

From: localgov [<mailto:localgov@myfloridacfo.com>]
Sent: Friday, October 02, 2020 12:27 PM
To: localgov
Subject: Updated Uniform Accounting System Manual Beginning 2020-2021


To whom it may concern,

Attached you will find the newly updated Uniform Accounting System (UAS) manual. This manual is to be used beginning your 2020-2021 Fiscal Year. As you may be aware, all Local Governments will be required to begin reporting their Annual Financial Reports (AFR) in eXtensible Business Reporting Language (XBRL) format beginning the 2022 AFR record year, per 218.32, (1)(h)4., Florida Statutes. The changes in the updated manual will give you an idea of the new rules and data handling structure that will continue to be in place when XBRL begins. For an easy interpretation of what has changed within the new manual, please be on the lookout for the description icons:

- DELETED & MOVED icons:

 **312.100 INACTIVE: See Note Below**

 Code made inactive FY 2020-2021

 Code moved to Revenue Account Codes 312.110-312.170

- These icons will show you when the code was made inactive and where you can find an applicable replacement

- NEW icons:


 **312.102 CHARTER COUNTY CONVENTION DEVELOPMENT TAX**


The Charter County Convention Development Tax is a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.

 New Revenue Account Code – Created FY 2020-2021

- The New icon shows all newly available account codes.

- References:

 **Demographic Research Local Government Financial Information Handbook** – See the current year's version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

 **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

 **Section 125.011(1), F.S., 212.0305(4)(b), F.S.**

- There are both report references (where your data is also posted online by other departments) and statutory and rule references below the account code listed if you need additional information to determine if this account code is applicable to your needs.

- Eligibility:

 **Eligible Entities Include: All Local Government Entities**

- These icons will tell you if your entity is eligible to use the account code, or the account code section.

Please review this document as you begin collecting your data for the current fiscal year and send any questions you may have to LocalGov@myfloridacfo.com.

Thank you,

Local Government Team
Florida Department of Financial Services
Division of Accounting & Auditing
Bureau of Financial Reporting
(850) 413-5571



UNIFORM ACCOUNTING SYSTEM MANUAL

2021 EDITION

For Florida Local Governments Effective Beginning Fiscal Year 2020-
2021

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Introduction

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

The Department of Financial Services, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information to the State of Florida. Implementation of the standard Chart of Accounts and Standard Annual Reporting Form began in 1978. Since then, there have been minor changes and updates to the Chart of Accounts and the Annual Reporting Form.

As mandated by Section 218.33, F.S., reporting units should use this chart of accounts as an integral part of their accounting system so that the preparation of their annual financial reports will be consistent with other local reporting entities. This does not preclude local entities from maintaining more detailed records for their own use.

Tri-county Airport Authority

Chart of Accounts Conversion

Existing COA		Fund	FL COA
ASSETS:			
	Current		
1100	OneFL Operating Acct	400	101.001
1090	OneFL Fuel Acct	400	101.002
1070	OneFL Savings/CD	400	101.003
1080	OneFL Grant Acct	400	101.004
1400	Miscellaneous Funds	400	101.010
1040	CCB Grants Acct	400	101.999
1020	Petty Cash	400	102.001
	Total Checking/Savings		
1200	Accounts Receivable - Trade	400	115.101
	Accounts Receivable - Other	400	115.102
1240	Grants Receivable - FL	300	115.120
	Grants Receivable - Federal	300	115.121
	Grants Receivable - Other	300	115.125
1350	Prepaid Expenses - General	400	155.001
	Prepaid Insurance	400	155.002
1250	Inventory - Jet A	400	141.001
	Inventory - 100 LL	400	141.002
	Inventory Adjustments	400	141.100
	Total Fuel Inventory		
	Inventory - Resale	400	142.001
	Inventory Adjustments	400	142.100
	Total Inventory		
	Other Current Assets	400	156.001
	Total Current Assets	400	
	Fixed Assets		
1540	Land	300	161.901
1510	Buildings & Improvements	300	162.901
1510	Buildings & Improvements - Other	300	162.905
	Accumulated Depreciation - Bldg, Other	300	163.901
	Total Buildings & Improvements		
1530	Roads/Runways/Taxiways	300	
	Roads & Parking	300	164.901
	Runways	300	164.902
	Taxiways & Ramps	300	164.903
	Accum. Deprec. - Rds, Runways, Taxiways	300	165.901
	Total Roads, Runways, Taxiways		
1520	Machinery & Equipment	300	166.901
1560	Vehicles	300	166.902
	Accumulated Depreciation - M & E	300	167.901
	Total Machinery & Equipment		
1500	Fuel Systems		
	Tanks, Pumps, Fixed Facility	300	164.950
	Terminals & Software	300	164.951
	Accum. Deprec. Fuel System		165.902
	Total Fuel Systems		
	Total Fixed Assets		
	TOTAL ASSETS		
LIABILITIES & EQUITY			
	Current Liabilities		
2000	Accounts Payable - Trade	400	202.001
	Accounts Payable - Fuel	400	202.002
2100	Short-term Notes/Loans/Line of Credit	400	203.000
	Line(s) of Credit	400	203.001
	Short-term Notes, Equip/Machinery	400	203.002
	Accrued Interest Payable	400	215.000
	Accrued Salaries & Wages Payable	400	216.000
	Accrued Taxes Payable	400	217.000
	Sales/Use Tax Payable - FL	400	217.001
	Deposits	400	220.000
	Hangar Lease Security Deposits	400	220.001
	Deferred Revenue	400	223.000
	Prepaid Hangar Rentals	400	223.001
	Installment Purchases - Current Portion	400	226.000
	Total Current Liabilities	400	202.000
	Other Current Liabilities	400	229.000
	Other Long-term Liabilities	400	239.900
	Installment Purchases - Long Term Portion	400	226.900
	Total Liabilities	400	
	EQUITY		
	Prior Period Adjustments To Fund Balance	300	251.000
	Prior Period Adjustments to Beginning		
	Retained Earnings	400	252.000
	Debt Used To Acquire Fixed Assets	400	273.000
	Net Assets Restricted	400	275.000
3010	Net Assets Unrestricted	400	276.000
	Net Assets - General Government	300	277.000
	Fund Balance - Nonspendable	300	280.000
	Fund Balance - Restricted	300	281.000
	Net Fund Balance	400	
	TOTAL LIABILITIES & EQUITY		

