

CU Forms Instructions

These forms are applicable to discretely-presented CU's only.

State agency SWFS contacts are responsible for completion of CU forms:

1. Check CU Forms for accuracy and completeness.
 - a. Verify that the Forms reconcile to the financial statements.
 - b. Reconcile any disagreements between Forms and financial statements prior to submission.
2. Ensure that all CU financial statements and Forms are submitted by the due date.

Form Number	Name	Driver	Additional Guidance
CUR1	Operating Leases	Required	
CUR2	Construction and Other Significant Commitments	Required GL 278	<ul style="list-style-type: none"> ➤ The amount committed is reported in the Commitments and Operating Leases Note of the CAFR. ➤ Estimates are permitted. <ul style="list-style-type: none"> ○ An amount must be provided.
CUR3	Related Party Transactions	Required	
CU1	Deposits	GL 112, 222	
CU2	Other Investments	GL 145, 146, 147, 227, 245, 246, 247	<ul style="list-style-type: none"> ➤ Do not include investments pooled with the State Treasurer or State Board of Administration. ➤ Carrying values must agree with the sum of all amounts recorded in general ledger codes. ➤ Fair value of each investment type may be found on the June 30th investment statements.
CU3	Deficit Ending Equity		<ul style="list-style-type: none"> ➤ Provide plain language explanations that can be used in the Notes to the CAFR. <ul style="list-style-type: none"> ○ Use complete sentences phrased so an external user can understand. ○ Agency jargon should be avoided. ➤ Describe the cause of the deficit and the intended course of action to eliminate the deficit.
CU4	Changes in Capital Assets	GL 26X, 27X, 28X	<ul style="list-style-type: none"> ➤ Enter additions and deletions as gross amounts. <ul style="list-style-type: none"> ○ Do not net changes. ➤ Enter positive amounts for debit balances (assets). <ul style="list-style-type: none"> ○ Increases are positive and decreases are negative ➤ Enter negative amounts for credit balances (accumulated depreciation). <ul style="list-style-type: none"> ○ Increases are negative and decreases are positive ➤ Increase in accumulated depreciation must equal depreciation expense. ➤ Decreases in accumulated depreciation - use the accumulated depreciation for assets retired during the year. ➤ Complete the requirements below the schedule.

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Form Number	Name	Driver	Additional Guidance
CU5	Prior Period Adjustments (PPA)	GL 532, 542	➤ Describe circumstances that caused the PPA in a manner that someone not familiar with your agency can understand.
CU6	Changes in Long Term Liabilities	GL 371, 445, 461, 463, 464, 465, 322, 422, 323, 423, 455, 456, 372, 373, 462, 466, 467, 385, 485, 386, 486, 387, 487, 388, 488, 315, 498, 499, 392, 497	<ul style="list-style-type: none"> ➤ Enter additions and deletions as gross amounts. <ul style="list-style-type: none"> ○ Do not net changes. ➤ Liability accounts have credit balances. <ul style="list-style-type: none"> ○ Enter balances using negative numbers. ○ Additions are negative. ○ Deletions are positive. ➤ Enter amount due within one year.
CU7	Bonds Payable and Certificates of Participation	GL 371, 373, 461, 445, 372, 462	
CU8	Installment Purchase Contracts and Capital Lease Liability	GL 385, 485, 387, 487	
UNIV-CIDP	State Universities – Capital Improvement Debt Payable	GL 358, 458	➤ GL358 is valid only for use by state universities and should equal the short-term portion of capital improvement debt payable.

Submitting revised forms:

Revised forms are applicable whenever revision to information provided on a previously submitted form is needed.

1. Complete the revised form(s).
2. Put the word “REVISED – xx/xx/xx” (date of the revision) at the top of the form(s).
3. Save the form(s).
 - Highlight option may be used to designate differences from the previous form.
4. Prepare an email to sfrs@myfloridacfo.com as follows:
 - Subject: **ReviseForm**
 - Attach saved form(s).
 - Provide a description of the revisions to the previously submitted form.
- Note that revised form(s) will often be needed when post-closing adjustments occur.