



**Florida Department of Financial Services  
FLAIR Procedures Manual**

**Glossary**

**Revised June 2014**



## Glossary

**Accelerated Method** - A depreciation method that provides for more depreciation in the early years of an asset's life but then less depreciation in the later years.

**Account** - A record in the general ledger that is used to collect and store increases and decreases to each element of the accounting equation: asset, liability, equity, revenue, and expense.

**Account Balance** - Net of an account's total debits (DR) and total credits (CR).

**Account Code** - The 29-digit FLAIR account code used by Central Accounting to maintain records of transactions.

**Account Code Title** - The name of the FLAIR Account Code.

**Account Description File** - A central file of all valid FLAIR Account Codes (29-digit) and titles.

**Account Description Override Indicator (ADO)** - Allows a TR11 entry that has failed the account code (L1, GF, SF, FID, BE, IBI, CAT, YR) edit to enter the system. Must be entered to indicate that an override of the edit is to occur.

**Account Groups** - A set of self-balancing accounts which are not a fiscal entity; therefore, it is not a fund.

**Accounting** - The systematic recording, reporting, and analysis of financial activities in an organization.

**Accounting Cycle** - A series of basic steps followed to process accounting transactions during a fiscal year.

**Accounts Payable** - A liability created by the receipt and approval of goods or services.

**Accounts Payable Date (AP-DT)** - The date the payable was incurred, displayed on the 8S.

**Accounts Receivable** - An asset created to record revenues earned when an agency provides services or goods to a consumer prior to the payment.

**Accounts Receivable Date (AR-DT)** - Displayed on the 9S (Accounts Receivable Subsidiary), and is the date the receivable was originally established.

**Accrual Basis of Accounting** - Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Accrual Indicator (AI)** - Indicates whether a specific entry is based upon accrual or cash accounting. Automated for all entries except TR10. Input **A** for an accrual entry and leave blank for a cash entry.

**Accumulated Depreciation (ACCUM-DPR-AMT)** - A contra-asset account to record the cumulative amount of depreciation that has been recorded on a specific fixed asset.

**Accumulated Depreciation Date (ACD-DT)** - The date accumulated depreciation was entered/calculated in the system.

**Acquisition Cost (ACQ.COST)** - The amount of money or other consideration exchanged for an asset.

**Acquisition Date (ACQ-DT)** - The date possession is taken of a new asset. The acquisition date cannot be updated in FLAIR unless the record is deleted and re-entered.

**Acquisition Method (AQM)** - The method under which an asset is acquired.

**Acreage** - Number of acres involved in a particular project.

**Activity Date (AC-DT)** - The last date a subsidiary record was affected by a transaction.

**Additional Appropriation (ADDITIONAL APPR)** - A budget amendment generated by the Executive Office of the Governor. The transaction will increase additional appropriations.

**Administrative/Interest (ADMIN/INT)** - The amount of administrative fees and interest expenses being charged for a particular lease.

**Agency Fund** - Fund used to account for resources held by a government on a custodial basis for a private party (individual, organization, or government). GAAFR fund code 74.

**Agency Number (AGENCY NO)** - Same as agency voucher number; can be system or manually assigned. This appears on the JT Voucher Detail Inquiry Screen.

**Agency Project Director (APD)** - The agency-assigned code to denoting the director of a project.

**Agency Project Number (PROJECT NUM)** - Agency-assigned number identifying a project.

**Agency Reference Number (AGENCY REF)** - Same as the agency voucher number; can be system or manually assigned. This appears on the JT Summary Inquiry Screen.

**Agency Specific/Unique (AU)** - Established by the user agency to further define state standards or to define an agency specific need. Agencies can only view their agency's codes in FLAIR.

**Agency Transfers** - A transfer authorized by section [216.292\(2\)\(b\)](#), Florida Statutes, allowing the transfer of not more than 5% of the originally approved budget between different categories within a budget entity or between different budget entities within the same categories.

**Agency Unique (AU)** - Assigned by the user agency as an optional data code. It is carried on Access Control Files, Expansion Files, and Title Files.

**Agency Use** - These consist of fields varying in length on the Grant and Project Information Files. To be used for whatever purpose the agency deems necessary.

**Allotment Balance** - The system-calculated balance maintained on the Available Balance File by appropriation category within a fund.

**Allotment Level Default (ALD)** - Specifies the organizational level at which the available balance record for allotments is built and checked during available balance checking. Alphabetic characters in the allotment level default prohibit Automated Allotment Transfers (TR29). It is carried on the expansion option record.

**Allotment Level Indicator (ALI)** - Specifies the organizational level at which the available balance record for allotments is built and checked during available balance checking. It is carried on the expansion set record.

**Allotments** - The breakdown of an appropriation for planning and management purposes.

**Amendment Amount (AMEND AMOUNT, AMENDED AMOUNT, AMT OF AMENDMENT)** - This is the amount of the change being recorded to a contract, grant or project.

**Amendment Date** - This is the date of the change recorded to a contract, grant or project.

**Amendment Number** - Agency-assigned sequential number which identifies a change to a contract, grant, or project.

**Amortization** - The periodic (monthly) expense allocation of the cost of an intangible asset over its useful life.

**Amount (AMT / AMOUNT)** - The monetary value of a transaction.

**Amount to Be Depreciated (AMT TO BE DEPR)** - The acquisition cost of an asset less the estimated salvage value and accumulated depreciation amount.

**Appropriated Budget** - Expenditure authority created by the appropriation bills that are signed into law and relate to estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes.

**Appropriations** - The expenditure budget provided by the legislature for a specific purpose.

**Appropriations Act** - The dollar balance of appropriations made by the Legislature at the beginning of the fiscal year. **Note:** There are situations where a budget is decreased or shifted by the Appropriations Act.

**Approved Budget** - The sum of the General Appropriations Act (GAA), any supplemental appropriations, and any additional appropriations, less any reserves or adjustments.

**Architect/Engineer Contract Let (ARCH/END CNTRT LET)** - Indicator to identify if the project involves a bid for services.

**Architect/Engineer Vendor ID (NUMBER)** - Identifies the architect/engineer that will receive payment for a project; edited against the Vendor File.

**Archive** – A means of electronically storing a report. The report may not be immediately available but can be retrieved.

**Asset** - A real, tangible, or intangible economic resource or property that is expected to benefit future operations.

**Audit Date** - The date the voucher was audited by the Chief Financial Officer. In the case of cash receipts, the date the deposit was verified by the Treasury and posted to Central Accounts.

**Audit Trail** - A security-relevant chronological record, set of records, or destination and source of records that provide documentary evidence of the sequence of activities that have affected, at any time, a specific operation, procedure, or event.

**Automated Clearing House (ACH)** - A nationwide electronic funds transfer network that enables participating financial institutions to distribute electronic credit and debit entries to bank accounts and to settle such entries.

**Available Balance (AB)** - The current fund cash, release, organization cash, and allotment balances available by organization. These system-generated balances are checked during the available balance checking process.

**Available Balance Indicator (ABI)** - Designates which balances are to be checked during the available balance checking process. This indicator is used with encumbrances/encumbrance changes/payables (EC), encumbered/payable disbursements (ED), and unencumbered disbursements (UD).

**Available Balance Override Capability** - Indicates whether a specific user on the Access Control File has the authority to override the available balance edit.

**Available Balance Override Indicator (AB/ABO)** - Allows a transaction that has failed available balance checking to enter the system. Must be entered to indicate that override of the edit is to occur.

**Available Letter of Credit Amount** - The total letter of credit amount less the total draws.

**BAI Code Listing** - BAI codes are set up by the Banking Administration Institute and are used to identify what type of transaction occurred. Each item on the Daily Deposit Activity Report will be assigned one of these codes.

**Balance Sheet** - A financial statement that shows the financial position of an agency at a particular date, including assets, liabilities, and fund balance.

**Basis of Accounting** - Rule (or rules) used to determine the point in time when assets, liabilities, revenues, and expenses (expenditures) should be measured and recorded as such in the accounts of an entity. An organization might use the cash, modified accrual, or accrual basis of accounting.

**Batch Character (B)** - Used to accumulate transactions for reconciling input totals to output totals.

**Batch Processing** - A computer application that compiles accounting data into a file format for electronic transmission to a specified destination.

**Beginning Date (BEG DATE, BEGIN DATE)** - The beginning date of an expansion option, project, or grant record.

**Beginning Property Item Number (BPIN)** - Refers to the sequential number that identifies a property item.

**Benefiting Category (BF-CAT)** - The appropriation category of the benefiting fund involved in an inter/intrdepartmental transaction. This element must be entered on the initiating entry. Any valid appropriation category on the Benefiting Organization's Title File is acceptable.

**Benefiting Certified Forward Indicator (BF-CF)** - This indicator is updated with a C value when the current year inter/intrdepartmental transaction is reimbursed with prior year's funds which have been approved for carry forward.

