ending Fiscal Year of the grant. Two-digit field	Agency Unique
Internal Budget Indicator (IBI)	Provides a further breakdown of an appropriation. Defaults to 00 unless an Agency requests a code to be established. Two-digit field	State Standard
Object Code	Identifies the type of revenue, expenditure or budget in an accounting event. Six-digit field	State Standard & Agency Unique
Operating Level Organization (OLO)	Represents an Agency's responsibility level for legislative financial reporting. Six-digit field consisting of three 2-digit levels. Level 1 represents the Agency, Level 2 represents an Agency sub-identifier, and Level 3 is currently not used.	State Standard
Organization Code	Identifies an Agency's organizational structure. Broken down into five levels to provide ability to record accounting events at lower levels of the organization (e.g., division, bureau, section, and subsection). Eleven-digit field	Agency Unique
Other Cost Accumulator	Optional field that accumulates costs unique to an organization. Five-character field	Agency Unique

Master Code Title	Description	State Standard/ Agency Unique
Product Identifier	Optional field that identifies a particular program products or services for planning and expenditure purposes. Three-character field	Agency Unique
Project Identifier	Identifies a project as determined by an Agency. Eleven-character field	Agency Unique
State Fund (SF)	Categorizes funds as either General Revenue, Trust, Working Capital, State Infrastructure, Budget Stabilization, Local, or as an Account Group. One-digit field	State Standard
State Program	Identifies the plan for the organization and use of resources to meet the specified objectives of the State. Required on all revenue and disbursement transactions. Sixteen-digit field with the first ten digits established by EOG and the last six digits established by A&A at the request of the Agency.	State Standard
Year (YR)	Identifies the year an appropriation was approved in the legislative budget process. Defaults to 00 for operating categories or is the last two-digits of the Fiscal Year of the originating appropriation for FCO categories. Two-digit field	State Standard

EXHIBIT B – FLAIR Budget Balances

Balance Title	Description
Appropriations Act	Amount appropriated by law at the beginning of the Fiscal Year in the General Appropriations Act (GAA).
Supplemental Appropriation	Supplemental appropriations authorized by Legislative Budget Committee (LBC) or Governor’s Special Proclamations, Special Acts, or other legislation or executive orders not appearing in the GAA.
Additional Appropriation	Additional appropriations established by the authorization of the LBC or Executive Office of the Governor (EOG) but do not appear in the GAA.
Certified Forward Appropriation *	Amount of obligations carried forward from one Fiscal Year to the next.
Cancellations & Restorations	Amount of current Fiscal Year warrant cancellations which restores appropriations.
Transfer Appropriations	All transfers between State funds except for operating expenses or service charges.
Agency Transfers	A transfer authorized by section 216.292(2)(b), F.S., allowing the transfer of not more than 5% of the originally approved budget balance between different categories within a budget entity or between different budget entities within the same categories.
Reserves	Funds segregated from appropriations until specific criteria is met or due to anticipated deficits.
Total Appropriations	Calculated balance by adding the GAA, supplemental appropriations and additional appropriations, any amounts from transfers, the carry forward appropriation, and any warrant cancellation amounts, less any amounts set aside for reserves.
Approved Budget	Calculated balance by taking the total appropriation less any reserves.
Current Year Release	Amount of release of funds available for disbursement by an Agency and approved by the EOG.
Certified Forward Release*	Amount of release of funds available for carry forward appropriation as determined by EOG.
Current Year Unexpended Release Balance	Calculated amount of release less total disbursements. Used to check budget.

Balance Title	Description
Certified Forward Unexpended Release Balance *	Calculated amount of carry forward release less total carry forward disbursements. Used to check budget for carry forward items.

*Law changed name from certified forward to carry forward. FLAIR display was not updated.

EXHIBIT C – Central FLAIR Direct Load Files

Agency	Type of Payment
Department of Children and Families	Public Assistance Recipient Payments
Department of Economic Opportunity	Reemployment Assistance Payments
Department of Education	McKay Scholarship Payments
Department of Financial Services	Risk Management Expense Payment Unclaimed Property Payments Worker's Compensation Payments
Department of Management Services	Retiree Payments
Department of Revenue	Sales Tax Refunds Local Government Distributions

EXHIBIT D – Current Payroll Types

Payroll Type	Source Agency	Frequency	Reason
Biweekly Payroll	DMS (People First) Department of Highway Safety and Motor Vehicles (Hire back)	Biweekly	Salary payments OPS payments to contracted individuals
Monthly Payroll	DMS (People First) Legislature (HR System)	Monthly	Salary payments
Supplemental Payroll	DMS (People First) Legislature (HR System)	Biweekly	Non-recurring payments (e.g., leave payouts, on-call, overtime)
Awards Payroll	DMS (People First) Legislature (HR System)	Monthly	State employee awards (produces paper warrant)
On Demand Payroll	Legislature (HR System) State Agencies (Payroll component)	Daily M-F (except State holidays and end of year periods)	Emergency salary payments Leave payout and termination payments Other miscellaneous (e.g., disability, beneficiary, back-pay)
Criminal Justice Incentive Payroll	DMS (People First)	Monthly	Supplemental education salary payments to law enforcement and correctional officers
State Active Duty Payroll	Department of Military Affairs (SAD)	Biweekly	Salary payments for staff called to active duty for training and/or in response to emergency situations