



REPRESENTING
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Edition

UNIFORM ACCOUNTING SYSTEM MANUAL

For Florida Municipalities

State of Florida

Department of Financial Services

Bureau of Local Government

DEPARTMENT OF FINANCIAL SERVICES

Bureau of Local Government

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Introduction

Section 218.33, Florida Statutes (F.S.), states that the Department of Financial Services “...shall make such reasonable rules and regulations regarding uniform accounting practices and procedures by local governmental entities in this state, including a uniform classification of accounts, as it considers necessary to assure the use of proper accounting and fiscal management techniques by such units.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

The Department of Financial Services, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information to the State of Florida. Implementation of the standard Chart of Accounts and Standard Annual Reporting Form began in 1978. Since then, there have been minor changes and updates to the Chart of Accounts and the Annual Reporting Form.

As mandated by Section 218.33, F.S., reporting units should use this chart of accounts as an integral part of their accounting system so that the preparation of their annual financial reports will be consistent with other local reporting entities. This does not preclude local entities from maintaining more detailed records for their own use.

Icon Key

-  - **Eligible Entities** – Which local governments does the revenue/expenditure pertain to?
-  - **Information** – Where can I find more information about the revenue/expenditure?
-  - **Statutory Reference** – Where can I find the statutory authority for the revenue/expenditure?
-  - **Code Moved** – The account code has been reclassified and the new location is included.
-  - **New** – The account code, revenue stream, or expenditure is new.
-  - **Deleted** – The account code is no longer active and has been deleted.
-  - **Court Related** – The account code is only applicable for county governments' court related transactions
-  - **Legislative Committee on Intergovernmental Relations (LCIR) Handbook** – See the most recent version of the Local Government Financial Information Handbook by the Florida LCIR to clarify a revenue stream. <<http://www.floridalcir.gov/>>

Fund Classifications

In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities. The coding scheme that is provided with the classification of funds is optional and may be altered to meet the specific needs of the reporting entities. For example, if a reporting entity has less than ten funds of any one type, a two digit fund number may be used.

Fund Groups

001	General Fund
005	Governmental Activities (Government-Wide Financial Reporting)
050	Permanent Funds
100	Special Revenue Funds
200	Debt Service Funds
300	Capital Projects Funds
400	Enterprise Funds
500	Internal Service Funds
600	Agency Funds
650	Pension Trust Funds
700	Investment Trust Funds
750	Private Purpose Trust Funds
800	Revolving Funds / Clearing Funds
900	General Fixed Assets Account Group ¹
950	General Long-Term Debt Account Group ¹

¹ Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.

The coding scheme allows for up to 99 different funds in each type. The general fund category, however, allows for only one fund, coded as 001. This coding system allows the data in each fund to be “rolled up” or combined with every other fund of that category. For example, if a reporting entity maintains 23 special revenue funds numbered 101 to 123, these funds may be combined for reporting purposes into one control category, “100” - special revenue funds.

In the context of the Uniform Accounting System, a fund may be defined as an independent fiscal and accounting entity consisting of a self-balancing set of accounts for recording cash and/or other assets together with related liabilities, reserves and equities segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with certain defined regulations, restrictions and limitations.

Governmental Fund Types

001	General Fund	To account for all financial resources except those required to be accounted for in another fund
005	Governmental Activities (Government-Wide Financial Reporting)	To account for balances related to governmental funds that are only reported in the government-wide statement of net assets
051 - 099	Permanent Funds	To account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs (i.e., for the benefit of the government or its citizens)
101 – 199	Special Revenue Funds	To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes
201 – 299	Debt Service Funds	To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest
301 – 399	Capital Projects Funds	To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds)

Proprietary Fund Types

401 – 499	Enterprise Funds	To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes
501 – 599	Internal Service Funds	To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis

Fiduciary Fund Types

601 – 649	Agency Funds	To account for assets held by a government in a purely custodial capacity
651 – 699	Pension Trust Funds	To account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, other employee benefit plans or other employee benefit plans held by a government in a trustee capacity
701 – 749	Investment Trust Funds	To account for external portion of investment pools (including individual investment accounts) reported by the sponsoring government
751 – 799	Private-Purpose Trust Funds	To account for trust arrangements including escheat property, where principal and income benefit individuals, private organizations or other governments

Revolving & Clearing Fund Types

801 – 899	Revolving Funds & Clearing Accounts	These types of accounts are set up to receive and disburse monies for other funds. They are not true funds in the sense of being an accounting entity and would not appear separately in the financial statements. Any assets or liabilities remaining in a clearing account at the balance sheet date will be reported on the financial statements of the fund serviced by the clearing fund (general, special revenue, etc.)
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Account Groups²

901 – 949	General Fixed Assets Group of Accounts (Optional)	This is a self-balancing group of accounts used to record the fixed assets of a governmental unit, which are not related to a particular fund
951 - 999	General Long-Term Debt Group of Accounts (Optional)	This is a self-balancing group of accounts used for recording the principal portion of the long-term liabilities of governmental fund types not paid with current resources

² Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.

Balance Sheet Accounts

Balance Sheet Account Introduction

The following list of balance sheet accounts represents the reporting level. More detailed classifications may be made by the reporting entity within the accounts listed.

The first four digits of the six-digit balance sheet account code are required. The remaining digits may be assigned at the discretion of the reporting entity.

The balance sheet accounts are arranged into two major groups: (1) Assets and Other Debits and (2) Liabilities and Other Credits. However, there are accounts with credit balances included in the Assets and Other Debits category in order to present the accounts in typical balance sheet order. For example, Account 163, Accumulated Depreciation-Buildings, appears among the assets even though it has a credit balance, because on the balance sheet it usually follows Account 162, Buildings.

Balance Sheet Accounts

1 | x | x | . | x | x | x - ASSETS & OTHER DEBITS

This balance sheet heading covers not only assets, but also those items which are not assets at the date of the balance sheet, but are expected to become assets at some future time. This heading also includes accounts, which normally have debit balances even though they are not assets.

101.000 CASH IN BANK

Money deposited in the bank, demand deposits and interest bearing bank accounts such as time deposits or certificates of deposit held by the bank.

102.000 CASH ON HAND

This account includes currency, coins, checks, money orders, bankers' drafts not on deposit with a bank. This account also includes petty cash.

103.000 CASH WITH FISCAL AGENT

This account includes deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

104.000 EQUITY IN POOLED CASH

This account includes a fund's portion of a pooled bank account where cash resources of several funds are consolidated for investment purposes. This account will include the un-invested, as well as the invested cash, of the pooled bank account.

105.000 TAXES RECEIVABLE

The uncollected portion of taxes, which a reporting entity has levied, that is due within a year, and not yet considered delinquent.

106.000 ALLOWANCE FOR UNCOLLECTIBLE TAXES (CREDIT)

That portion of Taxes Receivable estimated not to be collectible. This account is shown on the balance sheet as a deduction from Taxes Receivable to arrive at the net taxes receivable.

107.000 DELINQUENT TAXES RECEIVABLE

The taxes remaining unpaid on or after the date on which a penalty is attached. Delinquent taxes are classified as such until paid, abated, cancelled, or converted into tax liens.

108.000 ALLOWANCES FOR UNCOLLECTIBLE DELINQUENT TAXES

The portion of Delinquent Taxes Receivable estimated not to be collected. This account is shown on the balance sheet as a deduction from Delinquent Taxes Receivable to arrive at the net delinquent taxes receivable.

115.000 ACCOUNTS RECEIVABLE

Amounts due from private persons, firms or corporations for goods and services furnished by a reporting entity (but not including amounts due from other funds or from other entities). This account does not include taxes and assessments receivable, which should be recorded separately in the Taxes Receivable or Special Assessments Receivable accounts.

117.000 ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE (CREDIT)

The portion of accounts receivable estimated not to be collectible. This account is deducted from the Accounts Receivable account on the balance sheet in order to arrive at the net amount of accounts receivable.

121.000 ASSESSMENTS RECEIVABLE

The uncollected portion of special assessments levied by the local unit, that are due within one year and are not yet considered delinquent.

122.000 ALLOWANCE FOR UNCOLLECTIBLE ASSESSMENTS

125.000 INTEREST AND PENALTIES RECEIVABLE

The amount of interest and/or penalties receivable on taxes and assessments.

128.000 NOTES RECEIVABLE - CURRENT PORTION

An unconditional written promise to pay a sum, certain in money at a fixed or determinable date within one year, either to the bearer or to the order of a person designated therein.