**Benefiting Expansion Option (BF-EO)** - Indicates which expansion option is to be used when expanding the inter/intrdepartmental transaction for the benefiting organization. Any valid expansion option of the benefiting organization is acceptable input.

**Benefiting Object Code (BF-OB)** - The object code of the benefiting fund involved in an inter/intrdepartmental transaction. This element must be entered on the initiating entry. Any valid object code on the benefiting organization's Title File is acceptable input.

**Benefiting Organization Number (BF-ORG)** - The organization code of the benefiting organization involved in an inter/intrdepartmental transaction. This element must be entered on the initiating entry. Any valid organization code on the benefiting organization's Title File is acceptable input.

**Benefiting Year (BF-YR)** - The year in which the appropriation was made that directly relates to a benefiting journal transfer. Defaults to 00 if left blank.

**Billing Code** - Specifies federal or non-federal participation; edited against the Title File.

**Bookkeeping Indicator (BI)** - Used in disbursement transactions to bypass voucher processing and to indicate whether a check will or will not be printed for local fund disbursements and revenue refunds.

**Boolean Logic** – The principle of Boolean logic lets the user organize concepts together in sets. When searching computer databases, these sets are controlled by use of Boolean operators such as OR, AND, and NOT. Boolean logic can be used to search for items meeting a set of criteria, or to perform more than one command at a time.

**Budget** - Plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing. Used without any modifier; usually indicates a financial plan for a single fiscal year.

**Budget Entity (BE)** - The organization and/or function to which appropriations are made.

**Budgetary Accounts** - Special accounts used to achieve budgetary integration that are not reported on financial statements. The most common budgetary accounts are estimated revenues, appropriations, budgetary fund balance, and encumbrances.

**Budget Stabilization Fund** - The Constitution of the State of Florida established a fund to ensure monies would be available for revenue shortfalls in general revenue and for emergencies as defined by law. The fund must be maintained at not less than 5% of the previous year's general revenue collections.

**Builder** – Building contractor.

**Building Name** - The name assigned to the building.

**Capital Assets** - A capital asset is real or personal property with a cost equal to or greater than an established capitalization threshold and an estimated useful life extending beyond one year. Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. A capital asset is to be reported and, with certain exceptions, depreciated in government-wide statements. In the government-wide statements, assets that are not capitalized are expensed in the year of acquisition.

**Capital Expenditure** - The expenditure for the purchase of fixed assets or the cost that adds to the utility of an asset for more than one fiscal period. Such transactions create asset records that are added to Property Pending or Property Master Files.

**Capitalization** - Recording of capital expenditures/expenses as assets in the general fixed assets or proprietary funds versus reporting the information as current year expenditures/expenses.

**Capital Lease** - Long-term lease that is, in effect, an installment purchase of assets; recorded by entering on the books an asset and a corresponding liability at the present value of the lease payments. Each lease payment is partly a repayment of the debt and partly an interest payment on the debt.

**Capital Projects Fund** - Fund created to account for all financial resources that are used for the acquisition or construction of major capital facilities in governmental funds. GAAFR fund code 30.

**Capped Grant** - A FACTS code to identify whether or not a grant is funded for a maximum amount.

**Carrying Value** - The value at which an asset is reported on a balance sheet. In other words, the cost of an asset minus accumulated depreciation (also known as book value).

**Cash Balances** - In the FLAIR Central Accounting component, the total cash balance available for the requested fund. This component displays the cash balance at the beginning of the month and the day requested or current date.

**Cash Basis of Accounting** - An accounting method in which income is recorded when cash is received, and expenses are recorded when cash is paid out.

**Cash Control** - The total cash available for the respective disbursement account or receipt account being inquired upon. Cash control account balances are determined by the first 11 digits of the account code, with the remaining 18 characters all being zeros. Cash control accounts are not disbursement or receipt accounts.

**Cash Forward (CASH FWD)** - The cash balance at the end of a fiscal year as of June 30 which becomes the beginning cash balance as of July 1 of the new fiscal year.

**Cash Management Improvement Act (CMIA)** - The purpose of the federal law is to ensure the efficiency, effectiveness, and equity in the transfer of funds between state and federal governments for federal assistance programs.

**Cash Management System (CMS)** - An application used by the Division of Treasury to manage the receipts and investments of the State of Florida.

**Cash Receipts Date (CR-DT)** - The date a cash receipt was entered into the system.

**Cash Sale Indicator (CS)** - Field on Property Pending File that is used to identify a cash sale.

**Catalog of State Financial Assistance Number (CSFA)** - This number identifies state financial assistance programs which require audit consideration under the Single Audit Act.

**Category (CAT)** - A dual purpose code that either sub-defines the appropriations made to a budget entity (major expenditure classifications) or defines a revenue source.

**Carry Forward Process** - Process used to allow the payment of goods or services in the current fiscal year with prior fiscal year funds.

**Carry Forward Cancellation Appropriations (CF CANC APPR)** - This field is a combination of two fields: CARRY FORWARD APPROPRIATION and CANCELLATION APPROPRIATION. CARRY FORWARD APPROPRIATION is used to record obligations carried forward from one fiscal year to the next. The transaction increases certified forward appropriation. Cancellation appropriation is the dollar

amount of 12-month-old warrant cancellations. The transaction increases prior cancellations and cash balances.

**Carry Forward Disbursement (CERT F DISB)** - The dollar amount of disbursements from the certified forward release.

**Carry Forward Indicator (CF/CFI)** - This indicator identifies items that are to be marked with C and paid from carry forward funds. (Items paid in the current year with prior year's funds.)

**Carry Forward Release (CF RELEASE)** - The dollar amount of release of carry forward appropriation as determined by the Executive Office of the Governor.

**Catalog of Federal Domestic Assistance, Federal Catalog # FED CAT #(CFDA)** - This number identifies federal financial assistance programs which require audit consideration under the Single Audit Act.

**Central Accounting** - Used by the Department of Financial Services to fulfill their constitutional duties regarding the processing and maintenance of records. (Checkbook for the State.)

**Certification Forward:** Pursuant to section [216.301\(2\)\(c\)](#), Florida Statutes - The balance of any appropriation for *fixed capital outlay* certified forward under paragraph (a) which is not disbursed but expended, contracted, or committed to be expended prior to the end of the second fiscal year of the appropriation, or the third fiscal year if it is for an educational facility as defined in [chapter 1013](#), Florida Statutes, or for a construction project of a state university, and any subsequent fiscal year, shall be certified by the head of the affected state agency or the legislative or judicial branch on or before August 1 of each year to the Executive Office of the Governor, showing in detail the commitment or to whom obligated and the amount of such commitment or obligation request to pay for items in the current year with prior year funds; used for fixed capital outlay.

**Chained Item Number (CH-ITEM NUM, CH-ITEM)** - Represents the asset item to which one particular asset item is related or associated.

**Character String** – Any combination of letters, numbers, or symbols. The string does not have to be a complete word or phrase. If the user inputs a character string that includes spaces, the character string must be enclosed in single or double quotations.

**Chart of Accounts** - A list of the accounts used by an entity to define each class of items for which money or the equivalent is spent or received. It is used to organize the finances of the entity and to segregate assets, liabilities, equities, revenues, and expenditures in order to provide an understanding of the financial position and results of operations of the entity.

**Check** - A negotiable written order directing a bank to pay money for goods or services as instructed; a bank draft.

**Chief Financial Officer (CFO)** – Pursuant to section [217.001](#), Florida Statutes - The Chief Fiscal Officer of the State. This elected official is responsible for settling and approving accounts against the State and keeping all state funds and securities.

**Class Code (CLASS)** – A field used to indicate the kind/type of asset.

**Clearing Fund Indicator (CLR)** - This indicator is used to identify a local fund set up for collection of monies that will be transferred to an operating fund.

**Clearing Fund** - Local funds established by an agency and approved by the Treasurer for use as a depository for funds to account for collections pending distribution to the appropriate account.

**Comprehensive Annual Financial Report (CAFR)** - Official annual report prepared in conformity with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board; audited; and published. This report contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical. The financial section of the report provides information on each individual fund and component unit.

**Comptroller** - The chief managerial accountant of an agency or government entity.

**Condition (COND)** - Refers to physical condition of an asset.

**Consistency** - Refers to the use of the same methods for the same items, either from period to period within a reporting entity or in a single period across entities. Comparability is the goal; consistency helps to achieve that goal.

**Construction Contract** - Identifies if a construction contract is being used for a project.

**Contingent Liability** - A potential obligation that will materialize only if certain events occur in the future.

**Contra Account** - An account which offsets another account. A contra-asset account has a credit balance and offsets the debit balance of the corresponding asset. A contra-liability account has a debit balance and offsets the credit balance of the corresponding liability.

