

1.0

1.1 Glossary of Terms

The following are common definitions of words, phrases, and abbreviations related to the State's Project Aspire. Many of the words, phrases, and abbreviations have multiple definitions, some of which are not represented in this document.

A

A&A

Accounting and Auditing (Department of Financial Services)

ABS

Agency Business System—See Business System.

Accounting Date

The accounting date controls the period in which the accounting entry information appears in the General Ledger. It determines when an accounting entry is selected for journal generation.

Accounts Payable

Money owed to suppliers and clients. Also known as AP or A / P.

Accounts Receivable

Money owed by customers (including taxpayers). Also known as AR or A / R.

Accrual Basis

The recording of the financial effects of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACH

See Automated Clearing House.

Activity

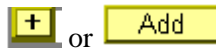
1. A set of transactions within a budget entity that translate inputs into outputs using resources in response to a business requirement.
2. A unit of work that has identifiable starting and ending points, that consumes resources, and produces outputs. In the State, activities are the foundation for improving services because costs are reported at the activity level. The mapping of business processes will determine how activities are defined.

ADB

Average Daily Balance

Add

In Aspire, the action that enables end-users to add new records. In the system, the buttons look like this:



AG

State of Florida – Auditor General

Agency Advocate

A Project Aspire team member who represents one or more State agencies and provides guidance and support to the Agency Coordinators. Agency Advocates are the liaisons between the Project Team and their agencies.

Agency Coordinator

An agency employee who is responsible for coordinating Project Aspire related activities within his or her agency. Each coordinator serves as part of the State's Interagency Work Group (IWG) and works closely with Agency Advocates, financial leaders, and other Project team members.

Agency Financial Leadership

Includes Comptrollers, Controllers, Directors of Administration, Bureau Chiefs of accounting and Purchasing, and Bureau Chiefs of Finance and Accounting.

Agency Fund

A Fiduciary Fund in which a governmental unit acts as an agency for individuals, businesses, or other governmental units. Assets must equal liabilities.

Agency Heads

Includes Secretaries, Deputy Secretaries, Executive Directors, Assistant Directors, and Cabinet Officials.

Agency Implementation Support Team

Members of the Organizational Change Management Group who are focused on working directly with the agencies so tasks are completed in support of agency readiness. Agency Advocates are part of this team. Also known as AIST.

Agency Implementation Team

Project team members tasked by Agency Coordinators and who work in conjunction with their Agency Advocates. They address agency-specific implementation tasks, such as local information technology (IT) requirements, security, and communications. Also known as AIT.

Aging Schedule

A table of Accounts Receivable or Accounts Payable, broken down into age categories (such as 0-30 days, 30-60 days, or 60-90 days). For receivables, the aging schedule is used to determine if Customer payments are meeting the terms of their agreements. For payables, it is used to determine if Vendor payments are keeping close to schedule.

AHCA

State of Florida – Agency For Health Care Administration

AIST

See Agency Implementation Support Team.

AIT

See Agency Implementation Team.

Allocation

The process of spreading a common cost or investment income over several funds, Projects, programs, and / or departments.

Alternate Accounting Date

The Alternate Accounting Date is a configured date that determines the period in the general ledger to which a transaction is to be posted. Posting can only occur with an accounting date that falls within an open period in the ledger. The Alternate Accounting Date indicates when a transaction is recognized, as opposed to the date the transaction actually occurred.

Annual Financial Plans

State spending plans such as the General Appropriations Act, Quarterly Releases, Supplemental Appropriations, and Vetoes.

AP

See Accounts Payable.

Application Software Group

Project Aspire workstream responsible for defining efficient and effective business processes; defining, configuring, and implementing these processes; and designing and testing reports, interfaces, conversions, and enhancements.

Appropriation

Authorization by the State Legislature to spend money for purposes established in law.

AR

See Accounts Receivable.

AS400

Server that houses the individual applications that comprise the Cash Management System for the Division of Treasury.

As Is (Business Processes)

The way the State conducts its business today. Includes business requirements, processes, and technology.

Aspire

1. The name of the State's Project to acquire an integrated enterprise-wide financial information system using ERP software and associated implementation services. Project Aspire (the official name of the Project) was formerly known as the "FLAIR and CMS Replacement Project."
2. The name of the State's PeopleSoft financial system.

Aspire Inbox

The main e-mail address for questions and comments related to Project Aspire. The e-mail address is: Aspire_Inbox@dfs.state.fl.us.

Assessed Value

The dollar value of real estate, utilities, and personal property.

Asset

Economic resources owned by a business, government, institution or individual that have commercial or exchange value. Examples of the State's Assets include buildings, roads, bridges, and equipment.

Asset Management

1. The method of accounting for and tracking capitalized and fixed Assets.
2. Project Aspire team that Deals with Asset Management.

Attribute

An optional extension to a specified chartfield. Attributes allow end-users to attach user-defined values to the selected chartfields. Examples of attributes:

- Adding Categories and Budget Entity to the Appropriation Chartfield.
- Attaching Activity to the Pro-Act Chartfield.
- Attaching an attribute to a chartfield value so it cannot be deleted.

Automated Clearing House

A collection of 32 regional electronic inter-bank networks used to process transactions electronically with a guaranteed one-day Bank collection float. Also known as ACH.

Award

In Aspire, an Award is the system's term for a Grant.

AWI

State of Florida – Agency for Workforce Innovation

B

Bar Code

A code or symbol used for identification purposes, composed of a pattern of parallel bars and spaces that will be read by an electronic scanner.

Batch Process

In Aspire, processes that are scheduled to run regularly, usually during non-business hours. Examples are nightly Voucher posting and journal generation.

Block Grant

Money awarded by the Federal government to state or local governments, in a lump sum form, for a specific issue area. Block Grants usually have very few Federally imposed guidelines. The local or state governments are then responsible for setting more specific Granting guidelines, for creating and managing a community-based planning process to identify local needs, for coordinating and managing the Grant-making process, and for monitoring and evaluating the results.

