80.2 Monitor and Manage Fund Cash

Department of Financial Services

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Florida PALM
Planning, Accounting, and Ledger Management

Revision History

Version	Date	Revision Notes
1.0	07/30/2019	Accepted Version
2.0	04/29/2021	Accepted Departmental Version
2.1	01/24/2022	Updates per Financials Wave Module Workgroup Sessions

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General Information

This document describes and depicts the process steps and supporting information for the identified State of Florida financial management business process. This information should be read in conjunction with the Business Process Flow Diagrams.

The Dependencies and Constraints section describes any conditions or criteria that impact how or when the business process should be executed. These could be set within Florida PALM or from external sources (i.e., Law or Rule).

The Business Process Overview section summarizes the business process and provides context for understanding the objectives and desired outcomes of the described business process.

Within the Business Process Flow Details section, included for each process step are:

- **Process Step ID** – A unique number assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Process Step Title** – A short description assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Description of Process** – A detailed narrative description of the process step, which provides additional information and context for understanding the process step

Florida PALM screenshots are included within the sections following the Business Process Flow Diagrams to allow connections to be made from specific business subprocess steps to screens within Florida PALM.

Also described below are the Ledger Impacts, Interfaces and Key Reports, which are displayed as icons on the Business Process Flow Diagrams. Ledger Impacts describe where there is an update to one of the ledgers used to track activity for accounting, budget management, or financial reporting purposes. Key Reports describe where a report is identified to be produced at a particular process step or is used to support the completion of a process step. Interface IDs are provided for each interface identified on the Business Process Flow Diagrams.

Tables are included to identify the Conversions, Forms, Workflows, and Stakeholder Configurations related to this Business Process. These items may not be included within the Business Flow Diagrams, however, these items are important elements of each Business Process as a whole.

Finally, included in the Terminology section are definitions of terms which will help the reader to better understand the document. These are terms that are used within this document that may be new or that require a description for common understanding.

Dependencies and Constraints

- Cash transactions for Trust Funds and General Revenue (GR) are recorded in Florida PALM.
- Cash balances increase as deposits are verified or disinvestments are recorded.
- Cash balances decrease as payments are made or investments are recorded.
- Forecast models are created annually for Trust Funds and GR.
- Transactions impacting cash balances are integrated to Florida PALM Business Intelligence at a minimum of nightly.

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- GR Service Charge report configuration is maintained as changes to GR Service Charge criteria occur.
- Agency Revolving Fund payments are recorded as manual payments as described in the Process Vouchers business subprocess.

Business Process Overview

The Monitor and Manage Fund Cash business process is within the Cash Management (CM) business process grouping. CM includes a collection of business processes that:

- Ensure adequate cash balances to support disbursements and alignment of State and federal cash management requirements.
- Support the forecast and management of cash balances within agency and General Revenue Funds, including managing Fund loans; and
- Support the management for Revolving Funds located within and outside the State Treasury.

This business process addresses how cash balances in Trust Funds and GR will be managed. This business process also supports the payment of GR service charge and the management of Fund loans. Also documented, are the business processes for recording Revolving Fund transactions and generating the annual CMIA report.

The business processes included are:

- 80.2.1 – Monitor Trust Fund Cash Balance
- 80.2.2 – Forecast Trust Fund Cash Balance
- 80.2.3 – Monitor and Forecast GR Fund Cash Balance
- 80.2.5 – Process GR Service Charge
- 80.2.6 – Manage Fund Loans
- 80.2.7 – Manage Revolving Funds
- 80.2.8 – Monitor CMIA

Section 215.32, Florida Statutes (F.S.), requires all monies received by the State to be deposited in the GR Fund, agency Trust Funds, or the Budget Stabilization Fund, unless specifically provided otherwise by law. The majority of cash collected by agencies is received and recorded to GR or agency Trust Funds. The combination of GR, Trust Funds, and the Budget Stabilization Fund account for the total balance of the State Treasury. Section 17.61, F.S., establishes the Chief Financial Officer's (CFO) powers and duties in the investment of funds and requirements for agencies to invest Trust Funds. It requires agencies to notify the CFO at least monthly of the amount of Trust Fund cash available for investment.

Trust Fund cash balances are managed at the agency level and controlled at the Fund level by the Department of Financial Services (DFS), Division of Accounting and Auditing (A&A). The Monitor Trust Fund Cash Balances business subprocess describes how Florida PALM maintains the real time Trust Fund cash balance at a detailed level to support agency reporting needs. Trust Fund cash balance is increased as agency deposit entries are verified and is decreased by disbursement transactions at the time of payment. As part of monitoring activities for those Trust Funds, agencies determine investment/disinvestment needs and enter investment and liquidation transaction information in Florida PALM. The Forecast Trust Fund Cash Balances business

subprocess describes how agencies forecast the cash balances of Trust Funds and analyze cash trends to support long term Fund cash planning.

