



## Updated Uniform Accounting System Manual

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:
  - These icons will show you when the code was made inactive and where you can find an applicable replacement
- NEW icons:
  - The New icon shows all newly available account codes.
- References:
  - 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:
  - 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](mailto:LocalGov@myfloridacfo.com).

[Click here to view the UAS Manual Effective Beginning 2020-2021](#)