Bluebird Award

In Aspire, a Grant Award that does not have a corresponding proposal. Almost without exception, all of the State's Grant awards will be entered into Aspire as Bluebird awards.

BOA

Bank of America

Bond

A written promise-to-pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). In Florida, bonds must be used for long-term debt to pay for specific capital expenditures.

BONY

Bank of New York

BOSP

Bureau of State Payrolls

Browser

An application program that searches the Internet, interprets language, and presents web screens. Internet Explorer and Netscape Navigator are browsers.

BS

1. Balance Sheet
2. Business System

BU

See Business Unit.

Budget

A proposed plan of revenue and expenditure for a given period.

Budget Amendment

Legal means by which an adopted expenditure authorization or limit is increased.

Budgetary Basis

The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Check

The process of ensuring that a pending expenditure is covered by budgeted funds. In Aspire, if the amount left unspent in a budget is less than the amount needed for an expense, the expenditure will "fail budget checking" and will not be allowed.

Budget Entity

A unit or function at the lowest level to which funds are specifically appropriated in the General Appropriations Act. A budget entity will be a department, division, program, or service, and have one or more program components.

Business Event

A transaction in one of the State agencies. The following are examples of business events and how they will be recorded in Aspire:

<u>Business Event</u>	<u>Activity in Aspire</u>
Prepare Requisition.....	Pre-encumbrance
Issue Purchase Order	Encumbrance
Invoice or receipt of goods	Payable
Prepare Voucher.....	Expenditure
Schedule payment	Warrant or Disbursement
Issue a permit	Receivable or Receipt
Issue a license	Receivable or Receipt
Receive notification that money expected after 60 days	Deferred Revenue
Receive notification that money expected within 60 days.....	Receivable
Send Bill for goods or service provided	Receivable
Authorize travel	Pre-encumbrance / Encumbrance
Advance on travel	Receivable
Notification of Project	Set up Project
Notification of Grant.....	Set up Grant
Advance to local government	Receivable
Capital lease	Set up Asset and liability
Advance from Federal government	Set up liability

Business Process

A series of tasks or procedures that yield a specific result.

Business Rules

Rules that affect transactions, including who processes them and how and when they are processed. Business rules include the established criteria for approvals, spending limits, and similar details.

Business System

A software or other system used in State’s agencies to conduct their unique business. In general, these systems will remain in place after Aspire is implemented. Also known as BS or ABS (agency business system).

Business Unit

1. In PeopleSoft, a level of control. Business Units will be independent entities that need to segregate their financial data for accounting purposes or operational centers that segregate their operations for management purposes. Also known as BU.
2. In Aspire, an identification code that represents the agencies in the State. However, business unit means different things for different modules within Aspire. Three examples:
 - a. In General Ledger, business units comprise different entities for financial reporting.
 - b. In Accounts Payable, business units define the rules for paying bills.
 - c. In Purchasing, business units define rules for procuring merchandise and Contracts.

C

CAFR

See Comprehensive Annual Financial Report.

Capital Project

A Project to acquire or improve an Asset with an anticipated life exceeding one year and includes land acquisition, construction, repair or structural improvement of a facility, engineering and design of a facility, and acquisition or repair of equipment.

Capital Projects Fund

A Governmental Fund that is used to Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds, Internal Service Funds, or Fiduciary Funds).

Capitation

The funding level established to cover the cost of health care services delivered for a person during a specified length of time. The term usually refers to a negotiated per capita rate to be paid periodically to a Health Care Provider by a Managed Care Organization.

Cash Basis

A basis of accounting in which transactions are recognized only when cash is received or spent.

Cash Management Improvement Act

The Federal Cash Management Improvement Act of 1990, also known as the Cash Management Act. Provides general rules and procedures for efficient transfer of Federal financial assistance between the Federal government and the states. Also known as CMIA.

CBO

Community Based Organization

CBT

See Computer Based Training.

CEA

Capital Expense Authorization

Central Financial Leadership

Includes the Chief Financial Officer (CFO) and division heads in the Department of Financial Services (DFS).

Central Project Leadership

Members of the Project Management Office.

Certified Forward

Payables and encumbrances that are carried over from one fiscal year to the next. They may be disbursed between July 1 and December 31 of the subsequent fiscal year. Certified forward amounts are included in the year in which the funds are committed and not shown in the year the funds are disbursed.

CFDA

Catalog of Federal Domestic Assistance—A number assigned by the Federal Sponsor of a Grant. The CFDA number is typically identified in Program announcements or Grant Award notices. The CFDA number is generally applicable only to Federal awards and Federal flow-through, and is required on the Schedule of Expenditure of Federal Awards (SEFA).

Change Control

A systematic approach to proposing, approving, and tracking software changes to Aspire. (Not the same thing as Change Management.)

Change Management Group

Project Aspire workstream responsible for Organizational Change Management activities, including developing a willing end-user community that is prepared to implement new processes and technology, reducing the time until the State yields the benefits of the new processes and technology, and transferring knowledge to State personnel. Also known as the OCM Team.

Chartfield

An Aspire term that refers to the numbers (and sometimes letters) that identify a specific financial transaction in the Chart of Accounts. The Chartfield codes are specific enough to identify what kind of money is being used (fund), where the money comes from (Grant, Program), who is using the money (agency), and what the money is being spent on (activity, Project, Grant).

Chartfield Combination Edit

The process in Aspire of editing journal lines for valid Chartfield combinations, based on user-defined rules. Also known as Combo Edit.

Chart of Accounts

A collection of codes or values that, grouped together, allow the collection and reporting of accounting activity. Also known as COA.

Check

A negotiable written order directing a Bank to pay money for goods or services as instructed.

Check Box

In Aspire, a box that turns a specified option on or off. When selected, the option is activated; when not selected, the option is deactivated.

