

## Statewide Financial Statement Forms Instructions

Form Number	Name	Driver	Additional Guidance
P1	Violations of Finance-Related Legal and Contractual Provisions	Required	
P2	Certification of Reconciliation	Required	
P3	Loss Contingencies	Required	
P4	Subsequent Events	Required	
P5	Construction and Other Significant Commitments	Required  GL 278	<ul style="list-style-type: none"> <li>➤ The amount committed is reported in the Commitments and Operating Leases Note of the CAFR.</li> <li>➤ Estimates are permitted. <ul style="list-style-type: none"> <li>○ An amount must be provided.</li> </ul> </li> </ul>
P6	Operating Leases	Required	
P7	Related Party Transactions	Required	
Form 01	Other Revenues	GL 619, 679, 689, 699	
Form 02	Other Non-Operating Expenses	SWGF 50, 60, 71, 73, 76  GL 789	
Form 03-INTRA	<p>Form 03-INTRA Due to/from, Advances &amp; Transfers</p> <p>This form is subsidiary detail supporting balances for the GLs in the driver column.</p> <p>FLAIR or post-closing balances should agree with form data for Fund1 GLs.</p>	GL 161 = 351 162 = 352 169 = 359 257 = 457 655 = 755 657 = 757	<p><b>See “Instructions” worksheet in Form 03-INTRA.xlsx.</b></p> <ul style="list-style-type: none"> <li>➤ Perform a Completeness review to ensure Form 03-INTRA supports recorded GL balances. <ul style="list-style-type: none"> <li>▪ See <b>“Working with Form 03-INTRA and Form 03-INTER”</b> document on SFRS Website for detailed instructions.</li> </ul> </li> <li>➤ If discrepancies are noted, prepare adjustments or update Form 03-INTRA to reconcile balances.</li> <li>➤ Submit the completed Form 03-INTRA to SFRS in electronic format.</li> </ul>

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Form Number	Name	Driver	Additional Guidance
Form 03-INTER	Due to/from, Advances & Transfers  This form is subsidiary detail supporting balances for the GLs in the driver column.  FLAIR or post-closing balances should agree with form data for Fund1 GLs.	GL 163 = 353 251 = 451 518 = 519 652 = 752 656 = 756 659 = 759	<p><b>See “Instructions” worksheet in Form 3-INTER.xlsx.</b></p> <ul style="list-style-type: none"> <li>➤ Record/reclassify amounts due from State Universities as general ledger code (GL) 167 - Due from Component Units/Primary.</li> <li>➤ Record/reclassify amounts due from Circuit Courts as GL 151 - Accounts Receivable.</li> <li>➤ Record/reclassify amounts due to State Universities as GL 357 - Due To Component Units/Primary.</li> <li>➤ Record/reclassify amounts due to Circuit Courts as GL 311 - Accounts Payable.</li> <li>➤ Reconcile your Fund1 records with the Fund 2 records received from other agencies and reported on the ShareFile. <ul style="list-style-type: none"> <li>▪ See <b>“Working with Form 03-INTRA and Form 03-INTER”</b> document on SFRS Website for detailed instructions.</li> </ul> </li> <li>➤ Perform a Completeness review to ensure Form 03-INTER supports recorded GL balances. <ul style="list-style-type: none"> <li>▪ See <b>“Working with Form 03-INTRA and Form 03-INTER”</b> document on SFRS Website for detailed instructions.</li> </ul> </li> <li>➤ If discrepancies are noted, prepare adjustments or update Form 03-INTER to reconcile balances.</li> <li>➤ Submit the completed Form 03-INTER to SFRS in electronic format.</li> </ul>
Form 04	Due To General Revenue Unallocated	GL 356	
Form 17	Deposits	GL 112, 222	
Form 18	Other Investments	GL 145, 146, 147, 227, 245, 246, 247	<ul style="list-style-type: none"> <li>➤ Do not include investments pooled with the State Treasurer or State Board of Administration.</li> <li>➤ Carrying values must agree with the sum of all amounts recorded in general ledger codes.</li> <li>➤ Fair value of each investment type may be found on the June 30<sup>th</sup> investment statements.</li> </ul>
Form 19	Changes in Capital Assets	GL 26X 27X 28X	<ul style="list-style-type: none"> <li>➤ Enter additions and deletions as gross amounts. <ul style="list-style-type: none"> <li>○ Do not net changes.</li> </ul> </li> <li>➤ Increase in accumulated depreciation must equal depreciation expense.</li> <li>➤ Decreases in accumulated depreciation - use the accumulated depreciation for assets retired during the year.</li> <li>➤ Complete the requirements below the schedule.</li> <li>➤ Ensure variance column is blank before submission.</li> </ul>

