

Comprehensive Annual Financial Reporting XBRL Taxonomy

State of Florida

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IRIS Business Services Limited

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1.1.1 Introduction

This document outlines the key features of the XBRL taxonomy and IRIS iFile® excel tool developed for Florida state CAFR as a proof of concept by IRIS Business Services Limited.

The taxonomy is developed after doing a study of CAFR of City of St. Petersburg, City of Orlando, City of Miami, Hillsborough County District School Board, and Jacksonville Aviation Authority.

1.1.2 Name of the statements covered in the release V1.02

#	Florida CAFR Name of return
1	Filing information
2	CAFR01 - Statement of net position
3	CAFR02 - Statement of activities
4	CAFR03 - Governmental funds - Balance sheet
5	CAFR04 - Governmental funds - revenue, expenditure and changes
6	CAFR05 - Statement of net position, proprietary funds
7	CAFR06 - Net position of proprietary funds - revenue, expenditure and changes
8	CAFR07 - Net position of proprietary funds - cash flow statement
9	CAFR08A - Retirement funds fiduciary net position
10	CAFR08B - Changes in retirement funds fiduciary net position
11	CAFR09 - Disclosures of other post-employment benefits
12	CAFR10A - General funds - budget and actual - revenue, expenditure and changes
13	CAFR10B - Major special revenue funds 01 - budget and actual - revenue, expenditure and changes
14	CAFR10C - Major special revenue funds 02 - budget and actual - revenue, expenditure and changes
15	CAFR10D - Major special revenue funds 03 - budget and actual - revenue, expenditure and changes
16	CAFR10E - Major special revenue funds 04 - budget and actual - revenue, expenditure and changes
17	CAFR10F - Major special revenue funds 05 - budget and actual - revenue, expenditure and changes
18	CAFR11 - Long term liabilities
19	CAFR12 - Disclosures of tax abatements
20	CAFR13 - Schedule of changes in net pension liability and related ratios
21	CAFR14 - Retirement fund contributions
22	CAFR15 - Net position by activities
23	CAFR16 - Activities wise - changes in net position for last ten fiscal years
24	CAFR17 - Governmental funds analysis for last ten fiscal years
25	CAFR18- Governmental funds analysis of changes for last ten fiscal years
26	CAFR19 - Ratio of outstanding debt for last ten fiscal years
27	CAFR20 - Ratio of net general bond outstanding debt for last ten fiscal years
28	CAFR21 - Governmental activities, direct and overlapping debt
29	CAFR22 - Legal debt margin analysis for ten fiscal years
30	CAFR23 - Pledged revenue coverage ratio for five fiscal years
31	CAFR24 - Disclosure of complete statements

1.1.3 Taxonomy features

1. File name “core” contains all schema namely
 - a. Element id (concept),
 - b. Label (human readable name of concept),
 - c. Documentation (brief description of concept)
 - d. Reference (accounting reference of concept)
2. File name “META-INF” is taxonomy package giving details of statements and full entry point.
3. File name “reports” contains all the statements to be reported by reporting institution including filing information.
4. File name “us-cafr_full-entry” is the full entry point and activates all statements.
5. Additional features

#	Statement name	Number of formulas	Note
A]	Filing information	10	These 10 unique formulas will evaluate 10 reportable concepts in Filing info
B]	CAFR01- Statement of net position	5	These 5 unique formulas will evaluate all 72 concepts in CAFR01 (summation)
C]	CAFR23 - Pledged revenue coverage ratio for five fiscal years	1	This single formula will evaluate all 50 rows of the statement for "net revenue"
Total		16	

1.1.4 Taxonomy modelling

1. CMS based DPM: We have implemented “Data Point Modelling” (DPM) laced with “Hierarchical modelling” for mapping of concepts with its unique dimensions.
2. Both Explicit dimension and Implicit dimension (typed) has been used to model mapping of concepts
3. Table linkbase is also been implemented to cater to the unique dimension mapping of concepts

1.1.5 IRIS iFILE - The Intelligent Spreadsheet

IRIS iFile desktop client creates the Intelligent Spreadsheet to enable the users (the reporting entities) to generate statement reports in XBRL format. The intelligent spreadsheet obviates the need to know XBRL by the reporting entity with its salient features as below.

- Template generator
- Tool and taxonomy version authentication
- Data validation engine
- Instance document generator for both XBRL and iXBRL
- Business rule error messages
- iXBRL document embedded viewer (beta version)

1.1.6 Assumptions

1. Limited study of CAFRs and GASB for the current scope.
2. Fiscal years are fixed within the taxonomy as the end consumption and usage of data reported is not known.
3. Modelling is based solely on how the data is presented in the sample reports provided and not on the underlying definitions of the reported concepts.
4. Typed dimensions are used wherever standardised elements could not be created for entity specific concepts.
5. Unique identifier is recommended and is kept open (as string) for the purpose of this POC.
6. Every unique combination of primary elements and dimensions are created in separate hypercube in definition linkbase as well as provided in presentation linkbase for display purposed.
7. For rendering of instance document so generated from this taxonomy, it is recommended to use either table linkbase (already part of taxonomy) or iXBRL instance.
8. For this POC, statements are displayed within iXBRL instance as they are presented in excel tool.