

1.1. General Information

Process Area	CSH – Cash Inflow to Outflow
Process Workflows	1.0 CSH – Inflow 2.0 CSH – Invest 3.0 CSH – Outflow 4.0 CSH – Returns
As of	06/01/2015

1.2. Authors and Contributors

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1.3. Scope

This document depicts the Level 2 detailed proposed business process design for the cash ledger process flow from intake of cash to investment and disinvestment to the outflow of cash as well as returns. Florida PALM will likely offer a range of cash management functionality to include cash forecasting capabilities and investment/disinvestment calculations. Florida PALM may also improve the cash verification and deposit recording process. Cash is an underlying component in several business process areas such as Procure to Pay, Accounts Receivable/Billing and Treasury Management. The flow diagrams provide references to the other process area diagrams to show connections.

1.4. Assumptions

- Investment portfolio management (trading) will not be managed in Florida PALM
- The deposit information received from the bank may not provide sufficient detail for the system to automatically record detailed accounting information so the agencies may need to continue to record the detailed information. The State will inquire with their banks to determine if detailed accounting information can be obtained
- Bank balances will be reconciled to ledger balances on a daily basis
- Investment/disinvestment amounts will be monitored and generated on fund balances (available verified cash)
- Investment interest and fees will be apportioned based on the average daily invested fund balances
- Cash reduction will happen at the time of payment issuance
- All agencies will record receivable information into the new system

- Grant billings and drawdowns will be performed in the Accounts Receivable/Billing Process Area
- Agencies will have the ability to schedule payment dates
- Agencies will have the ability to forecast cash balances
- Revolving fund payments will be outside of the system but event details will be recorded in the system

1.5. Standardized Process Area Overview

The Cash Inflow to Outflow process model is comprised of four related processes. The process model begins with the inflow of cash. Agencies monitor the availability of cash and invest all cash not immediately needed to fund obligations. Treasury monitors the outflow of cash needs and moves cash in the bank just-in-time to fund agency expenditures. The following section describes these processes in detail.

For Cash Inflow, State agencies receive revenue from numerous sources including: 1) the sale of various types of goods and services to the public, commercial entities and other governmental organizations; 2) taxes, fees, permits; and 3) federal grants. These funds are received by agencies and by vendors (on behalf of agencies) at numerous collection points across the State via over-the-counter point of sale systems, online payment systems, payment by phone and US mail. Once collected, these funds are accounted for by the agencies and deposited into accounts in Qualified Public Depositories.

Funds received are considered cash; cash refers to any payment type including cash, checks, electronic funds transfer, credit card, etc. Generally, cash received by an agency is recorded in the ARB Process Area. If the funds received are in the form of cash, checks or money orders, the agency (i.e. deposit role) totals the transactions, creates a deposit document and makes the deposit into the Concentration Account; this normally occurs on a daily basis. If a branch of the Concentration Account bank is not accessible, agencies deposit monies into a Clearing Bank Account, which is automatically transferred to the Concentration Account.

Cash collected in other forms by or on behalf of an agency such as a lock box and credit card service providers are electronically deposited into the Concentration Account on a daily basis; this includes cash received by DOR on behalf of agencies and federal drawdowns. Regardless of the collection method, agencies record deposits based to the type of revenue collected and to the appropriate detail fund level. A key control point is totaling the deposit transactions directly by transaction counts and totals.

The Concentration Bank records the deposit when funds are received. At the end of the day, the Bank creates a daily electronic Data (Daily Data) of transactions that is transmitted to the Treasury. The data feed contains deposit information at the subaccount level. Upon receipt of the Daily data feed, Florida PALM posts the transactions based on the transaction type to the detailed fund or sub-account if known and to a designated default account if unknown.

As a control point, these transactions are matched against the receipting transactions recorded by the agencies. If the transactions match, the deposit is verified and Florida PALM automatically notifies the agency that the deposit has been verified and the cash is available for use by the agency or to invest. If the transactions do not match, exception handling processes are initiated by the agency. Exceptions could include issues with the customer account, which necessitates follow-up and resolution through the ARB process. For bank-related issues the Treasury works with the bank to resolve. Once the exception is addressed, the Daily data feed is updated and the transmittal,

deposit verification, match, and exception processes are repeated. Another control point is the Treasury's continual monitoring of the status of exceptions until resolution. Treasury staff can view all agencies' exceptions.

