EXPENDITURE OBJECT CODES

Revised 07/19/2013

NOTE: Object codes selected for 1099 reporting are shown in Green Print.

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4***** Current Charges and Obligations (continued)

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7***** Grants, Contributions and Distributions

8***** Other Non-Operating

1***** Personal Services

Form W-2 issued to employees, Form 1099 issued to independent contractors, Form 1042-S issued to nonresident alien independent contractors.
110000  Salary and Wages

Compensation, with all necessary deductions, for services of officers and employees filling established positions.

110800  Salaries - Training

12****  Personal Services - Other

Compensation for services provided by a person not filling an established position but working in an employer-employee relationship.

121000  Temporary Employment

Temporary, common or casual employment, either full-time or part-time, to meet a temporary need.

121800  Temporary Employment - Training

122000  Seasonal Employment

Employment to meet a seasonal need caused by additional activities and responsibilities resulting from particular programs which are only carried on during part of the year or from peak workloads caused by the season of the year.

123000  Board Members

Compensation to persons who have been commissioned to serve on any legally constituted board, commission, etc. and who are not occupying an established position.

124000  Student or Graduate Assistants

Payment for services rendered by bona fide part-time or full-time students of a high school, college, or university including graduate students who are performing services related to their graduate studies for the university at which they are enrolled.

126000  Part-Time Academic Employment

Part-time academic employment other than a graduate assistant to meet an instructional need.

127000  Medical Employees - Physicians and Osteopaths

13****  Personal Services - Independent Contractors

Payment for services rendered by persons or firms who are independent contractors and are not in an employer-employee relationship. Payment amounts are reported on Form 1099.
131*** Professional Fees - Independent Contractors

Generally includes payments to vendors that hold a professional license.

131100 Accounting and Auditing
131200 Architectural

Payment for the services of designing a structure.

131300 Consulting

Payment for consulting services for which no other suitable Professional Fee object code exists.

131400 Court Reporting, Transcription and Translation Services
131500 Engineering

Payment for the review and approval of the design of a structure.

131600 Legal/Attorneys’ Fees
131700 Medical
131800 Expert Witness Fees
131900 Human Resource Services

132*** General Fees - Independent Contractors

132100 Custodial and Janitorial
132200 Temporary Employment Services
132300 Entertainment
132400 Examination and Testing

Payment for Examination and testing services rendered to issue a license or approval to provide services (i.e.: EMT license, CPA license, etc.)

132500 Investigative

Includes payment for background checks and finger printing to outside vendors.

132600 Research
132700 Information Technology
Payment for the services render in the development or upgrade of electronic systems. Does not include the purchases of information technology assets.

132800  Training
132900  Lawn Care, Grounds Keeping, and Landscaping

133***  Fees for Services
133100  Legal and Official Advertisements
Includes payments for notices and announcements as required by Chapter 50, Florida Statutes.
133200  Employment Advertising and Job Opportunity Announcements
133300  Public Service Notices and Announcements
133400  Promotional Advertising
133900  Other Advertising Services
Includes newspaper, magazine, electronic, audio, and video advertising for which no other suitable object code exists.

134000  Construction
Includes payment for the actual constructing of a structure.
134100  Security Services
134200  Mailing & Delivery Service
Includes payments for contracted courier services, privatized mailrooms, document folding and envelopes stuffing services.

134300  Food Services
Includes payments for cafeteria operations, per meal food preparation services, and food storage and distribution services.
134400  Appraisal and Survey Services
134500  Banking Services
Includes payments for electronic services and credit card processing services.

134600  Arbitrator, Mediator, Facilitator or Special Master Services
134700  Collection and Recovery Services
134800  Linen and Laundry Services
134900  Fingerprinting and Background Check Services

135***  Nonresident Alien-Independent Contractor
135000  Nonresident Independent Contractor-Taxable Income
135100  Nonresident Alien Independent Contractor-Exempt Income
135200  Nonresident Alien Independent Contractor-Foreign Source Income
139800  Privatized Services
Includes payments for which no other suitable services object code exists and the disbursement category usually describes the purpose of the payment. Services that is usually regulatory.

