



EXHIBIT C1 – FDOT WP II REQUIREMENTS GLOSSARY (DRAFT)



The Work Program Integration Initiative (WPII) requirements glossary provides definitions to common terms used in the WPII requirements. The definitions should be used to supplement readers’ review and interpretation of the consolidated requirements.

Glossary of Terms

Term	Definition
29-Digit Account Code	<p>Code comprised of 29 numeric characters from eight Chart of Accounts elements which is required on all accounting transactions to record a State of Florida Agency’s receipt of moneys and consumption of appropriated funds. The 29-Digit Account Code is used in the Department’s interfaces to the Statewide Accounting System.</p> <p>The 29-Digit Account Code is comprised of the following Chart of Accounts elements:</p> <ul style="list-style-type: none"> • Operating Level Organization (Two Digits) • Governmental Accounting, Auditing, and Financial Reporting (GAAFR) Fund (Two Digits) • State Fund (One Digit) • Fund Identifier (Six Digits) • Budget Entity (Eight Digits) • Internal Budget Indicator (Two Digits) • Budget Category (Six Digits) • Budget Year (Two Digits)
Actual Financial Activity	<p>Summarized amount balances of all accounting transactions posted to a Financial Project and fund combination, with additional Chart of Account and Master Financial Data references. Actual Financial Activity is frequently compared to budget appropriations, planned funding commitments, and forecasted cash flows to assess the Department’s delivery of the Work Program. Often referred to as “Actuals.”</p>
Advance Construction	<p>A project funding program administered by the Federal Highway Administration allowing states to use state revenues to begin transportation projects and eliminate the need to set aside full Obligation Authority before starting projects. At some future date when the state does have sufficient Obligation Authority, it may convert an advance-constructed project to a Federal-aid project. Advance Construction allows a state to conserve Obligation Authority, maintain flexibility in its transportation funding program, and manage cash flow needs.</p> <p>Advance Construction can be used for non-construction transportation project phases based on Federal Highway Administration regulations.</p>

Term	Definition
Advance Construction Conversion	The process for changing the funding of a Financial Project from a state revenue source to a federal revenue source, obligating the permissible share of federal-aid funds, and receiving subsequent reimbursements from the Federal Highway Administration.
Advance Construction Inventory	<p>The dollar balance of all Financial Projects that have not completed the Advance Construction Conversion process to obligate the permissible share of federal-aid funds with the Federal Highway Administration. Advance Construction Inventory is comprised of the following categories:</p> <ul style="list-style-type: none"> • Expenditure: The dollar balance of money spent for an Advance Construction Financial Project that has not been converted to a federal-aid fund. Once an expenditure is converted to a federal-aid fund, the Department will request reimbursement from the Federal Highway Administration. • Encumbrance: The dollar balance of commitments for an Advance Construction Financial Project that has not been converted to a federal-aid fund. Once an encumbrance is converted to a federal-aid fund, the Department will request reimbursement as the encumbrance balance is being paid. • Authorized: The dollar balance of all Programmed Amounts for an Advance Construction Financial Project that has received approval from the Federal Highway Administration.
Advertisement	The Department’s formal solicitation for goods and services.
Agreement	<ul style="list-style-type: none"> • Grant Agreement: An agreement for the receipt of either federal, state, or local financial assistance to an eligible recipient for specified purposes. • Funding Agreement: An agreement describing the terms and conditions under which an external entity provides the funding source(s) for a Financial Project within the Department’s Adopted Work Program. • Local Funding Reimbursement Agreement: Agreement with a governmental entity to advance a highway Financial Project or Financial Project Phase included in the Adopted Work Program that is not revenue producing or any public transportation Financial Project included in the Adopted Work Program. • Locally Funded Agreement: Legally binding agreements, between the Department and one or more parties, which provide for the rendering of services and/or commodities, involving joint efforts and/or funding provided by a governmental entity or private sector participant, and are mutually beneficial to all parties. • Settlement Agreement: An agreement obligating the Department to expend state funds to discharge a debt owed to a person, entity, or group of persons when the amount owed, pursuant to a Contract, Purchase Order, or other form of indebtedness, is in dispute.

Term	Definition
Agreement Amount	<ul style="list-style-type: none"> The Federal Highway Administration’s terminology for the approval of individual Federal-Aid Project funding required to begin the delivery of the federal funding program within the Department’s Five-Year Work Program. The Department typically refers to this amount as the Federal Highway Administration Authorized Amount.
Allocated Accounting Transaction Transfer	<p>The transfer of previously allocated accounting transaction amounts to other Master Financial Data references, (i.e., Financial Project Fund). The transfer must be within the identical Financial Project and state fiscal year and cannot alter any transaction references included in the statewide Chart of Accounts. These accounting transactions are not interfaced to the Statewide Accounting System. The Department typically refers to these accounting transactions as Cost Transfers.</p>
Allocations	<ul style="list-style-type: none"> Funding: A projection of funding available for transportation infrastructure needs and improvements based on projected revenues and cash flow projections of proposed contractual obligations for the Department’s capital program of projects. They are used to track the use of a specific revenue source or an aggregation of revenue sources (such as multiple federal transportation acts worth of funding from the same federal program). They are also used to separate revenue sources into the various uses required by law. Budget: The maximum amount of budget an organizational unit within the Department can expend within a given time frame. Budget Allocations are typically for a state fiscal year but may be allocated for a shorter time frame (i.e., quarterly) based on language within the General Appropriations Act. Budget Allocations are posted in the Statewide Accounting System using Organization Level. Cost: The process to distribute an accounting transaction amount to the fund(s) programmed on a Financial Project.
Apportionments	<p>The actual release by the Federal Highway Administration of budget authority to allow the consumption of Obligation Authority. An Apportionment divides amounts available for Obligation by specific time periods, activities, projects, and/or other federal-aid references.</p>