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Form Number	Name	Driver	Additional Guidance
Form 20	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"> <li>➤ Enter additions and deletions as gross amounts.                             <ul style="list-style-type: none"> <li>○ Do not net changes.</li> </ul> </li> <li>➤ Enter amount due within one year.</li> <li>➤ Ensure variance column is blank before submission.</li> </ul>
Form 21	Installment Purchases and Capital Lease Liability	GL 385, 485, 387, 487	<ul style="list-style-type: none"> <li>➤ Audited Balance should agree with end-of-year reports.</li> </ul>
Form 23	Restricted Other	SWGF 50, 60  GL 538	
Form 24	Invested in Capital Assets, Net of Related Debt	SWGF 50, 60  GL 536, 26X, 27X, 28X	
Form 25	Special and Extraordinary Items	GL 718, 719, 787, 788	<ul style="list-style-type: none"> <li>➤ Use professional judgment to ensure that the description/detail of the item fits within the definition of the general ledger code chosen.</li> </ul>
Form 27	Deficit Ending Equity		<ul style="list-style-type: none"> <li>➤ If deficit balance has a related fund that offsets the deficit                             <ul style="list-style-type: none"> <li>○ Provide the related fund number in lieu of an explanation</li> </ul> </li> <li>➤ If deficit balance is a recurring deficit                             <ul style="list-style-type: none"> <li>○ Update disclosure used in the prior-year CAFR.</li> </ul> </li> <li>➤ Provide plain language explanations that can be used in the Notes to the CAFR.                             <ul style="list-style-type: none"> <li>○ Use complete sentences phrased so an external user can understand.</li> <li>○ Agency jargon should be avoided.</li> </ul> </li> <li>➤ Be sure to describe the cause of the deficit and the intended course of action to eliminate the deficit.</li> </ul>
Form 28	Prior Period Adjustments (PPA)	GL 532, 542	<ul style="list-style-type: none"> <li>➤ Describe circumstances that caused the PPA in a manner that someone not familiar with your agency can understand.</li> </ul>
Form 45	Bonds Payable and Certificates of Participation	GL 371, 373, 461, 445, 372, 462	
Form 49	Compensated Absences	GL 386, 486	<ul style="list-style-type: none"> <li>➤ Compare submitted forms with sample from query run</li> </ul>

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Form Number	Name	Driver	Additional Guidance
Form 50	Capital Assets Impairments and Insurance Recoveries	GL 26X, 27X, 28X, 681, 692, 711, 719, 788, 765	
Form 51	Deferred Revenue	GL 389, 489	
Form 52	New Fiduciary GL	SWGF 71, 73, 74, 76, 79	➤ Used only for SWGF listed in the driver column to describe new five digit agency unique GL codes established during the fiscal year.

