

Florida Government Finance Officers Association (FGFOA)

# Uniform Chart of Accounts White Paper



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## EXECUTIVE SUMMARY

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As government finance professionals and elected officials responsible for managing government funds, the Florida Government Finance Officers Association (FGFOA) believes transparency and accountability of the use of public funds to citizens and other stakeholders is paramount to good government.

In 2011, legislation was passed requiring the chief financial officer to develop a uniform chart of accounts to be used by all governmental entities for the purpose of reporting assets, liabilities, equities, revenues and expenditures.

The FGFOA has several serious concerns regarding the proposed Uniform Charts of Accounts (UCOA) and reporting requirements. This white paper delineates FGFOA concerns in an effort to assist Florida Chief Financial Officer Jeff Atwater and the members of the Florida Legislature as they move forward with their continued work on providing accountability and transparency of public funds.

In summary, the proposed UCOA and reporting requirements is problematic, as follows:

- **Clarification of reporting responsibility** – it is unclear whether the county constitutional officers or the chief financial officer of the county should report financial information to the State of Florida. In addition to the extra “layer” in the reporting hierarchy at the county, the proposed UCOA monthly reporting requirement will also place an undue burden on chief financial officers.
- **Double reporting of expenditures for counties** – if constitutional officers report and the county reports, the expenditures would be reported twice. These reports will not be reconciled on a monthly basis due to cost and time constraints.
- **Conflicts with current required monthly reporting requirements** – schools districts, county clerks, and other local governments may prepare monthly reports. For such entities, the proposed UCOA monthly reporting will result in duplicate reporting and additional costs.
- **Quality of data provided to the public will be jeopardized without time for verification** – the basis of accounting used to prepare monthly ad-hoc reporting may differ from the year end audited financial statements. The information may not be validated, resulting in compromised data that does not provide meaningful comparisons between organizations.
- **High costs of implementation** – the level of detail required to comply with the proposed UCOA is far greater than that required in the current financial reports. Significant resources will be necessary to comply with modifying the current accounting systems, creating a crosswalk from the current systems to the proposed UCOA, and ongoing reporting. This is an unfunded mandate on local governments.

Implementation of the proposed UCOA and reporting requirements would be costly to governments, and ultimately the taxpayers, and will result in the delivery of inaccurate and confusing information.

The FGFOA recommends an alternative strategy that could accomplish the Legislature’s goal to ensure transparency and accountability while limiting the burden to governmental entities and preserving the autonomy of those entities. Legislation should be enacted that prescribes minimum desired transparency reporting by local governments, leaves it to local governments to include such information on their websites, and does not impose significant financial burdens on local governments.

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## INTRODUCTION

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During the 2011 Florida legislative session, Section 215.89, Florida Statutes, was created. The legislative intent, as stated in the provisions of Section 2011-44, Laws of Florida, is as follows:

- 1) That a mechanism be provided for obtaining detailed, uniform reporting of government financial information to enable citizens to view compatible information on the use of public funds by governmental entities;
- 2) That uniform reporting requirements be developed specifically to promote accountability and transparency in the use of public funds; and
- 3) In order to accommodate the different financial management systems currently in use, separate charts of account may be used as long as the financial information is captured and reported consistently and is compatible with any reporting entity.

The Legislature delegated the responsibility and authority for implementing the provisions of Section 215.89, Florida Statutes, to the state's Chief Financial Officer (CFO). The state CFO has proposed a Uniform Chart of Accounts (UCOA) and reporting requirements. This white paper summarizes the issues related to the proposed UCOA reporting requirements and concerns of local government finance professionals in an effort to assist state CFO Jeff Atwater in his efforts to implement the requirements of Section 215.89, Florida Statutes.

As government finance professionals and/or elected officials accorded the responsibility of managing government funds, we acknowledge that accountability and transparency of the use of public funds by our entities is first and foremost with respect to our training and our actions. In these challenging financial times, perhaps now more than ever, transparency and accountability are essential to good government.