GR cash balances are managed at a statewide level by A&A. GR is appropriated as per the General Appropriations Act (GAA) and released in accordance with EOG/OPB timelines. GR cash balances are increased as agencies' deposit entries are verified and decreased by disbursement transactions at the time of payment. The Monitor and Forecast GR Cash Balance business subprocess describes how A&A monitors and forecasts the cash balance of GR at the statewide level for sufficiency to meet short-term cash needs. If needed, A&A will initiate escalation procedures to request a loan to the Fund. As part of GR cash balance monitoring, A&A validates that agencies timely remit payments to GR for Trust Fund sweeps; GR Service Charge, as described in the Process GR Service Charge business subprocess; and Trust Fund loans, as described in the Manage Fund Loans business subprocess. Additionally, A&A will monitor negative cash balances for both GR and Trust Funds monthly to validate that all negative balances are corrected throughout the year and prior to closing for financial reporting purposes. During year-end these balances are monitored daily.

The Manage Revolving Funds business subprocess documents the process by which agencies record transactions for accounts not managed by Treasury. Agencies record disbursements in Accounts Payable (AP) as described in the Process Vouchers business subprocess and replenishment deposits in Accounts Receivable (AR) as described in the Direct Journal business subprocess. Revolving Fund accounts transactions are either automatically reconciled to an electronic bank statement, or manually reconciled once the agency receives monthly bank statements. The Consolidated Revolving Account (CRA) is automatically reconciled daily. Agencies monitor Revolving Fund balances and request replenishment or increases to Revolving Funds as needed. Revolving Fund cash balances are reconciled manually each month as part of month end close.

The Monitor CMIA business subprocess describes how the Cash Management Improvement Act (CMIA) grant data for agencies is compiled and how the clearance pattern is calculated in accordance with CMIA. The DFS, Division of Treasury (Treasury) is required to submit an annual report documenting the annual report claims and the State's net CMIA interest liability to the U.S. Treasury in accordance with CMIA.

Business Process Flow Details
The tables below describe steps in each business subprocess as reflected on the Business Process Flow Diagrams. The tables also reflect information associated with each step describing the intent of the specific process.

The Business Process Flow Diagrams use horizontal swim lanes to depict where activities are performed by different parties or systems. Each swim lane is titled with a role, either agency-based or within Department of Financial Services (DFS), and in some cases, are representative of an external entity or system. The swim lanes may change from page to page within a single business subprocess as more or fewer roles are required to execute sections of the business subprocess. Optionally, the process flow diagram may reflect vertical swim lanes to further designate information such as systems or time intervals.

80.2.1 – Monitor Trust Fund Cash Balance

Table 1: Monitor Trust Fund Cash Balance

80.2.1 - Monitor Trust Fund Cash Balance	
Module	**General Ledger**
Related Modules(s)	**Accounts Receivable, Accounts Payable, Billing, Cash Management**
Swim Lanes – Definition	**Agency GL Cash Processor:** agency role responsible for managing the cash balance of Trust Funds

Process Step ID	Process Step Title	Description of Process
1	Record Florida PALM Financials	The real-time Fund cash balance associated with Trust Funds, from AR and AP transactions and journal entries, are captured in Florida PALM Financials. Scheduled transactions that affect the Trust Fund cash balance are also captured in Florida PALM Financials (e.g., scheduled disbursements, and scheduled receipts).
2	Monitor Real Time Fund Cash Balance	The Agency GL Cash Processor reviews the real time Trust Fund cash balances dashboard to validate there is enough Fund cash to continue operations. If cash is needed for future transactions, a decision is made to determine the source of cash to cover disbursements. Transactions that were not resolved during the Manage Cash Checking business subprocess are included to determine the appropriate action to enable the disbursement to pass Cash Checking.
3	Request Federal Draw	If the cash is needed immediately for future transactions that are grant related, then a Federal Draw is requested using the Customer Billing business subprocess.
4	Determine Need to Disinvest or Transfer Cash	If cash is needed immediately for future transactions and there is a sufficient investment balance to supply the needed cash, then a journal entry is created to request a withdrawal of cash.
5	Request Loan	If there is not a sufficient cash balance to cover future transactions, and cash is not needed immediately but is needed long-term, the GL Cash Processor requests a Trust Fund loan as described in the Manage Fund Loans business subprocess.
6	Create Entry to Invest Cash	If there is excess cash in the Trust Fund and the Trust Fund does not have investment authority, the cash remains in the Fund. If the Trust Fund does have authority to invest, a journal entry is created to invest excess cash.
7	Extract Transparency Portal Data	This process generates an export data file for State Transparency Portals.
8	Cash Transaction and Balance Data	The CFO Transparency Portal receives cash transaction and balance information by Fund and Fund Type.

Process Step ID	Process Step Title	Description of Process
9	Update ADB Ledger Balances	Investment journal entries follow the Create and Approve Journal business subprocess. Monthly, balances from the GL update the Trust Fund balances in the Average Daily Balance (ADB) ledger. This allows Florida PALM to track the investable balance in each Trust Fund to support the apportionment of interest as described in the Distribute Interest Apportionment business subprocess.