CIP

1. Construction in Progress
2. Customer Initiated Payments—A system designed for the State by Bank of America for agencies to accept and process electronic payments and settlements.

CMIA

See Cash Management Improvement Act.

CMIA Agreement

An agreement between the U.S. Treasury and the State Treasury related to CMIA.

CMIS

Contract Management Information System

CMS

Cash Management Subsystem

COA

See Chart of Accounts.

Cognizant Agency

The primary Federal agency assigned to provide oversight for Federal awards within the corresponding state agency.

Combo Edit

See Chartfield Combination Edit.

Commitment Control

A process to enforce budgetary control at a specified level by restricting activity to the budgeted amount.

Communication Plan

Project document that presents a foundation for coordinating the communications that will occur over the course of Project Aspire.

Component

In Aspire, a group of related screens that are displayed by clicking tabs on the top of each screen.

Comprehensive Annual Financial Report

An annually audited report that details the State’s governmental, financial, and investment activities. Also known as CAFR.

Computer Based Training

Self-paced training using a prepared computer program or website that presents training materials and exercises to the trainee at their desktops and in the classrooms. Also known as CBT.

Conference Room Pilot

A meeting of Project team members to perform initial configuration testing of Aspire. The Conference Room Pilots give the Project team an opportunity to “test drive” the system, and to further develop the system and subsequent training. Also known as CRP.

Constant Dollars

The value of money after adjusting for inflation.

Contingency

A budgetary reserve set aside for emergency or unanticipated expenditures.

Contract

1. A written, signed agreement between two or more parties.
2. In Aspire, there are two types of Contracts—Customer Contract and Procurement Contract.

Conversion

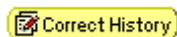
The process of loading data from existing systems into Aspire. Conversion includes identifying the data that must be brought to Aspire, mapping the data to appropriate Aspire fields, translating old data into Aspire data, and loading clean data into Aspire. Also known as Data Conversion.

Cooperative Agreement

An Award similar to a Grant, in which the Sponsor's staff may be actively involved in proposal preparation, and anticipates having substantial involvement in activities once the Award has been made.

Correct History

In Aspire, the action that enables the end-user to view, change, or insert rows of data, regardless of the Effective Date. Using Correct History, the end-user will delete or modify any information within the database. In Aspire, a relatively small number of end-users will have access to Correct History. In the system, the button looks like this:



Counterparty

An Organization with which the State Treasury conducts exchange transactions.

COURTS

State of Florida – Office of State Courts Administrator

CRA

Consolidated Revolving Account

CRP

See Conference Room Pilot.

CRS

Cost Reporting System

Crystal Reports

A software package that generates clear and easy-to-read reports, from data within Aspire.

CSFA

Catalog of State Financial Assistance—An enterprise-wide compendium of state Projects that provide financial assistance to non-state entities.

CTS

Contractor Tracking System

CUSIP Number

CUSIP stands for Committee on Uniform Securities Identification Procedures. A CUSIP number identifies most securities, including stocks of U.S. companies and U.S. government and municipal bonds.

Customer

A person or commercial business that conducts commerce with the State.

Customer Contract

An agreement between two parties, whereby services are performed for a fee or price. In the State, this includes any agency that enters into an agreement to provide a service and receive payment. Formerly known as a Revenue Contract.

CWIP

Construction Work In Progress

D

D&B

State of Florida – Florida School for the Deaf and Blind

DACS

State of Florida – Department of Agriculture and Consumer Services

Data Cleansing

The analysis and review of existing data to check for incomplete records, invalid entries, and duplicates. Also known as data scrubbing.

Data Conversion

See Conversion.

Data Scrubbing

See Data Cleansing.

Data Warehouse

An integrated, subject oriented collection of data that captures data at incremental moments of time and retains them for a long period of time.

Date Prompt

In Aspire, a data entry field for date information. When used, it displays a small calendar that the end-user may select instead of typing in the date.

DBPR

State of Florida – Department of Business and Professional Regulation

DC

State of Florida – Department of Citrus

DCA

1. U.S. District Court of Appeals
2. State of Florida – Department of Community Affairs

DCF

State of Florida – Department of Children and Families

Deal Management

A module in PeopleSoft that provides functionality to streamline deal captures, confirmations, settlement, accounting, and position management.

Debt

An obligation resulting from the borrowing of money or the purchase of goods and services.

Debt Service

The payment of principal and interest on borrowed funds and required contributions to accumulate monies for future retirement of bonds.

Debt Service Fund

A Governmental Fund that is used to Account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Default

In Aspire, a preloaded value in a field. Many fields in Aspire contain default information, simplifying data entry. Default values are overridden when the end-user enters different data into the field.

Deferred Processing

A mode of operation in Aspire. Many screens in Aspire operate in deferred processing mode. Most fields on these screens are not updated or validated until the end-user saves the screen or refreshes it by clicking on a button, link, or tab. This delayed processing has various implications for the field values on the screen. For example, if a field contains a default value, any value the end-user enters before the system updates the screen overrides the default. Another implication is the system updates quantity balances or totals only when the end-user saves or otherwise refreshes the screen.

DEP

State of Florida – Department of Environmental Protection

DFS

State of Florida – Department of Financial Services

Direct Costs

Costs that will be specifically identified with a particular Grant, Project, or Program.

Direct Journal Deposit

A payment that does not correspond to an existing item. These Items will bypass the Cash Application process. Such payments are often called miscellaneous Cash Receipts or non-AR cash. They are called directly journaled payments because the end-user will create entries for them without applying them to an item.

Discretionary Grant

An Award of financial assistance in the form of money, or property in lieu of money, by the Federal government to an eligible Grantee, usually made based on a competitive review process.

