Florida PALM
Chart of Accounts Discussion
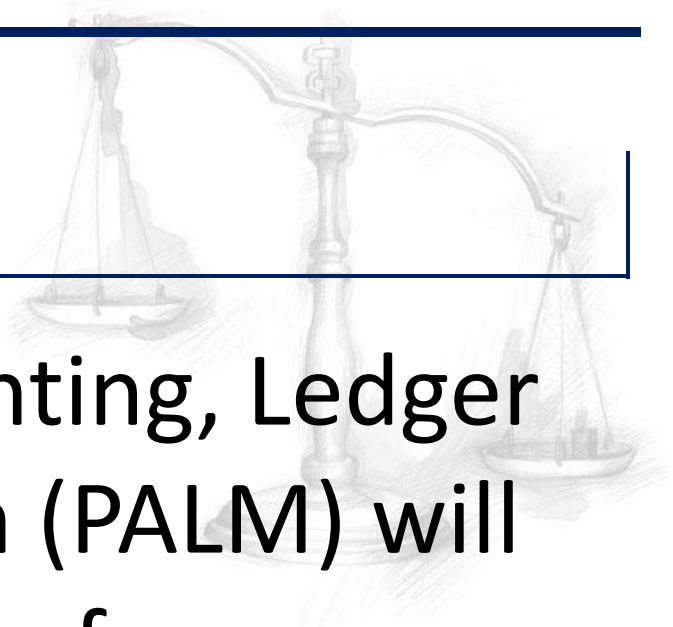
Objectives

- Palm Overview
- ORG Codes
  - Currently in FLAIR
  - The future in PALM
  - Collection and review of revenue agreements
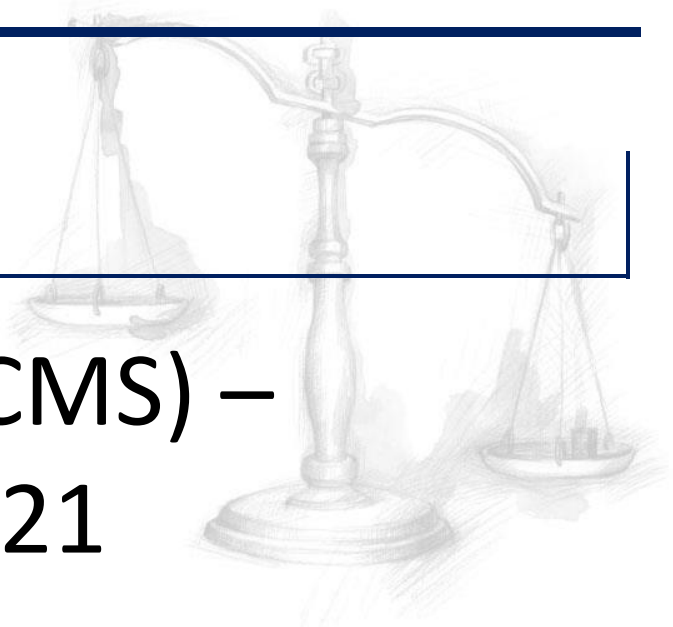 - Clean up

What is PALM?

- The Planning, Accounting, Ledger Management System (PALM) will replace FLAIR systems for:
  - Accounting
  - Reporting
  - Payroll

Project Timeline

- Cash Management (CMS) – implemented July 2021

- Financials – January 2026
  - Central FLAIR functionality
  - Departmental FLAIR functionality
  - Information Warehouse reporting data

Project Timeline - Continued

- ■ Payroll – January 2026
    - –People First sends data to FLAIR Payroll for payment processing
    - –JAC enters the payroll costs to FLAIR Accounting
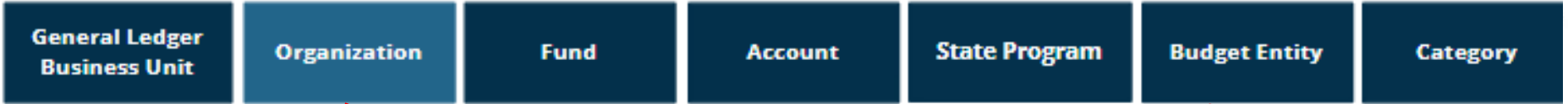   - –PALM will calculate and post the payroll