128.900 NOTES RECEIVABLE - NON-CURRENT PORTION

An unconditional written promise to pay a sum certain in money at a fixed or determinable future time, either to the bearer or to the order of a person designated therein.

131.000 DUE FROM OTHER FUNDS

Amounts owed to a particular fund by other funds in the same reporting entity. This account includes transfers owed and other short-term obligations of less than one year. The owing fund should have an equal amount recorded under account 207.000.

132.900 ADVANCES TO OTHER FUNDS

Long-term loans from the reporting fund to another fund in the same reporting entity.

133.000 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due to the reporting entity from other governmental reporting entities. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting entity by another entity and charges for services rendered by the reporting entity for another governmental entity.

135.000 INTEREST AND DIVIDENDS RECEIVABLE

Interest and dividends receivable on investments.

141.000 INVENTORIES - MATERIALS AND SUPPLIES

Materials and supplies on hand for future consumption.

142.000 INVENTORIES - STORES FOR RESALE

Goods held for resale, rather than for use in operations.

151.000 INVESTMENTS - CURRENT

151.900 INVESTMENTS - NON-CURRENT

Securities, including repurchase and reverse repurchase agreements held for the production of income in the form of interest and dividends. These accounts do not include certificates of deposit or other interest bearing bank accounts.

152.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON INVESTMENTS

The unamortized portion of the excess of the amount paid for securities over their face value (debit), or the unamortized portion of the excess face value over the amount paid for them (credit) (excluding accrued interest).

154.000 DEFERRED CHARGES

Non-regularly recurring, non-capital costs of operations that benefit future periods. These costs include those incurred in connection with the issuance of fund debt (underwriting and legal fees).

155.000 PREPAID ITEMS

Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

156.000 OTHER ASSETS - CURRENT

Intangible assets and other assets, not previously classified in 101.000-155.000, which becomes due within one year. Descriptive account titles should be used for these accounts.

156.900 ASSETS - NON-CURRENT

Intangible assets or other assets, not previously classified in 101.000-155.000, that becomes due in over a year. Descriptive account titles should be used for these accounts.

158.000 INTANGIBLE ASSETS

An asset having no physical existence and its value being limited by rights and anticipative benefits that possession confers upon the owner (patent, copyright, etc.).

160.900 RESTRICTED ASSETS

Used only in an enterprise fund; these assets are required by bond covenants to be set apart in the fund to record the debt service activities.

FIXED ASSETS

161.900 LAND

A fixed asset account, which reflects the acquisition cost of land owned by a reporting entity. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs and the like which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.

162.900 BUILDINGS

A fixed asset account, which reflects the acquisition cost of permanent structures used to house persons and property owned by the reporting entity. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

163.900 ACCUMULATED DEPRECIATION - BUILDINGS (CREDIT)

The accumulation of periodic credits made to record the expiration in the service life of buildings, which is attributable to wear and tear through use, and the lapse of time, obsolescence, inadequacy or other physical or functional cause. This account is shown in the balance sheets of enterprise and internal service funds as a deduction from Buildings in order to arrive at the net book value of buildings. Buildings carried in the accounts of trust and agency funds may or may not be depreciated depending on the conditions prevailing in each case.

164.900 INFRASTRUCTURE

The acquisition cost of permanent improvements, other than buildings, which add value to the land. These improvements consist of capital expenditures such as roads, bridges, streets, sidewalks, curbs, gutters, drainage systems and outdoor lighting systems.

These assets are normally immovable and of value to the local government. Therefore, it is the reporting entity's option whether such assets are recorded in the general fixed assets.

165.900 ACCUMULATED DEPRECIATION - INFRASTRUCTURE (CREDIT)

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

166.900 EQUIPMENT AND FURNITURE

Fixtures and other tangible personal property of a non-consumable nature with a normal expected life of one year or more.

167.900 ACCUMULATED DEPRECIATION - EQUIPMENT (CREDIT)

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

168.900 PROPERTY UNDER CAPITAL LEASES

Property acquired under a lease agreement that meets the requirements of capitalization.

168.950 ACCUMULATED DEPRECIATION - PROPERTY UNDER CAPITAL LEASES (CREDIT)

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

169.900 CONSTRUCTION WORK IN PROGRESS

The cost of construction work undertaken but not yet completed.

170.900 OTHER FIXED ASSETS

Other tangible property having a life of greater than one year that has not been previously categorized in 161.900-169.900. Descriptive account titles should be used for these accounts.

170.950 ACCUMULATED DEPRECIATION - OTHER FIXED ASSETS

This account is of the same nature and is used in the same manner as the account 163.900, Accumulated Depreciation-Buildings.

OTHER DEBITS

171.000 ESTIMATED REVENUES

The amount of revenues estimated to be received or to become receivable during the fiscal year. At the end of such period, this account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

172.000 REVENUES (CREDIT)

The increase in ownership equity of a fund during a designated period of time. This appears only in an interim balance sheet and is shown as a deduction from account 171, Estimated Revenues, to arrive at the amount of estimated revenues remaining to be realized. At the end of the fiscal period, it is closed out and does not appear in the balance sheet prepared as of the close of the fiscal period.

180.000 AMOUNT AVAILABLE IN DEBT SERVICE FUNDS

An account in the general long-term debt group of accounts designating the amount of assets available in a debt service fund for the retirement of debt.

181.000 AMOUNT TO BE PROVIDED

An account in the general long-term debt group of accounts representing the amount to be provided from taxes or other revenue to retire outstanding debt.

2 | x | x | . | x | x | x - LIABILITIES & OTHER CREDITS

Liabilities and Other Credits is a balance sheet heading covering not only liabilities in existence at the date of the balance sheet, but items which may become liabilities at some future time, and other accounts which normally carry credit balances.

201.000 VOUCHERS PAYABLE

Liabilities for goods and services received as evidenced by vouchers which have been pre-audited and approved, but have not been paid.

202.000 ACCOUNTS PAYABLE

(1) Liabilities due to private persons, firms or corporations for goods and services received by the reporting entity, but not including amounts due to other funds of the same or other governmental entity. (2) Judgments to be paid by the reporting entity as the result of court decisions, including condemnation awards for private property taken for public use. (3) Annuities due and payable to retired employees in a public employee's retirement system.

203.000 NOTES AND LOANS PAYABLE - CURRENT PORTION

203.900 NOTES AND LOANS PAYABLE - LONG-TERM PORTION

The face value of notes and loans due.

205.000 CONTRACTS PAYABLE

Amounts due on contracts for assets, goods, and services received by a reporting entity.

207.000 DUE TO OTHER FUNDS

A liability account used to indicate amounts owed by a particular fund to other funds in the same reporting entity.

208.000 DUE TO OTHER GOVERNMENTAL UNITS

A liability account set up to record amounts due to other governmental entities from the reporting entity. These amounts may represent grants-in-aid, shared taxes, taxes collected by the reporting unit for another unit, loans and/or charges for services rendered for the reporting entity by another unit.

209.000 LIABILITIES TO BE PAID FROM RESTRICTED ASSETS

Liability accounts used to record the debt service due under bond covenants in an enterprise fund where restricted assets are required.

210.000 COMPENSATED ABSENCES - CURRENT PORTION

210.900 COMPENSATED ABSENCES - LONG-TERM PORTION

Used to record accrued liability for vested employee compensatory, annual and sick leave earned and not used.

211.000 MATURED BONDS PAYABLE

Bonds, which have reached or passed their maturity date, but remain unpaid.

212.000 MATURED INTEREST PAYABLE

Unpaid interest on bonds that have reached or passed their maturity date.

215.000 ACCRUED INTEREST PAYABLE

Interest accrued at the balance sheet date, but not due until a later date.

216.000 ACCRUED WAGES PAYABLE

Salaries and wages earned by employees, but not due until a later date.

217.000 ACCRUED TAXES PAYABLE

A tax liability, which has accrued since the last payment date, but is not yet due.

220.000 DEPOSITS

A liability incurred for deposits received. Usually an enterprise fund account-representing deposits made by customers as a prerequisite for receiving goods or services.

221.000 DUE TO FISCAL AGENT

Amounts due to fiscal agents, such as commercial banks, for servicing a reporting entity's maturing indebtedness.

222.000 OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

A liability account representing those securities that are currently involved in reverse repurchase agreements.

