



FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.

Since 1937

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2019-2020
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Via: Jim.Parker@myfloridacfo.com

Mr. Parker:

On behalf of the Florida Government Finance Officers Association (FGFOA), I am pleased to provide feedback on the State of Florida Local Government Uniform Accounting System (UAS) Manual. The comments below are based on a review by the FGFOA members, Technical Resources Committee, and Board of Directors. The following comments are provided for your consideration:

- For counties, consider providing clarification on whether the inclusion of 386/586 Intra-Governmental Transfers with the Inter-Fund Group Transfers in the overall INTRAGOVERNMENTAL TRANSFERS object code causes the 386/586 Intra-Governmental Transfers to be subject to Section 129.06(3), Florida Statutes.
- Clarification as to whether this review is integrated with the XBRL or block chain project.
- Consider updating balance sheet accounts to include net pension or net OPEB obligations. In addition, adapt balance sheet accounts for deferred outflow and inflows created by recent GASB statements. Also, deferred charges should be removed since GASB has changed the name to outflows and inflows. A suggested approach may be to create asset and liability groupings for new accounts needed to address requirements of new GASB pronouncements. For example, consider updating for asset retirement obligations and GASB 84 fiduciary funds, which would require a change from agency funds to custodial funds. Custodial funds will now report revenues and expenses.

I appreciate the opportunity to provide feedback on the UAS manual. Please feel free to contact me at (727) 464-3341 or kburke@mypinellasclerk.org regarding the comments above.

Sincerely,

Ken Burke, CPA
President