PALM Chart of Account

- The Chart of Accounts (COA) establishes a statewide structure for tracking and recording financial transactions. The COA is comprised of individual ChartFields, similar to FLAIR data elements

- JAC will be working to establish consistency across the agency when using the COA fields
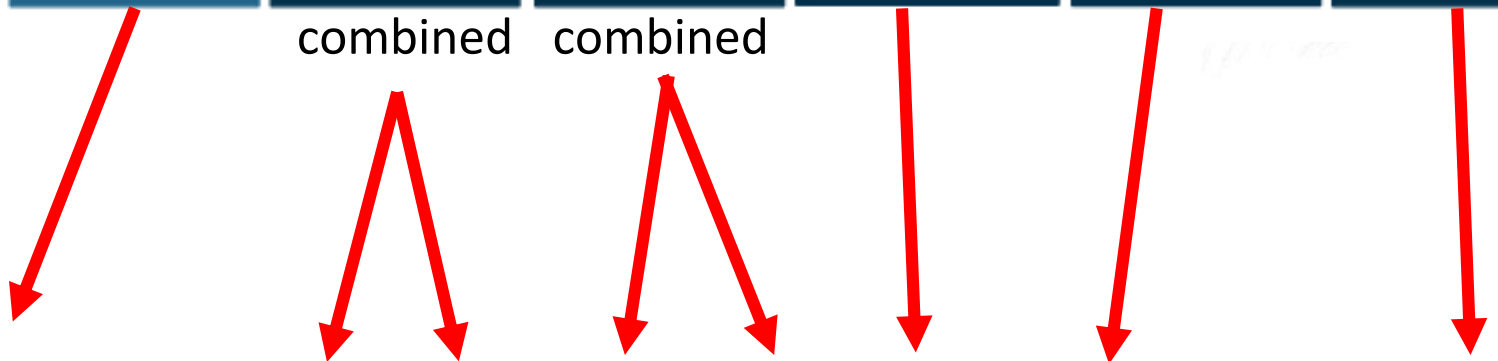
PALM Chart of Account

Florida PALM ChartFields

General Ledger Business Unit	Organization	Fund	Account	State Program	Budget Entity	Category

combined   combined

FLAIR Data Elements

OLO	Organization (Org) Code	GAAFR Fund Type (GF)	State Fund Type (SF)	Fund Identifier (FID)	GL Code	Object Code	State Program	Budget Entity (BE)	Internal Budget Indicator (IBI)	Category (CAT)

PALM Chart of Account

Florida PALM ChartFields

Project	Grant	Contract	Other Accumulator 1 (OA1)	Other Accumulator 2 (OA2)

- Activity (Required)
- Source Type (Optional)
- Project Category (Optional)
- Subcategory (Optional)

FLAIR Data Elements

| Year (YR)	Project Identifier	Grant Identifier	Contract Number	Other Cost Accumulator (OCA)
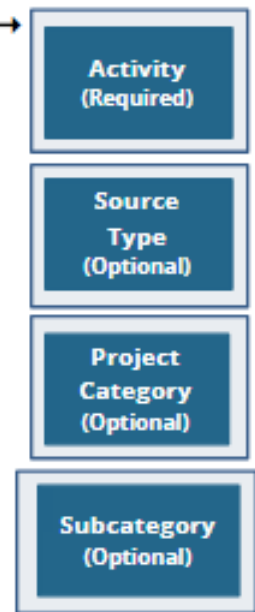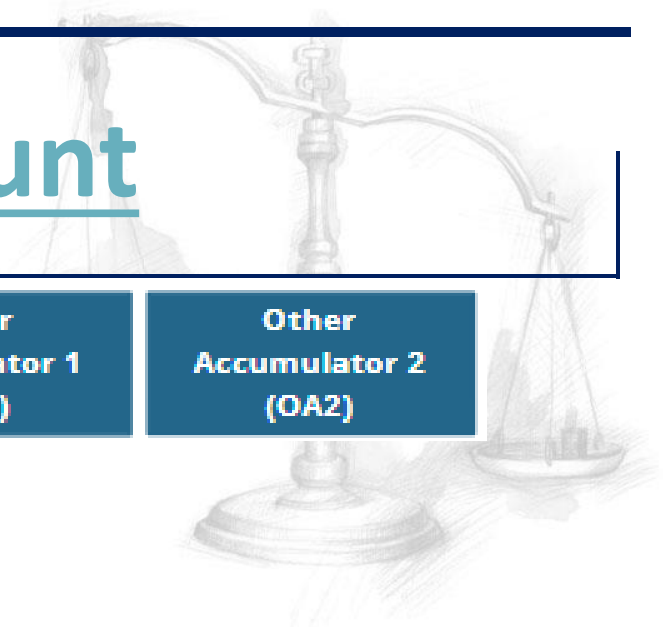
PALM Chart of Account