223.000 DEFERRED REVENUE

A liability account representing revenues collected before they become due, or are earned as in the case of a grant.

224.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON BONDS PAYABLE

An account in a proprietary fund representing the excess of bond proceeds over par value (credit), or the excess par value over the bond proceeds (debit), and which remains to be amortized over the remaining life of such bonds.

225.000 CAPITAL LEASES - CURRENT PORTION

225.900 CAPITAL LEASES - LONG-TERM PORTION

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

226.000 INSTALLMENT PURCHASES - CURRENT PORTION

226.900 INSTALLMENT PURCHASES - LONG-TERM PORTION

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

227.000 CERTIFICATES OF PARTICIPATION - CURRENT PORTION

227.900 CERTIFICATES OF PARTICIPATION - LONG-TERM PORTION

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

228.000 REVENUE CERTIFICATES - CURRENT PORTION

228.900 REVENUE CERTIFICATES - LONG-TERM PORTION

In proprietary funds, both the current and long-term liabilities would be recorded in these accounts. In the governmental funds, the current portion would be used to record only that portion that was payable with current, available resources; the long-term portion would be recorded in the long-term debt account group.

229.000 OTHER CURRENT LIABILITIES

All current liabilities not specified in 201.000-228.900. Descriptive account titles should be used for these accounts.

230.000 GENERAL OBLIGATION BONDS PAYABLE - CURRENT

230.900 GENERAL OBLIGATION BONDS PAYABLE - LONG-TERM PORTION

The face value of general obligation bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

232.000 REVENUE BONDS PAYABLE - CURRENT PORTION

The face value of revenue bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types.

232.900 REVENUE BONDS PAYABLE-LONG - TERM PORTION

The face value of revenue bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

234.000 OTHER BONDS PAYABLE - CURRENT PORTION

Face value of issued and unpaid bonds not classified in accounts above. Includes bonds issued for special assessments. Current and long-term accounts would be used in proprietary fund types.

234.900 OTHER BONDS PAYABLE - LONG-TERM PORTION

Face value of issued and unpaid bonds not classified in accounts above. Includes bonds issued for special assessments. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

235.000 DEFERRED COMPENSATION - CURRENT PORTION

235.900 DEFERRED COMPENSATION - LONG-TERM PORTION

The payable portion of a deferred compensation plan.

236.900 ADVANCES FROM OTHER FUNDS

Long-term debt owed by one fund to another fund in the same reporting entity.

239.900 OTHER LONG-TERM LIABILITIES

All other long-term notes and obligations not specified in accounts 230.900-236.900. Includes bond anticipation notes. Descriptive account titles should be used for these accounts.

EQUITY SECTION

Includes Reserves, Changes in Equities and Fund Balance Accounts

241.000 APPROPRIATIONS

Authorizations granted by the legislative body to make expenditures and to incur obligations for a specific purpose. This account appears in an interim balance sheet. At the end of the fiscal year, this account is closed out and does not appear in the balance sheet prepared as of the close of the fiscal year.

242.000 EXPENDITURES (DEBIT SUMMARY OF 500 SERIES OF ACCOUNTS)

Appears in an interim balance sheet and designates the total of expenditures charged against appropriations for the year to date. The account is shown in each balance sheet as a deduction from the appropriation account (241 above) and is used to arrive at the unexpended balance of total appropriations. At the end of the fiscal year, this account is closed out and does not appear in the year-end balance sheet. This account is a summary of accounts 500-599, and should also be used (along with 500599) in non-budgeted funds, such as trust funds, to record and summarize expenditures even though the appropriations account (241 above) will not appear in such funds.

243.000 ENCUMBRANCES (DEBIT)

Records obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with expenditure (242 above) from the appropriations account (241) to arrive at the unencumbered balance of appropriations. At the end of the fiscal year, this account is closed out and does not appear in the year-end balance sheet.

244.000 FUND BALANCE - RESERVED FOR INVENTORIES

Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of net current assets.

245.000 FUND BALANCE - RESERVED FOR ENCUMBRANCES

Segregation of a portion of a fund balance for commitments related to unperformed contracts.

246.000 FUND BALANCE - RESERVED FOR ADVANCES TO OTHER FUNDS

Segregation of a portion of a fund balance to indicate that advances to other funds do not represent expendable available financial resources.

247.000 FUND BALANCE - ALL OTHER RESERVES

This account will serve as the control account for all other reservations of fund balance not specified in accounts 244.000 through 246.000. This would include reserve for debt service (pension fund) and long-term receivables in governmental funds. Subsidiary reserve accounts may be used to specify the nature of the reserves classified under this account.

251.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING FUND BALANCE

Used to record corrections to the beginning fund balance.

252.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING RETAINED EARNINGS

Used to record corrections to the beginning retained earnings.

253.000 RESIDUAL EQUITY TRANSFERS IN

Non-recurring transfers between funds in the same reporting entity. Generally used to close out a fund. Refer to GASB *Codification* 1800.106-107.

254.000 RESIDUAL EQUITY TRANSFERS OUT

Non-recurring transfers between funds in the same reporting entity. Generally used to close out a fund.

271.000 FUND BALANCE - UNRESERVED

The excess of a governmental or pension fund's assets over its liabilities and reserves.

273.000 DEBT USED TO ACQUIRE FIXED ASSETS

The component of retained earnings of proprietary funds that consists of debt that is directly attributable to the acquisitions, construction or improvement of those assets.

274.000 NET ASSETS, INVESTED IN CAPITAL, NET OF DEBT

The components of the difference between assets and liabilities of proprietary funds that consist of capital assets less both accumulated depreciation and the outstanding balance of debt (e.g., bonds, mortgages, notes), that is directly attributable to the acquisitions, construction, or improvement of those assets.

275.000 NET ASSETS, RESTRICTED

The components of the difference between assets and liabilities of proprietary funds that consist of constraints placed on their use by either external parties (e.g., creditors of grantors), or through constitutional provisions or enabling legislation.

276.000 NET ASSETS, UNRESTRICTED

The difference between assets and liabilities of proprietary funds that is not reported as net assets, invested in capital assets, net of related debt or restricted net assets.

277.000 NET ASSETS - GENERAL GOVERNMENT

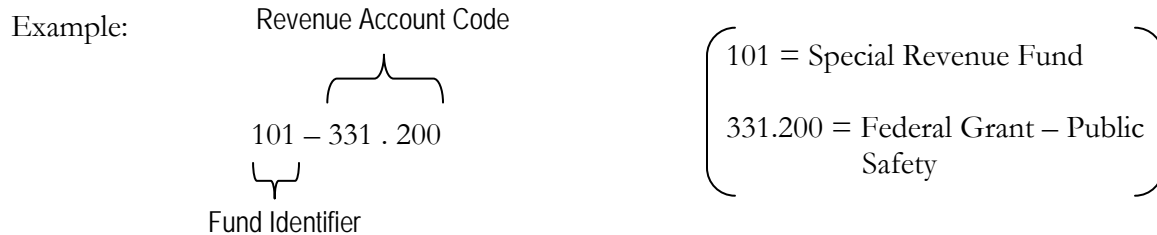
The difference between general government assets and liability accounts.

Revenue Accounts

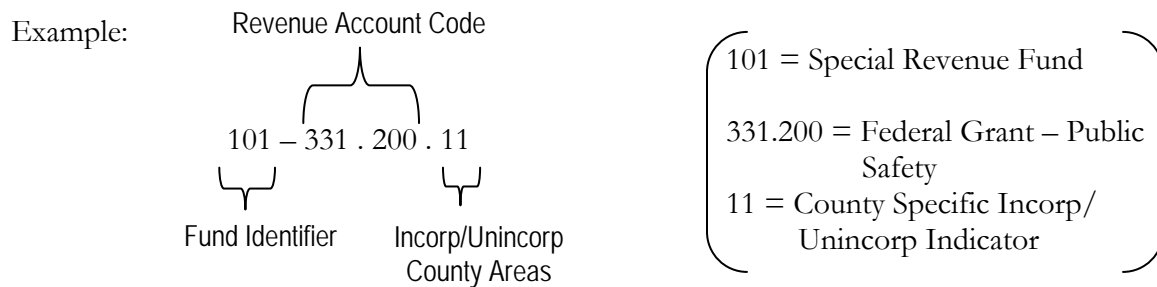
Revenue Account Introduction

Revenues of a local government should be classified by fund and source to provide the information necessary to (1) prepare and control the budget, (2) record the collection of revenues, (3) prepare financial statements and schedules and (4) prepare financial statistics. The local government is responsible for recording and reporting each revenue item in the revenue account titles prescribed herein. More specific levels of detail may be added to the account structure as long as no new classifications are used.