The Cash Inflow process is supported by numerous cash balance and activity reports. In addition, an Annual Qualified Public Depository Report is required for all financial institutions holding State funds. A report of transactions including fund receipts and agency payments is also required per Section 17.54, F.S. Trial balance reports and statements of funds as well as cash balances by fund type are additional required reports associated with this process. Pursuant to Section 17.61(3), F.S., agency staff monitors their investible Trust Fund cash balance and forecasts the expected inflows and outflows of cash to determine the amount to invest. Fund profiles are established and maintained in the accounting system at an enterprise and agency level. As a control, Trust Fund accounts include agency-specific investment criteria such as minimum balances. The cash balances are monitored and amounts to invest are calculated based on inflow and outflow trends, projected receipts and disbursements based on transactions and deposit information received directly from the bank. To project the amount of investable cash, four sources of cash and two sources of expenditure transactions are analyzed. It is anticipated that in Florida PALM a single screen, i.e. dashboard, will be available to agencies that bring all of this information together to facilitate analysis. Agency staff monitor their dashboard to ensure system generated investment/disinvestment information is accurate; this is a key control point in the process and requires some analysis and judgement by the Agency Analyst. Investment interest earnings and fees are calculated monthly and apportioned at the agency fund level based on average daily balances of investments. Subsequently, the Agency may elect to reapportion interest earnings and fees.

The Invest process is supported by several reports. Treasury has access to an investment monitoring report that provides information on all agencies' Trust Funds. Agencies also have access to an investment monitoring report for their Trust Funds. Agencies also use a Monthly Trust Fund Investment Report that relates interest earnings and fees to specific agency funds and accounts.

The Cash Outflow process starts with payments entered in the Procurement to Payment (P2P) Process Area that need to have cash available to allow the transaction to clear the bank. These outstanding payment transactions generate one of three types of cash consumption payment issuances: 1) an ACH payment data feed is generated and transmitted to the Bank; 2) an Issue data feed containing all payments and warrant cancellations is generated and transmitted to the Bank; 3) wire information is generated and transmitted to the Bank. The Bank automatically processes ACH and Wire payments. As a control point, prior to processing warrants, the warrant presented is compared to the issue data feed and only paid if it matches. Payments processed by the Bank are included in a daily transaction and warrant image data feed that is generated and transmitted to Treasury, which is used to determine funds needed to cover payments processed. Treasury staff moves Cash to the Disbursement Account to fund the payments. Payment information is reconciled by Treasury and is sent to P2P for payment reconciliation to vouchers.

As a control point, the Bank generates an Exceptions screen of warrants being presented that do not match the Issue data feed information or ACH payments that cannot be processed due to other reasons. A&A staff research ACH returns as part of the P2P process area. Warrant exceptions are researched by Treasury staff who notifies the bank to pay the valid payments or reject any warrants deemed not valid. A report of transactions including fund receipts and payments is the primary report supporting the Cash Outflow process.

The Returns process covers the four types of return data feeds sent to Treasury by the Bank (i.e. ACH, CC, Warrants and Foreign Returns). The four returns data feeds are transmitted to Treasury where they are loaded into Florida PALM. Treasury identifies the agency and makes an accounting entry to post the return transaction to the agency’s default account. The returned item is transmitted to the agency for resolution. The agency makes adjusting accounting entries to post the return to the appropriate agency account.

1.6. Process Area Details

The table below describes each step in the process envisioned to use Florida PALM functionality to perform Cash Managements functions. The Process Step ID refers to the step as depicted in the respective BPS Business Process Workflow diagram.

The workflow diagrams use horizontal swim lanes to depict where activities are likely to be performed by different entities. Each swim lane is titled with a role that is either agency- based or enterprise-based and in some cases representative of an external party (e.g. a bank, other commercial entity or federal or local governmental organization). The swim lane roles may be different at an agency.

The swim lanes may change from page to page within a single process area as more or fewer roles are required to execute sections of the overall process. In the table below, a list of roles involved in each section has been inserted where the process steps transition from page to page and a change occurs.

Workflow 1.0 CSH – Inflow	
Swim lanes – Definition	Treasury – DFS Division of Treasury
	DOR – Department of Revenue
	Agency Verification Role – individual who performs an independent verification of deposit information
	Agency Deposit Role – individual in agency who prepares deposit
	Concentration Bank – contracted bank where State funds are deposited

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH CP 1.1	Check Totals and Create Deposit	<ul style="list-style-type: none"> Agency personnel record revenue in the ARB process area for cash (EFT, checks or cash) received directly by or on behalf of the agency The agency (Deposit role) checks deposit transaction counts, totals, selects bank and creates a deposit The Deposit role performs an independent verification of cash received in ARB (control point) If the deposit is an EFT, it is directly received by the bank. If not, the agency will have to 	<ul style="list-style-type: none"> Section 116.01, F.S. Section 215.31, F.S.