- PALM designed an Interactive COA which explains all ChartFields when the user hovers over the fields

- Examples of the new field are shown

Florida PALM ChartFields

General Ledger Business Unit	Organization	Fund	Account	State Program	Budget Ent	Category
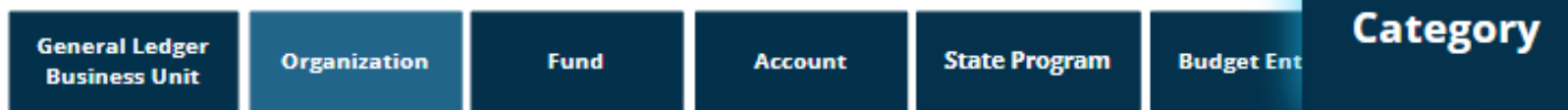
Category: Six (6) Numeric Characters

Represents both appropriation categories and revenue source codes.

- Required on all transactions

No change in purpose of use from FLAIR. No change in values.

Ex. Florida PALM 141117   FLAIR 141117

Currently in FLAIR

- Org and EO is used to track revenue and expenditures. Some track by source of revenue, projects, or grants
- All ORGs are tracked similarly in FLAIR
  - The Trial Balance (TB) by ORG shows the cash history of that ORG. It only shows revenue and expense for a single FY
  - A few ORGs are tied to a GRANT which provides LTD Revenue and Expense reporting

Currently in FLAIR

- Agencies determine how ORG codes will be used
  - Originally intended to track organizational structure
- DOR Revenue is tracked by agency unique object codes that identify the county collecting the revenue
  - Fines/Forfeitures/Judgements/Assessments (0120XX)
  - Fines and Fees Collected (0121XX)

What are you tracking now?

- Do you need to track Revenue and Expenses Year-to-Date?

  For example, if you track Traffic Fines
  – Are you trying to track revenue by source?
  – Do you need to track expenditures by source?
    In SARTF or ICDTF – do specific expenses need to be charged against specific revenue (ORG code specific project)
  – Do you use a non-specific org code for your trust fund expenses?

What are you tracking now?

- Do you need to track Revenue and Expenses Life-to-Date (LTD)?

  For example, if a JRO's county reimburses for IT costs or they have a grant

  - Expenditures need to be tracked by source
    - In G&D –specific expenses need to be charged against specific revenue (ORG code specific project)
  - Does revenue and expenses need to be tracked LTD for a project or grant?
    - If a GRANT is tied to the ORG/EO, FLAIR has TB by Grant which shows the cash balance in addition to **LTD** expenses and revenue

What are you tracking now?

- Do you need to track Revenue by county?
  - Do you need to know what funds each county remits?
  - Are your needs currently being met by FLAIR or is a manual report or other subsystem used to track information?

What are you tracking now?

- As you consider changes for PALM, look at what you do today by fund and by revenue source.
  - Ask why
  - Determine what you NEED. FLAIR may not provide what's needed
  - Don't plan for what's always been collected or tracked

