



REPRESENTING
ALEX SINK
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

FY 2008-2009

Uniform Accounting System
Chart of Account Updates

I. Balance Sheet Account Codes

A. Add

1. Equity in Pooled Investments
New: 150.000

II. Revenue Account Codes

A. Add

1. Impact Fees
(Note that Impact Fees are also moving from 363.2xx to 324.xxx)

New: Impact Fees divided into 2 series: Residential and Commercial

Residential: 324.x10
Commercial: 324.x20

324.110	Impact Fees - Residential - Public Safety
324.120	Impact Fees - Commercial - Public Safety
324.210	Impact Fees - Residential - Physical Environment
324.220	Impact Fees - Commercial - Physical Environment
324.310	Impact Fees - Residential - Transportation
324.320	Impact Fees - Commercial - Transportation
324.410	Impact Fees - Residential - Economic Environment
324.420	Impact Fees - Commercial - Economic Environment
324.510	Impact Fees - Residential - Human Services
324.520	Impact Fees - Commercial - Human Services
324.610	Impact Fees - Residential - Culture/Recreation
324.620	Impact Fees - Commercial - Culture/Recreation
324.710	Impact Fees - Residential - Other
324.720	Impact Fees - Commercial - Other

2. County Portion (\$2) of \$4 Additional Service Charge
New: 341.160
3. Federal Fines and Forfeits
New: 355.000
4. State Fines and Forfeits
New: 356.000



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5. Confiscation of Deposits or Bonds Held as Performance Guarantees
New: 358.100
6. Sale of Contraband Property Seized by Law Enforcement
New: 358.200

B. Update

1. Impact Fees
Moved from: 363.2xx to New: 324.xxx
2. Special Assessments
Moved from: 363.1xx to New: 325.xxx
3. Licenses
Moved from: 329.000 to New: 367.000
4. Intergovernmental Radio Communication Program
Moved from: 351.500 to New: 351.700

C. Delete

1. Special Act Fuel Tax
Deleted: 312.200
No Revenue Source
2. County Article V Trust Fund
Deleted: 334.820
Use: 387.200 – Clerk of Court Trust Fund



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III. Expenditure Account Codes

A. Add

1. Non-Court Information Systems
New: 516.00
2. Non-Cash Transfers Out from GFAAG
New: 588.00
3. Regional Counsel Administration
New: 600.00
4. Clerk of Court Related Technology
New: 716.00
5. Drug Court – County Criminal
New: 734.00

B. Update

None



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C. Delete

1. State Attorney and Public Defender Administration Account Codes Deleted:

- 612 - State Attorney Administration - Circuit Criminal
- 613 - Public Defender Administration - Circuit Criminal
- 632 - State Attorney Administration - Circuit Civil
- 633 - Public Defender Administration - Circuit Civil
- 652 - State Attorney Administration - Circuit Family
- 653 - Public Defender Administration - Circuit Family
- 672 - State Attorney Administration - Circuit Juvenile
- 673 - Public Defender Administration - Circuit Juvenile
- 692 - State Attorney Administration - Probate
- 693 - Public Defender Administration - Probate
- 722 - State Attorney Administration - County Criminal
- 723 - Public Defender Administration - County Criminal
- 742 - State Attorney Administration - County Civil
- 743 - Public Defender Administration - County Civil
- 762 - State Attorney Administration - Traffic
- 763 - Public Defender Administration - Traffic

Use: 602.00 – State Attorney Administration
603.00 – Public Defender Administration



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IV. Object Codes

A. Add

1. Compensated Leave

New: 16 – Compensated Annual Leave

17 – Compensated Sick Leave

18 – Compensated Compensatory Leave

Note: This level of detail is OPTIONAL

2. Intangible Assets

New: 68

3. Training

New: 55

B. Update

1. Freight and Postage Services

Moved from: 41 to New: 42

C. Delete

None