Term	Definition
Appropriation Budget	<ul style="list-style-type: none"> • Operating: Budget intended to provide spending authority for the Department’s routine costs for a single state fiscal year. Operating budget includes such things as employee salaries, supplies, training, utilities, equipment, travel, information technology application development, and motor vehicles. Budget not expended, but committed, may be eligible for the Carry Forward budget request. • Non-Operating: Budget appropriated for the purchase of investments, refunds, payments to the United States Treasury, transfers of funds specifically required by law, distributions of assets held by the state in a trustee capacity as an agent of a fiduciary, and special expenses as determined necessary and not otherwise appropriated in the General Appropriations Act. • Fixed Capital Outlay – Buildings and Grounds: The budget appropriation category used to fund real property (land; buildings, including appurtenances; fixtures and fixed equipment; structures; etc.), including but not limited to, additions, replacements, major repairs, and renovations to real property which materially extend its useful life or materially improve or change its functional use, including but not limited to, furniture and equipment necessary to furnish and operate a new or improved facility. • Fixed Capital Outlay – Work Program: Spending authority that is specific to the Department of Transportation. It is the largest portion of the Department’s total budget and funds all phases for the majority of the Financial Projects managed in the Five-Year Work Program, including road construction/resurfacing, bridge replacement/repair, maintenance on the existing state roadway system, and various public transportation programs. Funding for the Work Program is requested for the year in the Legislative Budget Request plus four succeeding years. Budget authority approved in the first year that is committed, but not expended, is eligible to be included in the Department’s Certified Forward budget request in 12-month increments. Budget authority approved in the first year that is not committed may be eligible for the Department’s Roll Forward Budget Amendment. Work Program rules and governing statutes are separate and distinct from Fixed Capital Outlay Buildings and Grounds and Operating.
Associated Funds	The sum of the Life-to-Date Non-FHWA Funding Sources programmed on all Financial Projects paired to a specific Federal Project.
Available Balance (AB)	The current budget allotment balances available to an Organization Level within the Department. These balances are system-generated and are validated during the creation of accounting transactions within the Statewide Accounting System.
Award	The selection of a contractor after a Contract has gone through the advertisement or procurement process.



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Term	Definition
Award Request	An application for financial assistance, including cooperative agreements, in the form of money, or property in lieu of money, by the federal government (or other grantee outside of the Department) to an eligible recipient.
Balanced Financial Plan	A plan required by Florida Statute that matches projected cash outflows and receipts to ensure the Department’s allocation of transportation dollars is fully funded by current and future transportation revenues.
Baseline	An approved integrated plan for the Department’s Work Program, including individual data attributes associated to specific Financial Projects, against which execution and Actual Financial Activity is compared in order to measure and manage performance.
Box	<p>A specialized Financial Project where funds and budget are programmed to protect the planned commitments of the Five-Year Work Program. The defining characteristic of a Box is no accounting transactions may consume this funding.</p> <p>When an event is identified that requires use of the funds and budget in a Box, the funds and budget are deducted from the Box and added to a specific Financial Project.</p> <p>A Box may be classified by the following:</p> <ul style="list-style-type: none"> • Contingency: Represents the amount for cost overruns, claims in litigation, estimate changes, and supplemental agreements. • Reserve: Items that should be programmed in the Tentative Work Program for future needs where specifics are not known but a future need has been identified. • Target: Guideline(s) to measure the level of investment in a specific Program.
Budget Amendment	Method to move approved budget authority, releases of budget authority and positions and salary rate between Budget Entities and/or Budget Categories and may be used to request additional budget under limited circumstances. Budget amendments are approved by the Executive Office of the Governor - Office of Planning and Budgeting after consultation with the Legislature and, depending on the magnitude of the request, may be subject to review and approval by the Legislative Budget Commission (a joint House and Senate committee).
Budget Category	A representation of the budget appropriations within the General Appropriations Act. The Budget Categories are determined by the Department of Financial Services (DFS).
Budget Entity	A representation of the organizational division used to request and distribute the Department’s budget authority. Budget Entities are assigned in the General Appropriations Act.



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Term	Definition
Business Rule Engine	A software component that allows users to configure procedural definitions and conditions that systematically enforce policies and operational decisions. These procedures are defined, tested, executed, and maintained separately from the primary application code.
Candidate Project	An initial creation of a unique project identifier with minimal project characteristics completed. In the Candidate Project version, project characteristics are added and edited without Program impacts/consequences. The Candidate Project can be progressed into the Tentative Work Program during the Department's update cycle by assigning specific Financial Project attributes (such as phase, funding, and fiscal year) and changing the Financial Project version from candidate to tentative.
Carry Forward	<ul style="list-style-type: none">• Operating Carry Forward: The process through which incurred obligations of operating budget appropriations, which have not been disbursed by June 30, may be carried forward to the next fiscal year, and be available until September 30 of the new fiscal year.• Turnpike and Rail Enterprise Carry Forward: The process by which the Turnpike and Rail Enterprises' reverted operating budget appropriations at June 30 of each fiscal year and reverted budget appropriations at September 30, up to 5% of the original approved operating budget, may be carried forward for use in subsequent fiscal years.
Cash Forecast	The end product of the Department's cash flow analyses for each forecasted month for the State Fiscal Years within the Department's Work Program. The Cash Forecast combines beginning and ending cash balances as well as cash receipts and disbursement amount details for each Department maintained Trust Fund. A balanced 36-month Cash Forecast is included with the Department's submission(s) of the annual Legislative Budget Request per s. 339.135(2)(a), F.S.
Cash Management Improvement Act (CMIA)	Provides the general rules and procedures for the efficient transfer of funds for federal financial assistance programs between the federal government and the states.
Cash Flow	The amount of cash (currency) that is received or disbursed in each time period for the Department's maintained Trust Funds. The Department is the only State of Florida agency authorized to operate on a cash flow basis and cover existing commitments as they occur. It is authorized to build the Work Program based on a complete and Balanced Financial Plan using forecasted Cash Flow Assumptions, with Financial Project phases beginning before the total amount of cash is available to fund the entire Financial Project.