### Access format (Form30.mdb)

Form Number	Name	Driver	Additional Guidance
Form 30	Cash Flow Statement	SWGF 50, 60  GL 111, 112, 113, 121, 122, 141, 143, 144, 221, 222, 223, 224, 225	<ul style="list-style-type: none"> <li>➤ Used only for SWGF listed in the driver column.</li> <li>➤ Cash and Cash Equivalents should only include general ledger codes included in the driver column.</li> <li>➤ PY and CY cash and cash equivalents balances must equal the total FLAIR general ledger codes.</li> <li>➤ Net increase/(decrease) in cash and cash equivalents must equal total change net increase/(decrease) in cash and cash equivalents after the changes in operating, non capital financing, capital &amp; related financing and investing are totaled.</li> <li>➤ Operating income/(loss) + depreciation &amp; amortization expense + change in assets and liabilities total on reconciliation (page 2) must equal net cash provided/(used) by operating activities (page 1).</li> <li>➤ Submit updated Form 30 when an adjustment is prepared and/or posted to SWGF 50 or 60.</li> </ul>

### Form30.mdb Instructions

Form30.mdb is an Access database that incorporates the trial balance to help ensure that Form 30 Cash Flow Statement(s) always reconcile and to facilitate tracking of post-closing balances. Form30.mdb also pre-populates certain form information from the trail balance, and balances are auto updated from adjustments.

#### Getting Started

1. Access the Enterprise Accounting & Financial Reporting (EA FR) website  
[http://www.myfloridacfo.com/aadir/statewide\\_financial\\_reporting/index.htm](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm).
2. Click on the link titled “SWFS Forms – 2011” at the bottom of the center column titled “Statewide Financial Statements (SWFS) - FY 2011” to access SWFS Forms for 2011.
3. Download the “[Form30.mdb](#)” Access database to a backed-up drive at your agency.

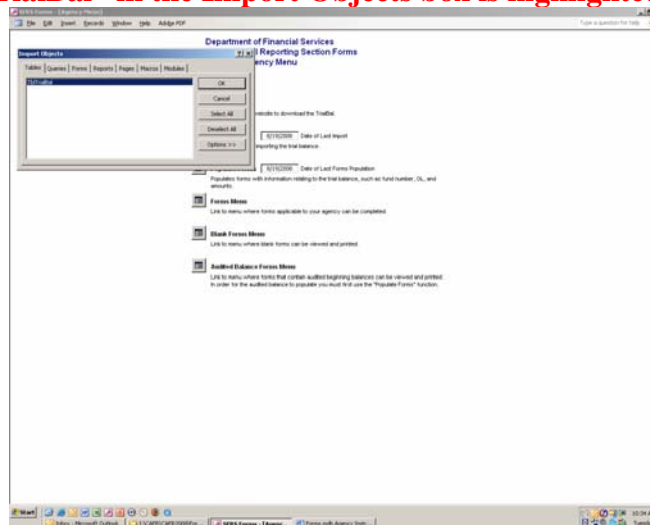
# Statewide Financial Statement Forms Instructions

## Form30.mdb Instructions

4. Locate the file and right click it to open the properties. Ensure that the “Read-only” attribute is not checked.
5. Open the database and select the “Agency Menu” button. The application will then ask for your agency’s OLO and for verification of your agency. The following are the functions contained within the agency menu:
  - a. Access SFRS website
  - b. Import TrialBal
  - c. Populate forms
  - d. Access populated forms
  - e. Access forms that contain audited balances

### Completing

1. Access the Enterprise Accounting & Financial Reporting (EAFR) website [http://www.myfloridacfo.com/aadir/statewide\\_financial\\_reporting/index.htm](http://www.myfloridacfo.com/aadir/statewide_financial_reporting/index.htm).
2. Click on the link titled “SWFS Forms – 2011” at the bottom of the center column titled “Statewide Financial Statements (SWFS) - FY 2011” to access SWFS Forms for 2011.
3. Download the “[Working Trial Balance](#)” Access database. This database contains a table (TblTrialBal) for importing into Form30.mdb.
4. Use the “Import Trialbal” button to start the process of importing the trial balance. A browser window will pop up. Locate the “[Working Trial Balance](#)” Access database and click import. Another window will pop up with the import objects. Select the “TblTrialBal” table and click ok. **NOTE: “TblTrialBal” must be selected (TblTrialBal highlighted in blue) prior to clicking OK. Please note in the following image that “TblTrialBal” in the Import Objects box is highlighted in blue.**



5. Use the “Populate Forms” button to populate form30 with information relating to the trial balance, such as fund number, GL, and amounts.

