

## Understanding the Financial Statement Forms

### Form 1 – Other Revenues (GL 61900, 67900, 68900, 69900)

There should **NOT** be a balance in these general ledger codes. If there happens to be a balance, JAC will try to reclassify the revenues. If no reclassification is possible, Form 1 must be completed to explain the source of the revenue.



This information is retrieved from the Trial Balance GL's 61900, 67900, 68900 & 69900.

### Form 2 – Other Non-Operating Expenses (GL 78900)

There should **NOT** be a balance in these general ledger codes. If there happens to be a balance, JAC will try to reclassify the revenues. If no reclassification is possible, Form 1 must be completed to explain the source of the revenue.



This information is retrieved from the Trial Balance GL 78900.

### Form 3 Part A (Old Form 5) – Due From Other Departments (GL 16300)

The form captures amounts owed to circuits from other state agencies as of June 30<sup>th</sup>. The amount should be recorded even if you receive it on July 1<sup>st</sup> because as of 06/30, it was outstanding. The offset GL would be the GL used to record this revenue throughout the year; see below for some examples.

61300 Fees for services to other state agencies  
65900 Transfers from other state agencies  
65600 Federal transfers from other state agencies



Most common Agencies for this form

OLO	AGENCY	REASON
410000	Department of Legal Affairs	VOCA
550000	Department of Transportation	DUI Grant
730000	Department of Revenue	Child Support



This information is gathered both from other agencies and from the circuits. JAC confirms with the owing agency on amounts.



Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

### Form 3 Part B (Old Form 6) – Due To Other Departments (GL 35300)

This form is designed to capture amounts due to other state agencies as of June 30<sup>th</sup>. The amount should be recorded even if you expend it on July 1<sup>st</sup> because as of 6/30, it was O/S. The offset GL would be the GL used to record this expenditure throughout the year.



Most common Agencies on this form:

OLO	AGENCY	REASON
430000	Department of Financial Services	TTD Benefits
410000	Department of Legal Affairs	Legal Services
710000	Florida Department of Law Enforcement	Background Checks
720000	Department of Management Services	Telephone
750000	Department of Economic Opportunity	Unemployment Compensation



This information is gathered both from other agencies and from the circuits. JAC confirms with the receiving agency on amounts.



Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

### **Form 3 Part C (Old Form 9) – Transfers In From Other Agencies (GL 65900)**

This form is designed to capture all non-federal transfers in from other state agencies during the fiscal year. The amount in GL 65900 may not be completely correct until all amounts are checked against the transferring agency's records and applicable amounts from Form 3 Part A are added.



Most common Agencies on this form:

OLO	AGENCY	REASON
430000	Department of Financial Services	Refunds, Reimbursements
720000	Department of Management Services	Auction Proceeds

Note: The amount reported on Form 3 Part C should include any amounts recorded on Form 3 Part A that will be recorded in GL 65900.



This information is gathered both from other agencies and FLAIR. JAC confirms with the transferring agency on amounts.



Refer to DFS Statewide Financial Statements Guidance, checklist item #2 or #3 (pages 3-4) for more information regarding transfers between state agencies. This document can be found at: <http://www.myfloridacfo.com/Division/AA/Links/SWFSGuidance2015.pdf>.

### **Form 3 Part D (Old Form 10) – Transfers Out To Other Agencies (GL 75900)**

This form is designed to capture all non-federal transfers out to other state agencies during the fiscal year. The amount in GL 75900 may not be completely correct until all amounts are

checked against the transferring agency's records and applicable Form 3 Part B amounts are added.



Most common Agencies on this form:

OLO	AGENCY	REASON
430000	Department of Financial Services	TTD Benefits
720000	Department of Management Services	HR Outsourcing
750000	Agency for Workforce Innovation	Unemployment Compensation

Note: The amount reported on Form 3 Part C should include any amounts recorded on Form 3 Part B that will be recorded in GL 75900.



This information is gathered both from other agencies and from FLAIR. JAC confirms with the transferring agency on amounts.