Figure 1: Online Investment Journal Entry Page, Header Tab

Figure 2: Online Investment Journal Entry Page, Lines Tab

80.2.2 – Forecast Trust Fund Cash Balance

Table 2: Forecast Trust Fund Cash Balance

80.2.2 - Forecast Trust Fund Cash Balance	
Module	**General Ledger**
Related Module(s)	**Cash Management**
Swim Lanes – Definition	**Agency GL Cash Processor:** agency role responsible for managing the cash balance of Trust Funds

Process Step ID	Process Step Title	Description of Process
1	Create Annual Forecast Model	In preparation for the new fiscal year (FY), the Agency GL Cash Processor creates the annual Trust Fund cash forecast model.
2	Inbound External Forecast Data	If applicable, data from the Office of Economic and Demographic Research (EDR) projections and agency provided information are loaded into the Trust Fund cash forecast model.
3	Record Florida PALM Financials	Historical data provides the information for historical trends. The real-time Trust Fund cash balance, from AR and AP transactions, and journal entries, are captured in Florida PALM Financials. Scheduled transactions that affect the Trust Fund cash balance are captured in Florida PALM Financials (e.g., scheduled disbursements, scheduled receivables).

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Process Step ID	Process Step Title	Description of Process
4	Extract Transparency Portal Data	This process generates an export data file for State Transparency Portals.
5	Outbound Cash Transaction and Balance Data	The CFO Transparency Portal receives cash transaction and balance information by Fund and Fund Type.
6	Load BI Data	Florida PALM Financials data are automatically loaded to Florida PALM Business Intelligence.
7	Generate Fund Cash Balance Forecast	The Agency GL Cash Processor reviews the Fund Cash Balance Forecast based on interfaced Financials data. This supports short-term and long-term Trust Fund cash balance forecasting.
8	Update Parameter	If updates are needed to the parameters (e.g., date range and view type) of the forecast, the Agency GL Cash Processor manually enters the change in parameters to the forecast and regenerates the forecast. As additional information is available from EDR or agencies, the information is interfaced into the Trust Fund cash forecast model.
9	Compare Actuals to Forecast	The Agency GL Cash Processor compares the actual Trust Fund cash balance to the baseline Trust Fund cash balance forecast. This comparison is used to create an updated baseline for the remainder of the year.
10	Monitor Fund Cash Trends	The Agency GL Cash Processor monitors the Trust Fund cash balance trends via the dashboard. The Actuals to Forecast comparison and Fund Cash Trends are used as inputs to long-term Fund cash planning.

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80.2.3 – Monitor and Forecast GR Fund Cash Balance

Table 3: Monitor and Forecast GR Fund Cash Balance

80.2.3 - Monitor and Forecast GR Fund Cash Balance	
Module	**General Ledger**
Related Module(s)	**Accounts Receivable, Account Payable, Billing, Cash Management**
Swim Lanes – Definition	**DFS GL Cash Processor:** DFS role responsible for managing the cash balance of the GR Fund

Process Step ID	Process Step Title	Description of Process
1	Compile External Data for GR Forecast	The DFS GL Cash Processor initiates the compilation of external data to support the forecasting process. Data from various sources such as, the Office of Economic and Demographic Research (EDR), agencies, and the GAA is used in the forecast.
2	Input External Data to Oracle BI Tool	Data from the Office of Economic and Demographic Research (EDR), agencies, and the GAA are either manually added or loaded via systematic means to the GR Fund cash forecast model based on predetermined parameters. Parameters can be updated as needed by the DFS GL Cash Processor.
3	Florida PALM Financial Data to Oracle BI Tool	To support long-term GR cash planning, Florida PALM Financials data (i.e., Accounts Payable, Accounts Receivable, GL Journals) is automatically loaded to Florida PALM Business Intelligence tool.
4	Monitor GR Cash Balance using Oracle BI Tool and Reports	The DFS GL Cash Processor reviews the GR cash balances to validate there is enough cash to continue operations and cover all disbursements from GR. The DFS GL Cash Processor monitors GR cash balance trends using dashboard and other reports to review for projected cash shortages. Dashboard reports available to use as inputs to long-term GR cash planning include the Balance Sheet Dashboard, Cash Flow Dashboard, Overview Dashboard, GL Balance Dashboard and Fund Balance Cash Forecast Report. System alerts or notifications will also assist in monitoring activities.
5	Manage Payment Schedules	If the anticipated cash shortage is short-term, payment schedules for disbursements are modified to schedule the payment after the cash shortage is resolved as described in the 30.4.1 Process Pay Cycle business subprocess.
6	Request Loan	If the anticipated cash shortage is not short-term, the Fund Cash Processor requests a loan for GR as described in the 80.2.5 Manage Fund Loans business subprocess.