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6. Use the “Forms Menu” button to access the populated forms. The number to the right of the form title indicates the individual number of generated forms based on your trial balance.
7. Complete the form 30s that are relevant to your agency. When inputting remember to consider debits and credits. Debit amounts are positive and credit amounts are negative.
8. If an adjustment is needed, use the following procedures:
  - a. Submit adjustment to SFRS
  - b. Download updated “[Working Trial Balance](#)” Access database
  - c. Execute “Completing” instructions 2 and 3
  - d. Ensure amounts have been corrected on forms
9. Use the “Error Report” button to access a report that contains errors with your forms. The following are categories that form errors are grouped into:
  - a. <> – Two amounts on the form that should equal do not
  - b. Atypical TrialBal – TrialBal amount is atypical
  - c. Atypical Detail – Inputted detail amount is atypical
  - d. Incomplete – A field other than an amount field is incomplete
10. Once the error report is clean submit the database. The following are two methods that can be used for submission:
  - a. Zip and send by e-mail to [sfrs@myfloridacfo.com](mailto:sfrs@myfloridacfo.com)
  - b. Put on a CD and mail to the SFRS

### **Access 2007 Work Around for Form30.mdb**

The following instructions are the necessary procedures to work around an import compatibility issue in Access 2007. These instructions should enable one to get into the database, delete the old “TblTrialBal” table, and import a new “TblTrialBal”:

1. Hold the “Shift” key when opening forms.mdb (this should only be used for this purpose). The database should open as if you are entering a normal access database.
2. Find the “TblTrialBal” table and delete it.
3. Use the import function of Access to import the “TblTrialBal” table from the TrialBal database you downloaded.
4. Close the database.
5. Open the database (do NOT hold the “Shift” key). Proceed to the Agency Menu and skip the import step.
6. Run the “Populate Forms” function.
7. Complete your forms.

\*\* The first time you enter forms.mdb you may need to skip step 2 as there should not be a “TblTrialBal” table in the database yet.

# Statewide Financial Statement Forms Instructions

## ReviseForm & FixForm

### Submitting revised forms:

Revised forms are applicable after submission of the form30.mdb database and whenever a revision is needed to information provided on a previously-submitted form.

1. Complete the revised form(s) using the Excel version or the Form30.mdb database.
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](mailto: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.

### Revisions to Form 3–INTRA and/or Form 3-INTER Due to/from, Advances & Transfers:

1. Resubmit the Form 3-INTRA and/or Form 3-INTER with only rows of data that need revision.
2. Prepare a Revised Form 3-INTRA and Form 3-INTER.
  - Include only rows for added, changed or deleted data.
  - Indicate in the Notes field if this is a new row, a revised row, or a row to be deleted.
3. Save the form as Form 3-INTRA REVISEDxx/xx/xx and/or Form 3-INTER REVISEDxx/xx/xx
4. Prepare an email to [sfrs@myfloridacfo.com](mailto:sfrs@myfloridacfo.com) as follows:
  - Subject: **ReviseForm**
  - Attach saved form.
  - Provide a description of the revisions to the previously submitted form.

### Form30.mdb won't work as needed:

FixForms are used by SFRS as the form submission *and* to track any issues with the database.

1. Use the Excel format version of the form(s) on the SFRS website.
2. Prepare an email to [sfrs@myfloridacfo.com](mailto:sfrs@myfloridacfo.com) as follows:
  - Subject: **FixForm**
  - Attach Excel form(s).
  - In the body of the email, provide a description of issue with Form30.mdb. Please provide as much detail as possible regarding the issue. Consider printing the form(s) or error reports, make notes on them if needed, and scan and send to SFRS.