Refer to DFS Statewide Financial Statements Guidance, checklist item #2 or #3 (pages 3-4) for more information regarding transfers between state agencies. This document can be found at: <http://www.myfloridacfo.com/Division/AA/Links/SWFSGuidance2015.pdf>.

### **Form 3 Part E (Old Form 11) – Federal Funds Transfers In From Other Agencies (GL 65600)**

This form is designed to capture all federal transfers in from other state agencies during the fiscal year. The amount in GL 65600 may not be completely correct until all amounts are checked against the transferring agency's records and applicable amounts from Form 3 Part A are added.



Most common Agencies on this form:

OLO	AGENCY	REASON
410000	Department of Legal Affairs	VOCA
520000	Department of Community Affairs	FEMA
710000	Florida Department of Law Enforcement	BYRNE & Safe Neighborhood
730000	Department of Revenue	Child Support

Note: The amount reported on Form 3 Part C should include any amounts recorded on Form 3 Part A that will be recorded in GL 65600.



This information is gathered both from other agencies and from FLAIR. JAC confirms with the transferring agency on amounts.

 FYI

Refer to DFS Statewide Financial Statements Guidance, checklist item #2 or #3 (pages 3-4) for more information regarding transfers between state agencies. This document can be found at: <http://www.myfloridacfo.com/Division/AA/Links/SWFSGuidance2015.pdf>.

### **Form 3 Part F (Old Form 12) – Federal Funds Transfers Out To Other Agencies (GL 75600)**

This form is designed to capture all federal transfers out to other state agencies during the fiscal year. The amount in GL 75600 may not be completely correct until all amounts are checked against the receiving agencies records and applicable amounts from Form 3 Part B are included. This form will be used when federal funds are returned to another state agency.

### **Form 3 Part G (Old Form 13) – Transfers In From Within Department (GL 65700)**

This form is designed to capture all non-federal transfers in from within the agency (between circuits) during the fiscal year. The amount in GL 65700 may not be completely correct until all amounts are checked against the transferring circuit's records and applicable amounts from Form 3 Part L are added.

Note: The amount reported on Form 3 Part G should include any amounts recorded on Form 3 Part L that will be recorded in GL 16200.



This information is gathered both from the circuits and from FLAIR.

 FYI

Refer to DFS Statewide Financial Statements Guidance, checklist item #2 or #3 (pages 3-4) for more information regarding transfers between state agencies. This document can be found at: <http://www.myfloridacfo.com/Division/AA/Links/SWFSGuidance2015.pdf>.

### **Form 3 Part H (Old Form 14) – Transfers Out To Within Department (GL 75700)**

This form is designed to capture all non-federal transfers out to within the agency (between circuits) during the fiscal year. The amount in GL 75700 may not be completely correct until all amounts are checked against the transferring circuit's records and applicable amounts from Form 3 Part N are added.

Note: The amount reported on Form 3 Part H should include any amounts recorded on Form 3 Part N that will be recorded in GL 35200.




This information is gathered both from the circuits and from FLAIR.

 FYI

Refer to DFS Statewide Financial Statements Guidance, checklist item #2 or #3 (pages 3-4) for more information regarding transfers between state agencies. This document can be found at: <http://www.myfloridacfo.com/Division/AA/Links/SWFSGuidance2015.pdf>.


**Form 3 Part I (Old Form 15) – Federal Funds Transfers In From Within Department (GL 65500)**

This form is designed to capture all federal transfers in from within the agency during the fiscal year. The amount in GL 65500 may not be completely correct until all amounts are checked against JAC's records and applicable amounts from Form 3 Part L are included. This form will be used for Drug Court Grant transfers from JAC to the circuits.

 This information is retrieved from the Trial Balance GL 65500.


**Form 3 Part J (Old Form 16) – Federal Funds Transfers Out To Within Department (GL 75500)**


This form is designed to capture all federal transfers out within the agency during the fiscal year. The amount in GL 755 may not be completely correct until all amounts are checked against the receiving circuit's records and applicable amounts from Form 3 Part N are included. This form will be used for Drug Court Grant transfers from JAC to the circuits.