Term	Definition
Cash Flow Assumptions	<p>The tools used to translate the Department’s Program and Resource Plan Summary and outstanding commitments into annual and monthly cash needs. Assumptions may be Monetary, Rate, or Specialized Assumptions.</p> <ul style="list-style-type: none"> • Monetary: Dollar amounts used to increase or decrease forecasted cash inflows or cash outflows. For example, Monetary Cash Flow Assumptions may be input directly to forecast the cash receipt of bond processes or to adjust the level of planned commitments prior to calculating forecasted cash outflows. • Rate: A percentage (or series of percentages) applied to revenue projections or planned and outstanding commitments to calculate forecasted cash inflows and outflows. • Specialized: Cash Flow Assumptions for certain Financial Projects that have defined payout schedules and do not follow the normal payout structure. The commitments established for these types of Financial Projects are excluded from the rate development process and are cash flowed based on scheduled timelines.
Catalog of Federal Domestic Assistance (CFDA)	Comprehensive listing of federal programs available to state and local governments. The catalog contains detailed program descriptions, including authorization, objectives, types of assistance, uses and restrictions, eligibility requirements, and application and award process.
Catalog of State Financial Assistance (CSFA)	Comprehensive listing of state financial assistance programs that contains the responsible state agency, standard state program number identifier, official title, legal authorization, and description of the program. It also provides objectives, restrictions, application and awarding procedures, and other relevant information.
Central Office	An organizational unit within the Department performing oversight and performance measure reporting duties for budgetary appropriations and funding allocations. Within the Department’s existing financial systems, Central Office organizational units are treated very similar to Managing, Budgeting, and Geographic Districts.
Certification Forward	The process, at the end of the state fiscal year, through which any balance of building and grounds fixed capital outlay and Work Program fixed capital outlay appropriations, which are not disbursed, contracted to be expended, or bids have been let, is certified by the head of the affected state agency to the Executive Office of the Governor. The request will show in detail the commitment of such obligations to be advanced to the next fiscal year. (Section 216.301, F.S. and Section 339.135 (6)(c), F.S.) The obligations that are certified forward will retain the original budget year of the appropriation.
Change Order	A revision to an existing Purchase Order. Some examples are change in unit price, change in quantity ordered, change to cost distribution codes, or termination of a Purchase Order.



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Term	Definition
Chart of Accounts	State of Florida standard and Agency specific codes, which are organized and used to report how a State of Florida Agency records assets, liabilities, equities, fund balances, revenues, and expenditures in order to provide an understanding of the financial position and results of operations. The Department of Financial Services (DFS) owns the Chart of Accounts.
Clearance Pattern	A projection method, as defined by the Cash Management Improvement Act (CMIA), showing the daily amount subtracted from a state's bank account each day after a state makes a disbursement. Clearance Patterns are used to schedule the transfer of funds with various funding techniques and to support interest calculations.
Commitment	The dollar value of requested goods and/or services that is a legal duty of payment when the goods and/or services are received and approved. A commitment is also referred to as an obligation.
Contract	A legally binding agreement between the Department and one or more parties setting forth financial terms and obligations. A Contract may also include Supplemental Agreements, Purchase Orders, and Grant Agreements.
Contract Correlation	A designation within the Statewide Accounting System identifying the valid combinations of a Contract and various Chart of Accounts elements. These valid combinations are recorded within the Title File within the Statewide Accounting System.
Contract Funding Term	A designation that identifies the amount and the method of availability of the funds for the commodities or services as specified in a Contract.
Contract Manager	The Department staff assigned responsibility for the general administration of a Contract and who assures that the Vendor provides the specified services at a satisfactory level of quality (meets performance measures/metrics) in accordance with the terms and conditions of the Contract, and is responsible for receipt and approval of goods, services, or both.
Contract Type	A summary classification of a Contract, based on specific State of Florida statutes, that governs the procurement process. Contract Types reference contracts between state and local government agencies, miscellaneous contractual services, professional consultant services, professional consulting and miscellaneous services associated with right of way activities, construction and maintenance contracts, grants between federal, state and local governmental agencies, emergency contracts, and settlement agreements.
Cost Center	An organizational unit within the Department to which Actual Financial Activities are recorded and reported. The Cost Center is represented in the Statewide Chart of Accounts as the lowest level of the Organization Unit code hierarchy and is a required element on all the Department's accounting transactions.