139900  Independent Services Not Otherwise Classified
Includes personal services for which no other suitable object code exists.

15***  Employer Contributions
Employer contributions toward retirement and FICA.
151000  FICA
Represents Social Security and Medicare Hospital Insurance Tax.
151800  FICA - Training
152000  State Retirement
152200  Public Employees Optional Retirement Plan
152800  State Retirement - Training

153***  U.S. Civil Service Benefits
153100  Retirement
153200  Health Insurance
153300  Life Insurance
154000  Municipal Retirement
155000  Employer Contributions - Optional Retirement/Annuity Plan
156000  IFAS Supplemental Retirement
157000  Pretax Administrative
158000  State Personnel Assessments

16****  Insurance Contributions
160800  Insurance Contributions - Training
161000  Health
162000  Life
163000  Disability
164000  Workers’ Compensation Contributions

Includes payments to the Division of Risk Management. The billings from Risk Management are based on payments made by the third party provider. The third party makes payments directly to the injured worker.

165000  Unemployment Compensation Contributions

Includes payments to the Agency for Workforce Innovation. The billings from AWI are based on payments made to unemployed persons who have previously worked for the agency billed.

169500  Dental

2*** **  Current Charges and Obligations
22****  Communication and Freight

Includes all charges related to services provided for the following classifications:

221000  Telephone
221100  Cellular Telephone

Includes payment for BlackBerry devices.

221200  Pager
223000  Information Technology Communications
225000  Postage, Overnight and Next Day Delivery
Includes payment for Post Office Boxes.

227000  Freight
Includes freight costs that are not capitalized with a fixed asset.

228000  Customer and/or Constituent Communications

229000  Other Communication
Communication costs for which no other suitable object code exists.

230000  Printing and Reproduction
Includes printing and reproduction, related composition and binding operations performed by commercial printers, other state agencies, units of the same agency (on a reimbursable basis). Examples: books, bulletins, leaflets, pamphlets, photos, blueprinting and photography.

230800  Printing and Reproduction - Training

231000  Court Reporting - Transcripts

24****  Repairs and Maintenance

241000  Repairs and Maintenance - Commodities
Includes parts for vehicles, information technology equipment, communication equipment and other equipment related items that are not capitalized.

242000  Repairs and Maintenance - Contracted Services
Includes service charges for repairs and minor alterations to buildings, vehicles, equipment, roads, walks, and like items that are not capitalized. Also, includes maintenance and service agreements on equipment. Services must be contracted with an outside vendor on an on-going basis.

243000  Repairs and Maintenance - Non-Contracted Services
Includes service charges for repairs and minor alterations to buildings, vehicles, equipment, roads, walks, and like items that are not capitalized. Services are not contracted with an outside vendor on an on-going basis.

244000  Maintenance and Repairs – Infrastructure
Maintenance and repairs to facilities classified as infrastructure including roadways, bridges, guardrails, boat ramps, docks, rest areas, and weigh stations used by the general public.
25**** Care and Subsistence

Includes payments made to or on behalf of those persons for whom the state has responsibility through its various programs.

251000 Care and Subsistence - Medical Services
Includes doctors' fees, hospital charges and any payments to medical services providers.

251500 Care and Subsistence - Medical Records

252000 Care and Subsistence - Other Vendor Services
Includes laundry service, ambulance service and any other payment made to the provider of a service, other than medical, as a part of the services provided by the state.

252500 Care and Subsistence - Client Rental Payment

253000 Care and Subsistence - Benefits and Allowances - Client
Includes subsistence allowance and any other payment made to the client, inmate or patient as a part of the assistance provided by the state.