The Uniform Accounting System provides a revenue account code consisting of nine digits; the first three identify the fund while the following six are used to further identify the revenue source.



Section 129.01, F.S., requires all counties to separate locally raised revenues between the incorporated and unincorporated areas of the county. In order to provide a mechanism to make this separation, a one or two digit code is added to the end of the UAS revenue account codes for all counties. A one-digit code provides a code for each area when there are nine or fewer areas. If there are more than nine and less than ninety-nine areas, a two digit code is necessary.



So, counties must use an eleven digit revenue account code if it includes both incorporated and unincorporated areas while all other local government entities must use a nine digit revenue account code.

Revenue Account Codes

3 | x | x | . | x | x | x - **REVENUE**

Revenues may be operationally defined in a governmental fund accounting context as “all increases in fund net assets except those arising from interfund reimbursements, interfund operating and residual equity transfers or long-term debt issues.”

3 | 1 | x | . | x | x | x - **TAXES**


Charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

3 | 1 | 1 | . | x | x | x - **AD VALOREM TAXES**


311.000 AD VALOREM TAXES

Property taxes computed as a percentage of the Fair Market value of locally assessed real estate, and tangible personal property less any exclusions, differentials, exemptions and credits and expressed in mills. Ad Valorem taxes are recorded “net” of discounts, penalties and interest.

Ad Valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts.

 Eligible Entities include: Counties, Municipalities, School Districts, and some Special Districts (as authorized by the Legislature)


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 Section 9, Article VII, Florida Constitution
Chapters 192 – 197 and 200, Florida Statutes

312.100 LOCAL OPTION TAXES

- **Local Option Food & Beverage Taxes**

A tax of 2 percent may be imposed on the sale of food, beverages, and alcoholic beverages in hotels and motels. All proceeds from the 2 percent tax must be used for promoting the county as a travel destination. A tax of 1 percent may be imposed on the sale of food, beverages, and alcoholic beverages in establishments that are licensed to sell alcoholic beverages on the premises, except for hotels and motels. At least 15 percent of the proceeds from the 1 percent tax must go to domestic violence centers while the remainder must be used for homeless assistance programs.


 Eligible Entities include: Only Miami-Dade County (A County as defined by Section 125.011(1), F.S.)



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 Section 212.0306, Florida Statutes

- **Municipal Resort Taxes**

The Municipal Resort Tax may be levied at a rate of up to 4 percent on transient rental transactions, and up to 2 percent on the sale of food and beverages consumed in restaurants and bars in certain municipalities whose respective county population fell within specified limits based on the 1960 Census and whose municipal charter specifically provided for the levy of this tax prior to January 1, 1968. The tax levy must be adopted by an ordinance approved by the governing body. Revenues can be used for tourism promotion activities, capital construction and maintenance of convention and cultural facilities, and relief of ad valorem taxes used for those purposes.


 Eligible Entities include: Currently Only Bal Harbour, Miami Beach, and Surfside in Miami-Dade County (Cities Only)

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 Chapters 67 – 930, Laws of Florida
As Amended by Chapters 82-142, 83-363, 93-286, & 94-344

- **Tourist Development Taxes (6 Types)**



Current law authorizes five separate tourist development taxes on transient rental transactions. Depending on a county's eligibility to levy, the maximum tax rate varies from a minimum of 3 percent to a maximum of 6 percent. The levies may be authorized by vote of the county's governing body or referendum approval. Generally, the revenues may be used for capital construction of tourist-related facilities, tourist promotion, and beach and shoreline maintenance; however, the authorized uses vary according to the particular levy.

 Eligible Entities include: Counties Only


Exceptions:


Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there cannot be any additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax (see above).

Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax. However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.


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- 1 to 2 Percent Tax

-  Eligible Entities include: All Counties


-  Section 125.0104(3)(c), Florida Statutes


- Additional 1 Percent Tax

-  Eligible Entities include: Counties who have levied the 1 or 2 Percent Tax (see above) for a minimum of three years prior to the effective date of the levy and imposition of this additional 1 Percent Tax

-  Section 125.0104(3)(d), Florida Statutes


- Professional Sports Franchise Facility Tax

-  Eligible Entities include: All Counties

-  Section 125.0104(3)(l), Florida Statutes


- High Tourism Impact Tax

- ② Eligible Entities include: Currently Only Monroe, Orange, and Osceola counties (Per DOR designation of “High Tourism Impact County”)

-  Section 125.0104(3)(m), Florida Statutes


- Additional Professional Sports Franchise Facility Tax

- ② Eligible Entities include: Any County that has levied the Professional Sports Franchise Facility Tax (see above) **except** Miami-Dade and Volusia counties

-  Section 125.0104(3)(n), Florida Statutes

- Tourist Impact Tax



- ② Eligible Entities include: Any County creating a land authority pursuant to Section 380.0663(1), F.S.


-  Section 125.0108, Florida Statutes

- **Convention Development Taxes**

Duval, Miami-Dade, and Volusia counties are authorized to levy convention development taxes (Consolidated County Convention Development Tax, Charter County Convention Development Tax, Special District Convention Development Tax, Special Convention Development Tax, and Subcounty Convention Development Tax) on transient rental transactions. Three of the five available levies are applicable to separate taxing districts in Volusia County (Special District Convention Development Tax, Special Convention Development Tax, and Subcounty Convention Development Tax). The levies may be authorized pursuant to an ordinance enacted by the county’s governing body, and the tax rates are either 2 or 3 percent depending on the particular levy. Generally, the revenues may be used for capital construction of convention centers and other tourist-related facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.


- ② Eligible Entities include: Currently ONLY Duval, Miami-Dade, and Volusia Counties



-   See the current year’s version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Section 212.0305, Florida Statutes

○ **Consolidated County Convention Development Tax**

The Consolidated County Convention Development Tax is a 2 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body. The county may designate or appoint an authority to administer and disburse the tax proceeds and any other related source of revenue. However, the authority's annual budget is subject to approval of the county's governing body.


 Eligible Entities include: Only Duval County
(Counties operating under a government consolidated with one or more municipalities in the county)



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 Section 212.0305(4)(a), Florida Statutes

○ **Charter County Convention Development Tax**

The Charter County Convention Development Tax is a 3 percent tax on the total consideration charged for transient rental transactions. The tax shall be levied pursuant to an ordinance enacted by the county's governing body.


 Eligible Entities include: ONLY Miami-Dade County
(A County as defined in Section 125.011(1), F.S.)



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 Section 212.0305(4)(b), Florida Statutes

○ **Special District, Subcounty, and Special Convention Development Taxes**

Each county, chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984, (i.e., Volusia County) may impose a tax of up to 3 percent on the total consideration charged for transient rental transactions. Three separate taxes are authorized for levy in three separate taxing districts; however, the combined effect is to authorize a countywide tax. The taxes shall be levied pursuant to an ordinance enacted by the county's governing body.

 Eligible Entities include: ONLY Volusia County (Counties chartered under Article VIII of the Florida Constitution, and levying a tourist advertising ad valorem tax within a special taxing district on January 1, 1984)



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 Sections 212.0305(4)(c)-(e), and 212.0305(5), Florida Statutes

312.200 SPECIAL ACT FUEL TAX

The Special Act Fuel tax includes flat license fees or taxes upon the business of selling gasoline at wholesale or retail levied by municipalities under the authorization of special laws.


 Eligible Entities include: Municipalities or other political subdivisions



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 Section 206.61, Florida Statutes

312.300 COUNTY NINTH-CENT VOTED FUEL TAX

The Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets. The tax is levied by Counties but may be shared with both the incorporated and unincorporated areas located within the county. Since January 1, 1994, this tax has been automatically imposed on diesel fuel in every county as a result of statewide equalization.


 Eligible Entities include: All Counties



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 Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes

312.410 FIRST LOCAL OPTION FUEL TAX (1 to 6 Cents Local Option Fuel Tax)

The First Local Option Fuel Tax is a tax of up to 6 cents on every net gallon of motor fuel. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets. The tax is levied by Counties but may be shared with municipalities located within the county. The tax is automatically imposed on diesel fuel at the maximum rate of 6 cents in all counties as a result of statewide equalization. Therefore, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.