**Contract (CNTRT/CONTRACT)** - This code is established in the Florida Accountability Contract Tracking System (FACTS) and is added to the Title File. A code to identify a particular contract within an agency. Any valid contract code on the agency's Title File is acceptable input.

**Contract Allotment Level Default (CTALD)** - Specifies the organizational level at which the available balance record for contract allotments is built and checked during available balance checking. It is carried on the expansion option record.

**Contract Allotment Level Indicator (CTALI)** - Specifies the organizational level at which the available balance record for contract allotments is built and checked during available balance checking. It is carried on the expansion set record.

**Contract and Grant General Ledger Code (CG-GL)** - General ledger code 932XX that displays on the TR20 allotment screens. This code is included in system-generated entries for the Contracts and Grants Subsystem if a value of 2 or 3 is input as the flow-through indicator.

**Contract Available Balance Indicator (CONTRACT ABI)** - Designates which balances are to be checked during the contract available balance checking process. This indicator is used to establish available balance checking for encumbrances/encumbrance changes/payables (EC), encumbered/payable disbursements (ED), and unencumbered disbursements (UD).

**Contract Codes** - Title codes dealing with contracts; consists of record type EA.

**Contractor Vendor ID Number** Identifies those vendors that are contractors for a project; edited against the Statewide Vendor File.

**Contractor's Name** - The name of the company/agency receiving the project.

**Contract Year (CY)** - An agency-assigned code that corresponds to the ending fiscal year of the contract.

**Correlated Account Codes** - 29-digit FLAIR account codes that are used in conjunction with a project.

**Correlated Amount** - An amount to be used for a project from a specific correlated account (fund).

**Correlated Contracts** - Identifies those contracts that work together with a particular project; edited against the Title File.

**Cost** - Exchange price associated with a transaction at the point of recognition; original cost, historic cost.

**Cost For Depreciation (COST FOR DPR)** - The monthly depreciation amount times the number of months in the depreciation period (straight-line depreciation method).

**Count (COUNT)** - Property Item Counter; the number of items purchased. Relates to the Property Subsystem. Typically used with the beginning property identification number (BPIN).

**County Code** - The first two digits of the location code used to identify the county that the project/asset is in; edited against the Title File.

**Credit Memorandum** - The written form issued by a vendor to an agency that a credit has been posted to the agency's account; a credit memo.

**Credit** - Indicates an increase in a liability, equity, or revenue account.

**Current Assets** - Cash or other assets that are reasonably expected to be realized in cash (liquidated) during a normal operating cycle or within one year if the operating cycle is shorter than one year.

**Current Billing (CUR BILLING)** - A code which specifies federal or non-federal participation for a grant.

**Current Costs** - In connection with municipal solid-waste landfills, the amount that would be paid if all equipment, facilities, and services included in the estimate of closure and post-closure care costs were acquired during the current period.

**Current Liabilities** - Obligations due to be paid within the normal operating cycle of the agency or within one year, whichever is longer.

**Current Usage (C-USAGE)** - Refers to the number of units available for service life depreciation.

**Current Use Fund** - The fund that utilizes an asset item. Should the asset item be transferred to another fund, this new fund becomes the current use fund.

**Custodian Address** – Address for the property custodian.

**Custodian Identifier (CID)** - Code to identify a particular Asset Custodian within an agency.

**Custodian Name** – Name of property custodian.

**Date Received (DT-REC)** - Used in conjunction with carry forwards to specify the date the goods or services were received.

**Debits** - Increases in an asset or expenditure/expense account.

**Debt Service Funds** - Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest; GAAFR fund code of 40.

**Deferred Revenue (Unearned Income)** - A liability, resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

**Delegate Address** – Address for property delegate.

**Delegate Name** - Name of a property delegate.

**Departmental Accounting** - The general ledger accounting system for state agencies.

**Depletion** - The proportional allocation of the cost of a supply or a natural resource to the units removed.

**Deposit Number (DEP-NO)** - The number assigned by an agency when recording a receipt transaction in FLAIR (e.g., All Receipts).

**Depreciable Cost** - The amount of an asset's cost that will be depreciated. It is the cost of an asset minus the expected salvage value.

**Depreciation** - A reduction in the value of an asset with the passage of time, due to wear and tear, decay, decline in price, etc.

**Depreciation Adjustment Date (ADJ-DT)** - The date that a depreciation period ending date was entered into the system.

**Depreciation Expense** - A non-cash expense that reduces the value of an asset for a specific period of time.

**Depreciation Method (DPM)** - The method under which depreciation is recorded.

**Description** - A brief explanation for a transaction record.

**DGS Delegated** - Identifies if a project is delegated from the Department of Management Services (formerly known as the Department of General Services).

**Director's Name** - The name of the director of a grant.

**Directory** - In the Report Distribution System, a listing of available or archived reports for a given user.

**Disapproval Codes** - Used only if the approved fields equal N. Some code descriptions are pre-populated and some require user input.

**Disbursement** - A disbursement is a payment of funds that partially or fully settles a debt. Payments in FLAIR are disbursed by cash, warrant, check, journal voucher, automated clearing house, or any other authorized payment method that uses one of the transactions listed in the Disbursement Mini Menu.

**Disbursement Date (DB-DT)** - Refers only to revolving fund disbursements, and is the date the disbursement was originally made. This date displays only on the 7S (Revolving Fund File).

**Disbursements Year-To-Date (DISBURSEMENTS YTD)** - The total dollar amount of disbursements recorded July 1 to date requested.

**Disposition** - The removal of property records from the agency property files.

**Disposition Authority (DA)** - Agency code authorizing disposition of a property item.

**Disposition Date (DISPDT)** - The date of property item disposition.

**Disposition Proceeds (DISP PROCEEDS)** - The cash amount received from the sale of a property item.

**Disposition Reference Number (DISP-RDOC)** - The number assigned to property disposal transactions.

**Disposition Vendor (DISP-VENDOR)** - Refers to the vendor to which the property was disposed.

**Distribution** – The process of dividing reports, or partial reports, among various users. (RDS and FLAIR Reports)

**Document Number (DOC-NO)** - Document reference number; required field.

**Document Type** - The first character of the primary document number and the secondary document number depending on the transaction type.

**Donated Value** - The amount for which real property or personal property would be sold in a voluntary transaction between a buyer and seller, neither of whom is under any obligation to buy or sell.

**Double Entry Accounting** – A standard accounting method that involves each transaction being recorded in at least two accounts, resulting in a debit to one or more accounts and a credit to one or more accounts.

**Draws Beg Bal** - The beginning balance for draws against a letter of credit.

**Electronic Check** - An electronic version of a paper check. Also known as an E-check, electronic check conversion, or Back Office Conversion (BOC). Electronic checks allow the State or a vendor to convert a paper check payment to an electronic payment that is processed through the Automated Clearing House (ACH) Network. The payment process is fast and secure; the check is either voided and returned or destroyed.

**Electronic Funds Transfer (EFT)** - Making payment to a vendor electronically to the vendor's bank, eliminating the need for a paper warrant.

**Electronic Mail Address** - E-mail address of the director/manager.

**Electronic Mail ID Number** - E-mail identification number of the director/manager.

**Employee Vendor File** - This file was set up for employees that are owed money outside of regular salary payments for agency-approved expenditures, typically travel expenses.

**Employee ID (EMPID)** – The employee identification number should be a unique identification number that is assigned to an employee. It is optional information that may be used when adding or updating an Access Control Record.

**Encumbrance Date (EN-DT)** - Displayed on the 6S (Encumbrance Subsidiary) as the date the encumbrance was originally established.

**Encumbrances** - Commitments related to unperformed (executory) contracts for goods or services. For financial reporting purposes; encumbrance accounting is restricted to governmental funds.

**Ending Date (END DATE)** - The ending date for an expansion option record, contract, project, or grant.

**Enterprise Funds** - Proprietary fund type used to account for activities in which goods or services are provided to the public for a fee that is the primary source of revenue for the fund. GAAFR fund code 50.

**Equity** - The residual interest in the assets of an agency that remain after deducting its liabilities.

**Error Code (EC)** - Field displayed on the Journal Transfer Voucher Detail Inquiry Screen.

**Escheat** - Reversion of private property to a governmental entity in the absence of legal claimants or heirs. The laws of many governmental entities provide that a rightful owner or heir can reclaim escheat property in perpetuity.

**Estimated Completion Date (EC-DT)** - The target date for completion of a construction job.

**Estimated Revenue** - The estimated amount of funds to be collected during an accounting period.

**Estimated Salvage (EST. SALVAGE)** - The approximate worth of the property item at the termination of its useful life; the amount at which the asset could be sold at the end of its useful life.

**Expansion Files** - Auxiliary files that are designed to reduce the manual input for transactions and increase the accuracy of data input.

