

FloridaPALM

Planning, Accounting, and Ledger Management



FLORIDA PALM FIXED CAPITAL OUTLAY CERTIFICATION FORWARD

FLORIDA PALM ADVISORY COUNCIL
OCTOBER 18, 2023



Agenda

Topics:

- ▶ Statutory Guidance
- ▶ Legacy FLAIR
- ▶ Project Costing (PC) Project Structure
- ▶ Fixed Capital Outlay (FCO) Certification Forward Process
- ▶ Design Benefits and Impacts

Objective:

Share design concepts for agency consideration and future discussion



Statutory Guidance

- ▶ **Section 216.301(2)(c), Florida Statutes**, requires the head of each state agency or the legislative or judicial branches to certify to the Executive Office of the Governor on or before August 1 the balance of fixed capital outlay appropriations at the end of their second fiscal year (third fiscal year for educational projects) of the appropriation, and any subsequent fiscal year, which is not disbursed but is expended, contracted, or committed to be expended. For fixed capital outlay appropriation categories (Part 5 of the OPB Appropriations Ledger), the unexpended release balances as of June 30 will be tentatively certified forward as well as the unreleased approved budget and any amount held in reserve as of June 30. Certification is required for all FCO balances that are certified forward regardless of type or year in which the appropriation was made; all balances will be reviewed and are subject to reversion.

- ▶ **EOG/OPB** and **DFS/A&A** publish fiscal year end closing memorandums that provide instructions, guidance, and deadlines.
 - EOG/OPB – Carry Forward and Certification Forward of Fiscal Year 20xx-xx Appropriations for Operations and Fixed Capital Outlay to cover Outstanding Obligations as of June 30, 20xx
 - DFS/A&A – Undisbursed Appropriations at Fiscal Year Ended June 30, 20xx



LEGACY FLAIR

OVERVIEW OF THE LEGACY PROCESS



Fixed Capital Outlay FLAIR Process

- ▶ Receive FCO Appropriations from LAS/PBS
- ▶ Transaction against the Appropriations but not required to use a Project
- ▶ Year End, Certification Forward process requires balances to be entered into the 1sx screen with a Project ID
- ▶ Request DFS Helpdesk to manually create and transfer the file to EOG/OPB



Creating & Transmitting the file to EOG/OPB

- ▶ Manual process that requires coordination between the agency and DFS Helpdesk

- E. Transmission of Agency Carry/Certification Forward**
1. Carefully review outstanding obligations for accuracy before calling the FLAIR Help Desk.
 2. Contact the FLAIR Help Desk when your agency is ready to electronically transmit its request. This must be completed on or before **2:00 P.M. on Monday, July 17, 2023**. For agencies that fail to do so, the FLAIR Help Desk will not automatically send any delinquent carry/certification forward requests to LAS/PBS.



Departmental FLAIR 1SX functionality provides agencies the ability to **Request for Certifications Fixed Capital Outlay appropriations**. Below are 3 screenshots of the FLAIR 1SX screen.

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

```

CFMU                                05/05/2015  10:52:46
1SX - REQUEST FOR CERTIFICATIONS - MINI MENU
REQUEST FOR CERTIFICATIONS - MULTIPLE UPDATE
DOC-TYPE  DOC-NO  DOC-LINE

X REQUEST FOR CERTIFICATIONS - FIXED CAPITAL OUTLAY
SEL PROJECT ID BUDGET ENTITY FUND CATEGORY YEAR IBI
A 9999999999 85100000 1001 080001 14 00
                                     Minimum Required Input

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

SEL
A ADD (REQUESTS FOR CERTIFICATIONS - FCO ONLY)
I INQUIRE INTO FCO CERTIFICATION REQUESTS
U UPDATE FCO CERTIFICATION REQUESTS

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

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

```

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

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

BUDGET ENTITY 85100000 FUND 1001 CATEGORY 080002 YEAR 14 IBI 00

ESTIMATED CERTIFICATIONS BALANCE
AMOUNT REQUESTED STUDY 2000.00
DESIGN 1000.00
LAND PURCHASE 1000.00
CONSTRUCTION/CONTINGENCY 1000.00
EQUIPMENT 2000.0
RESERVE 10000.00

COMMENTS
(1) FLAIR TEST PROJECT
(2) COMPLETION DATE XX/XX/XXXX
(3) ABC DESIGN CORP.

