

Date	10/09/2019	Time	9:00 a.m. – 12:00 p.m.
Location	Department of Revenue (DOR) 2450 Shumard Oak Boulevard, Building 1, Room 1220 & 1221 Tallahassee, Florida 32311		
Objective	Chart of Accounts (COA) Budget Structures, Design Working Session #2, Group #3		
Invitees	Participants from select organizations		
Attachments/ Related Documents	Agenda Presentation with Answers Budget Structures Design Reference Sheet Appendix Template		

Agenda and Introductions: 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.

Lisa Evans, DOT, asked about non-operational and it was explained that non-operational will be addressed during cash and budget discussion.

Budget Structures Deep Dive: Facilitated by Robert Hicks, Florida PALM

Mr. Robert Hicks, Florida PALM, presented Budget Structures Deep Dive Budget Ledgers and Ledger Groups and Budget Journals.

Mr. Hicks began 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 and they are recorded in the Budget Detailed 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 asked if there is a way to determine when there is a difference between child/parent relationships and if there will be a budgetary appropriation. Mr. Hicks stated that allotment structures will be set as child to parent and there will be values that can be marked as budgetary only. Mr. Hicks also 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 comply accordingly. A participant asked if appropriations can be re-appropriated. Mr. Hicks responded no and noted that allocations of appropriations must be done as an allotment as only the Legislature appropriates.

Available Budget Balance: Facilitated by Robert Hicks, Florida PALM

Mr. Hicks summarized the available budget balance formula as:

Available Budget Balance = Budget – Encumbrances – Expenditures

Budget Checking: 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.

A participant asked if allotment is configurable by organizations. Mr. Hicks answered yes. The handout shows the control options as control, track with budget, and track without budget.

A participant asked if the system notifies if the error is at the release and allotment. Mr. Saha stated that all errors will show in budget check. A participant asked if encumbrances are part of the expense line. Mr. Hicks responded, yes.

Budget Year: Facilitated by Robert Hicks, Florida PALM

Mr. Hicks began this segment by stating all transactions are tracked against the appropriate budget year via budget date.

A participant asked if you have one project can you have more than one activity. Mr. Hicks stated yes, you can have more than one activity, but the system requires at least one activity.

A participant asked if the system user will need to know the activity that the contract manager intended to use. Mr. Hicks stated yes, and likely organizations will include such information on their organization ChartField code sheet, like today's organization code listing sheet. A participant asked if the drop-down menus include all activities. Mr. Hicks stated yes.

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

Time did not permit the completion of the accounting journey as part of the meeting. 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.

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 11:50 a.m.