**Expansion Option** - An auxiliary file of user-defined data relationships for specific agency accounting codes. Each of the defined data relationships will be a record on this file containing a unique combination of data elements. Therefore, an Expansion Option File may contain multiple records.

**Expansion Option Indicator (EO)** - Indicates which expansion option record is to be used with the transaction. Any valid option for the organization is acceptable input. If left blank, defaults to **00**, the organization's standard option. However, the standard option (**00**) must be set up by the agency.

**Expansion Set** - Additional coding options in FLAIR composed of the set indicator and 11 other data codes (some are optional).

**Expected Life Units, Estimated Useful Life (ELU)** - The total number of service units (months, miles, etc.) expected from a long-term asset to be used for the purpose for which it was purchased.

**Expenditure Refund** - Monies returned from a vendor after the vendor was paid for goods or services.

**Expenditures** - Recorded in funds using the modified accrual basis of accounting when liabilities are incurred pursuant to authority given in an appropriation (q.v.). Designates the cost of goods delivered or services rendered, whether paid or unpaid, including current items, provision for interest and debt retirement, and capital outlays.

**Expenses** - Recorded in funds using the accrual basis of accounting to identify costs or the incurrence of liabilities during a period as approved by the legislature.

**External Auditors** - Independent auditors typically engaged to conduct the audit of a government's financial statements.

**External Category (ECAT)** - An agency-defined classification which serves to code a category in addition to FLAIR. Any valid external category type on the agency's Title File is acceptable input. This field is optional.

**External Fund Type (EF)** - An agency-defined classification which serves to code a fund in addition to FLAIR or Governmental Accounting, Auditing, and Financial Reporting (GAAFR). Any valid external fund type on the agency's Title File is acceptable input. This field is optional.

**External General Ledger Code (EGL)** - Any account classification needed to reflect the financial position and the results of operations of an entity, other than those established in FLAIR. This field is optional. Any valid external general ledger code on the agency's Title File is acceptable input.

**External Object Code (EOB)** - Expenditure, budgetary, or revenue classifications used to identify the type of service, material, or other charge received or rendered, other than those classifications established within FLAIR. This field is optional. Any valid external object code on the agency's Title File is acceptable input.

**External Program (EP)** - Denotes a program classification outside of its classification in the state program structure. This field is optional. Any valid external program number on the agency's Title File is acceptable input.

**External Transactions** - A transaction that occurs between other local, state, or federal agencies, or the public sector.

**Fax** - Telephone number of facsimile machine of the director/manager.

**Federal Accounting Standards Advisory Board (FASAB)** - An authoritative standard-setting body responsible for establishing Generally Accepted Accounting Principles (GAAP) for the Federal Government.

**Federal Dollars** - The amount of money provided to states by the Federal Government for a specific purpose.

**Federal Participation (FED. PART)** - The amount of federal monies used to purchase a fixed asset.

**FED Wires/Wire Transfers** - An electronic movement/transfer of funds through the Federal Reserve Wire Network or the Interbank Payments System. These are credited to the Treasury's account in real time. These are referred to as "wire transfers" or "wires."

**Fiduciary Funds** - Funds used to report assets held in a trustee or agency capacity for others (7X series); the funds cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Final Payment Indicator (F/FPI)** - An F is input in disbursement transactions to indicate the final disbursement for a payable or encumbrance. It is also displayed on the subsidiary screens to denote if a line item has been recorded as a final payment. A C is system-generated and displayed on an encumbrance when the disbursement transaction adjusts the remaining encumbrance amount to \$0 or a negative amount.

**Financial Accounting Standards Board (FASB)** - Authoritative accounting and financial reporting standard-setting body for business enterprises and nonprofit organizations.

**Financial Statements** - Periodic reports which show the financial position and operational results of an entity.

**Fiscal Year** - The 12-month accounting period from July 1 to June 30 for the State of Florida.

**Fixed Assets** - Long-term assets such as buildings, equipment, or property that are not expected to be converted to cash in the current fiscal year.

**Fixed Capital Outlay (FCO)** - Appropriations by the Legislature to purchase or construct real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.). This may include additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use. *See section [216.011](#), Florida Statutes.*

**Florida Accounting Information Resource (FLAIR)** - The statewide accounting application for all state agencies – executive, judicial, and legislative branches.

**Flow-Through Indicator (FT)** - A code to indicate whether or not a grant is a flow-through grant that collects cash and disburses it to authorized sub-recipients. Defaults to 0. (General Accounting TR10, TR11)

**Force Account (Force Acct)** - Denotes if an outside labor force is being used for the project.

**Form** – In the Report Distribution System (RDS) the form is a linking mechanism to connect user profile(s) to report(s). Each form may connect multiple users to multiple reports. In addition, the form contains information about how long the report is to be available, how long it is to be archived, and how a report is to be split for each user.

**Form ID** – Identification number given to each individual form in the Report Distribution System (RDS).

**Function Code (FC)** - Viewed on the Main Accounting Menu. The two-character code input in the **TYPE** field to access the mini menus or functions within Access Control.

**Function** - Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** - 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, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restriction, or limitations.

**Fund Accounting** - Accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

**Fund Balance** - Difference between assets and liabilities reported in a governmental fund.

**Fund Cash Balance** - The cash balance by fund on the Available Balance File; maintained at the agency's operating level. Cash balances are maintained at the first 11 digits of the 29-digit FLAIR account code.

**Fund Identifier (FID)** - Used to differentiate between several funds of the same state fund type. This element is part of the fund number and is required on all transactions. Any valid fund identifier on the agency's Title File is acceptable input.

**Fund Release Balance** - The fund release balance on the Available Balance File. It is carried by appropriation category at the agency's operating level.

**GAAFR** - Acronym for Governmental Accounting, Auditing, and Financial Reporting, a publication of the Government Finance Officers Association. Also known as the "Blue Book," various editions of this book have been published since the mid 1930s.

**GAAFR Fund Type (GF)** - Indicates fund classification according to Governmental Accounting, Auditing, and Financial Reporting (GAAFR). Required on all transactions.

**General Fixed Asset** - Capitalized property items over \$1,000 (operational capital outlay and fixed capital outlay) that must be recorded in the Property Subsystem. The set of self-balancing accounts (GAAFR fund code 80) that own long-lived assets of a governmental fund, having no revenue or expenditure accounts.

**General Ledger Code (GL)** - The accounts needed to reflect the financial position and the results of operations of an entity. This element is required on all transactions. Any valid general ledger code on the

agency's Title File is acceptable. The first three digits are state standard with the last two digits available to the user for further sub-classification.

**General Long Term Debt** - A set of self-balancing accounts that cover the long-term portion of the debt incurred in purchasing long-lived assets in a governmental fund. GAAFR fund code 90.

**Generally Accepted Accounting Principles (GAAP)** - A widely accepted set of rules, conventions, standards, and procedures for reporting financial information. For state and local governments, these rules are established by the Governmental Accounting Standards Board (GASB).

**General Revenue Funds** - Accounts for a portion of the State's financial resources; the State's primary operating fund. GAAFR fund code 10.

**General Title File (TI)** - Titles used in FLAIR consisting of state standard codes grouped on the menu screen as AA through AJ, and agency unique codes CA through CN.

**Government Accounting Standards Board (GASB)** - Independent agency established under the Financial Accounting Foundation in 1984 to set accounting and financial reporting standards for state and local governments as well as governmentally related not-for-profit organizations.

**Governmental Funds** - A group of funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund (10), special revenue funds (20), debt service funds (40), capital projects funds (30), and permanent funds (GAAFR fund code 72).

**Grant (GRANT)** - A contribution, gift, or subsidy (cash or in-kind) bestowed by a government or other organization (the grantor) for specified purposes to an eligible recipient (the grantee). In FLAIR, the grant number is used to identify a particular grant within an agency.

**Grant Allotment Level Default (GTALD)** - Specifies the organizational level at which the available balance record for grant allotments is built and checked during available balance checking. It is carried on the expansion option record.

**Grant Allotment Level Indicator (GTALI)** - Specifies the organizational level at which the available balance record for grant allotments is built and checked during available balance checking. It is carried on the expansion set record.

**Grant Available Balance Indicator (Grant ABI)** - Designates which balances are to be checked during the grant available balance checking process. This indicator is used to establish available balance checking for encumbrances/encumbrance changes/payables (EC), encumbered/payable disbursements (ED), and unencumbered disbursements (UD).

**Grant Document Number** - An identifying code assigned by the grantor.

**Grant Matching** - The percentage of grantor participation designated by the funding agency.

**Grant Title File (TG)** - Available for titling codes dealing with grants; contains record type GA.

**Grant Type** - A code identifying the kind of grant.

**Grantor's ID Number** - Identifies grantors for a grant award; edited against the Vendor Statewide File.

**Grantor's Name** - Name of the agency issuing the grant.

**Grant Year (GY)** - An agency-assigned code that corresponds to the ending fiscal year of the grant.

**Grouping Character (G)** - Used to group transactions together on a system-produced document such as a voucher.

**Horizontal Hold** - Up to nine rows can be held, or frozen, at the top of column headings so that they are still visible when scrolling down through a report. Horizontal Hold only displays while viewing a report online.