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		make the deposit (remote deposit or physical delivery)	
CSH AE 1.2	Agency Records Revenue and Unverified Cash	<ul style="list-style-type: none"> Agency (Deposit role) records the detailed deposit information to the fund level (Cash Ledger). It is considered Unverified Cash until verified. 	<ul style="list-style-type: none"> Section 215.31, F.S. CFO Memo 4 (2013-14)
CSH 1.3	Deposit into Bank	<ul style="list-style-type: none"> Agency makes deposit into Concentration Account or Clearing Bank. 	TBD
CSH 1.4	System Moves Deposited Funds to Concentration Account	<ul style="list-style-type: none"> If deposit is not made to the Concentration Account (i.e., Clearing Bank), the system will automatically transfer deposited funds to the Concentration Account. 	TBD
CSH 1.5	Bank Records Deposit/Adjustments	<ul style="list-style-type: none"> The bank records the deposit received in the Concentration account The bank may also become aware of adjustments that are recorded to the account The bank creates daily data feed (BAI, Addenda, DOR BAI) of transactions containing all deposits and adjustments made in the Concentration Account. 	TBD
CSH IP 1.6	Bank Transmits Daily BAI Data	<ul style="list-style-type: none"> Bank transmits the Daily BAI data feed to Florida PALM. 	TBD
CSH IP 1.7	Bank Transmits Addenda Data	<ul style="list-style-type: none"> Bank transmits the Addenda data feed to Florida PALM. 	TBD
CSH IP 1.8	Bank Transmits Daily DOR BAI Data	<ul style="list-style-type: none"> Bank transmit to Treasury the DOR BAI data feed (not in Florida PALM) 	TBD
CSH 1.9	Treasury Receives DOR BAI Data	<ul style="list-style-type: none"> Treasury receives data feed Data feeds is uploaded into Florida PALM 	TBD
CSH IP 1.10	Treasury Sends DOR BAI Data to DOR	<ul style="list-style-type: none"> The system sends DOR BAI data feed to DOR for processing 	TBD
CSH 1.11	Receive DOR BAI Data and Load into Suntax System	<ul style="list-style-type: none"> DOR loads the data feed into Suntax system for parsing based on agency and types of transactions 	TBD
CSH 1.12	Send Data Back to Treasury	<ul style="list-style-type: none"> DOR generates three data feeds (Clerk, CC, Other) 	TBD
CSH IP 1.13	DOR Clerk Data	<ul style="list-style-type: none"> DOR sends Clerk data feed containing Clerk of the Court transactions to Florida PALM 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH IP 1.14	DOR CC Data	<ul style="list-style-type: none"> DOR sends CC data feed containing credit card transactions to Florida PALM 	TBD
CSH IP 1.15	DOR BAI Data	<ul style="list-style-type: none"> DOR sends BAI data feed containing all other transactions collected on behalf of the agencies to Florida PALM 	TBD
CSH IP 1.16	Transit Data to Agencies	<ul style="list-style-type: none"> DOR sends data feed of agency transactions and collections back to agencies for loading into their business systems 	TBD
CSH 1.17	Load Daily Data	<ul style="list-style-type: none"> The deposit data feed is uploaded into Florida PALM at the subaccount level 	TBD
CSH 1.18	Merge Records	<ul style="list-style-type: none"> Florida PALM merges the data of the Daily BAI and the Addenda data feed 	TBD
CSH AE 1.19	Post Deposit/ Adjustment Based on Level of Detail and Transaction	<ul style="list-style-type: none"> The deposit information contained in the data is posted at the level of detail available (to subaccount or default account) and is recorded as Cash in Bank and an Unverified Cash Liability upon receipt (Treasury Ledger) Deposit adjustments contained in the data feeds are posted at the level of detail available in the Treasury Ledger and to the Verified agency Cash (either an increase or reduction, depending on the adjustment) in the Cash Ledger 	<ul style="list-style-type: none"> Section 215.32, F.S.
CSH CP 1.20	Compare Bank Deposit Data and Agency Recorded Info	<ul style="list-style-type: none"> An automated routine compares the deposit information posted from the daily deposit data feed (CSH AE 1.19) to the deposit information entered by the agency (CSH AE 1.2) on a daily basis If the deposit information matches, the deposit is considered Verified If the deposit does not match, the agency identifies and researches the issue and works to correct the transaction information System compares the accounting entry to the bank data feed If it matches it is considered "reconciled", else Treasury researches to resolve 	TBD
CSH AE 1.21	Deposit Verified and Reconciled	<ul style="list-style-type: none"> The cash is recorded as Verified Cash in the Cash Ledger and Verified Cash Liability (at agency and fund level) in the Treasury ledger 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH 1.22	Cash Available for Use by Agency	<ul style="list-style-type: none"> The cash is available for use and for investment 	TBD
CSH CP 1.23	Review and Monitor Exceptions	<ul style="list-style-type: none"> Treasury staff monitor transaction status until the deposit is verified 	TBD
CSH 1.24	Review and Address Agency Exceptions	<ul style="list-style-type: none"> The agency (Verification role) monitors exceptions and ensures appropriate resolution based on the type of agency exception 	TBD
CSH 1.25	Resolve Exception Based on Issue	<ul style="list-style-type: none"> The agency resolves exceptions, e.g. enters subaccount information, corrects deposit amount entered Certain exceptions will need to go back to the ARB process area to update the customer record or create a record if needed 	TBD
CSH AE 1.26	Agency Makes Adjusting Entries	<ul style="list-style-type: none"> The agency (Verification role) makes adjusting entries in Florida PALM that reflect the resolution of the agency issue(s) 	TBD
CSH 1.27	Review Bank Exceptions	<ul style="list-style-type: none"> The agency (Verification role) reviews the Bank exception (e.g. check did not get picked up in the check run, processed for an incorrect amount) and contacts Treasury for follow-up activity with the Bank If the Bank made the adjustment in error, Treasury will need to restore the agency's cash 	TBD
CSH 1.28	Treasury Contact Bank for Resolution	<ul style="list-style-type: none"> Treasury contacts bank and resolves issue and reverses the accounting entry made CSH AE 1.19 	TBD
CSH 1.29	Bank Resolution	<ul style="list-style-type: none"> The Bank resolves their issue(s) and updates the account record The correction is incorporated into the Daily BAI data feed The correct deposit information is transmitted to Treasury and the verification cycle repeats 	TBD
CSH IP 1.30	Transmit DOR Agency Deposit Data	<ul style="list-style-type: none"> For check deposits and credit card deposits that DOR processes on behalf of the agency, DOR generates a data feed and sends to the agencies <p>DOR posts the accounting entries for the agencies</p>	TBD