 This information is retrieved from the Trial Balance GL 65500.

**Form 3 Part K (Old Form 34) – Due From State Funds Within Division (GL 16100)**


This form is used to report balances owed from one fund to another fund within your circuit as of June 30<sup>th</sup>. The amount should be recorded even if you receive it on July 1<sup>st</sup> because as of 6/30, it was outstanding.


 This information is gathered from Certified Forward receivables/payables.

 Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

**Form 3 Part L (Old Form 35) – Due From State Funds Within Department (GL 16200)**

This form is used to report balances owed to you from another circuit or from JAC as of June 30<sup>th</sup>. The amount should be recorded even if you receive it on July 1<sup>st</sup> because as of 6/30, it was outstanding.

 This information is gathered from the circuits.

 Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

### **Form 3 Part M (Old Form 37) – Due To State Funds Within Division (GL 35100)**

This form is used to report balances you owe from one fund to another fund within your circuit as of June 30<sup>th</sup>. The amount should be recorded even if you paid it on July 1<sup>st</sup> because as of 6/30, it was outstanding.



This information is gathered from certified forward payables/receivables.



Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

### **Form 3 Part N (Old Form 38) – Due To State Funds Within Department (GL 35200)**

This form is used to report balances you owe to another circuit as of June 30<sup>th</sup>. The amount should be recorded even if you paid it on July 1<sup>st</sup> because as of 6/30, it was outstanding.



This information is gathered from the circuits.



Balances on your pre-closing trial balance are most likely from last year and should not be used for filling out the financial statement forms.

### **Form 4 – Due To General Revenue Unallocated (GL 35600)**

The information for this form is gathered from completed circuit information requests as well as coordination with other agencies. The most common situation resulting in funds due to GR unallocated is service charges to GR owed and not paid as of June 30<sup>th</sup>. The revenue category for SC to GR is 001308 and the offset GL is 65800. General revenue receivables that are not certified forward and not from within your department should also be included on this form.

### **Form 17 – Deposits (GL 11200 & 22200)**

This form must be completed for all active revolving funds with a bank account. The Reconciled Bank Balance (1) amount on Form 17 should equal the balance in GL's 11200 & 22200. The Bank Statement Balance (2) should be obtained from the June 30 bank statement. Petty cash maintained in an office should **NOT** be considered a deposit and should be recorded as Cash on Hand in GL 11100.



Reconciled Bank Balance is retrieved from the Trial Balance GL's 11200 & 22200.

Note: Please remember to send JAC a copy of your June 30 bank statement.

### **Form 18 – Other Investments (GL 145, 146, 147, 227, 245, 246, & 247)**

There should **NOT** be a balance in any of these general ledger codes. This form is used for furnishing information on any investments a fund may have that are not in one of the State

Treasurer's Investment Pools or with the State Board of Administration. OLO 210000 does not have any of these.



This information is retrieved from the Trial Balance GL's 14500, 14600, 14700, 22700, 24500, 24600, & 24700.

### **(Old) Form 20 – Changes in Long Term Debt (GL 38600 & 48600)**

This form is used to report changes in long term debt. The only long term debt applicable to OLO 210000 is Compensated Absence Liability. Liability acquired and released should be reported separately in the additions and deletions columns, respectively. Do not net increases and decreases. If there are any adjustments, an explanation must be provided to DFS.



This information is retrieved from your personnel system (BOMS, Excel, etc.). The necessary adjustments are made in FLAIR to reflect your estimated liability.



JAC will happily complete Form 20 on your behalf based on the information received from your personnel system (BOMS, Excel, etc.).

### **Form 21 – Installment Purchase Contracts and Capital Leases Liability (GL 38500, 48500, 38700, 48700)**

This form is used to report future payments on installation purchase contracts and capital lease liabilities. OLO 210000 generally does not have any of these.