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Term	Definition
Cost Distribution	<p>The process of allocating charges to the specific Financial Projects to which the charges should be applied. The distribution is based on an established set of statistical rates.</p> <ul style="list-style-type: none">• Payroll: Distribution of the Department’s payroll charges to Financial Project and Fund combinations using information from the State of Florida PeopleFirst system and approved bi-weekly timesheets.• Mobile Equipment: Distribution of the Department’s mobile equipment charges to Financial Project and Fund combinations using information from the Maintenance Management System (MMS), including the vehicle/equipment tag number, organization code, and rates for each piece of equipment.• Warehouse: Distribution of the Department’s materials and supplies charges to Financial Project and Fund combinations using information from the Materials and Supplies Inventory (MSI) system, including warehouse ticket numbers, organization codes, and rates for each item purchased from the warehouse.• Tolls Redistribution: Distribution of the Department’s toll funded expenditures to Financial Project and Fund combinations using predefined rates and chargeable Financial Projects determined by the Turnpike Enterprise.
Crosswalk	<p>The configuration of data relationships between Master Financial Data and/or Chart of Accounts codes. These combination(s) are used to derive other Master Financial Data and/or Chart of Accounts codes for use in summarizing planned and actual financial results, enforcing data validation rules, confirming allowable accounting transaction field values, and interfacing with the Statewide Accounting System. For example, the combination of Transportation System, Phase, and Program is used to determine Budget Category.</p>
Dashboard	<p>An information management tool that visually tracks, analyzes, and displays key performance indicators, metrics, and key data points to monitor the development and delivery of the Department’s Work Program. Dashboards are customizable to meet the specific needs of the various organizational units within the Department.</p>
Department	Florida Department of Transportation (FDOT)
Design-Bid-Build	<p>The combination of design, bid, and construction phases of a Financial Project into a single Contract. The decision to procure a Design-Build contract has specific workflow and business rules implications.</p>



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Term	Definition
Detailed Damage Inspection Report (DDIR)	An official document that estimates the cost to remediate damage caused by an Emergency Event. This document is drafted by State Department of Transportation personnel, Federal Highway Administration field staff, and local authorities to verify the extent of damage and estimate the cost of repairs eligible for Emergency Relief funding. The amount in this document establishes a limit on the amount of funding reimbursable by the Federal government at a specific site.
Direct Costs	Separate and quantifiable actual financial results that contribute to the accomplishment of a specific product or program authorized by the Legislature and recorded on an individual Financial Project. Examples include preparation of design plans, construction, routine maintenance, and Metropolitan Planning Organization (MPO) coordination.
District	<ul style="list-style-type: none"> • Managing District: The organizational structure within the Department that has operational decision making and performance measure reporting responsibilities for budgetary appropriations and funding allocations. • Budgeting District: The organizational structure within the Department that is assigned oversight responsibility for budgetary appropriations. • Geographic District: The organizational structure reference that represents the geographic boundaries in which a specified Financial Project is located. A Geographic District contains specified counties.
Drill Down	The disclosure of the Financial Project and Contract attributes and supporting dollar amounts from a summary to a detailed level. Detail accounting transactions may also be included in the results from the Drill Down process.
Dual-Year Processing	As part of the state fiscal year-end processing, the accounting data for two separate years must be maintained until the prior state fiscal year is closed. As the closing activities of the prior year are underway, accounting transactions are processed for the current state fiscal year, essentially processing two separate state fiscal years concurrently.
Data Universal Number System (DUNS) Number	A nine-digit number issued by Dun & Bradstreet for business credit reporting purposes. The DUNS Number is linked to a business entity's credit profile and is used by lenders, suppliers, and potential business partners to help determine if a company is creditworthy and/or financially stable. This is a required data attribute for certain types of Federal Grant programs.
Emergency Event	The notification by the State of Florida of a formal Declaration of Emergency. For an Emergency Event, there are exceptions to the Funds Approval timing for the commitment of funds and budget as well as the execution of an Agreement prior to work beginning. Emergency Events initiate a specialized workflow related to funds and budget.
Encumbrance	A financial commitment of the Department that is recorded in the Statewide Accounting System.



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Term	Definition
Estimate	The dollar amount projecting the funding for a Financial Project by state fiscal year.
Expansion Option	Department defined data relationships of statewide Chart of Accounts elements used to infer and derive fields on the Department's accounting transactions. The Department's Expansion Option currently includes Agency Unique Reference, Organization, Budget Entity, Trust Fund (i.e., GAAFR Fund, State Fund, Fund Identifier), and State Program.
Expansion Set	Used to retrieve the Department's accounting data for accounting transactions. The statewide Chart of Accounts Object Code and the 2-character set indicator (generated by the Expansion Option) is used to populate the General Ledger Code, Budget Category, and Budget Year for the Department's accounting transactions interfaced to the Statewide Accounting System.
External Project Identifier	A reference defined by the Department's external funding partners used to request reimbursement for Financial Project costs that are not billable through the Federal Highway Administration (FHWA).
Florida Accountability Contract Tracking System (FACTS)	A statewide web-based contract reporting application, as provided by Section 215.985, F.S., that allows users the ability to search for contracts by agency, vendor, or service type. The Department is required to provide both data and electronic document interfaces to FACTS for all executed Contracts and subsequent Contract Amendments.
Federal Appropriation Category	The Federal funding sources identified within the various Federal Transportation Acts, Extensions, or Continuing Resolutions.
Federal Authorization Request	The request to the Federal Highway Administration (FHWA) for the approval of the combination of Federal Project and Financial Project funding required to begin the delivery of the federal funding program within the Department's Five-Year Work Program. FHWA must approve Financial Project specific authorization requests before contracts for construction or maintenance projects can be advertised.
Federal Award Identification Number (FAIN)	The unique identifying number assigned to all federal finance awards. Since October of 2013, the Office of Management and Budget (OMB) has required all Federal Agencies to issue a FAIN to all financial assistance awards or grants.
Federal Project	A unique project identifier within the Federal Highway Administration mandated configuration for roadway, modal assets, or other federally defined programs that are eligible for Federal reimbursement.
Finance Plan	The end product of the Department's annual cash flow analyses for each State Fiscal Year within the Department's Work Program. The Finance Plan combines beginning and ending cash balances as well as cash receipts and disbursement amount details for each Department maintained Trust Fund. A five-year finance plan is included with the Department's submission(s) of the annual Legislative Budget Request per s. 339.135(2)(a), F.S.