SEL PROJECT BUDGET ENTITY FUND CATEGORY YEAR IBI TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI MAIN RFRSH CAN
  
```

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

```

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

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

BUDGET ENTITY 85100000 FUND 1001 CATEGORY 080002 YEAR 14 IBI 00

ESTIMATED CERTIFICATIONS BALANCE
AMOUNT REQUESTED STUDY 2000.00
DESIGN 1000.00
LAND PURCHASE 1000.00
CONSTRUCTION/CONTINGENCY 1000.00
EQUIPMENT 2000.0
RESERVE 10000.00

COMMENTS
(1) FLAIR TEST PROJECT
(2) COMPLETION DATE XX/XX/XXXX
(3) ABC DESIGN CORP.

SEL PROJECT BUDGET ENTITY FUND CATEGORY YEAR IBI TYPE SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                MINI MAIN RFRSH CAN
  
```

This is a screenshot of an actual agency report that the Departmental FLAIR 1SX functionality produces.

DCFR03A AS OF 06/30/16		SAMAS FCO CERTIFIED FORWARD REQUEST DETAIL REPORT				DATE RUN 07/18/19	
		JUNE 30, 2019 CERTIFICATION FORWARD				PAGE 2	
DEPARTMENT OF ENVIRONMENTAL PROTECTION							
LAS/FBS CODE	37100400 083045 15 1000						
	LAND ACQUISITION						
PROJECT NUMBER	IBI	PROJECT TITLE	PROJ	A & E	CONST	PURCH	FORCE ACCT
		COMMENTS LINE 1	APPR	CNTRT	CNTRT	COMPL	APPROVED
		COMMENTS LINE 2					
		COMMENTS LINE 3					
		STUDY AMT	DESIGN AMT	LAND PURCHASE AMT			
		CONST/CONT AMT	EQUIPMENT AMT	RESERVE AMT	TOTAL		
99999	00	UNALLOCATED CONTINGENCY	0	0	Y	0	0
		LAND	0.00	0.00		3,709,986.25	
			0.00	0.00			3,709,986.25
TOTAL FOR LAS/FBS CODE		37100400 083045 15 1000					3,709,986.25

Amount Requested section. At least **one** of the fields must be entered. (FLAIR Manual Series 700 Yr. end processing, beginning about page 68.)

February Reversion

- ▶ Manual process that requires agencies to complete a MS Excel document and email to EOG/OPB
- ▶ Includes Project details not captured in FLAIR, including attachments

The image shows a screenshot of an Excel spreadsheet. The top portion displays a list of budget entities with columns for Budget Entity, Category, Project, and various financial metrics. The bottom portion features a summary table titled 'February Reversions EOG Worksheet'.

Account Code Year	Department Title	Budget Entity Code	Budget Entity Title	Appropriation Category Code	Appropriation Category Title	Fund Code	Fund Title	Approved Certified Forward	Disbursements as of February 1, 2020	Undisbursed Balance as of February 1, 2020	Is this a Construction Project? Yes/No	Is this Project Under Contract? Yes/No	Amount of Reversion Requested