253100 Client Benefits and Allowances - Vendors

254000 Care and Subsistence - Supplies and Commodities - Client
Includes training equipment, drugs and other equipment or commodities purchased as a part of the assistance program.

254100 Supplies and Commodities - Vendors

255000 Care and Subsistence - Foster Care Payments - Client

255100 Foster Care Payment - Vendors

256000 Care and Subsistence - Transition Services
Includes payment to vendors providing services to persons leaving state responsibility, facilities or institutions. Services provided may consist of counseling, housing, training and/or meals.

257000 Payments to inmates for Services

26**** Travel

Includes registration fees when travel required/incurred (otherwise use 461800) and payments for mileage, per diem, authorized allowances and other expenses incidental to travel which are authorized by law.

261000 Travel - In State - Other
Includes travel within Florida for which no other object code exists.

261100 Per Diem - In State Travel

261200 Meals (A&B) - In State Travel
Includes travel outside of Florida but within the United States for which no other object code exists.

262100 Per Diem - Out of State Travel
262200 Meals (A & B) - Out of State Travel
262300 Mileage - Out of State Travel
262400 Hotel - Out of State Travel
262500 Airfare - Out of State Travel
262800 Training - Out of State Travel
263000 Foreign Travel - Other

Includes travel outside the United States for which no other object code exists.

263100 Per Diem - Foreign Travel
263200 Meals (A & B) - Foreign Travel
263300 Mileage - Foreign Travel
263400 Hotel - Foreign Travel
263500 Airfare - Foreign Travel
263800 Foreign Travel - Training
264000 Class C Meal Allowance (INACTIVE STATUS)

Consists of Class C Meal Allowance for travel not requiring overnight absences from official headquarters.

264800 Class C Meal Allowance - Training (INACTIVE STATUS)
265000 Monthly Mileage Allowance
267000 Travel nonresident alien independent contractor - taxable
267100 Travel nonresident alien independent contractor – exempt
267200  Travel nonresident alien independent contractor - foreign source
269000  Travel Advances
269800  Travel Advances - Training

27****  Utilities
Includes charges for heat, light, gas, electric utilities and refuse collection services.

271000  Electricity
272000  Natural Gas
273000  Water and Sewage
274000  Garbage Collection
275000  Steam
279000  Other Utilities
Utility costs for which no other suitable object code exists.

28****  Employee Moving Expenses
Represents payments for packing and shipping household goods or privately owned mobile homes, and travel expenses for state employees for authorized relocation expenses. Qualified and non-qualified payments are determined by criteria described in Section 132, Internal Revenue Code.

281000  Qualified Payments to Third Parties
282000  Qualified Payments to Employees
283000  Non-Qualified Payments to Third Parties
284000  Non-Qualified Payments to Employees

3*****  Current Charges and Obligations (continued)

310000  Bedding and Other Textiles
Includes all items of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.
320000 Building and Construction Materials

Includes materials and supplies for the construction or repair of buildings, roads, and bridges, such as lumber, cement, brick, asphalt, nails and roofing.

330000 Purchase for Resale

Includes purchases to be resold, such as in the operation of bookstores, snack bars, cafeterias and dining halls.

34**** Educational, Medical and Agricultural Supplies

Includes classroom and laboratory supplies for instructional purposes, research supplies, examination supplies, medicines and hospital supplies, maps, charts, seed, fertilizers, forage, stable supplies and educational, medical and agricultural personal property not capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

341000 Educational
341800 Educational - Training
342000 Medical
343000 Agricultural
350000 Food Products

Includes food and beverages for human consumption. (Note: Do not include purchase of food for resale listed under object code 330000.)

36**** Building Maintenance and Heating Supplies

Includes janitorial and household supplies, minor tools and parts and fitting associated with building maintenance.