DJJ

State of Florida – Department of Juvenile Justice

DLA

State of Florida – Department of Legal Affairs

DMA

State of Florida – Department of Military Affairs

DMS

State of Florida – Department of Management Services

DOAH

State of Florida – Division of Administrative Hearings

DOC

State of Florida – Department of Corrections

DOE

1. U.S. Department of Education
2. State of Florida – Department of Education

DOEA

State of Florida – Department of Elder Affairs

DOH

State of Florida – Department of Health

DOJ

U.S. Department of Justice

DOL

U.S. Department of Labor

DOR

State of Florida – Department of Revenue

DOS

State of Florida – Department of State

DOT

State of Florida – Department of Transportation

Draw

Collection of funds from a pre-arranged source (such as a Grant). Also known as drawdown.

Drill Down

The ability to move down to the next level of detail in a set of data.

Drop Down Box

In Aspire, a small, down-pointing triangle at the end of an edit box. Clicking on the drop-down arrow displays a list of values from which the end-user will select an option.

Dunning

The process of methodically communicating with customers to insure the collection of Accounts receivable.

DUNS Number

A nine-digit sequence recognized as the universal standard for identifying businesses worldwide. The U.S. government requires their suppliers and Contractors to have a DUNS Number.

DVA

State of Florida – Department of Veterans' Affairs

E

EDI

Electronic Data Interchange

Edit Box

In Aspire, a data entry field used to collect data.

Effective Date

The method of dating information in Aspire. End-users will predate information to add historical data to the system, or postdate information to enter it before it actually goes into effect. On most of the screens in Aspire, the Effective Date defaults to the system's current date.

EFT

See Electronic Funds Transfer.

Electronic Funds Transfer

A transfer of funds between Accounts by electronic means rather than paper-based payment methods. Also known as EFT.

Emergency Grants

Grants made to help an agency through an extraordinary, short-term financial need. Almost always a one-time basis.

Encumbrance

An amount of money committed for the payment of goods or services not yet received.

End-User

A person who will use Aspire to perform his or her job duties.

Enterprise Fund

A Proprietary Fund used to report an activity for which a fee is charged to external end-users for goods and services.

Enterprise Resource Planning (System)

Typically, a computer software system that integrates information from an Organization's front and back office functions. At the State, this includes Procurement, Accounts Payable, Accounts Receivable, Cash Management, and others. PeopleSoft is an ERP system.

Enterprise-wide

For Project Aspire, this means enterprise-wide—across all agencies.

Entitlement Grant

A Grant that is noncompetitive and awarded automatically based on a legally defined formula to all qualified agencies or institutions.

EO

1. Expansion Option

2. Executive Order

EOG

State of Florida – Executive Office of the Governor

EOM

End of Month

EOQ

End of Quarter

EOY

End of Year

EPM

Enterprise Performance Management

ERP

See Enterprise Resource Planning.

Expenditure

The cost of goods or services paid with Governmental Funds. An expenditure of funds decreases net financial resources. Expenditures include current operating expenses that require the current or future use of net current Assets, debt service, and capital outlays.

Expense

The cost of goods or services paid with Proprietary or Fiduciary Funds. An expenditure of funds decreases net financial resources. Expenditures include current operating expenses that require the current or future use of net current Assets, debt service, and capital outlays.

External Item

In Aspire, an Accounts Receivable item that was received from an external system and created in Aspire AR.

Extract

The data files extracted from source systems and used to load data into Aspire.

F

F&A

Facilities and Administration. A PeopleSoft term for one type of indirect cost. Also known as FA.

FCO

Fixed Capital Outlay—The real property of the State, including land and buildings.

FDLE

State of Florida – Florida Department of Law Enforcement

Federal Financial Participation

The Federal government's share of expenditures for the operation of state programs. Also known as FFP.

FFP

See Federal Financial Participation.

Fiduciary Funds

Fiduciary funds operate in a trustee capacity or as an agent for individuals, businesses, or other governmental units. Fiduciary funds include Pension (and Other Employee Benefits) Trust Fund, Agency Fund, and Investment Trust Fund, and Private Purpose Trust Fund.

FIFO

First in, first out. An accounting method for valuing inventory.

File Transfer Protocol

A set of communication rules that govern the transmission and reception of electronic data. Also known as FTP.

Final Rate

An indirect cost rate applicable to a specified past period that is based on the actual allowable costs of the period. A final audited rate is not subject to adjustment.

Financial Report

Financial statements published subsequent to the close of each fiscal year, encompassing all funds and financial activities of the State during the previous year, including balance sheets, statements of revenues and expenditures, and cash flows.

Fiscal Year

Any consecutive twelve-month period designated as the official budget year, and at the end of which a government determines its financial position and results of operation. The fiscal year (FY) for the State begins on July 1 and ends the following June 30.

Fit-Gap

A series of comparisons between the State's desired business processes and the capabilities of Aspire.

Fixed Rate

An indirect cost rate that has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.

FLAIR

The State's current financial system. Stands for Florida Accounting Information Resource.

Flat File

A collection of similar computer records in which each record on the file is the same as every other record in terms of importance or use.

Formal Training

Instructor-led training provided in a classroom with computers or computer-based training provided at a computer.

Formula Grant

Money awarded by the Federal government on the basis of a set formula, such as so many dollars per population, per capita income, or enrollment.

Fringe Benefits

Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement pension, medical, and life insurance plans.

FS

Florida Statute

FSAA

The Florida Single Audit Act. For details, refer to Florida Statute 215.97.

FSI

Funding Source Indicator

FTE

Full-Time Equivalent. The number of approved positions equated to a full-time basis. For example, two half-time positions equal one FTE.

FTP

See File Transfer Protocol.

Functional Team

Responsible for defining the functional designs for each of the business process modules being implemented and for the business process improvement effort.

Fund

A fiscal and accounting entity with a self-balancing set of Accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance

Fund equity for governmental funds which reflect the accumulated excess of revenues and other financing sources over expenditures and other uses for general governmental functions

FWCC

State of Florida – Fish and Wildlife Conservation Commission

FY

See Fiscal Year.

G

GAA

General Appropriations Act—Also known as the Budget.

GAAP

See Generally Accepted Accounting Principles.