80.2.4 – Process InterUnit Cash Transfers

Table 4: Process InterUnit Cash Transfers

80.2.4 – Process InterUnit Cash Transfers
This subprocess has been removed. Interunit transactions will be handled through delivered processes as referenced in the following business sub-processes: • 10.2.1 Create and Approve Journals   • 30.3.1 Process Vouchers   • 50.2.1 Customer Billing   • 60.2.1 Direct Journal Deposits   • 60.2.2 AR Deposits

80.2.5 – Process GR Service Charge

Table 5: Process GR Service Charge

80.2.5 - Process GR Service Charge	
Module	**Billing**
Related Module(s)	**Accounts Receivable, Accounts Payable, Cash Management**
Swim Lanes – Definition	**Agency AP Processor:** agency role responsible for managing payments of GR Service Charge invoices **DFS BI/AR Processor:** DFS role responsible billing agencies for the GR service charge

Process Step ID	Process Step Title	Description of Process
1	Update GRSC Report Configuration	The GR Service Charge report configuration is updated, as changes occur to ChartField combinations (e.g., Business Unit, Trust Fund, and Category) that are exempt from GR Service Charge. This allows the report to calculate the GR Service Charge for all applicable agency Trust Fund revenue.
2	Generate GRSC Report	Based on the agency's desired frequency (e.g., quarterly or monthly), the DFS BI/AR Processor generates the GR Service Charge Report. Agencies will have an opportunity to review the reports.
3	Create Customer Invoice	The DFS BI/AR Processor uses the spreadsheet upload to load data from the GR Service Charge Report. The invoice follows the Customer Billing business subprocess to generate the invoice starting at the Need to Create Customer Invoice step. The invoice is submitted to the agencies for review.
4	Review GRSC Invoice	The Agency AP Processor reviews the GR Service Charge invoice to validate the invoice does not need adjustments. If adjustments are required, the Agency AP Processor works with the DFS BI/AR Processor to agree on the needed updates. The DFS BI/AR Processor adjusts the invoice following the Refund/Credit Invoice business subprocess and resubmits it to the agency for review. If the adjustments are complete or no adjustments are necessary, the Agency AP Processor submits a GR Service Charge voucher following the Process Vouchers business subprocess and schedules the payment following the Process Pay Cycle business process.

Process Step ID	Process Step Title	Description of Process
5	Load GRSC Payments	Florida PALM loads the GR Service Charge payments generated during the Process Pay Cycle business subprocess. This process automatically creates the deposit with the appropriate information for Payment Predictor to apply the payment automatically. Payment Predictor runs as described in the AR Deposits business subprocess and applies the interunit payment to the outstanding GR Service Charge invoice.

Figure 3: Create Vouchers Page, Invoice Information Tab

Figure 4: Online Bill Entry Page, Header Tab

Figure 5: Online Bill Entry Page, Line Tab

80.2.6 – Manage Fund Loans

Table 6: Manage Fund Loans

80.2.6 - Manage Fund Loans	
Module	**Billing**
Related Module(s)	**Accounts Receivable, Accounts Payable, General Ledger**
Swim Lanes – Definition	**Agency AP Processor:** agency role responsible for managing payments of Trust Fund loans **DFS BI/AR Processor:** DFS role responsible for recording Trust Fund loans **GL Cash Processor:** agency or DFS role responsible for managing the cash balance of Trust Funds

Process Step ID	Process Step Title	Description of Process
1	Submit Loan Transfer Request	If the GL Cash Processor determines that a loan is required as described in the Monitor Trust Fund Cash Balance business subprocess, the GL Cash Processor submits a request for a loan transfer to the DFS BI/AR Processor. This request includes a copy of the authorizing documents. For GR loans as described in the Monitor and Forecast GR Cash Balance business subprocess, the GL Cash Processor in DFS works with the DFS BI/AR Processor to request the GR loan.
2	Review Loan Transfer Request	The DFS BI/AR Processor reviews the loan transfer request to validate that appropriate authorization is provided, and a sufficient approved balance is available to meet the request. If either of these criteria are not met, the DFS BI/AR Processor notifies the GL Cash Processor and the two work together to determine if the loan transfer occurs and the amount for the loan transfer. If the request is approved, the DFS BI/AR Processor records a journal entry to transfer the cash to the Trust Fund or GR using the Agency Create and Approve Journals business subprocess.
3	Generate Loan Invoice	The DFS BI/AR Processor uses the Customer Billing business subprocess to generate an invoice to the agency for the loan repayment.
4	Review Loan Invoice	The GL Cash Processor reviews the invoice and works with the Agency AP Processor to submit a loan repayment voucher following the Process Vouchers business subprocess.
5	Split into Multiple Payments	The GL Cash Processor and Agency AP Processor work together to determine if the loan is repaid in installments prior to the final payment due date. If the agency would like to make payments on the loan, the Agency AP Processor updates the voucher to have multiple payments. Each payment has a unique payment date. When the scheduled payment date arrives, the voucher automatically follows the Process Pay Cycle business subprocess to create the loan payment.
6	Load Loan Payments	Florida PALM loads the loan payments generated during the Process Pay Cycle business subprocess. This process creates the Deposit with the appropriate information for Payment Predictor to apply the payment automatically. Payment Predictor runs as described in the AR Deposits business subprocess and applies the interunit payment to the outstanding loan invoice. If

Process Step ID	Process Step Title	Description of Process
		the loan is not repaid in full, the outstanding loan balances follow the Collections business subprocess for monitoring the outstanding balance until final payment is received.