Tri-county Airport Authority

Chart of Accounts Conversion

EXISTING COA		Fund	FLORIDA COA
Income			
4085	Hangar Rentals	400	383.201
4085 -2	+ Sales Tax Collection Allowance	400	369.905
4099	Misc Revenue - Other	400	369.904
4040	Food Service (Donations/Sales)	400	369.903
4051	Fuel Sales	400	369.901
4033	Farmer Ground Lease	400	334.904
4045	Ft. Rucker ASOS Site Lease	400	338.200
4075	Grant Mgt Fees @ .005%	400	331.410
6099	Less: Sales Tax Collected (Excl. Leases)	400	319.902
4085 -1	Less: Use tax collected, hangars, 7%	400	319.901
4099	Total Revenue (Net of Tax)	400	
Cost of Goods Sold			
5080	Fuel Purchased - Resale	400	469.901
5090	Merchandise For Resale	400	469.902
5075	Food Service Costs	400	469.903
5075 -1	Food Service Consumable Supplies	400	469.904
5075 -2	Food Service Non-Consumables	400	469.905
5020	Credit Card Fees	400	469.906
5099	Total COGS	400	
Gross Profit			
4085 -3	Other - Hangars	400	480.901
5079	Food Service	400	480.902
5085	Fuel	400	480.903
5095	Merchandise For Resale	400	480.904
	Combined Gross Profit	400	
Expenses			
6000 -1	Accounting	400	513.01
6000 -2	Annual Audit	400	513.02
6000 -2	Annual Audit, Prior FY	400	513.03
6010	Advertising	400	513.04
6010 -1	General Promotion/Mktg	400	513.05
6010 -2	Websites	400	513.06
6115-1	Internet Services	400	513.06
6030	Bank Charges	400	513.10
6030 -1	Returned Checks	400	513.11
6079	Interest Expense	400	513.12
6050	Dues & Subscriptions	400	513.15
6050 -1	SiteMinder License	400	513.15
6050 -2	NATA, FAC, Fed Contractor	400	513.15
6050 -3	Publications	400	513.15
6080 -3	Continuing Education	400	513.17
6025	Auto Expenses	400	513.18
6105	Training/Conferences	400	513.18
6085	Meals & Entertainment	400	513.20
6120 -2	Salary - Manager	400	513.25
6120	Wages, General	400	513.26
6040 -1	Independent Contractor - Admin	400	513.27
6093	Payroll taxes	400	513.30
6020	Supplies - Airport Operations	400	513.50
6092	Office Expenses	400	513.51
6095	Postage	400	513.52
6090	Miscellaneous	400	513.55
6097	Refund	400	513.99
6080	Legal & Professional	400	514.01
6080 -2	Bylaws	400	514.02
6080 -7	Procurement Policy	400	514.03
6080 -6	Misc L & P	400	514.05
6010	Legal Advertisements	400	514.10
6076	Insurance	400	514.15
6080 -5	Engineering & Architect Fees	400	515.01
6098	Repairs & Maint - General	400	519.01
6098	Repairs & Maint - Buildings	400	519.02
6098	Repairs & Maint - Equipment	400	519.03
6115	Electric Services	400	531.01
6115	Water Services	400	533.01
6115	Garbage/Trash Services	400	534.01
6115	Wastewater Services	400	535.01
6099	Total Expenses	400	
Operating Surplus (Deficit)			
Other Income			
7010	Interest Income		389.100
7020	Uncategorized Income		
	Subtotal		
Net Operating Income (Deficit)			