

Meeting Minutes

Department of Financial Services Chart of Accounts Project



CHIEF FINANCIAL OFFICER
JEFF ATWATER
STATE OF FLORIDA

Meeting Name:	DFS Chart of Accounts Project
Meeting Group:	Leon County Constitutional Officers
Date:	June 18, 2012
Time:	3:00 pm
Location:	Tallahassee, Florida
Requestor:	

The meeting was requested by a representative of the Leon County Clerk of Courts to discuss the Chart of Accounts Project with fiscal representatives of the five Constitutional Officers of Leon County. A member of the Leon County Clerk's staff had seen the Department of Financial Services (DFS) presentation at the Florida Government Finance Officers Association (FGFOA) conference in May and wanted to get the word out to others within the county. Elwood McElhaney represented DFS at the meeting.

Mr. McElhaney reviewed the May 8, 2012, presentation that was given to the FGFOA Conference in Orlando. The history of the project and the progress that made to date was discussed. Mr. McElhaney distributed the Draft Chart of Accounts, which was followed by discussion on its contents. The attendees asked questions regarding the timing and level of reporting that would be required. Mr. McElhaney responded that the reporting requirements have not yet been addressed by the law, but that it will likely be more often than the annual reporting that they currently have for the Bureau of Local Government.

The group recommended that the reporting be allowed by the individual constitutional officers, since they operate independently throughout the year and are only combined into a CAFR at the County level once per year. This will result in a number of paper transfers and Due To's/Due From's during the year. According to the group, this method of operation is representative of most counties.

Mr. McElhaney discussed a plan to solicit representatives from the various user groups to help refine the chart of accounts. There are two major groups representing the Counties – the Association of Counties and the Association of County Clerks and Controllers. The individual officers also have statewide groups, such as the Florida Sheriff's Association.