Figure 6: Create Vouchers Page

80.2.7 – Manage Fund Loans

Table 7: Manage Revolving Funds

80.2.7 - Manage Revolving Funds	
Module	**Cash Management**
Related Module(s)	**Accounts Receivable, Accounts Payable, Billing, General Ledger**
Swim Lanes – Definition	**Agency AR Deposit Processor:** agency role responsible for entering AR deposits for Revolving Funds in Florida PALM **Agency AP Processor:** agency role responsible for issuing payments in AP for Revolving Fund disbursements **Agency CM Bank Reconciliation Processor:** agency role responsible for reconciling bank accounts in Florida PALM **GL Cash Processor:** agency or DFS role responsible for managing the cash balance of Trust Funds **DFS CRA Payment Cancellation Processor**: DFS end user who cancels CRA payments and notifies agencies of payment cancellation

Process Step ID	Process Step Title	Description of Process
1	Need to Manage Revolving Account	Agencies identify the need to Manage Revolving Funds. If the account is a CRA, the agency manages the revolving fund payment and deposit activity outside of Florida PALM. If the account is not a CRA, the revolving fund payment and deposit activity are recorded and reconciled in Florida PALM.
2	Need to Record Revolving Fund Payment	The agency identifies the need to record the Revolving Fund payments via a manual payment voucher following the Process Vouchers business subprocess to record the expenditures.
3	Need to Record Revolving Fund Deposit	The agency identifies the need to make Revolving Fund deposits and uses the Direct Journal Deposits business subprocess to record the replenishments and refunds. The deposits update the Fund cash balance in the Revolving Fund.
4	Manage Revolving Fund	Agencies track and reconcile CRA activity outside of Florida PALM.
5	Submit CRA Payment Cancellation Request Form	If a payment cancellation is needed on a CRA payment, the agencies submit the CRA Payment Cancellation Request Form within Florida PALM which routes to Treasury via workflow.
6	Cancel Payment	Treasury works with the banking partner to cancel the payment.
7	Notify Agency of Payment Cancellation	Upon payment cancellation, the DFS CRA Payment Cancellation Processor notifies the agency of the cancelled payment via the CRA Payment Cancellation Request Form and routes it back to the Agency CRA Processor via workflow.
8	Inbound Previous Day Bank Statement File	For Revolving Fund bank accounts with automated reconciliation, the banking partner provides a daily bank statement detailing deposits and withdrawals from each bank account.
9	Import Previous Day Bank Statement	The bank statement file is imported automatically in Florida PALM. Florida PALM automatically generates external transactions for CRA activity. As described in the Manage and Reconcile Bank Statement Transactions Business Process, the transactions for each bank account are reconciled either to Revolving Fund payments and receipts or external transactions. Florida PALM generates accounting entries for all transactions in the CRA to capture average daily balances for interest apportionment.

For CRA and Revolving Funds, agencies follow the Reconcile Book to Bank Balances Business Process to reconcile Revolving Fund bank account balances to Revolving Fund ledger cash balances as part of month end close. |

| Process Step ID	Process Step Title	Description of Process
10	Run CRA Statement Report	The Agency CM Bank Reconciliation Processor runs and reviews the CRA Bank Statement report.
11	Receive Monthly Bank Statement	For bank accounts without automated reconciliation, agencies receive bank statements from banking partners each month detailing checks cleared and deposits received.
12	Manually Reconcile Bank Account	The CM Bank Reconciliation Processor uses the detail from the bank statement to manually reconcile each transaction on the bank statement in Florida PALM. This includes the date that the transaction occurred in the bank account (e.g., the date deposits are received, and the date checks cleared).
13	Monitor Revolving Fund Cash Balance	The GL Cash Processor monitors the Revolving Fund ledger cash balance and the Revolving Fund bank cash balance to validate that there is sufficient cash for upcoming transactions. If a replenishment is needed, the agency requests a replenishment according to the Process Vouchers business subprocess to obtain cash to restore the account balance. If the agency determines a need to change the Revolving Fund account balance or close the account, the agency submits the Fund Request Form as described in the Add or Modify Fund Values business subprocess. Monthly, the agency reconciles the bank statement balance to the GL balance as part of the Analyze and Reconcile Accounts Business Process.
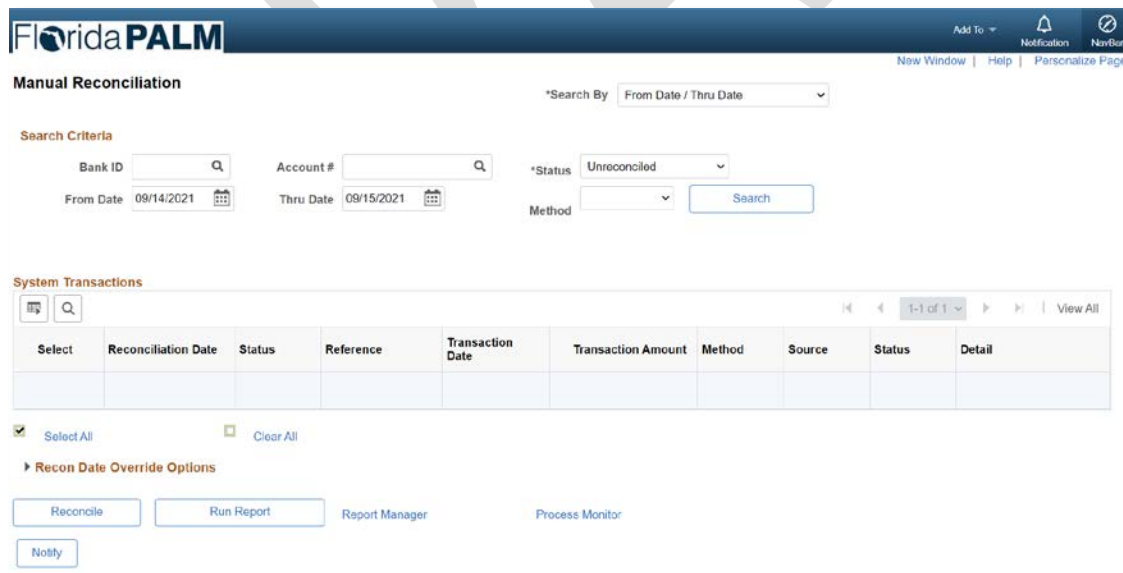
Figure 7: Manual Reconciliation Page

