INSTRUCTIONS FOR MANUALLY COMPLETING THE REVENUES AND THE EXPENDITURES/EXPENSES FORM DFS-A6-403

General Guidelines

1. The Revenues and Expenditures/Expenses forms used to complete the Annual Financial Report are presented in by account code in the following fund groups:
    - General Fund
    - Special Revenue Funds
    - Debt Service Funds
    - Capital Projects Fund
    - Permanent Funds
    - Enterprise Funds
    - Internal Service Funds
    - Pension Funds
    - Trust Funds
    - Component Units

2. If you have used more than any of the groups listed above they must be combined and distributed to the best matched fund group listed above.

3. Report the revenue and expenditure / expense balances for discretely presented component units under the component unit column.

4. Copy this form for as many account codes as your unit requires.

5. Report revenue and expenditure / expense balances in **whole dollars** and only bracket atypical balances.

6. If there is no financial activity to report, state this on the certification page and return the form to our office to comply with the reporting requirement.

REVENUE REPORTING

1. The following four identifying questions at the top of the Revenues form must be completed:
    - Unit ID – Found either on the 2007 Reporting Period memo or E-mail localgov@fldfs.com
    - Local Government Name
    - Page Number
    - Date

2. The reporting spreadsheet consists of the initial 2 columns used to isolate the Revenue Account Description and the Account Code.

3. The following Fund Group columns (described above) are where the revenue balances are posted for each of the account codes listed. These amounts must be expressed in whole dollars.

4. The Total Memorandum column presents the total revenue balance collected for the fiscal year across all fund groups.

5. The revenue account codes consist of six (6) digits and are listed only (one row per account code) once on the form. For example, Account Description - "Ad Valorem Taxes", Account Code – "311.000".

6. Account numbers ending with an "XXX" in the Uniform Accounting System Manual are only account headers for a particular type of revenue group and are not used as an account number.

7. Use the bottom row of the spreadsheet for the Fund Group's total revenues. This is completed after all revenue balances are listed. A total should be presented for each

account code row in the Total Memorandum column and for each fund group column along this bottom row.

EXPENDITURES/EXPENSES REPORTING

1. The top four identifying questions of the Expenditures/Expenses form should be completed in the same manner as the revenues form.

2. The Expenditure reporting spreadsheet consists of the same initial 2 columns used to isolate the Account Description and the Account Code.

3. Unlike the Revenue form, the Expenditure page's next column isolates the expenditure object code which is a part of the expenditure account code. Expenditure balances must be presented to this level. The object codes to use are:

   10 PERSONAL SERVICES
   30 OPERATING EXPENDITURES/EXPENSES
   60 CAPITAL OUTLAY
   70 DEBT SERVICE
   80 GRANTS AND AIDS
   90 OTHER USES

4. Expenditure account codes consist of a three (3) digit account code and a two (2) digit object code and are listed only once (one per row) on the expenditure form. For example, Account Description – "Financial and Administrative", Account Code – "513", Object Code – "10".

5. Account numbers ending with an "XX" in the Uniform Accounting System Manual are only account headers for a particular type of expenditure category and are not used as an account number.

6. Do not use sub-object codes even if your records are maintained at this level.

7. Use the bottom row of the spreadsheet for the Fund Group's total expenditures. This is completed after all expenditure balances are listed. A total should be presented for each account code row in the Total Memorandum column and for each fund group column along this bottom row.

8. The expenditure account code range is 511 through 769 in conjunction with the appropriate object code (above).

NOTE: If you design your government's own reporting form they must follow the same format which the Department has prescribed above. Any form which is submitted to DFS must have the UnitID, local government name, page number, and date reflected at the top of the form.

All packages mailed manually will be addressed to:

Department of Financial Services
Bureau of Local Government
200 East Gaines Street
Tallahassee, Florida 32399-0354

Any forms that need to be faxed should be sent to (850) 413-5548.

Please contact Otis Smith at (850) 413-5471, otis.smith@fldfs.com, Lisa Williams at (850) 413-5501, lisa.williams@fldfs.com or Justin Young at (850) 413-5712, justin.young@fldfs.com if you have any questions.