Various sections of the Florida statutes provide for the creation, operation and enumerated powers for counties, municipalities, school boards and special districts. The statutes also empower many of these entities to levy and collect taxes and, to the extent not inconsistent with general or special law, grant several powers for each entity to self-govern. Clearly, the intent of the Legislature has been, to the extent possible, to allow these entities the ability to govern themselves. It is also clear that the Legislature has established parameters to ensure these entities provide financial and legal accountability to its citizens. In addition, Section 11.45, Florida Statutes, requires these entities to periodically provide for a financial audit. These financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards and, when applicable, in accordance with the Florida Single Audit Act and the Federal Single Audit Act Amendments of 1996.

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## AUTONOMY OF LOCAL GOVERNMENT AND EDUCATIONAL ENTITIES

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### COUNTIES

In many counties in Florida, voters elect independent constitutional officers who are a “check and balance” on the board of county commissioners. These constitutional officers are independently elected and are accountable to the citizens within their county. They include the clerk of the circuit court and comptroller (clerk), property appraiser, sheriff, supervisor of elections and tax collector. The framers of the Florida Constitution intentionally made these countywide officers separate and independent from the rest of county government to ensure that the entity that decides how to spend your tax dollars (board of county commissioners) is not the same entity that pays the county bills, invests its funds, audits its own procedures and transactions (clerk); assesses your property’s taxable values (property appraiser); collects your taxes (tax collector); protects its citizens (sheriff); or oversees the election process (supervisor of elections). These offices, audited annually by Public Accounting Firms as a part of the overall county audit, follow strict constitutional and statutory guidelines. They cannot set public policy or levy taxes as only the board of county commissioners have that authority.

The Clerk and Comptroller’s Office, established in 1838 by the Florida Constitution as an independently elected officer, is charged with safeguarding public records, public assets and public funds.

### MUNICIPALITIES

In accordance with Section 2, Article VIII, of the Florida Constitution, municipalities are established or abolished and their charters amended pursuant to general or special law. When any municipality is abolished, provision shall be made for the protection of its creditors. Municipalities also have governmental, corporate and proprietary home rule powers to enable them to conduct municipal government, perform municipal functions and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law. Each municipal legislative body shall be elective. They also have authority to set public policy for and levy taxes on their citizenry. All municipalities with gross revenues in excess of \$100,000 per year are audited by Public Accounting Firms annually.

### SCHOOL DISTRICTS

School districts and their governing boards were created pursuant to Section 4, Article IX of the Florida Constitution. These districts are an independent taxing and reporting entity managed, controlled, operated, administered and supervised by district school officials in accordance with Chapter 1001, Part II, Florida Statutes. The boards consist of elected officials responsible for the adoption of policies, which govern the operation of the district’s public schools. The superintendent is responsible for the administration and management of the schools within applicable parameters of state laws, state Board of Education rules and school board policies. School districts must maintain financial records and accounts as prescribed by State Board of Education rules. Financial audits of school districts are performed annually by either Public Accounting Firms or the State Auditor General depending upon County size.

### STATE UNIVERSITIES

There are 12 state universities that comprise the state university system, which was created pursuant to Section 7(b), Article IX of the Florida Constitution. Pursuant to Section 7(c), Article IX of the Florida Constitution, each state university is administered by a board of trustees. Each state university board of trustees has all the powers of a body corporate. The university president serves as the executive officer and the corporate secretary of the board of trustees and is responsible for the operation and administration of the university within applicable parameters of state laws, Florida Board of Governors regulations, and board policies. State universities must maintain financial records and accounts as

prescribed by Florida Board of Governors regulations. Financial audits of state universities are performed annually by the State Auditor General.

### STATE COLLEGES

There are 28 state colleges that comprise the Florida College System, which was created pursuant to Section 1001.60, Florida Statutes. Each state college board of trustees has all the powers of a body corporate. The college president serves as the executive officer and the corporate secretary of the board of trustees and is responsible for the operation and administration of the college within applicable parameters of state laws, State Board of Education rules, and board policies. State colleges must maintain financial records and accounts as prescribed by State Board of Education rules. Financial audits of state colleges are performed annually by the State Auditor General.

### SPECIAL DISTRICTS

Also especially popular in Florida, special districts are local units of special-purpose governments whereby the governing board has policy-making powers. They also operate within limited boundaries and are created by general law, special act, local ordinance or by rule of the governor and Cabinet. Special districts ensure accountability of public resources since special districts are held to the same high standards as municipalities and counties. The first special districts were created almost 190 years ago. Although special districts are very similar to counties and municipalities, special districts are local units of special-purpose government as opposed to local units of general-purpose government. Florida's laws generally treat them alike regarding accountability of public resources.