GASB

See Government Accounting Standards Board.

General Fixed Asset Account

An Account for all fixed Assets of a governmental unit, except fixed Assets related to specific Enterprise Funds, Internal Service Funds, Permanent Funds, and Fiduciary Funds.

General Fund

A Governmental Fund that is used to Account for all financial resources, except those to be accounted for in another fund.

General Ledger

A ledger containing Accounts in which all of the State's transactions are classified in detail or in summary form. Also known as GL or G/L.

General Long-Term Debt Account

An Account for all non-matured general long-term liabilities of the governmental unit, except the long-term liabilities of Enterprise Funds, Internal Service Funds, and Fiduciary Funds.

Generally Accepted accounting Principles

Established by GASB, these are uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. Also known as GAAP.

General Obligation Bonds

Bonds that the State stands behind with its taxing powers.

General Revenue

State revenues that are undesignated as to purpose and will be appropriated by the Legislature for any government purpose (usually State business, but may also be shared with local entities). Also known as GR.

GL

See General Ledger.

Government accounting Standards Board

An independent board that makes rules for State and local governments and nonprofit organizations controlled by government. This board defines first level GAAP. Also known as GASB.

Governmental Funds

Funds that are expendable in nature, and accounts for only current Assets and Liabilities. The long-term portion of Assets and Liabilities are accounted for in an Account Group. The measurement of government funds is focused on spending. Government funds include General Fund, Special Revenue Fund, Capital Projects Fund, Permanent Fund, and Debt Service Fund.

GR

See General Revenue.

Grant

1. A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the intended usage of the Grant proceeds.
2. In Aspire, Grants are called awards.

Grantee

The receiver of funds from a Grant. For the State's business, Grantees are usually State agencies.

Grantor

The sender of Grant funds. For the State's business, Grantors are usually Federal agencies.

Group

In Aspire, any set of records associated under a single name or variable to run various calculations.

Group ID

In Aspire Accounts Receivable, a group of pending Items. Aspire AR bundles pending Items into groups rather than handling them individually. The system assigns a Group ID that remains with the group and processes pending Items in groups. The Group ID will remain with the group even after it has posted.

Group Security

In Aspire, the ability to Grant or deny access to groups.

H

Help Desk

For Aspire, a central point for resolving issues and helping with general software problems. The Aspire Help Desk will be staffed by knowledgeable subject matter experts in functional and technical areas.

HHS

U.S. Department of Health and Human Services

HIPAA

Health Insurance Portability and Accountability Act (of 1996). HIPAA is a Federal law that allows portability of health insurance between an employee's jobs.

HSMV

State of Florida – Department of Highway Safety and Motor Vehicles

HTML

Hypertext Markup Language. The most commonly used coding language for creating web screens.

I

IBI

Internal Budget Indicator—In FLAIR, a number used to identify specific appropriations.

ILT

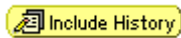
See Instructor-Led Training.

Improvement

An addition made to, or change made in, a capital Asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the Asset.

Include History

In Aspire, the action that enables the end-user to view historical information, as well as any data displayed using the Update / Display action. It also enables the end-user to change and insert future rows. In the system, the button looks like this:



Informal Training

On-the-job training.

In Kind Match

A cash or non-cash donation from a third party (typically a county or city government) of labor, facilities, or equipment that satisfies a Grant's matching requirements.

Indirect Costs

Costs related to expenses incurred in conducting or supporting externally funded activities but not directly attributable to a specific Project. Also known as IDC.

Infrastructure

The physical Assets of a government (e.g., streets, public buildings, parks, etc.).

Instructor-Led Training

Training provided in a classroom with computers, written training materials and exercises, and an instructor. Also known as ILT.

Interagency Work Group

A Project Aspire team, whose members include, but are not limited to, State financial leaders and Agency Coordinators. Also known as IWG.

Interface

A software or hardware link between two or more systems.

Interfund Transfers

Legally authorized transfer of monies between funds of the same governmental entity.

Internal Service Fund

A Proprietary Fund that is used to Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. Internal service funds should only be used if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund. Also known as ISF.

Investment Trust Fund

A Fiduciary Fund that is used to report the external portion of investment pools reported by the sponsoring government.

Invoice

1. Document from a Vendor to request payment for goods or services.
2. In Aspire, an Invoice is called a Voucher.

IOE

See Itemization of Expenditure.

ISF

See Internal Service Fund.

Item

In Aspire, an Accounts Receivable Invoice that has been entered into or created by Aspire and has been posted.

Item Transfer

In Aspire, the process of changing ownership of an Accounts Receivable item from a Customer or business unit to another Customer or business unit.

Itemization of Expenditure

The Florida Constitution requires the appropriations Bill to be separated by Itemization of Expenditure. Appropriation categories are split between operations and fixed capital outlay and assigned an appropriate Itemization of Expenditure. Also known as IOE.

IWG

See Interagency Work Group.

J**JAC**

State of Florida – Justice Administrative Commission

JE

Journal Entry

JT

Journal Transfer

K**Key**

In Aspire, one or more fields that uniquely identify each row in a table.

Key Performance Indicators

Metrics used as indicators of Project success.

KK Ledger

Nickname for the Commitment Control Ledger.

Knowledge Transfer

Overall process to enable State staff members at multiple levels to effectively operate and maintain Aspire in-house upon Project completion. Knowledge transfer encompasses formal training for end-users as well as structured mentoring, on-the-job, and classroom training for Project team members. Also known as KT.

KT

See Knowledge Transfer.

L**LAN**

Local Area Network

LAS / PBS

Legislative Appropriations System / Planning and Budgeting Subsystem

LEA

Local Education Agency

Learning Management System

A robust training management tool. The Learning Management System (also known as LMS) allows students, managers, training coordinators, instructors, and system administrators to manage training records and courses.

LEG

State of Florida – Legislature

Letter of Credit

An instrument issued by a Bank or other person at the request of an Account party that obliges the issuer to pay to a beneficiary a sum of money within a certain period of time upon the beneficiary's presentation of documents specified by the Account party. Also known as LOC.