Workflow 2.0 CSH – Invest	
Swim lanes - Definition	Accounting & Auditing – DFS Division of Accounting and Auditing
	Treasury – DFS Division of Treasury
	Agency Analyst Role B - individual who performs cash balance projections and determines agency investment amounts
	Agency Analyst Role A - individual who identifies agency specific investment criteria

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH CP 2.1	Establish and Maintain Trust Fund	<ul style="list-style-type: none"> The agency initiates request to create or modify trust funds in the R2R Process Area The fund is created in Florida PALM by Accounting and Auditing and specific fields of the trust fund profile are entered 	TBD
CSH CP 2.2	Add Agency Specific Investment Criteria	<ul style="list-style-type: none"> The Agency (Agency Analyst A role) enters other profile information to facilitate investing agency cash and distributing proceeds, e.g. fund split, minimum balances, time horizon, debt covenants 	TBD
CSH 2.3	Review Cash Balance to Create Cashflow Projections	<ul style="list-style-type: none"> The system will generate cash forecasting information based on: a) receivables and invoices from ARB, b) verified deposits, c) unverified cash, d) scheduled payments and other expenditures (from P2P), e) P2P funding shortfalls (i.e. transactions which failed cash checking) and f) revenue projections (from BUD) 	Section 17.61, F.S.
CSH CP 2.4	Determine Amount to Invest/Disinvest	<ul style="list-style-type: none"> The system will generate investment and disinvestment recommendations Agency Analyst B reviews agency’s cash balance projections and investment/disinvestment calculations and can approve or adjust prior to actual investment/disinvestment 	TBD
CSH AE 2.5	Enter Amounts to Invest/Disinvest to Move Funds	<ul style="list-style-type: none"> The amount of investment/disinvestment is recorded to move Verified Cash into or out of investment funds The actual investment of funds occurs in the TRM Process Area A budget and cash check is performed 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH 2.6	Calculate Monthly Interest and Fees	<ul style="list-style-type: none"> Interest earnings and fees on investments are calculated monthly based ADB invested in the Treasury Process Area 	TBD
CSH AE 2.7	Apportion Interest and Fees and Post at Lowest Level of Detail	<ul style="list-style-type: none"> The interest/fees will be allocated to the trust funds and General Revenue and posted at the lowest level of detail Allocations will include detail for Collateral Administration Allocation Program (CAP). Data is sent to CAP application for update The earnings and fees are recorded to the appropriate funds in the Treasury and Cash ledgers 	<ul style="list-style-type: none"> Section 17.57, F.S. Section 17.61, F.S. Chapter 69C-3, F.A.C.
CSH 2.8	Review Apportionment of Interest/Fees	<ul style="list-style-type: none"> Florida PALM automatically notifies the agency of interest/fee transactions Agency reviews apportionments 	TBD
CSH AE 2.9	Reapportion Interest/Fees (if needed)	<ul style="list-style-type: none"> The agency has the option of redistributing interest/fees at a further level if needed 	TBD