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Term	Definition
Financial Project	Collection of identifiable units of work to accomplish an authorized product, service, or program of the Department. Financial Projects may be either directly or indirectly related to the accomplishment of an authorized product, service, or program. Financial Project is currently referred to as the combination of Work Program Item, Item Segment, Phase Group, Phase Type and Financial Project Sequence.
Fiscal Year	<ul style="list-style-type: none"> • Accounting Fiscal Year: The established period of time when the State of Florida’s annual financial records commence and conclude. • State Fiscal Year: July 1st of one year to June 30th of the next calendaryear. • Federal Fiscal Year: October 1st of one year to September 30th of the next calendar year. • Budget Year: The State Fiscal Year associated with the appropriation of budget. Budget Year is also referred to as Category Year. • Calendar Year: January 1st to December 31st.
Fiscal Management Information System (FMIS)	The primary financial information system for allocating and tracking the Federal Highway Administration’s federally funded highway projects. Frequently referred to as FMIS 5.0.
Fringe Benefit Rate	The proportion of benefits as compared to the wages paid to an employee. The rate is calculated by adding together the annual cost of all benefits and payroll taxes divided by the annual wages. The Fringe Benefit Rate is included in the Department’s Indirect Cost calculations.
Fund	A Department designation of revenue sources to allocate amounts, based on eligibility criteria, to Financial Projects for the development and delivery of the Department's Work Program.
Fund Category	Broad categories defined by the Federal Highway Administration to designate the origin of all Funding Sources for a Financial Project.
Fund Group	Used to summarize and validate Department specific funding sources for projecting planned commitments within the Program and Resource Plan Summary and for defining crosswalks to other Department specific Master Financial Data elements to predefined reporting structures.
Funding Partner	The external entity which provides funding for a Financial Project within the Department’s Adopted Work Program. The Department’s association with a Funding Partner is typically governed by a Funding Agreement.
Funding Source	A general reference to a broad category of funding typically used for reporting purposes. Values for the Funding Source include state, federal, tolls, and local.

Term	Definition
Funds Approval	<p>A statement, as required by Section 339.135(6)(a), F.S., from the Comptroller of the Department of Transportation that funds and budget are available prior to entering into any Contract or other binding commitment of funds and budget. The Department uses the encumbrance transaction in the State of Florida’s accounting system to record the results of the funds approval process. A Funds Approval may also have the following classifications:</p> <ul style="list-style-type: none"> • Memo: A funds approval related to a financial commitment for which the contracting party has not yet been identified. Used for construction, maintenance, and design-build Contracts at advertisement. • Reviewed: A funds approval for financial commitments, specified on a Contract for future year obligations, that are contingent upon annual legislative appropriation approval. • After-the-Fact: A funds approval from the Department’s Comptroller for Contracts that have been advertised and/or executed without obtaining the appropriate funds approval. The request must be sent to the Comptroller from the appropriate District Secretary, Assistant Secretary, or Enterprise Executive Director.
General Appropriations Act (GAA)	<p>Legislation that provides budgetary authority for the annual period beginning July 1st and ending June 30th to pay salaries, capital outlay, and other specified purposes of various agencies of the State of Florida.</p>
Indirect Costs	<p>Actual financial results which contribute to and support Direct Financial Projects. The costs collected for Indirect Financial Projects are generally distributed to Direct Projects through an approved methodology. General administrative expenditures, such as personnel management, purchasing, and accounting services are examples of indirect costs. Indirect Costs are also referred to as Overhead Costs.</p>
Indirect Cost Allocation Plan (ICAP)	<p>A plan describing the method to determine the indirect rates that will be applied to the Financial Project’s direct expenditures in the upcoming state fiscal year. The ICAP also includes the method for determining the Fringe Benefit Rate.</p>
Indirect Cost Rate	<p>A ratio that identifies the amount of indirect costs based on the amount of accrued direct costs. The applicable indirect cost rate is described in the Indirect Cost Allocation Plan (ICAP) and is used to distribute overhead costs.</p>
Inflation Factor	<p>The user-defined multiplier used to automatically calculate year-of-expenditure Estimates for any fund included in the Department’s Work Program based on user-input present day costs as related to the specific state fiscal year and selected Phase of the Estimate.</p>
Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS)	<p>A system that serves as the statewide appropriations and budgeting system owned and maintained by the Executive Office of the Governor. Detailed Financial Project information must be summarized into statewide budget structures for manual entry into LAS/PBS. The system is used to request and approve annual budget authority.</p>



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Term	Definition
Ledger Summary Type	A categorization of accounting transactions used to designate budgeting, accounting, and financial reporting activities and to facilitate the definition of combination edits. Examples of Ledger Summary Types include expenditure, encumbrance, and payable.
Legislative Budget Request (LBR)	A request to the Legislature, filed pursuant to Section 216.023, F.S., for budget authority the agency will need to perform authorized functions, or for which it is requesting authorization by law.
Letter of Authorization (LOA)	Written document issued to notify the Vendor that work on the Financial Project can begin. On occasion, the Letter of Authorization is used interchangeably with Task Work Order.
Lockdown Plan	The baseline Department-wide annual production schedule and funding amounts for Construction Contract Lettings, Consultant Acquisitions, Maintenance, Right of Way, and Freight, Logistics, and Passenger Operations contract lettings.
Maintenance of Effort (MOE)	An assessment of a state's non-federal transportation capital expenditures over a four-year period. In order to earn a toll credit, a state must satisfy the Maintenance of Effort (MOE) determination as required by 23 U.S.C. § 120(i)(2) and certify that its toll facilities are being properly maintained before excess revenues can be credited.
Master Financial Data	The consistent and uniform set of identifiers and extended attributes that describes the metadata of the Department including transportation projects, contracts, and funding sources. Master Financial Data are the Department-specific identifiers and extended attributes that are required in addition to the statewide Chart of Accounts.