LFA

Locally Funded Agreement

LIBOR

London Inter-Bank Offer Rate—The rate charged by Banks on loans between themselves.

LMS

See Learning Management System.

LOC

See Letter of Credit.

Lockbox

A collection and processing service provided to organizations by Banks, which collect payments from a dedicated postal box that the Organization directs its customers to send payment.

Long-Term Debt

Debt with a maturity of more than one year, including General Obligation Bonds, revenue bonds, special assessment bonds, notes, leases and Contracts.

Lookup

In Aspire, the function that allows end-users to view tables that contain valid values.

LOT

State of Florida – Department of the Lottery

LSS

State of Florida – Legislative Support Services

M**Maintenance of Effort**

A requirement contained in certain legislation, regulations, or administrative policies that a Recipient must maintain a specified level of financial effort in the area for which Federal funds will be provided to receive Federal Grant funds. Also known as MOE.

Mandate

A requirement imposed by a legal act of the Federal, State, or local government.

Matching

1. The value of third-party, in-kind contributions and the portion of the costs of a Federally assisted Project or Program not borne by the Federal government.

2. In Accounts Payable and Purchasing, matching is a flexible process that compares Vouchers (Invoices) with purchase orders and receiving documents to make sure that payment is made for the goods received. Types of matching include:
 - Two-way matching—Comparing a Voucher and a purchase order.
 - Three-way matching—Comparing a Voucher, purchase order, and receiving report.
 - Four-way matching—Comparing a Voucher, purchase order, receiving report, and inspection report.

Meeting-in-a-Box

A comprehensive package that includes speakers' notes, planning guides, and presentations, allowing Agency Advocates to present consistent information about Project Aspire to their agencies.

Memorandum of Understanding

A written document executed by two or more parties that establishes policies or procedures of mutual concern. Also known as MOU.

MFMP

My Florida Market Place

MICR

Magnetic Ink Character Recognition—The use of special characters and magnetic ink that allows computerized readers to recognize numbers at high speed. Typically used at the bottom of checks and Warrants.

Milestone

A significant accomplishment in Project Aspire. Milestones are maintained in a Project plan and are used to measure the Project's progress.

Modified Accrual Basis

Method of accounting that is a combination of the cash basis and accrual basis. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current expendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Furthermore, the State has defined available as received within 60 days. Expenditures are recognized when a transaction or event is expected to draw upon current expendable resources rather than future resources.

MOE

See Maintenance of Effort.

MOU

See Memorandum of Understanding.

My Favorites

In Aspire, a user-defined list of components or screens. Using My Favorites, each end-user will go directly to the function that he or she desires.

N

Navigation

Movement between screens in Aspire.

Net Assets

An equity Account reflecting the accumulated earnings of the State. Total Assets less total liabilities equal net Assets.

NFA

Negotiated Financial Assistance

NFP

Not-for-profit

nVision

A tool for creating business reports in a Microsoft Excel layout. Authorized end-users will create a report layout that defines both the data to retrieve and the format of the report.

O

OAA

Older American Act—Federal act that authorizes and funds direct service such as senior centers, nutrition programs, information and referral services.

Object Code

A 6-digit code in FLAIR that provides a more detailed classification of revenues or expenditures. The first four digits are standard, and the last two may be assigned and used by each agency to further classify the code.

OCA

1. Organization Cost Account
2. Other Cost Accumulator—Accumulates costs that are unique to an organization and not previously classified.

OCM

See Organizational Change Management.

OCO

See Operating Capital Outlay.

OCSE

Office of Child Support Enforcement

OLO

Operating Level Organization. A FLAIR code for the organizational level at which a State agency maintains independent fiscal records.

Ombudsman

An official, usually appointed, charged with the duty of receiving and investigating public complaints, and directing action on the complaints to the responsible agency.

On-Demand Training

Self-paced training that learners will complete anytime from their desktops. Courses feature step-by-step instructions, detailed explanations, and high-quality application simulations and / or demonstrations. Courses range from beginner level to advanced level.

Operating Budget

Plan of current expenditures and the proposed means of financing them. Operating expenditures include salaries, supplies, employee travel, postage, current debt service, and transfers.

Operating Capital Outlay

An expenditure category that includes equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature. Also known as OCO.

Option Button

In Aspire, a round button that represents a choice for the end-user. Only one option in a group will be selected at a time.

Organizational Change Management

An organized, systematic application of knowledge, tools, and resources, designed to facilitate transformation of business policies, procedures, and organizational culture. (Not the same thing as Change Control.) Also known as OCM.

Out-of-the-Box

A slang term in Project Aspire, meaning the base package of PeopleSoft software—no customizations or modifications. Also known as “vanilla” or “as delivered”.

P

P2P

See Procure to Pay.

Pass-Through Grant

The act of a Grantee receiving Grant funds and dispersing some or all of those funds to a sub-Grantee.

Payment Predictor

In Aspire, Payment Predictor is an automated version of the Payment Worksheet, which is used to match payments to Open Items or to create adjustments or write-offs for overpayments and underpayments. The Items, which have a payment method of check, credit card, or electronic file transfer, qualify for Payment Predictor processing.

PC

1. State of Florida – Parole Commission
2. Project Costing

P-Card

See Procurement Card.

Peer Review

An advisory panel of experts from outside the government who make recommendations on the relative merit of applications. Used by most units of the Federal government to review research and Project Grants.

Pending Item

In Aspire, an Accounts Receivable item that has been entered into or created by Aspire, but has not yet been posted.

PeopleFirst

The State's Human Resources Management and timekeeping system.

Pension and Employee Benefit Trust Fund

A Fiduciary Fund that is used to report resources that are required to be held in trust for members and beneficiaries of defined benefit pension plan, predefined contribution plans, or other post-employment plans or other employee benefits. It is accounted for in essentially the same manner as a Proprietary Fund.