**Idle Code (IC, IDLE)** - Refers to the code for the property utilization.

**ID Number** - The director or manager identification number.

**Indirect Cost Base** - The cost of doing business which cannot be identified to a specific grant, but is necessary to conduct the activities of a grant. The base to which the indirect cost rate will be applied.

**Indirect Cost Rate** - The percentage of administrative costs to be applied to grants. This mechanism ensures each grant's federal participation is charged a portion of the overhead.

**Indirect Cost Type** - Identifies the type of indirect cost specified by a grant.

**Information Warehouse for Reporting** - Retains the data entered and processed by agencies and the Department of Financial Services.

**Infrastructure** - The basic facilities, services, and installations needed for functioning.

**Input/Automated (I/A)** - The field displayed next to accounting entries within the FLAIR manuals to indicate which debits and credits are to be input by the user (**I**) or automated by the system (**A**). This may appear on detailed FLAIR reports and is a useful data analysis tool.

**Insurance Code (INS. CODE)** - Information field referring to insurance type and expiration date.

**Intangible Assets** - Long-term assets that have no physical substance but have a value based on rights or privileges accruing to the owning agency.

**Interest (INT)** - The percent or cost of borrowing money. The interest on monies invested.

**Interest Assessed (INT ASSESSED)** - The amount of interest that an agency is penalized for a late payment on a specific invoice.

**Internal Budget Indicator (IBI)** - Used by the State's Chief Financial Officer to identify breakdowns of appropriations beyond that of the Executive Office of the Governor and the Legislative System. If an IBI field is left blank, it defaults to 00. Any two-digit number that the Chief Financial Officer and the organization may assign is acceptable input.

**Internal Controls** - Processes and procedures designed to safeguard assets, enhance effectiveness and efficiency, ensure compliance with laws and regulations, and provide accurate financial reporting.

**Internal Service Funds** - Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. GAAFR fund code 60.

**Internal Transactions** - A transaction that occurs within an agency. This may be a transfer from one fund to another.

**Inventory** - An agency's property.

**Inventory Date (INVEN-DT)** - The date inventory was taken.

**Investment Trust Fund** - Fiduciary fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government. GAAFR fund code 76.

**Invoice** - A bill provided by a vendor to an agency for goods acquired or services rendered.

**Invoice Number (INVOICE)** - A vendor's document number on an invoice received by the agency.

**Item Number (ITEM NO, ITEM NUM)** - Property item number.

**Journal Disbursements (JOURNAL DISB)** - The dollar balance of transfers between appropriations. This transaction will decrease cash and unexpended release balances, and increase journal disbursements.

**Journal Receipts** - The dollar balance of receipts from cash refunds and journal advices.

**Journal Transfer** - Journal transfers (JTs) are vouchers (transactions) that allow state agencies to make payments to other state agencies in lieu of issuing a state warrant, correct disbursements made in error, allocate costs within an agency, make transfers or distributions required by law, and restore current year expenditure refunds to the original disbursement accounts.

**Last Update (L-UPDT)** - The date that a master record was last updated.

**Last Inventory Date** – The date of the last physical inventory.

**Lease Number** - Assigned by the Department of Management Services to identify a particular lease.

**Lease Purchase Subset** - Informative field concerning relevant lease purchase data (cumulative amounts updated when lease purchase transactions are recorded).

**Lease Status** - A system-generated code displaying the overall status of a lease.

**Ledger** - A book or file of all of an agency's accounts, arranged as in the Chart of Accounts.

**Legislative Appropriations System/Planning and Budgeting System (LAS/PBS)** - An application that manages the appropriations process for the State and is managed by the Executive Office of the Governor.

**Letter of Authorization** - A list of common expenditure types incurred by an agency that the Department of Financial Services has granted as exceptions; they do not have to provide the original warrant number and date.

**Letter of Credit (LOC)** - A method of funding grants that authorizes the grantee to draw up to a certain sum on the issuing bank or agency.

**Letter of Credit Number (LOC#)** - The number assigned by the funding agency.

**Liability** - Refers to an agency's obligations (debt) and is the amount the agency owes.

**Life Units (LU)** - Refers to the measurement focus of life type.

**Line Item Number (LINE)** - A number that is either system-generated or manually entered to record a breakdown of a document.

**Local Bank Accounts** - Accounts at financial institutions maintained outside the State Treasury; also known as clearing funds, revolving funds, or local funds. These accounts are managed by agencies and reported using state fund type 8.

**Local Fund Check Date (CK DT)** - The actual date of a check written on a local fund account.

**Local Fund Check Number (CK NO)** - The actual number of a check written on a local fund account.

**Local Funds** - Used to account for funds (resources) held outside the State Treasury. For example: Welfare Trust, Juvenile Welfare Trust, and Client Welfare Accounts.

**Local Matching** - The percentage of local participation required as a condition of the funding agency.

**Location/Location Code(LOC, LOCATION)** - Identifies the location of an item.

**Location Indicator (LOCATION IND)** - Location indicator.

**Lockbox** - A service offered to companies that have deposits mailed to a post office box. The financial institution picks up the receipts daily, and is responsible for sorting, totaling, recording, and depositing the receipts to the company's account.

**Long Term Account** - According to Governmental Accounting, Auditing, and Financial Reporting (GAAFR), governmental units should account for the general fixed assets in the general fixed asset account and the general long-term debt in the general long-term debt account. These two accounts are not funds, although, they are self-balancing accounting entities that do not involve measurement of results of operations. GAAFR fund code 80 and 90.

**Long Term Liability** - Debt of an agency that falls due in more than 12 months.

**Long Title** - The full, unabbreviated title given to a data element. The long title is used for printing titles of codes on reports and documents. Can contain up to 60 alphanumeric characters (length varies among data elements).

**Maintenance of Effort (MAINT EFFORT)** - A code to indicate that the State must maintain its percentage of participation as a condition of a grant.

**Maintenance/Warranty Expiration Date (EXDT)** - The date a maintenance/warranty contract expires for an asset.

**Maintenance/Warranty Indicator (MWI)**- Indicates a maintenance or warranty contract for an asset.

**Maintenance/Warranty Interval Codes (MWIC)**- The interval code that applies to a maintenance/warranty contract for an asset.

**Maintenance/Warranty Vendor (VENDOR)** - Identification of a vendor for a maintenance/warranty contract for an asset.

**Manager's Name** - The name of the manager of a grant.

**Mandatory Reserves (MAND. RESERVES)** - The dollar amount of reserves required; determined by the Executive Office of the Governor.

**Manufacturer/Builder (MANUFACTURER)** - Identification of the vendor that manufactured or built a property item.

**Markel Percentage (MARKEL)** - Percentage that can be used automatically to appreciate buildings for insurance purposes.

**Market Value** - The price to which an asset is appraised or would achieve by selling on the fair market.

**Matching Funds** - Denotes whether or not funds are being matched from the Federal Government.

**Memo/Blanket Indicator (MBI)** - Indicates the type of encumbrance being entered into the system.

**Method of Payment** - A code to identify how funds are received; edited against the Title File.

**Minority Vendor** - A code identifying the minority vendor requirements of a grant.

**Minority Vendor Classification (MC)** - Used to denote vendors classified as minority vendors.

**Modified Accrual Basis of Accounting** - Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways:

- 1) Revenues are not recognized until they are measurable and available, and
- 2) Expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

**Monthly Depreciation Amount (M-AMOUNT)** - The depreciation expense computed for a one-month period.

**Monthly Depreciation Calculated (MDC)** - Identifies if a property item is to be depreciated on a monthly basis.

**Monthly Depreciation Percentage (M-PCT)** - A numeric value (percentage) used on a monthly basis to compute depreciation.

**MV Requirements** - Denotes whether or not there are minority vendor requirements for a grant.

**My Florida Market Place (MFMP)** - A business system used by the Department of Management Services to manage purchasing functions.

**Name** - The name of the director/manager.

**New Certified Forward Indicator (NCF)** - System-generated value of C that indicates item was certified forward from current fiscal year.

**Next Physical Inventory Date** - The date of the next expected physical inventory.

**Net Assets** - The difference between a company's total assets and liabilities; another way of stating an owner's equity or net worth.

**Nominal Account** - In accounting, they are the temporary accounts, such as the income statement accounts. Nominal accounts report revenues, expenses, gains, and losses. Nominal or temporary accounts are closed at the end of each accounting year and the account balances are transferred to a

permanent account (equity or fund balance). The closing process allows the nominal accounts to start the next accounting year with a zero balance.