361000 Janitorial and Household
362000 Minor Tools

Includes minor tools and equipment not capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

363000 Parts and Fittings
364*** Fuel
Includes resources used for heating and generating power.
364100 Coal and Wood
364200 Fuel Oil
364300 Propane
364400 Gasoline
364600 Acetylene, Butane and Other Gases

37*** Motor Fuels and Lubricants
Includes gasoline, diesel oil, motor oil, greases, clutch and brake fluids, and like items used for vehicles and equipment.
371000 Gasoline
373000 Diesel Fuel
375000 Aviation Fuel
377000 Lubricants
379000 Other Fluids
Other Fluids for which no other suitable object code exists.

38*** Office Supplies
380000 Office Supplies Consumable
Includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, etc.
380800 Office Supplies Consumable - Training
Includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, etc.
381000 Office Supplies Non-Consumable
Includes payments for desks, bookcases, filing cabinets, copiers, facsimile machines, etc., not capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.
381800  Office Supplies Non-Consumable - Training

Includes payments for desks, bookcases, filing cabinets, copiers, facsimile machines, etc., not capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

39****  Other Materials and Supplies

Includes materials, supplies and personal property, and hardback-covered bound books not capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

391000  Information Technology Supplies

391800  Information Technology Supplies - Training

392000  Employee/Volunteer Reimbursement, Other than Travel

Represents a non-recurring or one-time payment of a nominal amount and the usual payment process was not used due to time constraints or critical need.

393000  Application Software (Licenses)

Includes software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should not be capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

399000  Other

399800  Other - Training

4*** **  Current Charges and Obligations (continued)

41****  Insurance and Surety Bonds

Includes all forms of insurance and bonds.

411000  Automobile Insurance

412000  General Liability Insurance

413000  Worker's Compensation Insurance

414000  Fire Fund Insurance

415000  Civil Rights Insurance

416000  Surety Bonds
417000  Information Technology Insurance
419000  Other Insurance

Insurance and Surety Bonds for which no other suitable object code exists.

42****  Pensions and Benefits

Includes all pensions and retirement benefits, relief acts, unemployment compensation benefits and worker's compensation benefits.

421000  Unemployment Compensation Benefits

The Agency for Workforce Innovation issues Form 1099-G to the recipients. Billing agencies receive from AWI are to be paid using object code 1650xx.

422000  Worker's Compensation Benefits

423000  Retirement Benefits

The Division of Retirement issues Form 1099-R to the recipients.

424000  Relief Acts

Represents non-taxable amounts authorized by legislative action which are not required to be reported on Form 1099. See object code 499400.

425000  Health Benefits

Includes medical expense reimbursements under Pretax Benefits Program.

426000  Dependent Care Benefits

Includes dependent daycare reimbursements under Pretax Benefits Program.

427000  Death Benefits for Dependents

Includes dependent health insurance and other employee death benefits under Section 112.19, Florida Statutes.

428000  Disability Benefits

429000  Other Pensions and Benefits

Other Pensions and Benefits for which no other suitable object code exist.
43**** Rental of Building and Land

Includes rental of buildings, offices, conference rooms, residences and land.

430800 Training Facilities

431000 Rental from Department of Management Services

Includes rental of buildings and aircraft from Department of Management Services.

432000 Rental from Other State Agencies

433000 Rental from Other Governmental Units

434000 Rental from Non-Government Entities

44**** Rental of Equipment

Includes rental of such items as Information Technology equipment, office equipment and vehicles when not rented in conjunction with travel.

440800 Training

441000 Information Technology

441100 Cellular Telephone

Does not include cellular telephone services (Use 221100).

442000 Copying

443000 Postage

444000 Office

445000 Machinery

446000 Vehicles

449000 Other Rental Equipment

Other Rental Equipment for which no other suitable object code exists.

45**** Current Charges - Lottery

451000 Lottery Prizes

The Department of Lottery issues Form W-2G to the recipients.