Workflow 3.0 CSH – Outflow	
Swim lanes - Definition	Accounting & Auditing – DFS Division of Accounting and Auditing
	Treasury – DFS Division of Treasury
	Bank – Payment processing bank

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH 3.1	Cash Consumption Payment Issuance	<ul style="list-style-type: none"> Cash balance checking occurs in the P2P process area prior to generating payments. Wire payments require an approval by Treasury in P2P prior to issuance. Florida PALM creates the ACH Payments data feed, the Issue data feed of all payments generated and the Wire Payments data feed 	TBD
CSH AE 3.2	Cash Reduction/ Outstanding Payments Recorded	<ul style="list-style-type: none"> Florida PALM records accounting entry at time of payment Payments issued in P2P (which clear funds checking) decrease cash in the Cash ledger Outstanding payments are recorded in the Treasury ledger 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH IP 3.3	Transmit ACH Payments Data	<ul style="list-style-type: none"> Florida PALM transmits the ACH payment data feed to the Bank on a daily basis for the bank to process the ACH payments 	TBD
CSH IP 3.4	Transmit Issue Data – all payments and warrant cancellations	<ul style="list-style-type: none"> Florida PALM transmits the Issue data feed to the Bank on a daily basis The Issue data feed contains all payments, payment cancellations, stops, and disputes 	TBD
CSH IP 3.5	Transmit Wire Payment Data – contains wire payments to be processed by Bank	<ul style="list-style-type: none"> Florida PALM transmits the Wire Payments data feed to the Bank as the payment is approved for the bank to process the wire payments 	TBD
CSH CP 3.6	Process Payments	<ul style="list-style-type: none"> The Bank will process the ACHs/Wires at the settlement date The Bank will compare warrants being presented for payment to the Issue data feed and process matching warrants Any non-matching warrants or ACH returns are sent to an exception process 	Section 17.64, F.S.
CSH IP 3.7	Generate and Transmit Pay and Warrant Image Data (BAI)	<ul style="list-style-type: none"> The Bank generates and transmits a Pay data feed of payments processed including a Warrant Image data feed containing all warrants presented The images from the Warrant Image data feed are stored and linked to the warrant information 	TBD
CSH CP 3.8	Payment Reconciliation System	<ul style="list-style-type: none"> The system matches the bank paid data to the issue data, e.g. payee, amount, stale dating, pay date System checks for duplicate transactions 	TBD
CSH AE 3.9	Clear Payments	<ul style="list-style-type: none"> If there are no exceptions Florida PALM uses the payment information to update the Treasury Ledger which reduces the outstanding payment liability and moves the cash out of the fund 	<ul style="list-style-type: none"> Section 17.57, F.S. Section 215.31, F.S. Section 215.32, F.S. Chapter 69C-3, F.A.C.
CSH 3.10	Payment Info Updated	<ul style="list-style-type: none"> The payment records are updated to show payments have been processed by the Bank 	<ul style="list-style-type: none"> Section 17.555, F.S.

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		<ul style="list-style-type: none"> This also links to P2P for updating voucher payment information and reconciling outstanding payments 	
CSH CP 3.11	Contact Bank to Correct Payment	<ul style="list-style-type: none"> If there are exceptions Treasury contacts the Bank to correct the payment 	TBD
CSH AE 3.12	Record Suspense Entry	<ul style="list-style-type: none"> Treasury records a suspense entry Transaction is corrected by the next Bank data feed 	TBD
CSH CP 3.13	Warrant Exceptions/ ACH Returns	<ul style="list-style-type: none"> The Bank sends warrant exceptions and ACH returns back to DFS to research. ACH Returns go to A&A Bureau of Vendor Relations staff for handling in the P2P process area. This exception generally occurs due to invalid bank account information and the vendor must be contacted for resolution. The Issue data feed is compared to warrants presented for payment. If the presented warrant does not match the information in the issue data feed, it is sent to an exception screen for review by Treasury staff. 	TBD
CSH CP 3.14	Warrant Exceptions	<ul style="list-style-type: none"> Treasury staff will research any warrant exceptions and will approve the Bank to pay (back to CSH CP 3.6) or will reject if the warrant is determined to not be valid The Bank pursues rejected warrants as deemed appropriate and the process ends 	TBD

Workflow 4.0 CSH Returns	
Swim lanes - Definition	Treasury - DFS Division of Treasury
	Agency - represents State agency with returned items
	Concentration Bank - contracted bank where State funds are deposited