2019	AGRIC/CONSUMER SVCS/COMMR	42010200	AGRIC WATER POLICY COORD	083621	LAKE OKEECHOBEE AGRIC PROJ	2423	LAND ACQUISITION TF	5,000,000.00	401,611.27	4,598,388.73			
								2,500,000.00					
								1,000,000.00					
Project A													
Project B													
Unassigned (subtotal - Approp)													
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	083276	ROOF REPLACEMENT MAYO BLDG	1000	GENERAL REVENUE FUND	483,940.00	0.00	483,940.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	083608	ROOF REPLACEMENT CONNER	1000	GENERAL REVENUE FUND	583,940.00	0.00	583,940.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	083635	RENO/REPAIRV-DIAG LAB	1000	GENERAL REVENUE FUND	655,148.00	55,166.00	599,982.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	088040	MD EMERGENCY REPAIRS	1000	GENERAL REVENUE FUND	328,545.00	475.00	328,070.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	083620	REPAIR/IMPROVE-HVAC DOYLE	2321	GENERAL INSPECTION TF	1,092,895.00	37,455.00	1,055,440.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42010300	EXECUTIVE DIR/SUPPORT SVCS	088040	MD EMERGENCY REPAIRS	2473	MARKET IMP WKG CAP TF	1,357,000.00	29,636.71	1,327,363.29			
2019	AGRIC/CONSUMER SVCS/COMMR	42010600	OFFICE OF ENERGY	146556	US DEPT OF ENERGY/PROJECTS	2261	FEDERAL GRANTS TRUST FUND	850,000.00	0.00	850,000.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	082002	LAND PROTECTION EASEMENTS	1000	GENERAL REVENUE FUND	3,580,532.60	10,018.58	3,570,514.02			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	088040	MD EMERGENCY REPAIRS	1000	GENERAL REVENUE FUND	1,715,879.48	323,778.33	1,392,101.15			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	083791	REP FORESTRY STATIONS-STW	2381	INCIDENTAL TRUST FUND	991,399.12	65,331.11	926,068.01			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	080128	MODULAR OFFICES	2423	LAND ACQUISITION TF	19,417.14	19,417.14	0.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	082002	LAND PROTECTION EASEMENTS	2423	LAND ACQUISITION TF	2,000,000.00	0.00	2,000,000.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	083622	ROADS BRIDGES/MAINT	2423	LAND ACQUISITION TF	73,976.79	66,218.53	7,758.26			
2019	AGRIC/CONSUMER SVCS/COMMR	42110400	FLORIDA FOREST SERVICE	083643	MAIN/REP/CONST-STATEWIDE	2423	LAND ACQUISITION TF	139,069.19	139,069.19	0.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42170200	AGRIC PRODUCTS MARKETING	145448	FLORIDA HORSE PARK	1000	GENERAL REVENUE FUND	500,000.00	8,860.00	491,140.00			
2019	AGRIC/CONSUMER SVCS/COMMR	42170200	AGRIC PRODUCTS MARKETING	145550	AG PROMOTION/EDUCATION FAC	1000	GENERAL REVENUE FUND	3,143,421.13	2,300,770.25	842,650.88			