452000 Lottery Commission
### Current Charges and Obligations (continued)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>461800</td>
<td>Registration Fee/Training with no travel expenses.</td>
</tr>
</tbody>
</table>

### Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>491000</td>
<td>Attorneys' Fees and Gross Proceeds</td>
</tr>
<tr>
<td></td>
<td>Includes the gross proceeds of settlements and fees for legal services when the amount of the legal fee is unknown. When the amount of legal fees is known, object code 131600 is used and the difference (settlement amount) is coded as wages, services, damages, etc.</td>
</tr>
<tr>
<td>492000</td>
<td>Subscriptions</td>
</tr>
<tr>
<td>492800</td>
<td>Subscriptions - Training</td>
</tr>
<tr>
<td>493000</td>
<td>Dues</td>
</tr>
<tr>
<td>494000</td>
<td>Relief Acts</td>
</tr>
<tr>
<td></td>
<td>Represents taxable amounts authorized by legislative action reportable on Form 1099 as “other income.” If not reportable income, see code 424000.</td>
</tr>
<tr>
<td>495000</td>
<td>Rewards</td>
</tr>
<tr>
<td>496000</td>
<td>Jurors and Witnesses Fees</td>
</tr>
<tr>
<td>496100</td>
<td>Witness Fees – Direct Pay</td>
</tr>
<tr>
<td></td>
<td>This code should be used to record payments directly to witnesses for $300.00 or less.</td>
</tr>
<tr>
<td>497000</td>
<td>Payments for Information and Evidence</td>
</tr>
</tbody>
</table>

### Awards

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>498000</td>
<td>State Awards</td>
</tr>
<tr>
<td></td>
<td>Includes amounts to persons who have an employer-employee relationship with the state. Payments to individuals are to be submitted through the payroll system.</td>
</tr>
<tr>
<td>498100</td>
<td>State Awards to State Employees - Taxable</td>
</tr>
<tr>
<td>498300</td>
<td>Awards to Non-Employees</td>
</tr>
<tr>
<td></td>
<td>Includes payments to persons who are not in an employer-employee relationship. Examples are payments authorized by Sections 110.152, 240.4065, and 240.4075, Florida Statutes.</td>
</tr>
<tr>
<td>498400</td>
<td>Awards to Nonresident Alien Non-employees</td>
</tr>
<tr>
<td></td>
<td>Includes payments to persons who are not in an employer-employee relationship.</td>
</tr>
<tr>
<td>498700</td>
<td>Bonus to Employee</td>
</tr>
<tr>
<td>499000</td>
<td>Other Current Charges and Obligations</td>
</tr>
<tr>
<td></td>
<td>Other Current Charges and Obligations for which no other suitable object code exist.</td>
</tr>
<tr>
<td>499100</td>
<td>Perquisites</td>
</tr>
<tr>
<td></td>
<td>Includes uniform allowance and shoe allowance, but not moving expenses. (See code 28****)</td>
</tr>
<tr>
<td>499200</td>
<td>Judgment Interest</td>
</tr>
<tr>
<td>499300</td>
<td>Royalties</td>
</tr>
<tr>
<td>499400</td>
<td>Damages-Punitive, Liquidated, or Compensatory</td>
</tr>
<tr>
<td></td>
<td>Includes all payments of punitive damages. Includes any payments of damages for nonphysical injuries or nonphysical sickness.</td>
</tr>
<tr>
<td>499500</td>
<td>Damages</td>
</tr>
<tr>
<td></td>
<td>Includes amounts paid that are not punitive damages and are paid on account of personal physical injuries or physical sickness; or represents amounts that do not exceed the amount paid for medical care for emotional distress. Includes amounts paid on account of emotional distress due to physical injuries or physical sickness.</td>
</tr>
<tr>
<td>499600</td>
<td>Patient Auditor Program</td>
</tr>
<tr>
<td>499700</td>
<td>Nonresident Alien Royalties</td>
</tr>
</tbody>
</table>

| 5***** | Property |
| 51**** | Tangible Personal Property |
|        | Equipment, fixtures, other tangible personal property, and hardback-covered bound that are capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds. |
| 511000 | Books and Other Library Resources |
|        | Includes such items as audio/visual materials. |
| 511800 | Books and Other Library Resources - Training |
| 512000 | Furniture and Equipment |
|        | Includes chairs, desks, cabinets, file cases, typewriters, adding machines, calculators, duplicating machines and other like items which are not otherwise classified. |
| 512100 | Cellular Telephone |
512800  Furniture and Equipment - Training