 Eligible Entities include: All counties



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 Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

312.420 SECOND LOCAL OPTION FUEL TAX (1 to 5 Cents Local Option Fuel Tax)

The Second Local Option Fuel Tax is a tax of 1 to 5 cents levied on every gallon of motor fuel (diesel NOT included). It is a county imposed tax for the purpose of paying the costs needed to “meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet the immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.”³ The tax is levied by Counties but may be shared with municipalities located within the county.

 Eligible Entities include: All counties


  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



 Sections 206.41(1)(e) and 336.025, Florida Statutes

³ From page 228 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

312.510 INSURANCE PREMIUM TAX FOR FIREFIGHTERS' PENSION

The Insurance Premium Tax for Firefighter Pension is a tax of 1.85 percent of the gross amount of receipts from policyholders on all premiums collected on property insurance policies covering property within the legally defined limits of the municipality or special fire control district. The net proceeds of this excise tax shall be paid into the firefighters' pension trust fund established by municipalities and special fire control districts.


 Eligible Entities include: Municipalities and Special Fire Control Districts specified in Section 175.041, F.S., having a lawfully established Firefighter's Pension Fund



  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Sections 175.101 and 633.382, Florida Statutes

312.520 CASUALTY INSURANCE PREMIUM TAX FOR POLICE OFFICERS' RETIREMENT

The Casualty Insurance Premium Tax for Police Officer Retirement is a tax of 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality's legally defined limits. The net proceeds of this excise tax shall be paid into the municipal police officers' retirement trust fund established by the municipalities.

 Eligible Entities include: Municipalities specified in Section 175.041, F.S., having a lawfully established Police Officers' Retirement Trust Fund


  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Sections 185.08 and 633.382, Florida Statutes

312.600 DISCRETIONARY SALES SURTAXES

- **Discretionary Surtax on Documents**


The discretionary surtax on documents is a levy by a county's governing body on deeds and other instruments relating to real property or interest in real property for the purpose of establishing and financing a Housing Assistance Loan Trust Fund to assist in the financing of the construction, rehabilitation, or purchase of housing for low and moderate income families.


 Eligible Entities include: ONLY Miami-Dade County (A County as defined by Section 125.011(1), F.S.)


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 Sections 125.0167 and 201.031, Florida Statutes

- **Local Discretionary Sales Surtaxes (7 Types)**

 Eligible Entities include: Counties, municipal governments and school districts

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 Sections 212.054 - 212.055, Florida Statutes



- **7 Types of Local Discretionary Sales Surtaxes:**


1. Charter County Transit System Surtax
2. Local Government Infrastructure Surtax
3. Small County Surtax
4. Indigent Care and Trauma Center Surtax
5. County Public Hospital Surtax
6. School Capital Outlay Surtax
7. Voter-Approved Indigent Care Surtax

1) Charter County Transit System Surtax

The Charter County Transit System Surtax is a county-levied surtax of up to 1 percent used for the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.


 Eligible Entities include: Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia Counties



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 Section 212.055(1), Florida Statutes

2) Local Government Infrastructure Surtax

The Local Government Infrastructure Surtax is a county-levied surtax of 0.5 or 1 percent used to finance, plan, and construct infrastructure; to acquire land for public recreation or conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP).


 Eligible Entities include: All Counties

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 Section 212.055(2), Florida Statutes

3) Small County Surtax

The Small County Surtax is a county-levied surtax of 0.5 or 1 percent used to service bond indebtedness to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources.

 Eligible Entities include: Only counties with a total population of 50,000 or less on April 1, 1992 (31 counties) who have a combined rate of this surtax, Local Government Infrastructure Surtax, Indigent Care and Trauma Center Surtax, and County Public Hospital Surtax amounting to a total of 1 percent or less.



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Section 212.055(3), Florida Statutes

4) Indigent Care and Trauma Center Surtax

The Indigent Care and Trauma Center Surtaxes are 2 separate county-level surtaxes for different groups of eligible counties. The **Indigent Care Surtax** is not to exceed 0.5 percent and is for the purpose of funding health care services for qualified indigent residents. The **Trauma Center Surtax** is not to exceed 0.25 percent and is for the purpose of funding trauma services provided by a trauma center licensed pursuant to Chapter 395, F.S.



Eligible Entities include:

- A. **Indigent Care Surtax:** Only non-consolidated counties with a total population of 800,000 or more (Broward, Hillsborough, Orange, Palm Beach, and Pinellas Counties) who have a combined rate of this surtax, Local Government Infrastructure Surtax, and Small County Surtax amounting to a total of 1 percent or less.
Exception: Miami-Dade County is restricted from levying this surtax because it already has authority to levy the County Public Hospital Surtax.
- B. **Trauma Center Surtax:** Only non-consolidated counties with a total population of less than 800,000 who have a combined rate of this surtax, Local Government Infrastructure Surtax, and Small County Surtax amounting to a total of 1 percent or less.




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<<http://www.floridalcir.gov/>>






Section 212.055(4), Florida Statutes

5) County Public Hospital Surtax

The County Public Hospital Surtax is a county-levied surtax of 0.5 percent used to supplement the operation, maintenance, and administration of the county public general hospital.


 Eligible Entities include: Only Miami-Dade County is eligible as defined in Section 125.011(1), F.S.



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 Section 212.055(5), Florida Statutes

6) School Capital Outlay Surtax

The School Capital Outlay Surtax is a district school board approved, county-levied surtax of 0.5 percent used to fund school-related capital projects, technology implementation, and bond financing of such projects.

 Eligible Entities include: Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval


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 Section 212.055(6), Florida Statutes


7) Voter-Approved Indigent Care Surtax

The Voter-Approved Indigent Care Surtax is a county-levied surtax of up to 1 percent used to fund health care services for the medically poor. The tax rate authorized depends on the county's population and whether a publicly supported medical school is located within the county. See the table below.


Population	Med School	Authorized Rate
Over 800,000	Yes or No	None
Less than 800,000	Yes	Up to 1%
Between 50,000 & 800,000	No	Up to 0.5%
Less than 50,000	No	Up to 1%

 Eligible Entities include: Only counties have a total population of less than 800,000

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 Section 212.055(7), Florida Statutes



3 | 1 | 3 | . | x | x | x - **INACTIVE: See Note Below**


 MOVED beginning 2008 (FY07-08): Franchise Fees are now located at 323.XXX

3 | 1 | 4 | . | x | x | x - **UTILITY SERVICES TAXES**

Utility Services Taxes are public service taxes on the purchase of electricity, metered natural gas, liquefied petroleum gas (metered or bottled), manufactured gas (metered or bottled), and water services. The tax is levied upon purchases within the municipality or within the charter county's unincorporated area and shall not exceed 10 percent of the payments received by the seller of the taxable item. However, fuel oil shall be taxed at a rate not to exceed 4 cents per gallon.

 Eligible Entities include: Municipalities and Charter Counties

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 Sections 166.231 – 166.235, Florida Statutes

314.100 UTILITY SERVICE TAX - ELECTRICITY

314.200 UTILITY SERVICE TAX - TELECOMMUNICATIONS

314.300 UTILITY SERVICE TAX - WATER

314.400 UTILITY SERVICE TAX - GAS

314.500 UTILITY SERVICE TAX - CABLE TELEVISION

314.700 UTILITY SERVICE TAX - FUEL OIL

314.800 UTILITY SERVICE TAX - PROPANE

314.900 UTILITY SERVICE TAX - OTHER

3 | 1 | 5 | . | x | x | x - **OTHER GENERAL TAXES**

315.000 COMMUNICATIONS SERVICES TAXES



The Communications Services Tax is comprised of two components: a **state** communications services tax and a **local** communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.


The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

 Eligible Entities include:

A. State Communications Services Tax: Counties and Municipalities

B. Local Communications Services Tax: Counties, Municipalities, and School Districts

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 Chapter 202, Florida Statutes

3 | 1 | 6 | . | x | x | x - **OTHER GENERAL TAXES, CONTINUED**

316.000 LOCAL BUSINESS TAX
(Formerly Local Occupational License Tax – 321.000)

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government. This tax does not refer to any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection.⁴



NEW in 2008 (FY07-08): Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes



Eligible Entities include: County and Municipal Governments



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Chapter 205, Florida Statutes

3 | 1 | 9 | . | x | x | x - **OTHER GENERAL TAXES, CONTINUED**

319.000 OTHER GENERAL TAXES

- **Gross Receipts Tax on Commercial Hazardous Waste Facilities**

The Gross Receipts Tax on Commercial Hazardous Waste Facilities is a tax of 3 percent levied on the annual gross receipts of privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facilities. The proceeds may be used for a variety of purposes related to the facility's inspection and security.