Special districts exist to serve a public purpose and must be held to certain minimum standards of accountability to keep the public, appropriate local general-purpose governments, and state agencies informed of their status and activities. Special Districts are generally audited annually by Public Accounting Firms.

### SUMMARY

It is important to note that each of the above types of government is accountable to the electorate, citizens and users with whom they interact. As indicated above, pursuant to Section 11.45, Florida Statutes, these entities are subject to periodic financial audits by independent certified public accountants. Along with complying with state, local and federal laws, accountability to those directly affected by actions of these local governments should be and is the highest level of accountability one can expect.

### **1. Constitutional Officer Self-Reporting**

As set forth in the provisions of Section 215.89(2)(c), Florida Statutes, “local government” means a municipality, county, water management district, special district or any other entity created by a local government. Inasmuch as this definition seems to exclude county constitutional officers from its operation (since they were created by Article VIII, Section 1(d) of the Florida Constitution), much debate has occurred in the local government finance community.

County constitutional officers typically operate independently of the county (primary) government from a financial management perspective. While county constitutional officers are reported as a part of the primary government (as that term is defined under generally accepted accounting principles) in the primary government’s financial statements, historically, county constitutional officers have provided financial information to the county as a part of the “year-end closeout process” at the level of detail necessary for preparation of financial statements.

Clarification is needed on whether the county constitutional officers will be responsible for independently reporting their financial information to the State of Florida, or does the state intend to place a conduit reporting responsibility on the chief financial officer of the county (be it the clerk or other duly created charter officer). In addition to adding an extra “layer” in the reporting hierarchy, the proposed UCOA monthly reporting requirement for revenues and expenditures will also place an undue burden on the county chief financial officers.

### **2. Double Reporting of Expenditures**

As noted above, historically, county constitutional officers have provided financial information to the county as part of the “year-end closeout process” at the level of detail necessary for preparation of the financial statements. That information is then utilized by the chief financial officer of the county to prepare “eliminating entries” on the county’s financial statements so that financial transactions between county constitutional officers are not “double counted.” If monthly reporting of revenues and expenditures is implemented by the state CFO, there will presumably be no opportunity to prepare “eliminating entries” on a monthly basis due to both cost and time constraints. There is a risk that both revenues and expenditures will be “double counted.” This will occur if, for instance, the board of county commissioners reports a transfer out to a constitutional officer (as an expenditure), and that particular constitutional officer also reports his/her expenditures by individual line items.

### **3. Conflicts with, or Duplicates, Current Required Monthly Reporting Requirements**

Pursuant to State Board of Education (SBE) Rule 6A-1.008, school district finance departments are currently required to provide monthly financial statements to the school board in a form prescribed by the school board. The proposed UCOA monthly reporting requirement for revenues and expenditures adds an additional monthly reporting requirement for school districts. Depending on the school board determined format of the monthly financial statements, it is possible that the process for preparing the proposed UCOA monthly revenue and expenditure reports may differ and have its own unique set of processes. Therefore, this creates a duplication of reporting efforts resulting in additional unnecessary work by school district finance department staff. In practice, this same conflict would be applicable to counties, municipalities, and special districts that have requirements to prepare monthly reports that differ from the proposed UCOA monthly reporting requirement.

Another example is the monthly reporting requirements for the clerks. They are required to report the court-related revenues and expenditures in summary form monthly to the Clerks of Court Operations Corporation (CCOC). In addition, they are required to report in detail such things as case counts by court type; accomplished results toward performance requirements in the areas including but not limited to collection of court fees, fines and service charges, new case openings and docketing of case specific filings or motions; jury statistics; foreclosure case statistics and soon an enhanced assessments and collections report. The proposed UCOA monthly revenue and expenditure reports would be a duplication of reporting, resulting in additional unnecessary work by clerk staff.