2019	AGRIC/CONSUMER SVCS/COMMR	42170700	FOOD, NUTRITION, WELLNESS	140031	FEEDING S FL COM KITCHEN	1000	GENERAL REVENUE FUND	900,000.00	252,078.29	647,921.71			
ITAL								26,925,163.45	3,709,885.40	19,715,278.05			0.00

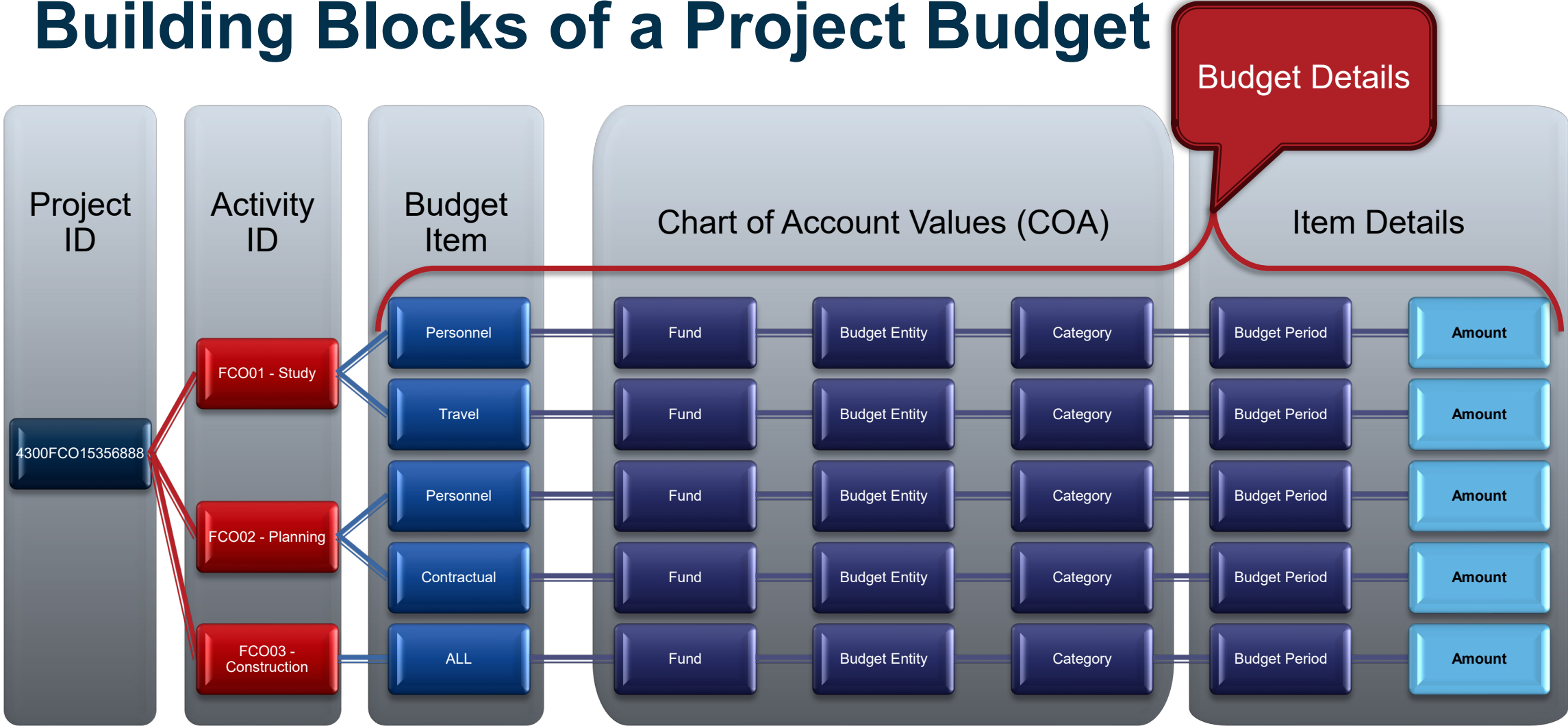


PROJECT COSTING (PC) PROJECT STRUCTURE

IN FLORIDA PALM



Building Blocks of a Project Budget



Project 4300FCO15356888

Description Lab 2 Construction

Plan ID 2

Description FCO Budget Lab 2 Plan2

Currency Code USD

Charging Level Detail

Calendar ID AN

Number of Periods 1

Analysis Type BUD

✓ Budget eligible for finalization

⚠ Budget not eligible for finalization

Distribute Budget

Distributed Budget Replace

Expand All Subtasks

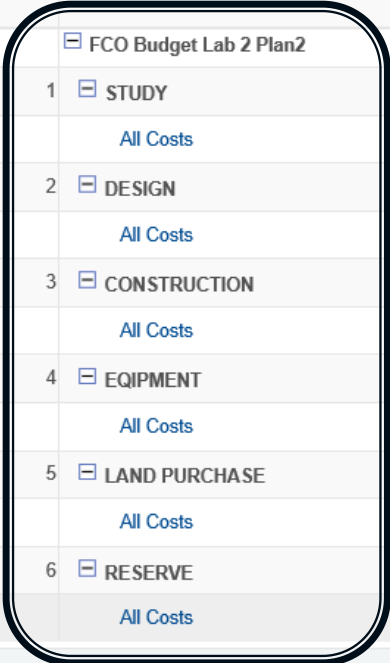
Filter Budget Item



Project Budget Details

Budget Periods Project Detail General Ledger Detail Commitment Control Detail

Status	WBS ID	Activity Name/Budget Item	Budget Items	Spread Option	Percent	Budget Adjustment	Distributed Budget	GL Business Unit	Account	Fund	Organization	Accumulator 1	Budget Entity	Category
✓		FCO Budget Lab 2 Plan2		Select Spread		0.000	2,725,000.000							
	1	STUDY		Select Spread		0.000	325,000.000							
✓		All Costs				0.000	325,000.000	43000	7	00081			43900550	087125
	2	DESIGN		Select Spread		0.000	450,000.000							
✓		All Costs				0.000	450,000.000	43000	7	00081			43900550	087125
	3	CONSTRUCTION		Select Spread		0.000	600,000.000							
✓		All Costs				0.000	600,000.000	43000	7	00081			43900550	087125
	4	EQUIPMENT		Select Spread		0.000	90,000.000							
✓		All Costs				0.000	90,000.000	43000	7	00081			43900550	087125
	5	LAND PURCHASE		Select Spread		0.000	1,250,000.000							
✓		All Costs				0.000	1,250,000.000	43000	7	00081			43900550	087125
	6	RESERVE		Select Spread		0.000	10,000.000							
✓		All Costs				0.000	10,000.000	43000	7	00081			43900550	087125



Project Cost Breakdown – with Budget Item of 'All Costs'

Distribute Budget

Copy From Another Plan



Budget Detail

Project 4300FCO15356888

Description Lab 2 Construction

Plan ID 1

Description FCO Budget Lab 2

Currency Code USD

Charging Level Detail

Calendar ID AN

Number of Periods 1

Analysis Type BUD

✓ Budget eligible for finalization

⚠ Budget not eligible for finalization

Distribute Budget

Distributed Budget

Expand

Filter Budget Item

Project Budget Details

Personalize | Find | | | First 1-15 of 15 Last

Budget Periods	Project Detail	General Ledger Detail	Commitment Control Detail										
Status	WBS ID	Activity Name/Budget Item	Budget Items	Spread Option	Percent	Budget Adjustment	Distributed Budget	Target Budget	Undistributed Adjustment	Even Spread	Other	2022	