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80.2.8 – Manage Revolving Funds

Table 8: Monitor CMIA

80.2.8 - Monitor CMIA	
Module	**Grant Management**
Related Module(s)	**Accounts Receivable, Accounts Payable, Billing, Cash Management, General Ledger**
Swim Lanes – Definition	**Agency GM CMIA Processor:** *(Non-Florida PALM role)* Agency role responsible for reporting and draw analysis for CMIA applicable grants **DFS GM CMIA Processor:** DFS role responsible for preparing the annual CMIA report

Process Step ID	Process Step Title	Description of Process
1	Receive Audited SEFA Data	The Auditor General's Office sends Treasury data for the audited Schedule of Expenditures of Federal Awards (SEFA).
2	Calculate Top 90% of Grants	The top 90 percent of grants are calculated based on the audited SEFA data.
3	Review ALNs	Annual review of Assistance Listing Numbers (ALN), formally CFDA, to verify the CMIA designation on the ALN aligns to the Top 90% of Grants calculated from the Audited SEFA data received in step 1.
4	Update CMIA Designation	If an ALN's CMIA designation, needs to be updated (added or removed) based on the calculation from Step 2, the DFS GM CMIA processor will update the appropriate ALN profile within Florida PALM.
5	Identify CMIA Transactions	Florida Palm will identify each transaction correlated to a grant with a CMIA reportable ALN to use in the Clearance Pattern calculation.
6	Calculate CMIA Clearance Pattern	Florida PALM calculates the clearance pattern for each grant. The Clearance Pattern is the difference between the payment issuance date and the payment clearance date.
7	Request CMIA Draw Analysis	DFS requests the annual CMIA draw analysis from agencies.
8	Submit CMIA Draw Analysis	Agencies prepare the CMIA Draw Analysis which provides the summary draw and holding period by the Catalog of Federal Domestic Assistance (CFDA) number.
9	Receive and Review CMIA Draw Analysis	DFS receives and reviews the CMIA Draw Analysis data.
10	Load CMIA Data to Federal Website	DFS enters the CMIA data by CFDA number into the Federal CMIA website.

Process Step ID	Process Step Title	Description of Process
11	Annual CMIA Report Generated	The Federal CMIA website generates the annual CMIA report and provides the liability or receivable amount.
12	Need to Record Disbursement Transaction	The DFS AP Processor records the CMIA disbursement in Florida PALM per the 30.3.1 Process Vouchers business subprocess.
13	Submit CMIA Claim	DFS submits CMIA claims and records the deposit following the 60.2 Deposit and Apply Receipts business process.

Ledger Impacts

Table 9: Ledger Impacts Included on Business Process Flow Diagrams

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Actuals Ledger – Disinvestment Journal	Increases Spendable Cash Decreases Invested Cash
LI2	Cash Ledger – Disinvestment Journal	Increases Spendable Cash
LI3	Actuals Ledger – Investment Journal	Increases Invested Cash Decreases Spendable Cash
LI4	Cash Ledger – Investment Journal	Decreases Spendable Cash - Fund Decreases Spending Authority – Fund
LI5	Actuals Ledger – Invoice Generation	Increases GR Service Charge Revenue Increases Open Receivables - GR
LI6	Cash Ledger – Invoice Generation	Increases Recognized Revenue (earned) - GR
LI7	Actuals Ledger – Voucher Post	Increases GR Service Charge Expenditure - Trust Fund Increases Payables Liability - Trust Fund
LI8	Cash Ledger – Voucher Post	Decreases Spending Authority
LI9	Actuals Ledger – Payment Creation	Decreases Payables Liability - Trust Fund Decreases Cash - Trust Fund
LI10	Cash Ledger – Payment Creation	Decreases Spendable Cash - Trust Fund
LI11	Actuals Ledger – Deposit Application	Increases Cash - GR Decreases Open Receivables - GR
LI12	Cash Ledger – Deposit Application	Increases Collected Revenue Increases Spendable Cash - GR
LI13	Actuals Ledger – Fund Loan Entry	Increases Loan Due From Fund - Loaning Fund Decreases Fund Cash - Loaning Fund Increases Fund Cash - Receiving Fund Increases Loan Due To Fund - Receiving Fund
LI14	Cash Ledger – Fund Loan Entry	Decreases Spendable Fund Cash - Loaning Fund Increases Spendable Fund Cash - Receiving Fund
LI15	Actuals Ledger – Generate Invoice	Decreases Loan Due From Fund - Loaning Fund Increases Open Receivables - Loaning Fund
LI16	Cash Ledger – Generate Invoice	Increases Recognized Revenue (earned)
LI17	Actuals Ledger – Loan Repayment Voucher	Decreases Fund Loan Due To Fund - Receiving Fund Increases Payables Liability - Receiving Fund
LI18	Cash Ledger – Loan Repayment Voucher	Decreases Spending Authority - Receiving Fund
LI19	Actuals Ledger – Loan Repayment Payment	Decreases Payables Liability - Receiving Fund Decreases Fund Cash - Receiving Fund
LI20	Cash Ledger – Loan Repayment Payment	Decreases Spendable Fund Cash - Receiving Fund