Term	Definition
Match	<p>The value of third-party contributions required to qualify for the use of a funding source. Depending on specific rules, multiple match types may be used to satisfy the match requirement.</p> <p>For federal funding, the following types of match are available:</p> <ul style="list-style-type: none"> • Hard Match: Non-federal funds associated to the Federal Project for the non-federal matching requirements. • Soft Match: The use of a specified amount of toll credits to satisfy matching requirements required under law. Soft match effectively increases the Federal cash outlay and Obligation Authority consumption up to 100% of federal project costs. • In-Kind Match: Goods, commodities, or services received in lieu of cash payments to satisfy matching requirements. • Local Match: The amount of local fund contribution required as a condition of funding the Federal Project. <p>For state funding, the following types of match are available:</p> <ul style="list-style-type: none"> • Hard Match: Non-state funds associated to the Financial Project for the non-state matching requirements. • In-Kind Match: Goods, commodities, or services received in lieu of cash payments to satisfy matching requirements. • Local Match: The amount of local fund contribution required as a condition of funding the Financial Project.
Metropolitan Planning Organization (MPO)	<p>An organization made up of local elected and appointed officials responsible for developing, in cooperation with the state, transportation plans and programs in urbanized areas containing 50,000 or more residents. Metropolitan Planning Organizations are responsible for the development of transportation facilities that will function as an intermodal transportation system and the coordination of transportation planning and funding decisions. The Metropolitan Planning Organizations are formed to support the needs of their respective geographic areas.</p> <ul style="list-style-type: none"> • Transportation Planning Organization: A regionally defined Metropolitan Planning Organization.
My Florida Marketplace (MFMP)	<p>A business system used by the Department of Management Services (DMS) to manage purchasing functions.</p>

Term	Definition
Non-Participating	<p>Costs that cannot be reimbursed with Federal funds.</p> <ul style="list-style-type: none"> • Ineligible: Expenditures that do not meet the criteria for seeking reimbursement from a funding partner. The criteria may be based on the date the expenditures are incurred or may be above a maximum limit as defined in a funding agreement. • Not Allowable: Expenditures that are restricted from seeking reimbursement based on the classification of the expenditure. • Non-Reimbursable: An attribute of the fund indicating that the uses of the fund will not receive cash reimbursement. These funds are typically classified as state funds.
Obligation	<p>The dollar value of requested goods and/or services that is a legal duty of payment when the goods and/or services are received and approved. An Obligation is also referred to as a Commitment.</p>
Obligation Authority (OA)	<p>The Congressional limit placed on the total amount of funds that may be obligated by the states within a specified time period, usually the federal fiscal year, October 1st through September 30th. For the Federal-Aid Highway Program this is comprised of the obligation limitation amount plus amounts for programs exempt from the limitation.</p> <p>This limit is regardless of the year in which the funds were originally apportioned and is imposed by the Federal Highway Administration in order to control the highway program spending in response to economic and budgetary conditions.</p>
Obligation Authority Constraint	<p>The difference between Federal Apportionments and Obligation Authority. This constraint is applied to the Department’s allocation of Federal funds which meet specific criteria.</p>
Obligation Authority Plan	<p>The projection of the use of the annual federal Obligation Authority over a twelve-month period. The plan, which is updated monthly, aids the Department in ensuring all federal budget authority within a federal fiscal year is consumed.</p>
Organization Level	<p>A Statewide Chart of Accounts element to represent a breakdown of the Department's organizational units for budget allocation purposes and to represent cost accumulators for the Turnpike Enterprise.</p>



WORK PROGRAM INTEGRATION INITIATIVE REQUIREMENTS GLOSSARY - DRAFT



Term	Definition
Participating	<p>Costs that can be reimbursed with Federal funds.</p> <ul style="list-style-type: none"> • Eligible: Expenditures that meet the criteria for seeking reimbursement from a funding partner. The criteria may be based on the date the expenditures are incurred or may be below a maximum limit as defined in a funding agreement. • Allowable: Expenditures that are not restricted from seeking reimbursement based on the classification of the expenditure. • Reimbursable: An attribute of the fund indicating that the uses of the fund will receive cash reimbursement. These funds are typically classified as federal, bond, and local.
PeopleFirst	The personnel information application from the Department of Management Services (DMS) used for managing the State of Florida’s employee human resources information.
Period of Performance	The period of time during which the Grantee is expected to complete the grant activities and to incur and expend approved funds.
Planned Commitment	The Programmed Amount for a Financial Project and Fund combination segregated by budget year. Planned Commitments are summarized in the Program and Resource Plan Summary, provide the basis for the Department’s Legislative Budget Request, and are cash flowed in the Department’s Finance Plan and Cash Forecast.
Primary Document Number	The primary source document number reference required on all accounting transactions interfacing to the Statewide Accounting System (i.e., purchase order numbers, encumbrance numbers, cash receipt numbers, and revenue refund numbers). Consists of the document number (which is required input) and line number (which is optionally input).
Program	<p>An aggregation of generally related objectives which, because of their special character, related workload, and interrelated output, can logically be considered an entity for purposes of organization, management, accounting, reporting, and budgeting.</p> <p>This is not to be mistaken for the word “program” as used in the requirements to denote the action of assigning funds to a Financial Project.</p>
Program and Resource Plan Summary	A summary of the Department’s Planned Commitments detailed by Program Plan Category, Program Plan Sub-Category, Fund Group, and Budget Year for all budget years within the Department’s Work Program. The Program and Resource Plan Summary serves as the basis for the Department’s Legislative Budget Request, cash flow analysis function, and communications to the public and industry.
Program Plan Category	A reference used to further delineate the Department’s Product, Product Support, Operations and Maintenance, Administrative, and Miscellaneous planned commitments within the Program and Resource Plan Summary.