Permanent Fund

A Fiduciary Fund that is used to report resources legally restricted to the extent that only earnings and not principal may be used for purposes that support reporting government programs. It is accounted for as a Proprietary Fund.

PMO

See Project Management Office.

PMS

Property Management System

PO

See Purchase Order.

Private-Purpose Trust Fund

A Fiduciary Fund that is used to report escheat property, and should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Predetermined Rate

An indirect cost rate, applicable to a specified current or future period, usually the governmental unit's fiscal year. This rate is based on an estimate of the costs to be incurred during the period. Except under very unusual circumstances, a predetermined rate is not subject to adjustment. (Because of legal constraints, predetermined rates are not permitted for Federal Contracts. They may, however, be used for Grants or cooperative agreements.) Predetermined rates may not be used by governmental units that have not submitted and negotiated the rate with the cognizant agency.

Procurement Card

A credit card issued to an employee for the purpose of paying for goods and / or services, which may or may not have originated from a purchase order. Also known as P-Card.

Procurement Contract

An agreement between two parties, whereby services are performed for a fee or price. In the State, this includes any agency that enters into an agreement to receive a service and provide payment.

Procure to Pay

Project Aspire team that deals with Purchasing and Accounts Payable. Also known as P2P.

Program

A set of activities undertaken in accordance with a plan of action to realize identifiable goals and objectives, based on legislative authorization.

Project Grant

Funds given to an agency to support a specific, well-defined, often short-term Project or set of activities designed to address a specific need or achieve a specific goal.

Project Management Office

Project Aspire team responsible for increasing team effectiveness and efficiency, managing Project planning and control functions, and controlling Project risk. Also known as PMO.

Project Team

The team responsible for designing, developing, testing, and deploying Aspire. The Project Team includes team members from the State, BearingPoint, and other consulting resources.

Projects / Grants (Team)

Project Aspire team that Deals with Projects, Grants, and Contracts.

Prompt

In Aspire, a data entry field that has valid values associated with it. When selected, a separate screen opens that allows the end-user to search for valid values for the data entry field.

Proprietary Funds

Includes both current and non-current Assets and current and long-term liabilities that are accounted for in a manner similar to a business in the private sector. This type of fund measures net income and capital maintenance. Proprietary funds include Enterprise Fund and Internal Service Fund.

Provisional Rate

A temporary indirect cost rate applicable to a specified period that is used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a "final" rate for that period.

PS

PeopleSoft

PSC

State of Florida – Florida Public Service Commission

Purchase Order

A document including a purchase request that authorizes the delivery of specified merchandise or the rendering of certain services and then making of a charge for them. Also known as PO.

Q

Query

A powerful capability in Aspire that allows end-users to extract data from the system based on specific parameters that end-users enter. Access to query will be limited.

R

R2R

See Record to Report.

Random Moment Sampling

A method to allocate direct costs for salaries and expenses. Used in place of timekeeping. Also known as RMS.

RDBMS

Relational Database Management System

RDS

Reporting Distribution System

Receipts

1. Revenue received (Accounts Receivable).
2. A document that verifies that goods or services were received (Purchasing).

Receiving Report

A report prepared by the receiving department to indicate what goods were received and in what quantity. In the Aspire Purchasing module, a receiving report is called a receipt.

Reconciliation

The process of matching and adjusting accounting records to bring them into full agreement.

Record to Report

Project Aspire team that deals with the General Ledger. Also known as R2R.

Release

A spending control by which the Governor authorizes the timing and amount of State funds that will be spent.

Report Manager

In Aspire, the screen where end-users will view the contents of reports, check the status of reports, and see content detail messages (including a description of the report and the distribution list).

Requisition

A formal written request for specified articles or services.

Reserve

An Account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Returned Item

In Aspire, an Accounts Receivable item that is created to track non-payments, such as bad checks.

Revenue

Income generated by taxes, fines, penalties, fees, notes, bonds, investment income, Federal Grants, private Grants, and other miscellaneous services.

Revenue Management

Project Aspire team that Deals with Accounts Receivable and Billing.

RMA

Return Material Authorization

RMS

See Random Moment Sampling.

Role

A grouping of functions in Aspire that will be assigned to end-users who perform the same type of work, such as Requestor, buyer, or Approver.

Run Control

The controls in Aspire that enable the end-user to predefine parameters that are used later on process requests. Each end-user will create a run control the first time a process or report is run, and then re-use the control each time thereafter.

RWB

Regional Workforce Board

S**SAB**

Statement of Allotment Balances

SAMAS

State Automated Management Accounting System—the former name of FLAIR.

Sandbox

An Aspire database environment in which end-users will practice using the system without affecting the live, operational environment.

SBA

State of Florida – State Board of Administration

SBI

See Strategic Business Issue.

Schedule of Values

A breakdown of the details of a Contract. May include quantities, unit prices, price of labor, and price of equipment, if applicable.

Screen

The areas in Aspire where one will view, add, update, and save data.

SCS

State of Florida – State Courts System

Search Record

In Aspire, a list of defined search keys that help to find existing data. Most components and screens in Aspire have a search capability.

SEFA

Schedule of Expenditures of Federal Awards

SetID

A PeopleSoft term for the collection of tables used to group general processing type tables. Includes the accounting structure, descriptive information, and processing rules.

SF269

An Annual Financial Status Report, required for Federal Grantees.

SF270

Request for Advance or Reimbursement

SF271

Outlay Report and Request for Reimbursement for Construction Projects

SF272

Federal Cash Transactions Report

Shadow System

A manual or computerized system used to supplement or expand the capabilities of a primary system. In most cases, shadow systems deliver redundant functionality that will be replaced by the primary system—Aspire, for example. In State agencies, shadow systems are often used to upload and download information to and from FLAIR.

SME

Subject Matter Expert

Soft Close

Monthly Closing process by which the old periods for each module are shut off for further processing and the new periods are opened for processing. There is no closing of balances to an “ending balance” field or row.