Eligible Entities include: Counties or Municipalities having a privately owned, permitted, commercial hazardous waste transfer, storage, treatment, or disposal facility operating within its corporate limits

⁴ From page 139 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook



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Section 403.7215, Florida Statutes

- **Municipal Pari-Mutuel Tax**

If a live horse or dog race or jai alai game for any stake, purse, prize, or premium is held or conducted within a municipality's corporate limits; such municipality may assess and collect an additional tax against any person conducting such live racing or games. The tax may not exceed \$150 per day for horse racing or \$50 per day for dog racing or jai alai. Since the statute does not specify authorized uses of the revenue, it is assumed that the governing body has full discretion.



Eligible Entities include: Municipalities in which a race or game is held or conducted



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Section 550.105(9), Florida Statutes


- **Municipal Parking Facility Space Surcharges**

Certain municipalities are authorized to impose and collect parking facility space surcharges. These discretionary per-vehicle surcharges are calculated as a percentage of the amounts charged for the sale, lease, or rental of space at municipal parking facilities that are open to the public. The proceeds are used to reduce the municipality's ad valorem tax millage rate, eliminate non-ad valorem assessments, or improve transportation in downtown or urban core areas. The surcharge shall be up to 15 percent of the amount charged for the sale, lease, or rental of space at municipal parking facilities that are open for use to the general public and which are not airports, seaports, county administration buildings, or other projects as defined under Sections 125.011 and 125.015, F.S.⁵

⁵ Introduction is from page 145 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

 Eligible Entities include: The governing body of any municipality with a population of 200,000 or more, more than 20 percent of the real property of which is exempt from ad valorem taxation, and which is located in a county having a population greater than 500,000 may impose and collect, subject to referendum approval by voters in the municipality, a discretionary per-vehicle surcharge. Based on April 1, 2006 official population estimates, only six municipalities (i.e., **Hialeah, Jacksonville, Miami, Orlando, Saint Petersburg, and Tampa**) had a population of 200,000 or more and were located in a county having a population greater than 500,000. Currently, it is not known which of these six municipalities have more than 20 percent of its real property exempt from ad valorem taxation and impose the surcharge.

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 Section 166.271, Florida Statutes

Under Florida's Constitution, local governments possess strong home rule powers. Given these powers, local governments may utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Franchise fees, impact fees, special assessments, and user fees are examples of these home rule revenue sources.

In implementing fee programs and special assessments, a local government's goal is to create an assessment or fee that avoids classification as a tax by the courts. If an assessment or fee does not meet the case law requirements and is classified as a tax, then the local government must have general law authorization for its imposition.

Special assessments and taxes are distinguishable because no requirement exists that taxes provide a specific benefit to property. Taxes are levied for the general benefit of residents and property. As established in Florida case law, two requirements exist for the imposition of a valid special assessment. First, the property assessed must derive a special benefit from the improvement or service provided; and second, the assessment must be fairly and reasonably apportioned among the properties that receive the special benefit.

A special assessment may provide funding for either capital expenditures or the operational costs of services, provided that the property that is subject to the assessment derives a special benefit from the improvement or service. Examples of assessed services and improvements upheld by Florida courts include garbage disposal, sewer improvements, fire protection, fire and rescue services, street improvements, parking facilities, downtown redevelopment, stormwater management services, and water and sewer line extensions.

Florida's local governments possess the home rule authority to impose a variety of proprietary and regulatory fees to pay the cost of providing a service or facility or regulating an activity. Proprietary fees are imposed pursuant to the assertion of a local government's exclusive right. Examples of such proprietary fees include franchise fees, user fees, and utility fees. Regulatory fees are imposed under the police power in the exercise of a local government's sovereign power. Examples of such regulatory fees include building permit fees, impact fees, inspection fees, and stormwater fees. The underlying premise for both types of fees is that local governments may charge, in a reasonable and equitable manner, for the facilities and services they provide or regulate.

In summary, the exercise of home rule powers by local governments is constrained by whether an inconsistent provision or outright prohibition exists in the constitution, general law, or special law regarding the power at issue. Counties and municipalities cannot levy a tax without express statutory authorization because the constitution specifically prevents them from doing so. However, local governments may levy fees and special assessments absent any general law prohibition provided the fee or assessment meets the relevant legal sufficiency tests.

⁶ Introduction from page 19 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook

3 | 2 | 1 | . | x | x | x - **INACTIVE: See Note Below**



MOVED beginning 2008 (FY07-08): Prior Session reclassified Occupational Licenses as Local Business Taxes (316.000)

3 | 2 | 2 | . | x | x | x - **PERMITS**

322.000 BUILDING PERMITS (Building Permit Fees)

Under Florida’s Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Building Permit Fees are a type of regulatory fee imposed pursuant to the local government’s police powers in the exercise of its sovereign functions. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed.



Eligible Entities include: County and Municipal Governments



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Home Rule Authority

3 | 2 | 3 | . | x | x | x - **FRANCHISE FEES**

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the franchise term.



NEW in 2008 (FY07-08): Franchise Fees moved from the old 313.xxx series to this new 323.xxx series



Eligible Entities include: County and Municipal Governments



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Home Rule Authority, Sections 1-2, Art. VIII, State Constitution

323.100 FRANCHISE FEE - ELECTRICITY

323.200 FRANCHISE FEE - TELECOMMUNICATIONS

323.300 FRANCHISE FEE - WATER

323.400 FRANCHISE FEE - GAS

323.500 FRANCHISE FEE - CABLE TELEVISION

323.600 FRANCHISE FEE - SEWER

323.700 FRANCHISE FEE - SOLID WASTE

323.900 FRANCHISE FEE - OTHER



3 | 2 | 9 | . | x | x | x - **OTHER PERMITS AND FEES**

**329.000 OTHER PERMITS AND FEES
(Includes Licenses)**

Under Florida's Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. The Other Permits and Fees account code should be used where the permit, fee or license is not categorized by any other account code.

- **Inspection Fee**

-  Eligible Entities include: County and Municipal Governments



-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Home Rule Authority, Sections 1-2, Art. VIII, State Constitution

- **Stormwater Fee**


Stormwater Fees levied under a special assessment should not use this account code. Compulsory levies against certain properties to defray part or all of the cost of specific services presumed to be of general benefit to the public and special benefit to the assessed properties should be classified as account code 363.120 – Special Assessments for Service Charges.

-  Eligible Entities include: County and Municipal Governments

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Home Rule Authority, Sections 1-2, Art. VIII, State Constitution



- **911 Fee - INACTIVE: See note below**


-  DELETED: Effective May 24th, 2007, the 911 Fee is deleted and superseded by the Enhanced 911 Fee (335.220).

- **Green Utility Fee**

The Green Utility Fee is used to plan, restore, and manage urban forest resources, greenways, forest preserves, wetlands, and other aquatic zones.

-  Eligible Entities include: Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more



-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Section 369.255, Florida Statutes

- **Vessel Registration Fee**

Any county may impose an annual registration fee on vessels registered, operated, or stored in the water within its jurisdiction. The fee shall be 50 percent of the applicable state registration fee. Monies received from the fee shall be expended for the patrol, regulation, and maintenance of lakes, rivers, and waters as well as for other boating-related activities of such municipality or county.

 Eligible Entities include: All Counties along with any municipality already imposing the fee before April 1, 1984

  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Section 328.66, Florida Statutes

3 | 3 | x | . | x | x | x - **INTERGOVERNMENTAL REVENUE**

Includes all revenues received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. When a grant originates from two or more funding sources, the revenues must be recorded into the separate intergovernmental sources. For example, if a law enforcement grant were funded from 90% Federal revenues and 10% State revenues, the revenue would be recorded proportionately as “Federal Grants” and “State Grants.”

3 | 3 | 1 | . | x | x | x - **FEDERAL GRANTS**

Includes revenues granted to local units from the federal government. Also includes all federally funded grant programs whether granted directly to the entity or administered by State agencies.