WORK PROGRAM INTEGRATION INITIATIVE REQUIREMENTS GLOSSARY - DRAFT



Term	Definition
Program Plan Sub-Category	A reference structure used to summarize Department specific funding sources for forecasting planned commitments within the Program and Resource Plan Summary and to crosswalk other Department specific Master Financial Data elements to predefined, common reporting structures.
Programmed Amount	<p>The total amount of the cost estimate for a Financial Project and Fund for a given budget year. Programmed Amount is calculated by multiplying the Present-Day Cost Amount by the Inflation Factor. Programmed Amount is also referred to as Inflated Amount.</p> <p>Similarly, an unconsumed Programmed Amount is a derived amount to represent authorized funds that are net of actual financial activity. Unauthorized funds are not included in the unconsumed Programmed Amount.</p>
Project Correlation	The combination of a Financial Project and 29-Digit Account Code used to validate the availability of budget prior to committing or expending budget. The Project Correlation is systematically generated when the authorization of funds for a Financial Project is completed. The Project Correlation can also be manually created to resolve exceptions when interfacing with the Statewide Accounting System.
Project Initiative	A hierarchical consolidation of all Financial Projects contributing to specific transportation outcomes within a designated footprint. Each Project Initiative can be associated to one and only one Transportation Strategy.
Project Manager	The Department's designee responsible for the administration of the Financial Project. This includes managing all aspects of scope, schedule, and funding of a Financial Project as well as managing the workflow of that project through its lifecycle.
Project Phase	Identifies a major area of work the Department accomplishes (such as planning, design, construction, etc.) and also identifies the entity performing the work or receiving payment (such as in-house, outside vendor, purchase, etc.). Project Phase is a combination of Phase Group and Phase Type and generally denotes a sequence in the pipeline of product or service delivery.
Purchase Order	A document used to procure contractual services and commodities authorized under Section 287.057, F.S. using MyFloridaMarketPlace. Some examples are automobiles, computer maintenance, expert witness, and facility maintenance.
Push Button Contract	A contract used to provide a quick response for resolving unexpected problems concerning signalization, signing, pavement markings, and miscellaneous transportation improvements.

Term	Definition
Query	<p>A request for data or information from a database. A query can also be classified as the following:</p> <ul style="list-style-type: none"> • Structured Query: A computer programming approach used to do set operations to organize and retrieve information in relational databases. • Ad Hoc Query: A query that cannot be determined prior to the moment the query is issued. It is created in order to get information when the need arises, and it consists of dynamically constructed retrieval methods which are usually constructed by desktop query tools. • Parameterized Query: A means of pre-compiling query statement(s) so that only variables (i.e., parameters) are needed to be inserted into the statement for it to be executed.
Recipient Type	<p>A classification of the entity responsible for carrying out the activities of a program resulting from a Grant Award. Recipients include local government entities and non-profit or for-profit organizations. Recipients receive state or federal financial assistance directly from the Department and are subject to the single audit requirements.</p>
Report	<p>An instance of information produced as a result of a business process or database query for decision-making and analysis.</p>
Revenue Sources	<p>The broad set of transportation specific financial resources that are authorized by law, appropriation acts, and various legal agreements available to fund transportation related projects. Monies generated by these Revenue Sources are deposited in Department maintained Trust Funds.</p>
Roadway ID	<p>A unique eight-digit identification number assigned to a roadway or section of roadway for which information is maintained in the Department’s Roadway Characteristics Inventory database. The first two digits represent the county code, the next three digits represent the section number, and the last three digits represent the sub-section number.</p>
Roll Forward	<p>A budgetary process to allow qualifying Financial Projects with an uncommitted or un-expended balance on June 30th of the current state fiscal year to become a part of the roll forward to the next state fiscal year of the Adopted Work Program. Spending authority (budget) associated with the phases is advanced through the budget amendment process and will not be available until after approval from the Legislative Budget Commission. The Adopted Work Program will contain any approved roll forward Financial Project phases.</p>
Schedule	<p>A mechanism to communicate what project activities need to be completed, which organizational resources will be allocated to complete these activities, and the timeframe required for completion for a defined project scope. A project schedule may change during the life of the project and prompt changes to both the cost estimate and scope definition of the project.</p>