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Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI21	Actuals Ledger – Loan Payment Receipt	Increases Fund Cash - Loaning Fund Decreases Open Receivables - Loaning Fund
LI22	Cash Ledger – Loan Payment Receipt	Increases Collected Revenue Increases Spendable Cash - Loaning Fund
LI23	Actuals Ledger – Revolving Fund Voucher	Increases Expense - Revolving Fund Increases AP Liability - Revolving Fund
LI24	Actuals Ledger – Revolving Fund Payment	Decreases AP Liability - Revolving Fund Increases Outstanding Payments - Revolving Fund
LI25	Actuals Ledger – Replenishment Receipt	Increases Cash - Revolving Fund Decreases Expense - Revolving Fund
LI26	Actuals Ledger – Revolving Fund Payment Clearance	Decreases Outstanding Payments - Revolving Fund Decreases Cash - Revolving Fund
LI27	Actuals Ledger – Replenishment Voucher	Increases Expense/Expenditure - Advancing Fund Increases Payables Liability - Advancing Fund
LI28	Cash Ledger – Replenishment Voucher	Decreases Spending Authority
LI29	Actuals Ledger – Replenishment Payment	Decreases Payables Liability - Advancing Fund Decreases Cash - Advancing Fund
LI30	Cash Ledger – Replenishment Payment	Decreases Spendable Cash - Advancing Fund

Key Reports

Table 10: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	**GLR085 - Receipt and Disbursement Transactions by COA Report** – lists receipt and disbursement transactions by requested combination of ChartFields	Annual	DFS, Agency
R2	**GLR079 - Cash Balance and Activity Report** – cash balance and related cash transactions for requested combination of ChartFields	Periodic, Annual	DFS, Agency
R3	**GLR080 - Cash Balances by Fund Type** – summarizes balances by Fund type	Annual	DFS, Agency
R4	**GLR083 - Investment Activity Report** – investment transactions and balances by pool and participant	Periodic	Agency
R5	**KKR001 - Budgetary Control Dashboard** – Dashboard displaying budget, actuals,	Periodic	DFS, Agency

Report Number	Report Description	Report Frequency	Audience
	variance, and projections information for expenditures, encumbrances, and revenue by Chart of Account code combinations		
R6	**GLR162 - Fund Balance Cash Forecast** – provides projected cash balances by Fund based on actual transactions, trends, and parameters	Periodic	DFS, Agency
R7	**GLR101** - **Balance Sheet Dashboard** – reflects assets and liabilities amounts and identifies the components that contributes to these amounts	Periodic	DFS, Agencies
R8	**GLR104 - Cash Flow Dashboard** – provides information on an Agency's ability to generate cash from operations and provide trends in the flow of cash	Periodic	DFS, Agencies
R9	**GLR105 - Overview Dashboard** – contains key financial indicators used to gauge the overall health of the organization	Periodic	DFS, Agencies
R10	**GLR106 - GL Balance Dashboard** – contains GL balances by specific ChartFields	Periodic	DFS, Agencies
R11	**GLR162 - Fund Balance Cash Forecast Report** – provides projected cash balances by Fund based on actual transactions, trends, and parameters	Periodic	DFS, Agencies
R12	**KKR059 - GR Cash Balance and Activity Report** – provides the GR cash balance along with pending activity that may impact the overall balance	Periodic	DFS
R13	**GLR078 – GR Service Charge Report** - Report that lists service charges	Periodic	DFS Agency
R14	**ARR039 – Invoice Loans Report** – lists all invoices generated for Fund loans for a designated period, including outstanding balance if applicable	Periodic	DFS Agency