SOW

See Statement of Work.

Special Revenue Fund

A Governmental Fund used to Account for the proceeds of specific revenue sources (other than for major capital Projects) that are legally restricted to expenditure for specified purposes.

SpeedChart

An editing tool in the Aspire Accounts Payable and Purchasing modules that defines what chartfield values are valid in combination with each other.

SpeedType

A code in the General Ledger module of Aspire that will group together chartfield combinations and define which chartfield values are valid in combination with each other.

SPIA

Special Purpose Investment Account—A fund established for any statutorily created board, association, or entity to invest in the pool pursuant to F.S. 17.57.

Spreadsheet Journal

An Aspire tool that allows end-users to perform data entry offline in Microsoft Excel. The completed Excel file will then be used to load data into Aspire.

SPURS

State Purchasing Subsystem

SQL

Structured Query Language

SQR

Structured Query Reporting – Procedural programming language for reporting.

Stakeholders

Groups of people who will either be directly or indirectly impacted by Aspire.

Start Date / End Date

In Aspire, the fields used to select dates for processing. The start and end dates are inclusive. For example, an end-user runs a report with a start date of 03/01/04 and an end date of 03/15/04. All applicable records dated March 1 to March 15 will be included in the report.

Statement of Work

A document that provides background information about Project Aspire. The Statement of Work includes information about the work streams (Project Management, Organizational Change Management, Application Software, and Technical), approach and solution, roles and responsibilities, timelines, and Project related deliverables. Also known as SOW.

STO

State of Florida – State Technology Office

Strategic Business Issue

An issue that affects the configuration of Aspire or requires a major procedural change in State's financial information processing that requires CFO and / or legislative approval. Also known as SBI.

SubGrant

An Award of financial assistance in the form of money or property made under a Grant by a Grantee to an eligible Recipient, called a SubGrantee.

Subrecipient

The receiver of funds from a SubGrant. For the State's business, Subrecipients are usually local government agencies or commercial Vendors.

Surplus

An excess of the Assets of a fund over its liabilities and reserved equity.

SWCAP

Statewide Cost Allocation Plan—For details refer to Florida Statute 215.195.

T**Table**

A uniquely identified collection of records or rows stored as an individual entity within Aspire. Data is stored in rows and columns, similar to a spreadsheet.

Tax

Compulsory charge levied by a government to finance services performed for the common benefit.

Technical Group

Project Aspire workstream responsible for deploying the Enterprise Architecture Integration framework; installing and managing database environments; and developing and testing objects.

Time Value of Money

The concept that a dollar today is worth more than a dollar in the future, because the dollar received today will earn interest up until the time the future dollar is received.

Time Reporting Codes (TRC)

A TRC is a code that will be used in ASPIRE to store labor distributions.

To Be (Business Processes)

The way the State plans to conduct its business once desired changes are implemented. May include changes to business processes, technology, and job roles and responsibilities.

Tree

The hierarchical structure in Aspire that visually represents a set of summarization rules, or an outline, for a particular chartfield.

TRW

Technology Review Workgroup

U

UC

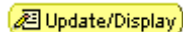
Unemployment Compensation

UI

Unemployment Insurance

Update / Display

In Aspire, the action that enables the end-user to view and insert current rows of data. It also enables the end-user to view, insert, and update future-dated rows. In the system, the button looks like this:



URL

Uniform Resource Locator. The address or name by which documents are stored and retrieved on the Internet.

User-Defined Field

In Aspire, a field that contains data that is determined by the end-user (or the end-user's agency). Typically, user-defined fields contain alphanumeric characters that are meaningful to the specific end-users or their Agencies.

User ID

A unique identifier for each person who will access Aspire. This identifier is what enables the security system built into Aspire to limit end-user access rights to relevant functionality within the module.

Unitize

The process of splitting one Asset acquisition transaction that comprises multiple quantities into multiple Asset acquisition transactions comprising only quantities of one.

UT

Unemployment Tax

V

Vanilla

A term in Project Aspire, meaning the base package of PeopleSoft software—no customizations or modifications. Also known as “out-of-the-box” or “as delivered.”

Vendor

1. A supplier of goods or services.
2. In Aspire, a Vendor is what many State Agencies currently call a payee.

Vet

State term that means to send for review. For example: “We need to vet this document to the IWG before the final presentation.”

Voucher

1. A piece of substantiating evidence. For example, a written record of expenditure, disbursement, or completed transaction.
2. In Aspire, a Voucher is what was formerly known by the State as an Invoice.

VPN

Virtual Private Network

W

WAN

Wide Area Network

Warrant

1. An official certificate, or legal security, authorizing a Vendor to receive consideration (money).
2. In the State, an order issued by the Chief Financial Officer (CFO) that authorizes payment to a designated payee.

WBT

See Web-Based Training.

Web-Based Training

Training sessions in which the trainer provides short periods of instruction, then the students perform activities using web-based training tools and examples. This approach provides mechanisms for tracking a student’s progress and testing their learning, while still providing live interaction with the trainer and coach. Also known as WBT.

Wildcard

In Aspire, used to search for Items for which the end-user has only partial information. The percent sign (%) is the wildcard symbol in Aspire. For example, when searching for a Vendor, enters **BOB%** to return all Vendors whose names start with Bob.

Workflow

Definition of the series of tasks within a business process. Includes rules, roles, and routing of work to appropriate people inside or outside of the agency or the State. Some examples of workflow: Approving Requisitions; placing orders; receiving reports; requesting payment; approving payment.

Write-Off

A procedure for the deleting debts or receivables from the State's Accounts.

X**XML**

Extensible Markup Language. A flexible information format that allows sharing of both data and its format on the Internet.

Y

[No entry]

Z

[No entry]

Document Version Control

Version Number	Release Date	Version Number Description	Description of Changes
1	03/29/06	Baseline	
2			
3			
4			
5			