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH 4.1	Returned Item Presented to Bank	<ul style="list-style-type: none"> The returned item is Presented to the Bank for processing 	TBD
CSH 4.2	Bank Records Return Item	<ul style="list-style-type: none"> The Bank records the return item and generates the following data feeds 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
	and Generates Data Based on Type of Return	(Warrants, CCs, ACH, Foreign Items, Check Image data feed and RA Returns) depending on the type of return	
CSH IP 4.3	Transmit Check Returns	<ul style="list-style-type: none"> The Bank transmits check returns to Florida PALM 	TBD
CSH IP 4.4	Transmit ACH Returns	<ul style="list-style-type: none"> The Bank transmits ACH returns to Florida PALM 	TBD
CSH IP 4.5	Transmit Credit Card Returns	<ul style="list-style-type: none"> The Bank transmits credit card returns to Florida PALM 	TBD
CSH IP 4.6	Transmit Foreign Item Returns	<ul style="list-style-type: none"> The Bank transmits foreign returns to Florida PALM 	TBD
CSH IP 4.7	Transmit Check Image Data	<ul style="list-style-type: none"> The Bank transmits check image data feed to Florida PALM 	TBD
CSH IP 4.8	Transmit RA Returns Data	<ul style="list-style-type: none"> The Bank transmits the RA return data feed to Florida PALM 	TBD
CSH 4.9	Load Data	<ul style="list-style-type: none"> The data feeds are loaded into Florida PALM and identified to agency if possible 	TBD
CSH 4.10	Reviewed and Agency Identified	<ul style="list-style-type: none"> Treasury reviews any non-identified return transaction and enters the appropriate agency 	TBD
CSH CP 4.11	System Reconciling Detail to Total	<ul style="list-style-type: none"> Reconciling detailed transaction files against total debit from CSH 1.6 	TBD
CSH AE 4.12	Post to Agency Default Account	<ul style="list-style-type: none"> Treasury posts the return to the agency's default account 	TBD
CSH CP 4.13	System Reconciliation of Detailed Data to Agency ARB Detail	<ul style="list-style-type: none"> The system performs a reconciliation of detailed returns data to the agency ARB detailed entry 	TBD
CSH AE 4.15	Return Items and Debit Memorandum Provided to Agencies	<ul style="list-style-type: none"> The system will generate a debit memorandum to transmit with hardcopy returned items The debit memorandum with the hardcopies are packaged and mailed to the agency 	TBD
CSH 4.16	Review and Process	<ul style="list-style-type: none"> The agency reviews the returned item The agency reaches out to the customer if needed to resolve the returned item and makes appropriate entries into ARB (i.e. create an invoice or create a customer and an invoice) 	TBD

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
CSH AE 4.17	Reallocate to Appropriate Agency Account	<ul style="list-style-type: none"> The agency reallocates the return transaction to the appropriate agency account if needed 	TBD

1.7. Integration

This section will describe the timing, frequency and critical data points of the interfaces for the sending and receiving systems. For example it will say whether an interface is run nightly, ad hoc, etc.

Wherever feasible the list will include the scheduled events for each Process Area. For events that are dynamically triggered, the list will include the triggering criteria and the estimated timing/cadence.

Integration ID	FFMIS or Key System	Integration Description
CSH IP 1.6	Bank to Florida PALM	Transmit BAI Data (Multiple Times per day and Ad Hoc)
CHS IP 1.7	Bank to Florida PALM	Transmit Addenda Data (Multiple Times per day and Ad Hoc)
CSH IP 1.8	Bank to Florida PALM	Transmit DOR BAI Data (Daily and Ad hoc)
CSH IP 1.10	Florida PALM to DOR	Transmit DOR BAI Data (Daily and Ad hoc)
CSH IP 1.13	DOR to Florida PALM	Transmit Clerk Data (Daily and Ad hoc)
CSH IP 1.14	DOR to Florida PALM	Transmit CC Data (Daily and Ad hoc)
CSH IP 1.15	DOR to Florida PALM	Transmit BAI Data (Daily and Ad hoc)
CSH IP 1.16	DOR to Agencies	Transmit Data to Agencies (Daily and Ad hoc)
CSH IP 1	Florida PALM to CAP application	Transmit Data to CAP Application (Daily and Ad hoc)
CSH IP 3.3	Florida PALM to BANK	Transmit Data with ACH Payments (Multiple Times per day and Ad hoc)
CSH IP 3.4	Florida PALM to BANK	Transmit Issue Data (all payments and warrant cancellations) (Multiple Times per day and Ad hoc)
CSH IP 3.5	Florida PALM to BANK	Transmit Wire Payment Data (Contains wire payments to be processed by Bank) (Multiple Times per day and Ad hoc)
CSH IP 3.7	Bank to Florida PALM	Transmit Pay and Warrant Image Data (BAI) (Daily and Ad hoc)
CSH IP 4.3	Bank to Florida PALM	Transmit Check Returns Data (Daily and Ad hoc)