**Non-Current Assets** – Items that are not realized within one year and are permanent in nature, tangible, used in agency operations, or not held for sale in the ordinary course of business.

**Normal Balance** - Type of balance expected of a particular account based on its balance sheet classification. Normally, asset and expense accounts have debit balances, and equity, liability, and revenue accounts have credit balances.

**Number of Floors (FLRS)** - The number of floors in a building.

**Object Code (OBJECT)** - Expenditure, budgetary, or revenue classification used to identify the type of service, material, or other charge received or rendered. The object code is part of the key to the expansion set record for a transaction. Any valid object code on the Title File is acceptable. The first four digits are state standard; the last two digits are available for sub-classification by the user. Budgetary object codes may not be added, changed, or deleted by the user agency.

**Obsolescence** - The process of becoming out of date; a contributor, together with physical deterioration, to the limited useful life of tangible assets.

**Office of Management and Budget (OMB)** - Agency of the Federal Government with regulatory oversight of single audits.

**Operating Capital Outlay (OCO)** - The equipment, fixtures, and other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$1,000 or more and the normal expected life of which is one year or more, and hardback-covered bound books that are circulated to students or the general public, the value or cost of which is \$25 or more, and hardback-covered bound books, the value or cost of which is \$250 or more.

**Operating Level Organization (OLO)** - Represents the level of legislative financial reporting responsibility and the organization level at which an agency maintains independent fiscal records. The OLO makes up the first two digits of the 29-digit FLAIR account code.

**Operating Statement** - Summarizes expenditure/expense and revenue accounts.

**Organization Cash Balance** - Indicates the cash balance by organizational unit and fund on the Available Balance File.

**Organization Code (ORG/ L1 L2 L3 L4 L5/ LVLS L1-L5)** - Designates the organizational structure within an entity. At a minimum, Level 1 must be included on all transactions. Edited against the Title File. Any valid organization code on the agency's Title File is acceptable:

- The first two digits of the 11-digit organizational code are assigned to the department/agency (L1).
- The second two digits are used to identify a division within a department (L2).
- The third two digits are used to identify a bureau within a division (L3).

- The fourth two digits are used to identify a section within a bureau (L4).
- The last three digits are used to identify a subsection within a section (L5).

**Original Amount** - The original amount of a contract, grant or project.

**Original Deposit Account Code** - FLAIR account code to which the receipts were originally deposited.

**Original Fund Source (OFS)** - Indicates where the funds were originally derived (to be used with the Property Subsystem). Any valid OFS on the Title File is acceptable.

**Original Property Date (ORIG DT)** - The date the a new item was first added to the Property Master File.

**Original Receipt (ORIG-RCPT)** - The document and line number entered when a transaction was originally entered through the Cash Receipt Function.

**Original Voucher (ORIG-VOUCHER)** - The original voucher number; must be entered when recording a revolving fund reimbursement or a revolving fund disbursement correction. Also displayed in the 7S Revolving Fund Subsidiary File.

**Other Cost Accumulator (OCA)** - Accumulates costs unique to an organization and not previously classified. Any valid OCA on the Title File is acceptable input.

**Other Document Number (OTHER DOC)** - Used to record any document number an agency maintains or uses as a reference number other than those established in FLAIR.

**Other Identification Number (OTHER ID)** - An additional identification number assigned by an agency to a vendor on that agency's Employee Vendor File and the Accounts Receivable (AR) Customer File (i.e., badge number, student number, client number, or budget position number).

**Other Project Number (OTHER PROJ NUMBER)** - Agency-assigned code to represent a project of the agency other than the primary project being referenced.

**Over the Counter Deposits** - Payment is received by mail or in-person, at a physical location where business transactions are conducted. These may be direct deposits, where revenue is recorded when funds are received, or receivable receipts, where revenue was previously recorded and payment is applied to, or adjusts, a receivable balance. The deposits are made either through pre-printed agency deposit slips or bank counter deposit slips.

**Ownership Fund** - All operating funds that purchase fixed assets must be correlated to an ownership fund. For proprietary funds, the ownership fund will be the fund that actually purchased the asset. For governmental funds, the ownership fund is a sub-classification of the general fixed asset account. This ownership fund can be based on whatever divisions or classifications an agency might require when producing financial statements. (Exception: GAAFR fund 72 is a governmental fund, but does not have to

be correlated to a general fixed asset account. As the owner of its property, it may “own” its own property like proprietary funds.)

**Page (PAGE)** - The screen number within the Assets PM Function and Grant Information File.

**Password** - A confidential word or phrase, used in conjunction with the user name, to allow access to authorized functions and transactions.

**Pay and Charge** - A transaction that is vouchered in favor of the vendor for payment and lists the individual to whom the expenses are being attributed as the sub-vendor.

**Payee** - An individual or entity that is receiving a payment.

**Payee Indicator** - Displays Y or N to indicate that a payee DOES (N) or DOES NOT (Y) provide goods and services (commodities).

**Pension Trust Funds** - Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. GAAFR fund code 73.

**People First** - Department of Management Services’ personnel information application used for managing the State’s employee human resources information.

**Period Ending Date (PERIOD END-DT)** - In the FLAIR Property Subsystem, it is the date entered on a depreciation request indicating the date through which depreciation calculations should be computed.

**Permanent Funds** - Governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (i.e., for the benefit of the government or its citizenry). GAAFR fund code 72.

**Physical Deterioration** - One of two major factors causing tangible assets to have a limited useful life.

**Physical Inventory** - Taking an actual count and recognition of tangible assets.

**Primary Document Number (PRIME DOC/PDN)** - The primary source document number reference required on all transactions entering the system (i.e., purchase order numbers, encumbrance numbers, cash receipt numbers, and revenue refund numbers). Consists of the document number (which is required input) and line number (which is optionally input).

**Principal** - A sum of money, paid quarterly, that will reduce the capital amount owed on a lease.

**Principal Amount (PRINCIPAL AMT)** - The capital portion of a lease on which interest will be calculated.

**Prior Cancellation Receipts (PRIOR CANC RECEIPTS)** - The dollar balance of receipts from the cancellation of prior fiscal year warrants.

**Prior Period Indicator (PPI)** - Used in transactions to denote whether a transaction is to update current balances or prior month/year balances.

**Private-Purpose Trust Funds** - Fiduciary trust fund type used to report all trust arrangements, other than those reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. GAAFR fund code 71.

**Product Identifier (PID)** - Used to identify particular program products or services for planning and expenditure purposes. Any valid product identification on the Title File is acceptable input.

**Profile** - In the Report Distribution System (RDS), user profiles contains data identifying the user and defining the print specifications, limitations, and authorizations assigned to the user. Default profiles XXXMGR and XXXUSER are available for agency use.

**Program Approved (PROG APPROVED)** - Indicates whether or not a program has approval.

**Program Functions (PF)** - Refers to performing various specific functions on or from a screen using certain keys on the keyboard. The PF keys correspond directly with the F keys on a keyboard (ex., PF1 = F1, PF2 = F2, etc.):

- **PF1** - When a Help menu is available (and asterisk is next to the field name) pressing **F1** will open the help screen. (PCard, RDS, TR94)
- **PF2** - Quit. The operator must press **F2** to exit the Purchasing Card function. (RDS, TR94)
- **PF3** - Processes current screen and returns the mini menu.
- **PF4** - Processes current screen and returns Main Accounting Menu.
- **PF5** - Refreshes screen and displays screen as it appeared before any input was made.
- **PF6** - Returns first record meeting in the search criteria.
- **PF7** - Returns to previous screen (only in RDS, PCard, and TR94).
- **PF8** - Pages forward one screen.
- **PF9** - Expand all. Used when the **entire** distribution must be re-expanded because "sensitive data" was changed on the distribution. (PCard)
- **PF10** - Left. Move left one panel. (PCard, RDS)
- **PF11** - Right. Move right one panel.
- **PF12** - Escapes and does not process current screen.

**Project Allotment Level Default (PJALD)** - Specifies the organizational level at which the available balance record for project allotments is built and checked during available balance checking. Carried on the expansion option record.

**Project Allotment Level Indicator (PJALI)** - Specifies the organizational level at which the available balance record for project allotments is built and checked during available balance checking. It is carried on the expansion set record.

**Project Available Balance Indicator (PROJECT ABI)** - Designates which balances are to be checked during the project available balance checking process. This indicator is used to establish available balance checking for encumbrances/encumbrance changes/ payables (EC), encumbered/payable disbursements (ED), and unencumbered disbursements (UD).

**Project Identifier (PROJECT ID/ PROJECT)** - An agency-assigned code to denote agency projects. Any valid project identification on the Title File is acceptable input.

**Project Status** - The stage of a particular project; edited against the Title File.

**Project Title File (TJ)** - This is available for titling codes dealing with projects; contains record types KA through KC.