PALM Anticipated Changes

- Organization (Org) code structure
  - Will no longer include 21
  - Increases to 10 digits (L2-L5 is 9 digits)
  - DFS will control creation of ORG codes
  - JROs will need to convert to an Organizational structure
  - JAC will need to analyze the best way to transition to the new structure
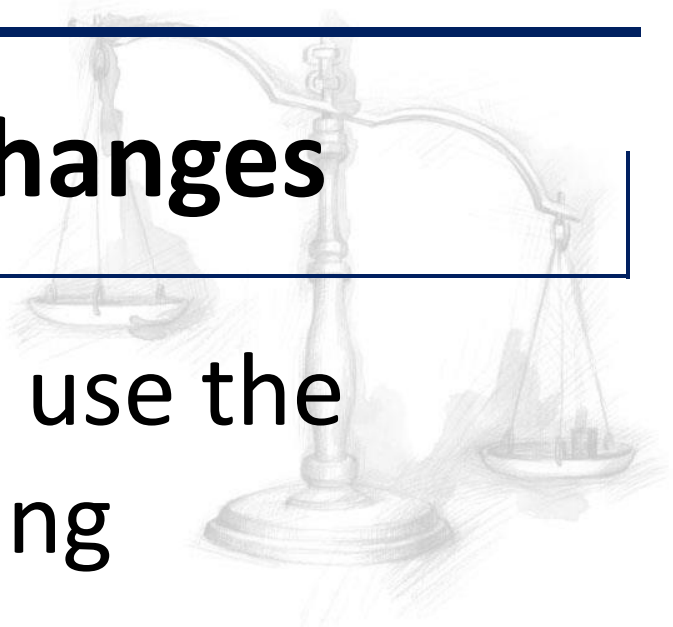
PALM Anticipated Changes

- Expansion Options (EO) are eliminated
  - Linking FLAIR critical elements using ORG/EO functionality is eliminated
  - Speed Keys – will provide a similar linking
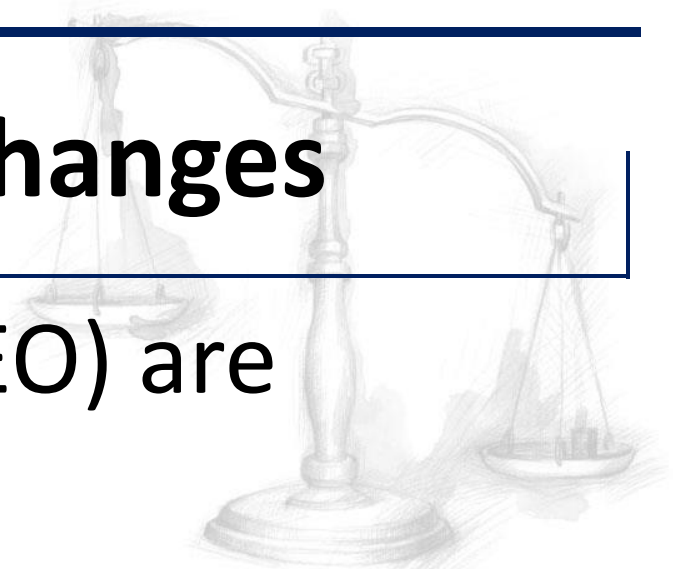
# **PALM Anticipated Changes**

- Determine how we'll use the other fields for tracking expenditures and revenue:
  - Project ID
  - Grant ID
  - Contract
  - 2 Other Accumulators

What funding do you receive?

Revenue Agreements

- Please gather your current revenue agreements
- JAC will be providing directions for submission soon
- We need current information for our records to evaluate options for using the PALM fields
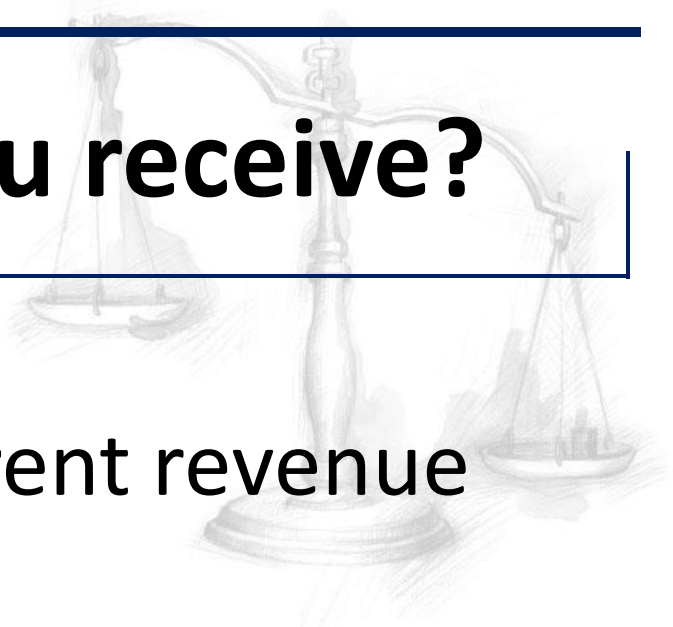
Clean up ORG codes