This information is retrieved from the Trial Balance GL's 38500, 48500, 38700, & 48700.


### **Form 25 – Special and Extraordinary Items (GL 718, 719, 787, & 788)**

There should **NOT** be a balance in this general ledger code. It will be very unusual for this form to be used. This form is used to report any special and extraordinary items that the agency may have. Extraordinary items are transactions or other events that are both unusual and infrequent in occurrence. Special items are significant transactions within the control of management that are either unusual in nature or infrequent in occurrence. If a transaction or event is both unusual in nature and infrequent in occurrence, it should be reported as an extraordinary item without regard to management involvement.

This information is retrieved from the Trial Balance GL's 71800, 71900, 78700, & 78800.


### **Form 27 – Deficit Ending Equity**

This form must be completed for any fund that has year-end deficit fund equity. Fill in the appropriated blanks for the total amount of deficit, the cause of the deficit, and what course of action your agency is taking to eliminate this deficit. This form will be completed after all adjustments for the year are input. If the form is necessary, JAC will complete it on your behalf.

 This information is retrieved from the Trial Balance after all adjustments are finished.


### **Form 28 – Prior Period Adjustments (GL 53200 & 54200)**

This form is used to report all prior period adjustments. A detailed description is required for each prior period adjustment reported. If a prior period adjustment is immaterial (less than \$750,000), reclassify it before closing. Prior year audited statewide adjustments should not be considered prior period adjustments. Usually, OLO 210000 has nothing for these general ledger codes.

 This information is retrieved from the Trial Balance GL's 53200 & 54200.


### **Form 45 – Bonds Payable and Certificates of Participation (GL 317, 461, 445, 372, & 462)**

There should **NOT** be a balance in this general ledger code; OLO 210000 does not issue bonds.

 This information is retrieved from the Trial Balance GL 37100, 46100, 44500, 37200, & 46200.


### **Form 47 – Property Transfers In (GL 65200)**

There should **NOT** be a balance in this general ledger code unless a new agency is moved into OLO 210000. Only transfers with a net book value greater than \$0.00 should be recorded.

 This information is retrieved from the Trial Balance GL 65200.


### **Form 48 – Property Transfers Out (GL 75200)**

There should **NOT** be a balance in this general ledger code unless a new agency is moved out of OLO 210000. Only transfers with a net book value greater than \$0.00 should be recorded.

 This information is retrieved from the Trial Balance GL 75200.

### **Form 49 – Compensated Absences (GL 36800 & 46800)**

This form is used to calculate your estimated changes for leave liability. The formula is designed to calculate a 3 year average for your short term and long term leave liability and totals must agree with totals on Form 20. This form must be provided to SFRS therefore is completed by JAC.

 This information is retrieved from your personnel system (BOMS, Excel, etc.). The necessary adjustments are made in FLAIR to reflect your estimated liability.



## **Form P6 – Operating Leases**

In addition to amount paid on operating leases for this fiscal year, this form provides a schedule to be filled out of future minimum lease payments for operating leases for each of the subsequent five years and in five-year increments thereafter. Leases or subleases with other state agencies should **NOT** be on this form.



This information is gathered from each SA, PD, GAL and CCRC office.

## **Agency Head Certification**

This certification form combines Forms;

- P1 (Violations of Finance-Related Legal and Contractual Provisions),
- P2 (Certification of Reconciliation and Capital Assets Accounting),
- P3 (Loss Contingencies),
- P5 (Constructions and Other Significant Commitments),
- P7 (Related Party Transactions).

DFS requires that one of each P Form be turned in for each OLO. Since we are all under the same OLO, we collect the signatures for all SA, PD, GAL, and CCRC offices and then JAC's Executive Director will sign the single P Form that will go to DFS.

## **P4 Form– Subsequent Events**

This certification form is due later in the year and certifies that nothing significant happened while the financial statements were being worked. Once again, only one single form P4 is turned in for all of OLO 210000.