CSH IP 4.4	Bank to Florida PALM	Transmit ACH Returns Data (Daily and Ad hoc)
CSH IP 4.5	Bank to Florida PALM	Transmit CC Returns Data (Daily and Ad hoc)
CSH IP 4.6	Bank to Florida PALM	Transmit Foreign Item Returns Data (Daily and Ad hoc)
CSH IP 4.7	Bank to Florida PALM	Transmit Check Image Data (Daily and Ad hoc)
CSH IP 4.8	Bank to Florida PALM	Transmit RA Returns Data (Daily and Ad hoc)

1.8. Control Points

Control Pt. ID	Control Point Description
	There are currently no “out of flow” control points. Separation of duties control points and other implicit control points are described in the narrative.

1.9. Reporting

In the description column of the report table, this should include the critical data included in the report and the overall purpose for the report.

Report No.	Description	Frequency and Triggering Event	Audience(s)	Classification	Governing Laws and Policies
CSH R1	Cash Balance and Activity Reports	On Demand, annual	Agency, Treasury, A&A, Office of Economic and Demographic Research	Operational Management	TBD
CSH R2	Annual Qualified Public Depository Report	Annually	Agency, Treasury	Management	Section 280.16, F.S.
CSH R3	Quarterly report for clearing and revolving accounts	Quarterly	Treasury	Management	Section 17.58(4), F.S. Chapter 69C-1.005, F.A.C.
CSH R4	Annual Report of Outside Banking Service Contracts	By July 15 th	Treasury	Management	Chapter 69C-9.005, F.A.C.

Report No.	Description	Frequency and Triggering Event	Audience(s)	Classification	Governing Laws and Policies
CSH R5	Report of transactions including fund receipts and payments	Annually as soon after 7/1 as practicable	Governor, President of Senate, Speaker of the House of Representatives	Management	Section 17.54, F.S.
CSH R6	Trial Balance and Statement of funds on hand	Monthly	Governor	Management	Section 17.55, F.S.
CSH R7	Cash balances by fund type	Annual	Public (CFO Transparency Site)	Transparency	Section 215.985, F.S.
CSH R8	Investment Monitoring Report	On Demand, Periodic	Agency Staff	Operational	TBD
CSH R9	Cash Balance Forecasting Report	On Demand, Periodic	Agency Staff	Operational	TBD
CSH R10	Investment Monitoring Report	On Demand, Periodic	Treasury	Operational	TBD
CSH R11	Monthly Trust Fund Investment Report	On Demand, Periodic	Agency Staff, EDR	Operational Management	TBD
CSH R12	Payments Issued	On Demand, Periodic	Agency Staff A&A Staff Treasury Staff	Operational	TBD
CSH R13	Payment Stop, Cancellation, Deletion Reports	On Demand, Periodic	Agency Staff A&A Staff Treasury Staff	Operational	TBD
CSH R14	Outstanding Payments	On Demand, Periodic	Agency Staff A&A Staff Treasury Staff	Operational	TBD
CSH R15	Paid Items	On Demand, Periodic	Agency Staff A&A Staff Treasury Staff	Operational	TBD

Report No.	Description	Frequency and Triggering Event	Audience(s)	Classification	Governing Laws and Policies
CSH R16	Payment Exception Reports	On Demand, Periodic	Agency Staff A&A Staff Treasury Staff	Operational	TBD
CSH R17	Returns by Type	On Demand, Periodic	Agency Staff Treasury Staff	Operational	TBD
CSH R18	Reconciliation Report	On Demand, Periodic	Agency Staff Treasury Staff	Operational	TBD
CSH R19	Debit Memorandum	On Demand, Periodic	Agency Staff Treasury Staff	Operational	TBD

1.10. Accounting Events

Accounting Event ID	Description	Accounting Entry Cash Ledger DR - Debit CR - Credit	Accounting Entry Treasury Ledger DR - Debit CR - Credit
CSH AE 1.2	Agency Records Revenue and "Unverified" Cash	DR - Unverified Cash CR - Revenue/ Receivable/ Unearned Revenue/ Expense(refund)	
CSH AE 1.19	Post Deposit/Adjustment Based on Level of Detail and Transaction Type Treasury Posts Deposit Adjustment	Negative: DR - Revenue Acct CR - Verified Cash Positive: DR - Verified Cash CR - Revenue Acct	DR - Cash in Bank - Concentration Acct CR - Unverified Cash Liability Negative: DR - Verified Cash Liability CR - Cash in Bank Concentration Account Positive: DR - Cash in Bank Concentration Account CR - Verified Cash Liability