✓		FCO Budget Lab 2		Select Spread		0.000	2,725,000.000	2,725,000.000	0.000				
	1	STUDY		Select Spread		0.000	325,000.000	325,000.000	0.000				
✓		Consultant Services				0.000	162,500.000	162,500.000	0.000	Even Spread	Other	162,500.000	
✓		Salaries & Wages				0.000	162,500.000	162,500.000	0.000	Even Spread	Other	162,500.000	
	2	DESIGN		Select Spread		0.000	450,000.000	450,000.000	0.000				
✓		All Costs				0.000	382,500.000	382,500.000	0.000	Even Spread	Other	382,500.000	
✓		Salaries & Wages				0.000	67,500.000	67,500.000	0.000	Even Spread	Other	67,500.000	
	3	CONSTRUCTION		Select Spread		0.000	600,000.000	600,000.000	0.000				
✓		Construction				0.000	600,000.000	600,000.000	0.000	Even Spread	Other	600,000.000	
	4	EQUIPMENT				0.000	90,000.000	90,000.000	0.000				
✓		Equipment				0.000	90,000.000	90,000.000	0.000	Even Spread	Other	90,000.000	
	5	LAND PURCHASE				0.000	1,250,000.000	1,250,000.000	0.000				
✓		All Costs				0.000	1,250,000.000	1,250,000.000	0.000	Even Spread	Other	1,250,000.000	
	6	RESERVE				0.000	10,000.000	10,000.000	0.000				
✓		All Costs				0.000	10,000.000	10,000.000	0.000	Even Spread	Other	10,000.000	

Project Cost Breakdown – with Detailed Budget Items

Distribute Budget

Copy From Another Plan

Commitment Control Projects Ledger

- ▶ Projects specific ledger in Commitment Control (KK)
 - Budgetary Control is configured as Track with Budget
 - PC will systematically create the budget journals to be posted to the KK Projects Ledger
- ▶ Separate and independent of the Appropriations Ledger
- ▶ Enforce the use of specific ChartField strings
- ▶ Supports standardization and statutory compliance
- ▶ Warning provided when exceeding FCO Project spending limits
- ▶ Supports FCO project balance integrity



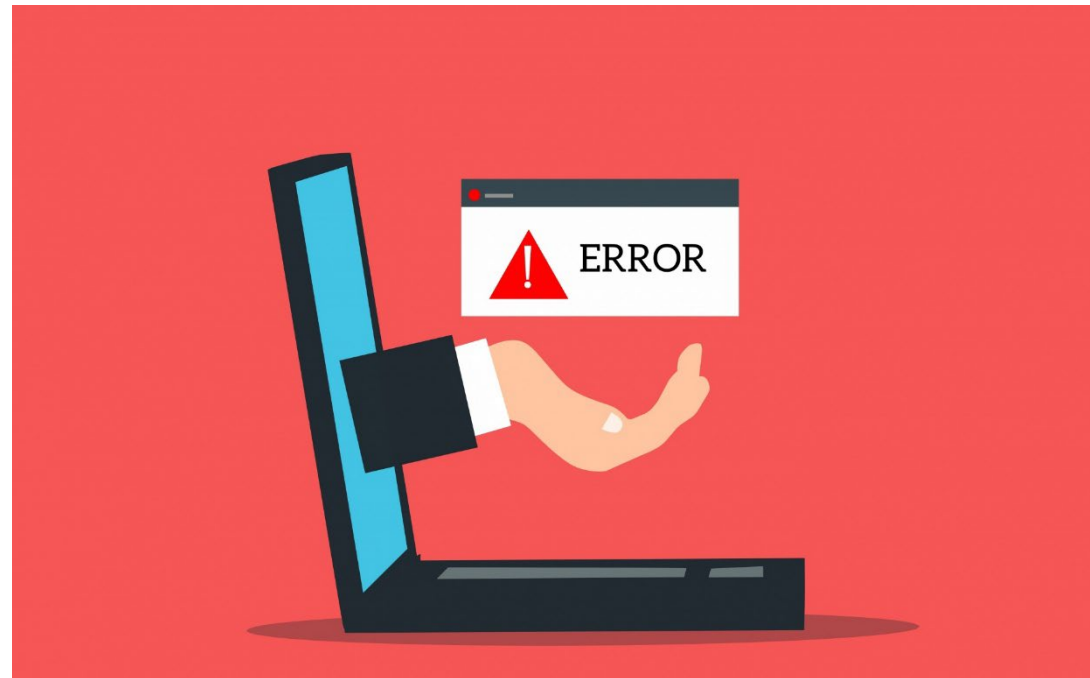
FIXED CAPITAL OUTLAY (FCO) CERTIFICATION FORWARD PROCESS

IN FLORIDA PALM



FCO Solution Leveraging Combo Edit

- ▶ Require Project ID when category 08**** or 14**** is used on transactions
 - PC BU
 - Project ID
 - Activity



FCO Solution – Leveraging KK

- ▶ KK Projects Ledger set to Track with Budget
 - Enforces the use of the PC Budget Details
 - Enforces costs to be expended from where they are budgeted
 - Supports Project spend limits and ability to monitor Projects balances to Appropriations balances
 - Allows single page view of expenses, revenues, and encumbrances for a single Project, or multiple Projects
 - Adds data integrity as costs are collected, the available Project balances are adjusted systematically