**Project Type (PROJ TYPE)** - Agency-assigned code used to designate a type of project; edited against the Title File.

**Prompt Payment Compliance (PC)** - Section [215.422](#), Florida Statutes, requires agencies to process payments, warrants, and invoices within specific processing time limits or possibly be liable for interest to the vendor. The statute also allows for dispute resolution.

**Property** - Equipment, fixtures, and other tangible personal property of a non-consumable and non-expendable nature, the value or cost of which is \$1,000 or more and the normal expected life of which is one year or more; and hard bound books that are circulated to students or the general public, the value or cost of which is \$25 or more; and hard bound books, the value or cost is \$250 or more.” Agencies are required to maintain adequate property records for these property items.

**Property Document (PROP DOC, PROPERTY DOC)** - A reference number entered in the property subsystem when updating a property record.

**Property Title File (TP)** - This is available for titling codes dealing with property; contains record types IA through ID.

**Property Unique** - Agency unique code that may be used in any manner an agency desires.

**Proprietary Funds** - Funds that account for a government’s business-type activities. The focus is on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds. GAAFR fund codes 50 or 60, respectively.

**Public Deposit** - The moneys of the State or of any state university, county, school district, community college district, special district, metropolitan government, or municipality, including agencies, boards, bureaus, commissions, and institutions of any of the foregoing, or of any court. Includes the moneys of all county officers, including constitutional officers, that are placed on deposit in a bank, savings bank, or savings association and for which the bank, savings bank, or savings association is required to maintain reserves. Section [280.02](#), Florida Statutes.

**Purchasing Address (PURCH ADDR)** - The mailing address of a vendor from whom goods or services are being purchased.

**Purchase Completed (PURCH COMPL)** - Indicates whether or not the purchasing for a project is completed.

**Purchase Order** - The form used by the purchasing department to inform vendors of the request for the delivery of goods or services.

**Purchasing Fund** - An accounting entity representing the source of funds or the legal right issued to disburse money.

**Purge Code (PURGE)** - Used to denote records that will be periodically removed from the FLAIR files; system-generated.

**Quantity** - The number or measurement of items purchased, encumbered, received, taxed, etc., by an organization.

**Real Account** - Asset, liability, reserve, and capital accounts that appear on a balance sheet. The balances of real accounts are not cancelled out at the end of an accounting period but are carried over to the next period. Also called permanent accounts.

**Real Assets** - Physical or tangible assets that have value, due to their substance and properties.

**Receipts** - Monies that have been collected.

**Receipts Year-To-Date (RECEIPTS YTD)** - The total dollar amount of receipts recorded July 1 to date requested.

**Receive Date (RCV-DT)** - The date goods or services were received. This is the key to payables/encumbrances/receivables.

**Receiving Date (REC-DT)** - The date that a property item is physically received by an agency; may be updated on the non-accounting data entry screen without deleting the record and re-entering it. This is the field used for calculating depreciation of an item – if left blank, FLAIR copies the acquisition data for depreciation computation purposes.

**Record Type (REC TYPE)** - Refers to the type of fixed asset defined in the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) under the major property classifications carried on the Title File to identify different records on the file.

**Record Type (REC TYPE)** - Refers to functions within certain mini menus.

**Releases** - The dollar balance of budgeted funds available to an agency and usually “released” quarterly in the case of general revenue, or annually for trust funds and certain categories.

**Reliability** - Principle that financial information should be verifiable, free from bias, and faithfully represent what it purports to represent.

**Remaining Amount** – Undistributed amount.

**Remaining Life Units (RLU)** - The property item’s estimated remaining life units.

**Remittance Address (REMIT ADDR)** - The mailing address of the vendor to be used for submitting payment.

**Remote Deposits** - Deposits that are transmitted electronically to the bank. The check is scanned and the digital image is presented to the bank electronically. This gives the agency the ability to deposit checks without having to deliver actual checks to the bank. A permanent record of checks received and deposited is maintained. Deposits can be made up until 10:00 p.m. This reduces trips to the bank, although cash and checks that cannot be read by the scanner will have to be taken to the bank to be deposited.

**Report Date** - The date on which periodic reports are submitted or created.

**Report Extraction** - Pulling a report, or part of a report, to print to a specified printer.

**Report Name** - Specifies the name of a report.

**Report Requirement** - A code identifying the reporting requirements of a grant.

**Reserves** - The dollar amount segregated from appropriations and held as reserved or unreleased appropriations.

**Reserved Fund Balance** - Portion of a governmental fund’s net assets that is not available for appropriation.

**Restoration** - The process by which property records in disposition status are returned to active status on the Property Master File.

**Retention Period** - The amount of time a report will be retained, or available, for viewing.

**Retrieved** - To call up data that has been stored in a computer system.

**Revenue** - Increase to assets as a result of collecting fees, taxes, or providing services, or a decrease to a liability.

**Revolving Account Indicator (RAI)** - Maintains a receivable record on the 9S (Accounts Receivable Subsidiary) when the balance is driven to zero. A blank RAI value results in a receivable record being cleared from the subsidiary when the record balance becomes zero.

**Revolving Fund (RVL)** - A local fund established by an agency for disbursements. The operating fund reimburses the revolving fund by transferring monies. Any valid revolving fund on the agency's Title File is acceptable input.

**Revolving Fund Indicator (RVI)** - Displays on the Revolving Fund File to indicate if a disbursement is marked for deletion or has been reimbursed.

**Scheduled Deletion Date** - The date a voucher is scheduled for deletion from the voucher audit process. (VA Function)

**Secondary Document Number (SECOND DOC / SDN)** - This data element is the secondary input document number for the transaction entering the system.

**Security Access (SEC)** - Viewed on the Main Accounting Menu. Indicates which group of input and/or inquiry screens may be accessed by a specific user with a password.

**Selection Codes (SEL)** - The codes used to select the terminal screen action desired.

**Serial Number** - Item serial number assigned by a manufacturer.

**Service Type** - Identifies the type of service to be performed by a grant; edited against the State Standard Title File. Commonly referred to as the "DMS Commodity Code."

**Set Indicator (SI)** - Identifies a predetermined set of object codes, appropriation categories, general ledger codes, etc. on the Expansion Set File to be used in a transaction. Any valid set indicator is acceptable input.

**Short Name** - An abbreviated version of a vendor's name to be used on reports when space precludes the printing of the full name. (Example: Vendor Statewide, Vendor Employee, AR Customer File)

**Short Title** - An abbreviated title given to a data element. The short title will be used on reports when space precludes the printing of the Long Title. (FACTS Contract, Grant Info File, Title File, Project Info File)

**Site** - A grouping character used for printing vouchers and journal transfers. Use of this character will vary among agencies depending on agency needs. (Example: voucher audit/ summary, prompt payment compliance [interest penalties] and detail transaction inquiry)

**Special Revenue Funds** - Governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted for specified purposes. GAAFR fund code 20.

**Square Footage (SQFT)** - The floor area of building.

**State Abbreviations** - State standard code that identifies the fifty states and territories of the United States.

**State Accounts (SA)** - An auxiliary file located within the State Chief Financial Officer's Central Accounting System (SC). This tool may be used by agencies to inquire on accounting information maintained in the Central Accounting System.

**State Application Identifier (SAI) Number** - The number assigned by the State's clearinghouse to an application for federal funding.

**State Fund Type (SF)** - Indicates the fund's classification according to section [215.32](#), Florida Statutes. The state fund type is a part of the fund number and is required on all transactions.

**State Matching** - The percentage of state participation required as a condition of the funding agency.

**State Participation (STATE PART)** - The amount of state monies used to purchase the fixed asset.

**State Program** - Field used to record a plan for the organization and/or use of resources to meet specified objectives as promulgated by the Executive Office of the Governor and presented in the state program structure. Any valid state program on the agency's Title File is acceptable input.

**State Standard** - Codes and titles used by FLAIR as a framework for the agencies to build a standard Chart of Accounts.

**State Treasury Concentration Account** - A designated commercial bank account at the financial institution (bank) for the State of Florida.

**Statewide Document Number (STATE-DOC/STATEWIDE DOC-NO SWDN)** - Chief Financial Officer's voucher or receipt number assigned by the system.

**Statewide Vendor File** - Intended to provide the State with a single source to capture and maintain vendor information.

**Status Code (SC/STAT)** - Indicates what action is being taken when updating a file.

**Stop Depreciation Date (STOP-DT)** - The last date of projected depreciation for a property item.

**Sub-Vendor Identification Number (SUB-VENDOR ID)** - The vendor identification number of a state employee or vendor who incurred expenses and are being paid.

**Subsidiary Ledger** - A supporting ledger that provides detailed records regarding the balance of a general ledger account. For example, an encumbrance subsidiary ledger maintains records of all outstanding encumbrances. Subsidiary ledgers used in FLAIR include accounts payable, accounts receivable, encumbrances, revolving fund, cash receipts, and clearing fund.