3 | 3 | 1 | . | 1 | x | x - **GENERAL GOVERNMENT**

331.100 FEDERAL GRANT - GENERAL GOVERNMENT

3 | 3 | 1 | . | 2 | x | x - **PUBLIC SAFETY**

331.200 FEDERAL GRANT - PUBLIC SAFETY

Includes federal grants for criminal justice, civil defense, federal homeland security, and other public safety programs whether granted directly to the entity or administered by a state agency like FDLE.

3 | 3 | 1 | . | 3 | x | x - **PHYSICAL ENVIRONMENT**

Federal grants for construction of wastewater treatment facilities, waste disposal or other physical environment

331.310 FEDERAL GRANT - WATER SUPPLY SYSTEM

331.320 FEDERAL GRANT - ELECTRIC SUPPLY SYSTEM

331.330 FEDERAL GRANT - GAS SUPPLY SYSTEM

331.340 FEDERAL GRANT - GARBAGE/SOLID WASTE

331.350 FEDERAL GRANT - SEWER/WASTEWATER

331.390 FEDERAL GRANT - OTHER PHYSICAL ENVIRONMENT

3 | 3 | 1 | . | 4 | x | x - TRANSPORTATION

Airport development, urban mass transit systems and other transportation system assistance

331.410 FEDERAL GRANT - AIRPORT DEVELOPMENT

331.420 FEDERAL GRANT - MASS TRANSIT

331.490 FEDERAL GRANT - OTHER TRANSPORTATION

3 | 3 | 1 | . | 5 | x | x - ECONOMIC ENVIRONMENT

Includes economic and community development grants, job training and low income housing assistance as well as federal disaster relief

331.500 FEDERAL GRANT - ECONOMIC ENVIRONMENT

This includes all amounts received from FEMA for federal hurricane relief

3 | 3 | 1 | . | 6 | x | x - HUMAN SERVICES

Includes federal grants dealing with mental health, physical health, and nutrition as well as other human services

331.610 FEDERAL GRANT - HEALTH OR HOSPITALS

331.620 FEDERAL GRANT - PUBLIC ASSISTANCE

331.650 FEDERAL GRANT - CHILD SUPPORT REIMBURSEMENT

This account code should be used for the federal subsidy for those who fall under the Title IV D category and do not have to pay the associated Civil Circuit Court Fees and Service Charges (348.480).

331.690 FEDERAL GRANT - OTHER HUMAN SERVICES

3 | 3 | 1 | . | 7 | x | x - **CULTURE/RECREATION**

Federal grants for assistance in libraries, parks and other recreational or cultural programs

331.700 FEDERAL GRANT - CULTURE/RECREATION

3 | 3 | 1 | . | 9 | x | x - **OTHER FEDERAL GRANTS**

331.900 OTHER FEDERAL GRANTS

3 | 3 | 3 | . | x | x | x - **FEDERAL PAYMENTS IN LIEU OF TAXES**

Payments made by the federal government to local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation

333.000 FEDERAL PAYMENTS IN LIEU OF TAXES

3 | 3 | 4 | . | x | x | x - **STATE GRANTS**

Includes those monies which originate from state agencies including contractual payments and Joint Participation Agreement (JPA) revenue

3 | 3 | 4 | . | 1 | x | x - **GENERAL GOVERNMENT**

334.100 STATE GRANT - GENERAL GOVERNMENT

3 | 3 | 4 | . | 2 | x | x - **PUBLIC SAFETY**

334.200 STATE GRANT - PUBLIC SAFETY

Includes state homeland security

3 | 3 | 4 | . | 3 | x | x - PHYSICAL ENVIRONMENT

- 334.310 STATE GRANT - WATER SUPPLY SYSTEM
- 334.320 STATE GRANT - ELECTRIC SUPPLY SYSTEM
- 334.330 STATE GRANT - GAS SUPPLY SYSTEM
- 334.340 STATE GRANT - GARBAGE/SOLID WASTE
- 334.350 STATE GRANT - SEWER/WASTEWATER
- 334.360 STATE GRANT - STORMWATER MANAGEMENT
- 334.390 STATE GRANT - OTHER PHYSICAL ENVIRONMENT

3 | 3 | 4 | . | 4 | x | x - TRANSPORTATION

- 334.410 STATE GRANT - AIRPORT DEVELOPMENT
- 334.420 STATE GRANT - MASS TRANSIT
- 334.490 STATE GRANT - OTHER TRANSPORTATION

3 | 3 | 4 | . | 5 | x | x - ECONOMIC ENVIRONMENT

- 334.500 STATE GRANT - ECONOMIC ENVIRONMENT

Includes state disaster relief

3 | 3 | 4 | . | 6 | x | x - HUMAN SERVICES

- 334.610 STATE GRANT - HEALTH OR HOSPITALS
- 334.620 STATE GRANT - PUBLIC WELFARE

334.690 STATE GRANT - OTHER HUMAN SERVICES

3 | 3 | 4 | . | 7 | x | x - CULTURE/RECREATION

334.700 STATE GRANT - CULTURE/RECREATION

3 | 3 | 4 | . | 9 | x | x - OTHER STATE GRANTS

334.900 STATE GRANT - OTHER

3 | 3 | 5 | . | x | x | x - STATE SHARED REVENUES

State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process. It does NOT encompass local government entities forwarding statutorily required amounts to the Department of Revenue (revenues dispatched to the state).

3 | 3 | 5 | . | 1 | x | x - GENERAL GOVERNMENT

335.120 STATE REVENUE SHARING - PROCEEDS

- **County Revenue Sharing Program**

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. An allocation formula is used to distribute 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections among the qualifying counties. County population, unincorporated county population, and county sales tax collections are used in the formula to determine each county's portion.

 Eligible Entities include: All Counties are eligible to receive the minimum entitlement amount

  See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Sections 210.20(2), 212.20(6), and 218.20 - 218.26, Florida Statutes

- **Municipal Revenue Sharing Program**

An allocation formula is used to distribute 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax among the qualifying municipalities. Municipal population, municipal sales tax collections, and the municipality’s relative ability to raise revenue are used in the formula to determine each municipality’s portion.



Eligible Entities include: All Municipalities are eligible to receive the minimum entitlement amount



See the current year’s version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Sections 206.605(1), 206.879(1), 212.20(6), and 218.20 - 218.26, Florida Statutes


335.130



**STATE REVENUE SHARING - INSURANCE LICENSE TAX⁷
(AKA INSURANCE AGENTS COUNTY LICENSES)**


County governments receive proceeds from an annual license tax on the original appointment and renewal of insurance representatives and agents selling various types of insurance products. The county tax portion is either \$6 or \$12 per original appointment or renewal. The county tax shall be paid by each insurer for each agent only for the county where the agent resides. If the agent’s place of business is located in a county other than that of residence, then the county tax is paid based on where the place of business is located. If an agent maintains a place of business in more than one county, the county tax shall be paid by each insurer for each county where the agent represents the insurer and has a place of business. A county tax of \$3 per year shall be paid by each insurer for each county in this state in which an agent who resides outside of this state represents and engages in person in the activities of an agent for the insurer.

Municipal governments may also require a tax on insurance agents not to exceed 50 percent of the applicable state tax. This tax may apply only to those agents having business offices within the municipal jurisdiction. If no such office is required, the tax may be required by the municipal government where the agent’s place of residence is located. An authorized use of the proceeds of the county or municipal tax is not specified in current law.

⁷ Introduction from page 57 of the Florida Legislative Committee on Intergovernmental Relations’ 2007 Local Government Financial Information Handbook

-  Eligible Entities include: County and Municipal Governments
A county government will receive proceeds if an agent does business within the county or has a business office located within the county.
A municipal government may receive proceeds if an agent's office is located within the municipal jurisdiction or the agent's place of residence is located within the municipal jurisdiction if no office is required.


-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



-  Sections 624.501 - 624.508, Florida Statutes


335.140

STATE REVENUE SHARING - MOBILE HOME LICENSE TAX

The Mobile Home License Tax is an annual license tax levied on all travel trailers and fifth-wheel trailers exceeding 35 feet in length along with all mobile homes and park trailers no matter the length. The license tax can range from \$20 to \$80 depending on vehicle type and possibly length.