 - Supports the ability to automate Certification Forward Balance requests
 - Supports the ability to automate FCO reversion estimates



February Reversion

- ▶ Project level details extracted from Project Costing module
- ▶ Utilize system reports for Agency review process
- ▶ Systematically create file to share with EOG/OPB



DESIGN BENEFITS AND IMPACTS

IN FLORIDA PALM



Benefits

- ▶ **Process improvement (Year End Certification & February Reversion)**
 - Reduces annual effort
 - Supports the ability to automate the FCO Certification Forward Processes
 - Improved reporting abilities
- ▶ **Added data integrity**
 - Expenses and Revenues are automatically collected
 - Balances are system calculated
 - Costs align with budgets
 - Committed obligations are clearly identifiable
- ▶ **Data transparency throughout the year**
 - Agencies have a viable way to see Project balances and future estimated costs in a single system for all Projects in their BU
 - EOG/OPB can view Project data at any point in time, not just at Year End



Benefits, continued

- ▶ Promotes standardization
 - Aids in knowledge retention
 - Promotes larger workforce pool and supports succession planning
 - Enables statewide reporting
 - Ensures the Project chartfield is used as intended
- ▶ Utilizes Delivered Functionality
 - Reduces need for customization
 - Utilizes planned KK reports
- ▶ Multiple tools will be available
 - Agency business system interface
 - Spreadsheet Upload
 - Online entry




Impacts

- ▶ Training
 - Detailed for Project Costing (PC) module
 - Project budget creation and adjustments
 - Error handling-Project specific budget errors
- ▶ Agency Change Impacts
 - Project ID must be recorded on FCO transactions
 - PC causes a shift in agency's business process
 - Preparation and data cleanse prior to conversion



Agency Impacts – CHANGE, CHANGE, CHANGE

- ▶ Required use of Project for tracking FCO financial activity
- ▶ More Project Information required in Florida PALM
- ▶ Migrate from one data element to three
 - Project ID  PC BU, Project, & Activity
- ▶ Establishing FCO Project budgets
 - Transition to Project Accounting for FCO Projects
 - Establishing estimated costs and identifying where those costs will be expended from (each ChartField String in which expenses will be disbursed)
- ▶ Establish agencywide Project standards
 - Communication between bureaus and sections
 - Standard use of Project-related ChartFields



CONTACT INFORMATION

CONTACT US

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PROJECT WEBSITE

WWW.MYFLORIDACFO.COM/FLORIDAPALM/