513000  Educational
Includes purchase of educational equipment.

513800  Educational - Training

514000  Medical
Includes purchase of medical equipment.

514800  Medical - Training

515000  Agricultural
Includes purchase of agricultural equipment.

515800  Agricultural - Training

516000  Information Technology
Includes purchase of information technology equipment, operating system software and application software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should be capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

516800  Information Technology - Training
Includes purchase of information technology equipment, operating system software and application software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should be capitalized. See Chief Financial Officer Memoranda #05, 2011-12 for capitalization thresholds.

517000  Motor Vehicles - Passenger
Includes automobiles, trucks, boats, motorcycles, scooters and airplanes.

518000  Motor Vehicles - Other
Includes tractors, draglines, caterpillars, power lawn mowers, and other like items.

519000  Other
Includes purchases of tangible personal property items not otherwise classified.

519800  Other - Training

520000  Modular Building Structures
Includes house trailers, portable structures and equipment permanently affixed thereto whether or not the intent is permanent placement.
### Intangible Assets

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>531000</td>
<td>Computer Software</td>
</tr>
<tr>
<td>531800</td>
<td>Computer Software – Training</td>
</tr>
<tr>
<td>532000</td>
<td>Easements – Amortizable</td>
</tr>
<tr>
<td>532100</td>
<td>Easements – Non-amortizable (for easements with indefinite useful lives)</td>
</tr>
<tr>
<td>533000</td>
<td>Other – Amortizable</td>
</tr>
<tr>
<td>533100</td>
<td>Other – Non-amortizable (for other intangible assets with indefinite useful lives)</td>
</tr>
</tbody>
</table>

### Real Property

Includes equipment permanently affixed thereto.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>561000</td>
<td>Building and Fixed Equipment</td>
</tr>
<tr>
<td>561800</td>
<td>Building and Fixed Equipment - Training</td>
</tr>
<tr>
<td>562000</td>
<td>Land</td>
</tr>
</tbody>
</table>

Purchase of land and interest in land.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>563000</td>
<td>Other Structures and Improvements</td>
</tr>
<tr>
<td>569000</td>
<td>Other</td>
</tr>
</tbody>
</table>

Includes road, bridges, landscaping, sewerage, towers, tanks, wells and fences.

Includes real property items not otherwise classified.

### Debt Service

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>610000</td>
<td>Interest</td>
</tr>
</tbody>
</table>

Payment for interest on debt. The payment amounts are reported on Form 1099-INT as interest income.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>620000</td>
<td>Principal</td>
</tr>
</tbody>
</table>

Payment for retirement of debt.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>630000</td>
<td>Loans</td>
</tr>
</tbody>
</table>
Repayment of loans.

640000 Fiscal Agents and Other Fees

Fees or commissions of fiscal agents in connection with the issue of revenue certificates or revenue bonds.

690000 Other Debt Service

Includes debt service not otherwise classified.

7***** Grants, Contributions and Distributions

710000 Aid to Municipalities

Includes distributions of cigarette and road taxes.

720000 Aid to Counties - Educational

Includes distribution under the various education programs and school lunch program.

730000 Aid to Counties - Other

Includes distribution of racing revenue, gasoline taxes and like items.

740000 Educational Aids

Includes regional education programs, scholarships and fellowships, payments to medical schools and like items.

740200 Opportunity Scholarships

Represents amounts paid to parents of eligible students who meet the requirements of Section 229.0537, Florida Statutes.