**Suncom** - The telephone number assigned by the Department of Management Services.

**Supplemental Appropriations (SUPPLEMENTAL APPR)** - The dollar amount of supplemental appropriations enacted by the Legislature or any further clarification or letter of intent from the Legislature. The amount may also include appropriations authorized by the Governor's Special Proclamations, Special Acts, or other legislation not appearing in the General Appropriations Act (GAA). The transaction increases supplemental appropriations.

**Tangible Assets** - Assets that have a physical substance, are moveable and non-consumable in nature, and are valued over \$1,000 dollars with an estimated life of greater than one year.

**Terminal ID** - The system-generated identification number assigned to each terminal.

**Time** - Any unit of time such as day, week, month, or year used in the state program classification for measurement of program objectives through a product identifier. Organizations will be able to compare the estimated time to accomplish the program objectives to the actual time used.

**Title File** - Data codes made up of state standard and agency unique codes. This is used for edits of input (online and nightly input).

**Title File Override Indicator (TFO)** - Allows a TR11 entry that has failed the Title File edits (DESCRIPTION, PID, GL, EGL, EOB, STATE PROGRAM, EP, GRANT, CNTRT, OCA, AU, EF) to enter the system. Must be entered to indicate that override of the edits is to occur.

**Title Number** - A vehicle title or other property number.

**Titling** - The process of assigning titles or descriptions to FLAIR data elements.

**Total Appropriations (TOTAL APPR)** - The sum of the Appropriations Act, supplemental appropriations, additional appropriation, certified forward cancellation appropriations, transfer appropriations, and agency transfers.

**Total Cash Disbursements (TOTAL CASH DISB)** - The sum of journal disbursements, warrant disbursements, and transfer disbursements .

**Total Cash Receipts** - The sum of journal receipts, transfer receipts, treasury receipts, and prior cancellation receipts.

**Total Disbursements (TOTAL DISB)** - The sum of warrant disbursements, journal disbursements, and transfer disbursements.

**Total Interest** - Total interest for a lease purchase.

**Total Letter of Credit Amount** - The total amount of a letter of credit.

**Total Letter of Credit Draws** - The total amount of cash drawn down from a letter of credit.

**Total Principal** – Total principal for a lease purchase.

**Total Project Amount (TOTAL PROJ AMT)** - The total amount designated for a project.

**Total Receipts** - The sum of journal receipts, transfer receipts, treasury receipts, and prior cancellation receipts.

**Tracking Status Code (TRACK STS/TR ST)** - A code identifying the status of an invoice within the Prompt Payment Compliance (PC) Function.

**Transaction Code (TRANS CODE/TC)** - Identifies the type of transaction that was posted to the Central and Departmental FLAIR accounting records.

**Transaction Date (TRN-DT)** – Required input for disbursement transactions. The date is determined by the latter of: the date the goods and services were received, the date they were approved, or the date the invoice was received. For non-disbursement transactions, it is optional and will default to the current date if not entered.

**Transactions** - The individual events or conditions that occur which must be recorded.

**Transaction Type (TR-TYPE / TR-TP)** - Identifies the type (classification) of transaction entering the system. It controls the way the offsetting entries will be generated as well as the data elements that are required, optional, or invalid.

**Transfer Appropriations (TRANSFER APPR)** - All transfers between state funds except for operating expenses or service charges.

**Transfer Disbursements (TRANSFER DISB)** - The dollar amount of journal transfer disbursements to the State Treasury.

**Transfer Receipts** - The dollar amount of receipts from journal transfers of money from one fund to another.

**Treasury Debit Memos** - Occurs when an item that has been deposited is returned unpaid by the payer's bank. The funds must be deducted from the state concentration account.

**Treasury Receipts** - The dollar amount of treasury receipts (cash receipts).

**Trust Fund** - Consists of monies received by the State which, under law or under trust agreements, are segregated for a purpose authorized by law, the Constitution, or a trust agreement.

**Type Appropriation (TYPE APPRO)** - The specific type of appropriation used to fund a project.

**Type Local Match** - Identifies the type of local participation or matching.

**Unexpended Release Balance (UNEXPENDED REL BAL)** - The dollar amount of release less total disbursements.

**Units** - Quantitatively describes planned program activity in relation to a specified product identifier. Organizations will be able to compare the estimated number of units to accomplish the program objectives to the actual units used.

**Use Allowance (UA)** - Represents the percentage of the amount reimbursed by the Federal Government when using state-owned property for a federal project.

**User Identifier (USER ID)** - Identifies the operator entering a detail transaction. System-generated when a password is added to the Access Control File.

**User Name** - The name of a specific user, from the Access Control File, used in conjunction with a password, to allow access to authorized functions.

**Value** - An estimate of what an asset is actually worth.

**Valuation Method (VM, VALM)** - The basis for acquisition cost.

**Vendor** - An individual or entity that is receiving a payment that **is** associated with the receipt of commodities or services.

**Vendor Files** - Allow agencies to set up information about vendors who provide goods and services to the State of Florida.

**Vendor Identification Number or Vendor Number (VENDOR ID)** - Identifies the individual or firm the organization makes payments to or receives payments from:

- First 21 numeric characters of the FLAIR Account Code for journal transfer vendors;
- 13 alphanumeric characters for warrant or electronic funds transfer (EFT) vendors (vendor indicator [1A] + taxpayer identification number (TIN)/federal employer identification number (FEIN) [9N] + sequence number [3N]); or
- 10 alphanumeric characters for employee vendors.

**Vendor Indicator (IND)** - An alphabetic character that precedes the statewide vendor number and identifies the number as either a federal employer identification number, social security number, or non-standard number.

**Vendor Name (VENDOR/VENDOR NAME/VEN NAME)** - The formal name or title of the vendor which corresponds to the vendor identification number as recorded on the Vendor File.

**Vendor Sequence Number (SEQ)** - Used in conjunction with a statewide vendor number to denote different branches/offices of a vendor that has a single vendor identification number. The vendor sequence number is assigned by FLAIR when the vendor is added to the file.

**Version (VR)** - Indicates which version of an Expansion File option is to be used with a transaction. This code is programmatically-generated as a result of changes to the expansion option that creates a new version. Any valid version that exists on the Expansion File is acceptable input. If left blank, it defaults to the current version.

**Vertical Hold** - Up to eight columns can be held, or frozen, to the left of the report so that they are still visible even when scrolling to the right when viewing a report. Vertical Hold only works while viewing a report online.

**Virtual Keys** - Mainframe macros that allow the user to “save” commands and activate the commands using a single keystroke. A set of recorded instructions can be set up for alphanumeric characters A through Z (excluding Y) and numeric characters 0 through 9. The user may save instructions such as the **FIND**, **SEARCH**, and **VERTICAL HOLD** commands using virtual keys. The instructions are usually specific to a report. However, the virtual keys are assigned to user IDs on the Report Distribution System (RDS) and do not attach to any specific report.

**Voucher/Voucher Schedule** - A written certificate of authorization prepared for each expenditure providing documentary evidence to pay cash.

**Voucher Date (VCHR DT)** - The date of the voucher schedule.

**Voucher Number (VOUCH-NO / VOUCHER NUMBER)** - The system- or user-assigned number given to a voucher. If the voucher number is user-assigned, the first character following the hard-coded **V** must be alphabetic. If the voucher is system-assigned, then the six characters after the **V** are numeric.

**Voucher Type** - Voucher categories for transactions.

**Warrant** - An official certificate, or legal security, authorizing a vendor to receive consideration (money). Section [215.35](#), Florida Statutes.

**Warrant Date (WT DATE/WARRANT DATE)** - The date on a warrant produced for payment of goods and/or services provided.

**Warrant Disbursements (WARRANT DISB)** - The total dollar amount of all regular warrant disbursements.

**Warrant Number (WT NO/WARRANT NO)** - A system-assigned document number on a warrant produced for payment of goods and/or services provided.

**Warrant Paid Date** - Viewed on the Warrant Reconciliation Inquiry Screen. The date the warrant was “cashed” by the Treasury.

**Warrant Reconciliation (WR)** - Viewed on the Vendor History screens as well as the Warrant Reconciliation Inquiry Screen. This shows the status of warrants from the time of issuance to the time of cash payment.

**Warrant Status (WARRANT STATUS)** - Viewed on the Warrant Reconciliation Inquiry Screen and identifies the status of a warrant.

**Warrant Type (WARRANT TYPE)** - The code that identifies the category of a warrant. Required input in the paid warrant index when inquiring on a paid warrant.

**Year (YR)** - Denotes the fiscal year to which the appropriation applies. Defaults to **00** if left blank.

**Year to Date Depreciation Amount (YTD-DPR-AMT)** - The accumulated depreciation amount for the current year.

**Zero Treasury Receipts** - A form used to correct errors made on an original deposit, or to record a debit memo.