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## MONTHLY REPORTING UNRECONCILABLE TO ANNUAL REPORTING

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One of the key fundamental issues in this initiative is that the monthly ad-hoc reporting may be prepared on a basis of accounting that may differ from the basis of accounting used to prepare the year-end audited financial statements and that the monthly ad-hoc information will not be “validated.” In our view, there are at least two potential issues with monthly ad-hoc reporting of revenues and expenditures as proposed:

1. Auditors will be unable to “reconcile” the monthly revenues and expenditures to the audited financial statements since they will conceivably be presented on different “basis of accounting”; and
2. The value of the information to the state and to potential users accessing the state’s reporting system will be compromised because the data is “unfiltered.” Basically, what the state would be saying by posting these unaudited numbers is, “here are some numbers for you to review but we will not give you any assurance that they are correct.”



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## QUALITY AND COMPARABILITY OF DATA

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When providing data to the public, every effort should be made to ensure that the data is accurate and reliable. However, UCOA project reporting provisions ensure that just the opposite will occur; there will be no attempt to validate any of the data before it is posted for public viewing. This results in a high risk that the data will be inaccurate, invalid or incomplete. Reasons for this can include anything from innocent mistakes, such as misclassification of expenditures or improper cutoff, to the intentional misstatement of amounts being reported. Another issue that will have to be overcome is that government financial system users have a tendency to expense funds where the budget is located. Because it is impractical to budget at the same low level of detail as proposed for reporting by the UCOA project, it will be a challenge to make sure that expenditures are posted to the correct cost objects. This will result in either the establishment of more costly internal controls to ensure that expenditures are properly coded or, more likely in a time of scarce resources, it will result in no additional controls being established, thus increasing the risk that the data will be unreliable.

Additionally, because there will be no validation of the data submitted to the state, the information presented must be disclaimed as unaudited and tell the user of the information that the state is taking no responsibility for the data that they are disseminating. Responsibility and accountability go hand in hand, and this lack of taking responsibility for the integrity of the data by the state is counterproductive to the goal of promoting transparency and accountability. In fact, it perpetuates one of the most negative stereotypes that governments have to overcome, which is the lack of taking responsibility and for holding people accountable. Further, transparency, while a worthy goal, is only valuable when the public perceives that it can get a true picture of what is going on. We question how this proposed data dump of information on the public will promote any positive perception of government.

Another goal of the project is to promote comparability across government organizations. While creating a uniform chart of accounts is a necessary component of comparability, unless all organizations use the same basis of accounting, a chart of accounts in and of itself will not result in the goal of achieving comparability across all government agencies.

There are vast differences between the various bases of accounting. Take, for example, the purchase of a fixed asset. Both the cash basis and the modified accrual bases of accounting recognize the purchase of fixed assets as expenditures. However, even though the transaction represents an expenditure under both bases, comparability may still be compromised as a result of the timing of the recognition of that expenditure. The cash basis of accounting recognizes the expenditure when the cash is disbursed versus the modified accrual basis of accounting recognizing the expenditure when it is incurred. Adding to the confusion, the purchase of a fixed asset using full accrual accounting isn't an expense at all; instead, it is recorded on the balance sheet with the purchase price being depreciated over the useful life of the asset. As this example illustrates, the differences in the bases of accounting between organizations severely impacts comparability between reporting organizations.

Further, organizations using the same basis of accounting are allowed to establish policies that could impair comparability between organizations. For example, GAAP allows an organization using the full accrual basis of accounting to choose its own threshold for capitalization of certain classes of assets. Let's assume that the threshold of capitalizing capital assets for one government is \$100,000 and the threshold for another government is \$1 million (as per the State of Florida). For a capital asset costing \$90,000, both organizations would reflect the transactions as an expense. For a capital asset costing \$500,000, the first organization would capitalize the cost and amortize it over time, while the second organization would expense the entire amount in the year of acquisition. Therefore, there are obstacles to comparability even between entities using the same basis of accounting.

In addition, the Florida Department of Financial Services has indicated that it will be left up to each county to decide if they will report collectively with their constitutional officers or whether the constitutional officers will report separately.

Comparability will be compromised with this position. If some counties report their information separate from their constitutional officers and some counties report collectively, then there will be no way to compare the board of county commissioners' information across the spectrum; tax collectors across the spectrum; and the same for the rest of the Constitutionals.

Therefore, the establishment of a uniform chart of accounts without requiring uniformity in other areas such as in the basis of accounting and in the accounting treatment of various transactions in itself will not provide users with any meaningful comparisons between organizations.

