

Date	10/10/2019	Time	9:00 a.m. – 12:00 a.m.
Location	Department of Children and Families (DCF) 1317 Winewood Blvd Tallahassee, Florida 32301		
Objective	Budget Structures Group #1, COA Design Working Session #2		
Invitees	Participants from select organizations		
Attachments/ Related Documents	Agenda Presentation with Answers Budget Structures Design Reference Sheet Appendix Template		

Agenda and Welcome: Facilitated by Janice Jackson, Florida PALM

Ms. Janice Jackson, Florida PALM, welcomed attendees and provided an overview of the agenda; which included a recap of the Budget Structures, Budget Structures Deep Dive, an Illustrative Accounting Journey, Wrap-up, and Next Steps.

Budget Structures Recap: Facilitated by Janice Jackson, Florida PALM

After reviewing the agenda and welcoming participants, Ms. Jackson reviewed the COA Structure and key terminology.

Budget Structures Deep Dive, Budget Ledgers, Ledger Groups, and Budget Journals: Facilitated by Robert Hicks, Florida PALM

Mr. Robert Hicks, Florida PALM, presented the Budget Structures Deep Dive. Mr. Hicks began with the Budget Ledgers and Ledger Groups section by stating Ledger Groups are comprised of two types: expense and revenue. Mr. Hicks continued by stating Budget Journals are used to record transactions with varying levels of control as they are recorded in the Budget Detail Ledger. Budget Journals have the following recording characteristics:

- Utilize budgetary and transactional ChartField values.
- Appropriations are loaded at the Florida PALM Budgetary Fund level.
- Daily budgetary activity occurs at the Florida PALM Transactional Fund Level.

A participant wanted to know if an organization needs to change at the appropriations level, will there be an online process where an organization can move money between categories? In response, Mr. Hicks noted that LAS/PBS and BAPS are out of scope for the Florida PALM Project. Therefore, the LBR and budget amendment processes will remain intact and organizations will continue to comply accordingly. Mr. Hicks noted that budget adjustments will occur at the transactional fund level. The participant followed up by noting that manual journal transfers require a corresponding move in LAS/PBS. In Florida PALM, are these manual journal transfers moving from one fund to another? Ms. Jackson responded that once posted, organizations will interact at the transactional fund level based on where they want to allot funds. The participant noted that other organizations can move appropriations at a percentage level, does this apply to all organizations? Mr. Hicks responded yes but acknowledged there is a different process for the Legislature which works with EOG/OPB directly for budget adjustments.

Available Budget Balance: Facilitated by Robert Hicks, Florida PALM

Mr. Hicks summarized the available budget balance formula as:

Budget – Encumbrances – Expenditures = Available Budget Balance

A participant asked if there will be an available balance override? Mr. Hicks confirmed that there will be an available balance override, however appropriations, releases, and reserves will be maintained at the State level and their control options will always be set at control. Mr. Hicks continued by noting that override will be available for circumstances directed by executive order of the Governor.

A participant asked if their organization has a blanket purchase for an item with a quarterly release, will encumbering the purchase order affect their available balance? Mr. Hicks responded yes, as encumbrances will consume available budget. Mr. Hicks also stated that Project leadership is continues to evaluate the handling of over encumbrances. However, the example given does not represent over encumbrance and therefore will not error out, as the availability of appropriations is based upon the established quarterly release and does not exceed appropriations.

A participant wanted to know if expenditure refunds will restore budget? Ms. Deana Metcalf, Florida PALM, responded yes and it will be through the deposit flow. The participant followed up by asking if the process will work the same if a user is moving expenditures from one fund to another? Ms. Metcalf confirmed that, yes, it works the same.

Budget Checking and Budget Year: Facilitated by Robert Hicks, Florida PALM

Mr. Hicks began this segment by stating transactions are subject to budget check based on account type; expenditure and revenue. Mr. Hicks continue by addressing the Budget Year segment by stating all transactions are tracked against the appropriate budget year via budget date.

A participant wanted to know if the accountant will select the budget year for Carry Forward? Will it be auto-marked? Mr. Binoy Saha, Florida PALM, explained that based on when the transaction is created, the budget date takes the current accounting period by default. The participant asked if a purchase order is encumbered with a budget year of 2019, would that carry forward into the transaction when they release that encumbrance? Mr. Saha responded that the encumbrance balance is committed but not liquidated. It would be carried forward along with them as well. Another participant wanted to know if Florida PALM will auto-populate the correct Budget Year from an encumbrance? Ms. Joanne Lane, Florida PALM, explained that if an encumbrance was created in the correct year, the date will travel.

A participant asked, when a budget year is selected, is it automatically going to go toward your carry forward appropriation release. How does that work? The Florida PALM Team explained that expense is recorded when the payable is set up.

A participant asked how a user differentiates payables set up in the prior year that should not be in the carry forward balances? Ms. Jackson explained that the Florida PALM team is still working on that topic and will provide information in the future.

Illustrative Accounting Journey, Activities, and System Demo: Facilitated by Janice Jackson, Robert Hicks, and Binoy Saha, Florida PALM

Multiple activities made up the accounting journey that participants completed. Participants were instructed to take the activities back to their organizations and apply the ChartField values to see if they can be used within their organizations, using the concepts learned.

Participants were led through various activities and viewed system demonstrations to reinforce the budgetary concepts presented.

Wrap-Up and Action Items: Facilitated by Janice Jackson, Florida PALM

Ms. Jackson closed out the meeting by confirming the next meeting for the Group and the upcoming Office Hours. Ms. Jackson asked all organizations to consider the presented structure and how it could be applied at their organization.

The meeting concluded at 12:00 p.m.