- Clean-up work to "close" ORGs no longer needed will begin soon
  - This will include FLAIR Master Balance records such as those causing trial balance pages with all zeroes
  - Closing any balances remaining in old ORGs
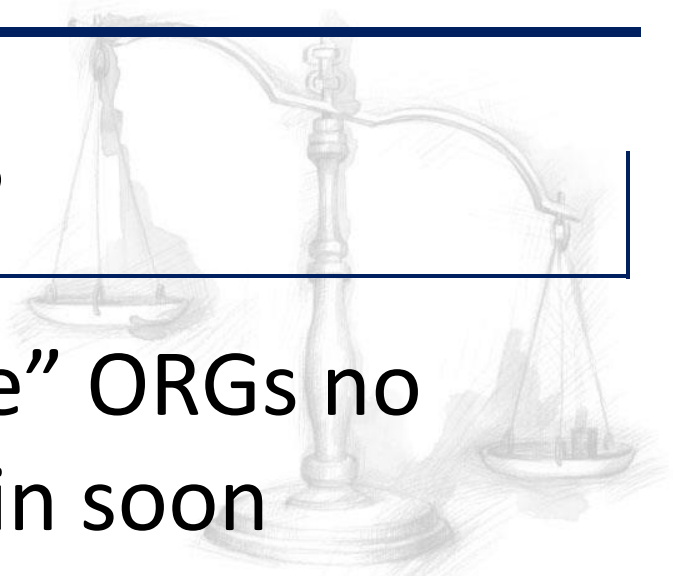
How Can You Prepare for PALM?

- Understand Account Code worksheets
  - What ORG/EOs do you use?
  - What do you use each ORG/EO for?
  - What type of fund is tied to each ORG/EO? GR fund or a Trust fund?
  - What is your Budget Entity?

How Can You Prepare?

- BOMS users – understand how BOMS ties a BOMS Fund Name to the Account Code worksheets
  - Example: JAC has a BOMS Fund named 24-GR3230
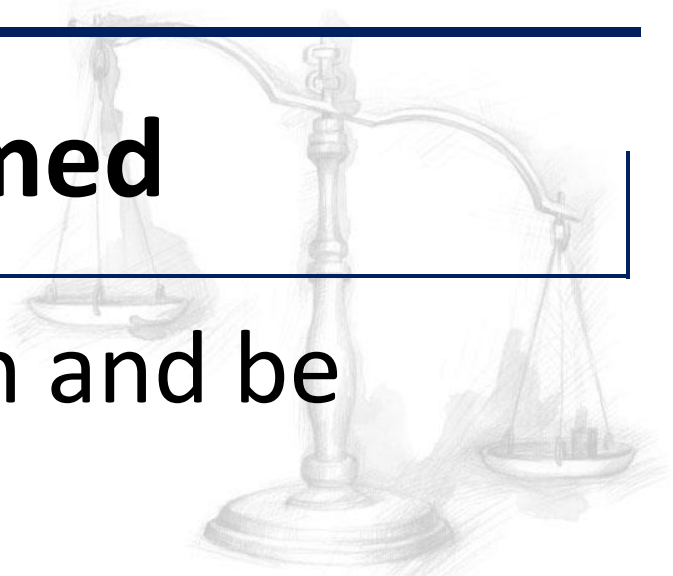 - What does that mean?

How Can You Prepare?

- Understand the Fund/Setup Budget tables in BOMS

- Fully understand FLAIR Data
  - *JAC provide a guide*

Prefix	GR
Suffix	3230
Year	2024
Source	Executive Direction/Support
Description	GR Operations
Category	Operations103230
Title	1 [General Revenue]
Available next year	✓
Account code	211010000692130080000
EO no	B9
FID no	000069
Special handling	Standard
Org code	21 30 00 00 000
SF no	1

Don't be Overwhelmed

- We have time to plan and be prepared
- Start learning the current FLAIR Information
- JAC will support you in learning the new system

Questions