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## COST OF IMPLEMENTATION

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It is unclear as of this date whether the proposed UCOA is intended to replace the 2011 Uniform Accounting System Manuals for Cities, Counties, and Other Reporting Entities (all of which are dated as of August 9, 2010) or whether the proposed UCOA is intended to operate as an “overlay” to those manuals. The answer to that question will have a significant impact to units of state and local government, both operationally as well as from a cost perspective.

As noted elsewhere in this document, there is also the issue of monthly reporting versus year-end reporting and the challenges presented both by the frequency of reporting as well as the reconciliation (or lack thereof) of the monthly information to the year-end data.

It is our expectation that since the year-end reporting will presumably be prepared in conformity with generally accepted accounting principles and therefore be “reconcilable” with the local government’s audited financial statements, the issues with the year-end reporting will generally be limited to the following three major categories:

1. The level of detail required for certain objects of expenditures (i.e. contractual services and travel expenses) is far greater than the level of detail previously reported either in the audited financial statements or in the Annual Financial Report (AFR) required pursuant to the provisions of Section 218.32(1)(a), Florida Statutes;
2. Similar to item 1, it is our understanding that units of state and local government will now be required to report information at a much higher level of detail for each individual fund. In the past, information reported in the AFR was reported by fund type and information in the “basic financial statements” produced by units of government for the purpose of annual audit were only segregated by fund for the “major fund” (as that term is defined in GASB Statement Number 34 *Basic Financial Statements-and Management’s Discussion and Analysis-for State and Local Governments*) with all “non-major” funds combined into one column for financial reporting purposes. While many units of government participate in the Government Finance Officers Association’s “Certificate of Achievement for Excellence in Financial Reporting” Program, which requires the presentation of combining and individual fund level financial statements and schedules, participation in the program is voluntary. In any event, the opinions expressed by external auditors on the fairness of presentation of the financial statements generally only extend to the basic financial statements and not to the individual fund level financial statements (with the exception of the “major” funds). The cost for local governments to obtain an opinion on the fairness of presentation of financial information at the fund level would be significant; and
3. If the implementation of Chapter 2011-44, Laws of Florida, is intended to create an “overlay” as discussed above, units of local government will need to determine the capabilities of their current financial management software applications to create such an “overlay.” In any event, this exercise is also expected to be costly.

Similar to year-end reporting requirements, it appears there are also three ways to implement the monthly reporting requirement:

1. Modify the entity’s current accounting system;
2. Develop a “crosswalk” from the entity’s current system to the proposed UCOA, or
3. A combination of (1) and (2).

The survey of the Cost of Implementation that the Florida Department of Financial Services has undertaken is not complete as of the writing of this white paper, nor are the results available. However, there are key points to consider regarding the Cost of Implementation.

**IMPLEMENTATION:**

In our view, regardless of the approach taken to implement the provisions of Section 215.89, Florida Statutes, significant resources will be required to comply with the proposed UCOA reporting requirements.

**MODIFYING CURRENT ACCOUNTING SYSTEMS:**

The first point to be made is that modifying the current accounting system to mirror the proposed UCOA will be labor intensive on the part of the entity's staff. Current accounting systems are set up to meet the needs of the individual entity's management and constituency. The UCOA concept with a goal of transparency does not focus on the individual particular needs of their constituencies. Modifications to mirror the UCOA will put financial burdens on entities and their staffs who are already burdened by budget cuts and staff reductions.

A second point, as indicated in the section "UNCLEAR, CONFLICTING, OR DUPLICATIVE REPORTING REQUIREMENTS," is that some entities will perform double work to create the report required by other statutes, which will necessitate reporting on two different formats and entering data twice on a monthly basis, hence doubling the staff time and costs.

**CREATING A CROSSWALK FROM CURRENT SYSTEMS TO UCOA:**

Creating a crosswalk from current accounting systems to the UCOA will be costly for several reasons. First and foremost will be software costs. Programming current systems will require the particular vendor to provide programming services to accounting systems that are proprietary in nature and can only be reprogrammed by the vendors themselves. In today's world, programming rates on an hourly basis usually are in the range of \$200 to \$400 per hour. In addition, most systems would require additional software licensing fees and ongoing monthly maintenance support fees. Once the crosswalk is completed, there will still be the costs of staff time for preparation and reporting as previously expressed elsewhere in this white paper.