Accounting Event ID	Description	Accounting Entry Cash Ledger DR - Debit CR - Credit	Accounting Entry Treasury Ledger DR - Debit CR - Credit
CSH AE 1.21	Deposit Verified	DR - Verified Cash CR - Unverified Cash	DR - Unverified Cash Liability CR - Verified Cash Liability
CSH AE 1.26	Agency Makes Adjusting Entries	Various	Various
CSH AE 2.5	Enter Amounts to Invest/Disinvest to Move Funds	Invest: DR - Pooled Investments with State Treasury CR - Verified Cash Disinvest: DR - Verified Cash CR - Pooled Investments with State Treasury	Invest: DR - Verified Cash Liability CR - Pooled Investments Treasury Liability Disinvest: DR - Pooled Investments Treasury Liability CR - Verified Cash Liability
CSH AE 2.7	Apportion Interest and Fees and Post at Lowest Level of Detail	Interest: DR - Pooled Investments with State Treasury CR - Interest Revenue Admin Fees: DR - Treasury Administrative Fee (expenditure) CR - Pooled Investments with State Treasury	Interest: DR - Interest Liability CR - Pooled Investments Treasury Liability Administrative Fees: DR - Pooled Investments Treasury Liability CR - Verified Cash Liability
CSH AE 2.9	Reapportion Interest/Fees (if needed)	Various	Various
CSH AE 3.2	Cash Reduction/Outstanding Payments Recorded	DR - Expenditures / Payable CR - Verified Cash	DR - Verified Cash Liability CR - Outstanding Payments

Accounting Event ID	Description	Accounting Entry Cash Ledger DR - Debit CR - Credit	Accounting Entry Treasury Ledger DR - Debit CR - Credit
CSH AE 3.9	Clear Payment		DR - Outstanding Payments CR - Cash in Bank - Disbursements Account
CSH AE 3.12	Record Suspense Entry	TBD	TBD
CSH AE 4.12	Post to Agency Default Account	DR - Revenue Acct CR - Verified Cash	DR - Verified Cash Liability CR - Cash in Bank Concentration Account
CSH AE 4.17	Reallocate to Appropriate Agency Account (if needed)	Various	Various

1.11. Key Performance Indicators/Measures

Measure	Relevance	Data Elements Needed to Generate Measure
Timeliness of depositing of funds from receipt	<ul style="list-style-type: none"> Statutory requirement to deposit cash timely Section 116.01, F.S. (7 working days from the close of the week in which the funds were received) Section 215.31, F.S. (promptly) 	<ul style="list-style-type: none"> Percentage of receipts deposited per statute Percentage of receipts deposited within specified date ranges, by deposit amount ranges, by deposit type (i.e., manual, electronic)
Timeliness of recording and verifying deposits in the system	<ul style="list-style-type: none"> To use funds, funds must be deposited and verified 	<ul style="list-style-type: none"> Percentage of deposits verified within 4 business days Percentage of outstanding deposits by specified date range Percentage of deposit adjustments completed within specified date range Percentage of outstanding deposit adjustments by specified date range
Trust Fund Interest earnings performance	<ul style="list-style-type: none"> Indicates how well the cash is being managed for investment purposes 	<ul style="list-style-type: none"> Percentage of available trust fund invested daily, monthly, annually Interest earnings trends by day, month, year compared to previous years data
Un-invested cash balance by fund	<ul style="list-style-type: none"> Indicates how well the cash is being managed for investment purposes 	<ul style="list-style-type: none"> Percentage of trust funds not invested daily, monthly, annually compared to previous years data

Measure	Relevance	Data Elements Needed to Generate Measure
Timeliness of processing return items	<ul style="list-style-type: none"> Indicates how well cash is being managed 	<ul style="list-style-type: none"> Percentage of returns by type completed within specified date range Percentage of outstanding returns by type by specified date range
Efficiency of payment methods	<ul style="list-style-type: none"> Trends toward increasing number of electronic payments decreases costs 	<ul style="list-style-type: none"> Percentage of payments processed electronically trended over time Percentage of reoccurring warrant payments by dollar range and frequency trended over time
Percentage of cash transactions effected electronically	<ul style="list-style-type: none"> Trends toward increasing number of electronic transactions decreases transaction costs 	<ul style="list-style-type: none"> Percentage of transactions manually processed compared to electronically processed

1.12. Future Enhancements

- Additional detail in Daily Bank Data to help system classify and reconcile transactions
- Revolving Fund functionality incorporated into the accounting system