741000 Nonresident Alien Scholarship Qualified

Represents amounts paid as a scholarship grant, but only to the extent that it is used for either tuition and fees required for enrollment or attendance at the education institution or fees, books, supplies and equipment required for courses of instruction at the education institution.

742000 Nonresident Alien Scholarship Non-Qualified

Represents amounts paid as a scholarship grant for expenses such as room, board, travel and clerical help as well as equipment and other expenses not required either for enrollment or attendance at the educational institution. The amounts are subject to tax and will not be treated as “qualified scholarship” for purposes of the exclusion from income allowed by Section 117, Internal Revenue Code.

750000 State Financial Assistance

Represents amounts paid to other governments, not for profit and for profit entities. The payment amounts are reported on Form 1099-G as taxable grants.

760000 Operating Distributions and Transfers Required by Law

Represents amounts paid to other state agencies or within a state agency to another program, activity or service for which no benefit was received and does not meet the definition of “state financial assistance.”
770000 Disaster Relief Assistance
Payments to persons for losses from the qualifying named storms in 2004.

790000 Other
Includes donations for promoting tourism, conventions and like items. The payment amounts are reported on Form 1099-G as taxable grants.

8**** Other Non-Operating

810000 Distributions and Transfers
Includes all transfers between state funds, except transfers representing operating expenses or service charges to the General Revenue Fund.

810100 Distributions and Transfers (Continued)

811000 Distributions and Transfers of Federal Funds
Includes all transfers and distributions of federal funds between a state agency's funds and between state agencies.

820000 Other Distributions
Includes payments to the federal government, State Board of Administration, and the distribution of interest received on investments of proceeds from the sale of revenue certificates or bonds.

830000 Investment Cost
Includes purchases at cost of stocks, bonds and revenue certificates, or loans to other funds that are revenue-producing loans.

840000 Investment Accrued Interest
Payments for interest that was accrued on investments at time of purchase.

850000 Proceeds of Bonds
Distribution to the ultimate beneficiary of moneys received from the sale of revenue certificates or from the sale of bonds.

851000 Proceeds of Bonds - Taxable
Distribution of Bond Proceeds deemed 1099 reportable

860000 Refunds
Includes refunds for error, adjustments, overpayment of taxes and refunds of retirement contributions.

861000 Interest Paid on Late Payment of Refunds.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>870000</td>
<td>Revolving and Working Capital Funds</td>
</tr>
<tr>
<td></td>
<td>Advances to working capital and revolving funds which are expected to be returned when the fund is liquidated.</td>
</tr>
<tr>
<td>880400</td>
<td>Service Charge to General Revenue of 4%</td>
</tr>
<tr>
<td>880800</td>
<td>Service Charge to General Revenue of 8%</td>
</tr>
<tr>
<td>89****</td>
<td>Other Non-Operating</td>
</tr>
<tr>
<td></td>
<td>Includes items of non-operating expenditures not otherwise classified.</td>
</tr>
<tr>
<td>891000</td>
<td>Interest Paid on Late Payment of Invoices</td>
</tr>
<tr>
<td></td>
<td>Interest at a rate set annually in Section 55.03(1), Florida Statutes, and required to be calculated on the unpaid balance from the expiration of the 40-day period until such time as the warrant is issued as required by Section 215.422, Florida Statutes. Payment amounts are reported on Form 1099-INT.</td>
</tr>
<tr>
<td>898000</td>
<td>Deferred Compensation Disbursements - Provider</td>
</tr>
<tr>
<td>898100</td>
<td>Deferred Compensation Disbursements - Recipients</td>
</tr>
<tr>
<td>898900</td>
<td>Disbursement Journal Transfer</td>
</tr>
<tr>
<td></td>
<td>Includes items not properly identified on automated journal vouchers.</td>
</tr>
<tr>
<td>899000</td>
<td>Other</td>
</tr>
</tbody>
</table>