**ONGOING REPORTING:**

Currently, most entities report annually to Florida Department of Financial Services their AFR through a system known as LOGER. As noted above, the level of reporting for the AFR is at the fund-type level. More specifically, local governments currently report expenditures by fund type (i.e. general, special revenue, debt service, capital outlay, etc.), by function (i.e. 513.00-Financial and Administrative, 521.00- Law Enforcement, 541.00-Road and Street Facilities, etc.) and by major category (i.e. personal services, operating expenditures/expenses, capital outlay, debt service, grants and aids, and other uses). The average time to enter the information annually for a representative county is 1 1/2 to 2 days of staff time. This does not include the time it takes to assimilate the information from the accounting system into the format required for the AFR. It is our understanding that the state CFO will require units of local government to report to the individual fund level, by department and by object code. Reporting by object code versus category is a big issue. It is our estimation that the sheer volume of data to be reported at this expanded level (not to mention the cost of staff to create and verify the information) will grow by more than 100 times, and that is just for the year-end reporting. Interpolating this out on a monthly basis for revenue and expenditure reporting at the comprehensive level of detail requested by the Florida Department of Financial Services realistically could add substantially to this process. Making it a monthly routine will require another staff person. In addition, currently the AFR reporting requires only reporting of revenues and expenditures. The proposed UCOA requires reporting on balance sheet accounts as well, creating even more burden on staff.

Another consideration is the impact that monthly financial reporting will have on governmental computer systems and networks. Many governments have a substantial number of funds, some that exceed 100, which will be required to provide reporting. The monthly reporting will require substantial computer resources, which may result in many governments having to upgrade current systems at a substantial cost. The Summary of Reporting Requirements on this website <http://www.myfloridacfo.com/aadir/CO/ACOAprojectdocuments/SummaryofReportingRequirments.pdf>

indicates that reporting entities shall report revenues and expenditures at the lowest operational level of funds that is maintained by the reporting entities. If, for example, an entity maintains three separate special revenue funds for daily operational purposes, financial information would be reported for each of the three separate special revenue funds rather than a single summarized submission at the GAAFR level.

Some governments use multiple sub-funds to capture information that is rolled up into one fund for financial statement purposes. Monthly closing calculations could be costly and accuracy compromised.

In addition, Florida governments currently are required to meet many reporting requirements, including reporting to the Florida Equal Employment Opportunity, Florida Unemployment Compensation, Florida Retirement System, Federal Affordable Care Act, and payroll taxes and W-2 information to the Internal Revenue Service. Each of these reporting requirements imposes penalties for not meeting the prescribed deadlines. There is concern that additional monthly reporting requirements may result in governments not being able to meet all of these current reporting requirements in the time required, resulting in potential penalties and other ramifications.

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## SUMMARY

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Without reservation, we believe that transparency and accountability of the use of public funds to citizens and other stakeholders is paramount. We applaud the Legislature in its efforts to ensure that the citizens of Florida and of its local governments are beneficiaries of financial accountability and wise use of resources. The current proposed UCOA reporting requirements, while well intentioned, is not the solution for the reasons discussed in this white paper, including: the autonomy of state and local government entities; risk of lack of quality and incomparable data; conflicts with current established reporting requirements both annually and more frequently; different bases of accounting and different purposes for which each entity exists; and most crucial, the duplication of effort and the implementation cost to the taxpayer that places extraordinary burdens on local government entities with no resources to accommodate these burdens. In our opinion, the cost to implement the UCOA far exceeds any benefit that might accrue to the taxpayer as a result.

We recommend an alternative strategy that could accomplish the Legislature's goal to ensure transparency and accountability while limiting the burden to governmental entities and preserving the autonomy of those entities. Legislation should be enacted that prescribes minimum desired transparency reporting by local governments, leaves it to local governments to include such information on their websites, and does not impose significant financial burdens on local governments.

By taking the more local approach, information provided by each local government on its web site would be easily accessible to the local constituency and would be in the same place that the local government currently publishes its budget documents and year end audited financial statements. This would provide better context and an enhanced historical perspective for the user to interpret the interim information. Additionally, the interim financial information would likely come straight from the local government's current financial management system and not require costly conversions or overlays necessary to convert it to a one size fits all approach as currently proposed.

**Florida Government Finance Officers Association  
Uniform Chart of Accounts Task Force**

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