WORK PROGRAM INTEGRATION INITIATIVE REQUIREMENTS GLOSSARY - DRAFT



Term	Definition
Schedule of Expenditures of Federal Awards (SEFA)	A supplemental schedule to the financial statements that the Department is required to produce when it is subject to the single audit requirement in accordance with the Uniform Guidance (2.CFR.200.502). The single audit requirement is triggered when the federal expenditures exceed \$750,000 or more over the Department's fiscal year.
Scope	A deliverable of project planning that involves determining and documenting a list of specific project goals, deliverables, activities, costs, and deadlines. A project scope may be changed during the life of the project and impact both the cost estimate and schedule of the project.
Snapshot	A grouping of Financial Projects with associated attributes and relevant financial data at specific points in time to reflect an identifiable version of the Department's Work Program (i.e., Candidate, Tentative, Adopted, Amended). Extracts of this data are used to communicate officially required legislative reports, for obtaining local concurrence with the Work Program, and for cash flow analysis and performance reporting. Snapshots are also used to identify and report on variances between versions of the Work Program.
State Program	A reference for the plan for a State of Florida organization and/or use of resources to meet specified objectives as promulgated by the Executive Office of the Governor.
State Transportation Improvement Program (STIP)	A staged, multi-year, statewide, intermodal program of transportation projects, consistent with the statewide transportation plan and planning processes as well as metropolitan plans, Transportation Improvement Program, and processes.
Statewide Accounting System	The State of Florida computer-based general ledger accounting system utilized to perform the State's accounting and financial management functions. The Department of Financial Services is the owner of the Statewide Accounting System.
Structure ID	A unique six-digit identification number assigned to specific transportation structures for which information is maintained in the Department's Roadway Characteristics Inventory database.
Target	Program-wide measures to demonstrate satisfaction of statutory or policy-driven goals for the Department. Targets are a calculation of the amount of funding programmed on qualifying Financial Projects or a calculation of data attribute values of Financial Projects that are funded.
Task Work Order	Task work orders are documents used to establish the scope, time constraints, fee, and method of compensation for assignments in contractual agreements. Task work orders are typically prepared by the Project Manager or by the Professional Services Unit in consultation with the Project Manager.



WORK PROGRAM INTEGRATION INITIATIVE REQUIREMENTS GLOSSARY - DRAFT



Term	Definition
Toll Credit Inventory	The remaining balance of toll credits available to the Department for use in soft matching. The inventory balance is increased when annual toll credits are earned based on the capital investments in toll facilities and the satisfaction of the Maintenance of Effort test. The inventory balance is reduced when toll credits are consumed as Federal Project funding is authorized.
Toll Credits	A federal transportation funding tool that can be utilized by states as a means of meeting non-federal matching requirements for Federal Project funding. Toll credits are earned when a state funds a capital transportation investment with toll revenues earned on existing toll facilities.
Transportation Improvement Program (TIP)	A planning document required from Metropolitan Planning Organizations (MPO), under 49 U.S.C. 5303(j), to develop a list of upcoming transportation projects covering a period of at least four years. The Transportation Improvement Program must be developed in cooperation with the state and public transit providers.
Transportation Management Area	A federally designated reference for urban area allocations for a Financial Project. A Transportation Management Area is referred to as a Distribution Area within the Department's current financial management computing applications.
Transportation Strategy	A hierarchical consolidation of all Project Initiatives contributing to specific strategic objectives as directed by Department Leadership.
Transportation System	The Department designated reference for a collection of transportation assets that share specific defining characteristics.
Trust Fund	Fiscal and accounting entity segregating and capturing specific activities or classifying certain objectives in accordance with special regulations, restrictions, or limitations. Department specific Fund definitions are summarized into various Trust Funds. Trust Fund designations are defined by the Department of Financial Services and maintained within the Statewide Accounting System.
Turnpike Enterprise	A separate business unit of the Department formed in April of 2002, responsible for all operations on every Department-owned and operated toll road and bridge.
Vendor	An individual or entity that is receiving a payment that is associated with the receipt of commodities or services.
Work Activity	Identification of the type of work performed on a Financial Project. The Work Activity is also known as Function Code or External Object Code.
Work Mix	A reference to describe the primary scope of work accomplished on a Financial Project. Work Mix is used to both describe the effort of the transportation project and validate business rules associated with the Financial Project.

Term	Definition
Work Program	<p>The Department’s multi-billion dollar, five-year capital plan of projects. The Work Program can be classified into the following Versions:</p> <ul style="list-style-type: none"> • Tentative Work Program: The Tentative Work Program is the version of the Department’s Five-Year Capital Plan of Projects that is developed to request budget authority and communicate to the public and vendors the planned projects for a five-year planning period. A version of the Tentative Work Program will be presented to the Legislature and the Executive Office of the Governor for approval to become the Adopted version on July 1st. • Adopted Work Program: The Adopted Work Program is a version of the Department’s Five-Year Capital Plan of Projects that has been approved by the Legislature and the Executive Office of the Governor and adopted by the Department’s Secretary. The first year of the Adopted Work Program contains the approved budget and authorization to commit/expend funds, execute and award contracts, and start work. • Amended Work Program: The Amended Work Program Version is used to request a modification to the Adopted Work Program. Programmed Amount changes made in the Amended version that exceed predefined thresholds must be submitted to the Executive Office of the Governor and members of the Legislature for final approval. Once approved, Programmed Amount changes in the Amended version will be automatically or manually adopted and included in the Adopted Work Program.
Work Program Amendment	<p>Changes to current year Financial Projects or Financial Project Phases of the Adopted Work Program requiring approval by the Work Program Development and Operations Office or Executive Office of the Governor. Work Program Amendment requirements are established in Section 339.135(7)(c) F.S.</p>
Work Program Version	<p>One of many possible scenarios of the Department’s Work Program based upon status or stage of development (such as Candidate, Tentative, Amended, or Adopted). A Work Program version usually reflects a variant budgeting scenario based on differences in cost estimates, fund sources, financing assumptions, and state fiscal years.</p>
Workflow	<p>A method to assign multiple responsibilities for review/approval of activities or tasks and to track the status of the work effort for the tasks from creation to completion.</p>