Report Number	Report Description	Report Frequency	Audience
R15	**CMR007 - Bank Statement** – provides the bank statement for sub accounts and CRA bank accounts.	Periodic	Agency, DFS
F16	**GLR084 - Report for Clearing and Revolving Accounts** – compares ledger cash balance for clearing and Revolving Funds to the authorized amount for each Clearing/Revolving Fund for all agencies	Periodic, Monthly, Quarterly, Annually	DFS, Agency, EOG
R17	**GLR119 - Revolving Fund Replenishment Report** – details the amount due from the advancing fund to replenish the revolving fund activity for replenishment	Periodic	DFS, Agency, EOG
R18	**CMR028 - CRA Activity Statement** – Report that provides activity and balance detail for Consolidated Revolving Accounts.	Periodic	DFS, Agency, EOG
R19	**CMR027 - CRA Fraud Reporting** – Report that provides detailed bank transaction information by statement activity codes to support identifying potential fraudulent CRA bank account activity.	Periodic	DFS
R20	**APR064 - Clearance Pattern Report** – details the clearance pattern for designated projects	Annual	DFS Agency

Note: A complete list of reports may be found in the Reports Catalog[1].

Conversions

Table 11: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Conversion Frequency	Source
N/A			

Note: A complete list of conversions may be found in the Catalog of Conversion Offerings[2]. This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

Interfaces
Table 12: Interfaces Included on Business Process Flow Diagrams

Interface Number	Interface Description	Interface Frequency	Source	Target
CMI003	**Inbound Previous Day Bank Statement File** - BAI2 information for bank statements from banking partners for previous day statements.	Daily	Third Party	Florida PALM
GLI015	**Outbound Cash Transaction and Balance Data** – Outbound interface providing cash transaction and balance information by Fund and Fund Type to the Transparency Portal.	TBD	Florida PALM	Transparency Sites
GLI059	**Inbound External Fund Forecast Data -** Inbound interface containing external transaction data used in the fund forecast calculations	TBD	Agency Business Systems	Florida PALM

Note: A complete list of interfaces may be found in the Catalog of Interface Offerings[3]. This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

Forms
Table 13: Forms Included on Business Process Flow Diagrams

Form Number	Form Description	End User Role
CMF004	**CRA Payment Cancellation Request Form** - An electronic form used to initiate and record CRA payment cancellations for workflow approvals.	GL Cash Processor

Workflows
Table 14: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	End User Role
CMW004	**CRA Payment Cancellation Request Workflow -** An electronic workflow for the CRA Payment Cancellations Request Form.	GL Cash Processor

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[2] https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQGjh4wvP676gf2h4mf57hP1
[3] https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQGjh4wvP676gf2h4mf57hP1

==This document is a draft and is subject to change==

Agency Configurations

Table 15: Configurations Defined and/or Maintained by Agencies

Configuration Number	Configuration Description	Frequency
N/A		

Terminology

Actuals – financial transactions which have been posted to the GL.

Budget Stabilization Fund – a Fund which contains the State of Florida's surplus revenue to be used in the case of a shortfall or budget deficit in GR.

Cash Management Improvement Act (CMIA) – Federal Cash Management Improvement Act of 1990 provides general rules and procedures for the efficient transfer of federal financial assistance between the federal government and states.

Clearance Pattern – the difference in the payment issuance date and the payment cleared date.

Clearing Fund – local Funds established by an agency and approved by the Treasurer for use as a depository for cash to account for collections pending distribution to the appropriate State Fund.

Consolidated Revolving Account (CRA) – single bank account managed by the Treasury with sub-accounts for individual agencies that is used by the agencies as a Revolving Fund to make direct payments and is replenished with GR or a Trust Fund.

Fund – used by governmental units to control, monitor, and report on specific resources allocated/budgeted for a specific purpose.

Local Funds – used to account for funds (resources) held outside the State Treasury.

General Revenue (GR) Fund – a Fund of all monies received by the State of Florida from every source, except for monies authorized by law to be deposited into Trust Funds and the Budget Stabilization Fund

General Revenue Service Charge – the estimated pro-rata share of the cost of general government paid from the GR Fund assessed against the revenues of various Trust Funds.

Initiating Agency – the agency that creates and sends the InterUnit Cash Transfer to the Receiving Agency.

InterUnit – transactions between agencies or within an agency (e.g., billing for goods or services, payments for goods or services, cash transfers).

InterUnit Cash Transfer – the transfer of Fund cash across agencies or within an agency that is not for payments for good and services.

Payment Predictor – the automated process which compares and applies deposited payments to outstanding receivables in Florida PALM.

Receiving Agency – the agency that accepts the InterUnit Cash Transfer from the Initiating Agency.

Revolving Fund – any Fund, except an authorized clearing Fund or other Fund specifically provided by law, maintained by an agency outside the State Treasury at a financial institution, which is used to make disbursements on behalf of that agency or the State; any imprest Fund

maintained as cash-on-hand by an agency and used to make disbursements; or any imprest Fund maintained as cash-on-hand by an agency for the purpose of making change for cash payments received by the agency for goods or services.

Schedule of Expenditures of Federal Awards (SEFA) – report of all federal expenditures within the current FY by Catalog of Federal Domestic Assistance (CFDA) number.

Trust Fund – state account(s) established by the Legislature consisting of monies received by the State, which under law or under trust agreements are segregated for a purpose authorized by law.