-  Eligible Entities include: Counties, Municipalities, and District School Boards (based on the location of the taxable unit)

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Sections 320.08, 320.08015, and 320.081, Florida Statutes


335.150


STATE REVENUE SHARING - ALCOHOLIC BEVERAGE LICENSE TAX

A portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality in Florida is shared with those local governments. The following taxes imposed are subject to having a portion redistributed to eligible counties and municipalities:

Florida Statute	Tax Imposed On
561.14(6)	Any person operating a bottle club
563.02	Vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume
564.02	Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted
565.02(1),(4)-(5)	Vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton
565.03	Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in Sections 561.14(4)-(5), F.S.

 Eligible Entities include: Counties and Municipalities where the license tax is collected

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Section 561.342, Florida Statutes


335.160


STATE REVENUE SHARING - DISTRIBUTION OF SALES AND USE TAXES TO COUNTIES

Formerly: Pari-Mutuel Tax Distribution

Every year \$29,915,500 is divided into as many equal parts as there are counties in the state of Florida. Since there are currently 67 counties in the state, each county receives \$446,500. The funds may be distributed to other governmental entities within each county and all revenue use is at the discretion of the governing body.

 Eligible Entities include: All Counties

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


 Section 212.20(6)(d)7.a, Florida Statutes

335.170

STATE REVENUE SHARING - CARDROOM TAX

The Cardroom Tax applies to facilities where authorized games are played for money or anything of value and to which the public is invited to participate in such games and are charged a fee for participation by the operator of such facility. Authorized games and cardrooms do not constitute casino gaming operations. The Cardroom tax includes annual cardroom license fees, employee occupational license fees, and business occupational license fees.

 Eligible Entities include: Counties and Municipalities where licensed cardrooms are located

 Section 849.086, Florida Statutes

335.180


STATE REVENUE SHARING - LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM


The primary purpose of the Local Government Half-Cent Sales Tax Program is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. This program includes 4 types of distributions:


1. Ordinary Distributions
2. Fiscal Emergency Distributions
3. Supplemental Distributions
4. Fiscally Constrained County Distributions

The table below briefly outlines the 4 distribution types:

Distribution Type	Funding	Eligibility
Ordinary	8.814% net sales tax	Pursuant to Section 218.23, F.S.
Fiscal Emergency	0.095% net sales tax	County population < 65,000 - AND - Prior year Section 218.62, F.S. monies < per capita limitation
Supplemental	0.095% net sales tax	Inmate population > 7% of total county population
Fiscally Constrained	Portion of communication services tax	Pursuant to Section 1011.62(4)(a)1.a. - OR - Value of 1 mill of property tax levy < \$5 million in revenue

 Eligible Entities include: Only Counties and Municipalities that meet the eligibility requirements for revenue sharing pursuant to Section 218.23, F.S. (additional requirements exist for emergency and supplemental distributions)

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Sections 212.20(6) and 218.60 - 218.67, Florida Statutes


335.190 STATE REVENUE SHARING - OTHER GENERAL GOVERNMENT

3 | 3 | 5 | . | 2 | x | x - PUBLIC SAFETY

335.210 STATE REVENUE SHARING - FIREFIGHTER SUPPLEMENTAL COMPENSATION

Firefighters are eligible to receive supplemental compensation from the employing county, municipality, or special district if the firefighter has received an associate or bachelor's degree applicable to fire department duties. Funds are appropriated from the Police and Firefighter's Premium Tax Trust Fund (312.510 and 312.520) to pay the supplemental compensation.

Degree	Supplemental Compensation
Associate	\$50 per month
Bachelor's	\$110 per month

 Eligible Entities include: Any municipality, county, or special district employing firefighters



See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Section 633.382, Florida Statutes

335.220

STATE REVENUE SHARING - ENHANCED 911 FEE

Previously: Wireless 911 Board Distributions

Chapter 2007-78 L.O.F., merges the Wireline 911 Plan for landline telecommunications companies and the Wireless Emergency Communications Act under the name of Enhanced 911 Fee. The legislation creates the Enhanced 911 Board to oversee expenditure use.

Each voice communications services provider shall collect an Enhanced 911 (E911) Fee monthly from service subscribers. The fee rate shall be set, and may subsequently be adjusted, by the E911 Board, but may not exceed 50 cents per month per each service identifier. The intent of the fee is to provide funds to county governments to pay certain costs associated with their 911 or E911 systems and to reimburse wireless telephone service providers for costs incurred to provide 911 or E911 systems.



NEW: Change effective May 24th, 2007



Eligible Entities include: All Counties



See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>



Section 633.382, Florida Statutes

335.290

STATE REVENUE SHARING - OTHER PUBLIC SAFETY

3 | 3 | 5 | . | 3 | x | x - **PHYSICAL ENVIRONMENT**

335.310

STATE REVENUE SHARING - WATER SUPPLY SYSTEM

335.320

STATE REVENUE SHARING - ELECTRIC SUPPLY SYSTEM

335.330

STATE REVENUE SHARING - GAS SUPPLY SYSTEM





335.340

STATE REVENUE SHARING - GARBAGE/SOLID WASTE

335.350 STATE REVENUE SHARING - SEWER/WASTEWATER

335.390 STATE REVENUE SHARING - OTHER PHYSICAL ENVIRONMENT

- **Phosphate Rock Severance Tax**

-  Eligible Entities include: Counties where phosphate rock is severed
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Section 211.3103, Florida Statutes





3 | 3 | 5 | . | 4 | x | x - **TRANSPORTATION**

335.410 STATE REVENUE SHARING - AIRPORT DEVELOPMENT





335.420 STATE REVENUE SHARING - MASS TRANSIT

335.490 STATE REVENUE SHARING - OTHER TRANSPORTATION


- **Constitutional Fuel Tax (2¢ Fuel Tax)**



-  Eligible Entities include: All Counties
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Section 9(c), Article XII, Florida Constitution along with Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

- **County Fuel Tax (1¢)**

-  Eligible Entities include: All Counties
-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>
-  Sections 206.41(1) and 206.60, Florida Statutes


- **Fuel Tax Refunds and Credits**



-  Eligible Entities include: Counties, Municipalities, and School Districts who paid County Fuel Tax (Section 206.41(1)(g), F.S.) on motor or diesel fuel used in a motor vehicle


-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Sections 206.41(1)(4)(d)-(e), 206.625, and 206.874(4), Florida Statutes

- **Oil, Gas, and Sulfur Production Tax**

-  Eligible Entities include: Counties where the oil, gas, or sulfur is severed

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>


-  Section 211.06(2)(b), Florida Statutes



3 | 3 | 5 | . | 5 | x | x - **ECONOMIC ENVIRONMENT**


335.500 STATE REVENUE SHARING - ECONOMIC ENVIRONMENT

- **State Housing Initiative Partnership Program**

The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment.

-  Eligible Entities include: Counties or Municipalities as defined in Section 420.9071(9), F.S. who meet a number of requirements

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Sections 420.907 - 420.9079, Florida Statutes

3 | 3 | 5 | . | 6 | x | x - HUMAN SERVICES

335.610 STATE REVENUE SHARING - HEALTH OR HOSPITALS

335.620 STATE REVENUE SHARING - PUBLIC WELFARE

335.690 STATE REVENUE SHARING - OTHER HUMAN SERVICES

3 | 3 | 5 | . | 7 | x | x - CULTURE/RECREATION

335.700 STATE REVENUE SHARING - CULTURE/RECREATION

3 | 3 | 5 | . | 9 | x | x - OTHER STATE SHARED REVENUE

335.900 STATE REVENUE SHARING - OTHER

3 | 3 | 6 | . | x | x | x - STATE PAYMENTS IN LIEU OF TAXES

Payments made by the state government to local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.

336.000 STATE PAYMENTS IN LIEU OF TAXES

3 | 3 | 7 | . | x | x | x - GRANTS FROM OTHER LOCAL UNITS

Contributions from other governmental reporting entities to be used for specified purposes. These accounts do not include shared revenues or payments in lieu of taxes from local units, or any revenues received for the provision of services such as fire control or ambulance service.

337.100 LOCAL GOVERNMENT UNIT GRANT - GENERAL GOVERNMENT

337.200 LOCAL GOVERNMENT UNIT GRANT - PUBLIC SAFETY

337.300 LOCAL GOVERNMENT UNIT GRANT - PHYSICAL ENVIRONMENT

337.400 LOCAL GOVERNMENT UNIT GRANT - TRANSPORTATION

337.500 LOCAL GOVERNMENT UNIT GRANT - ECONOMIC ENVIRONMENT

337.600 LOCAL GOVERNMENT UNIT GRANT - HUMAN SERVICES

337.700 LOCAL GOVERNMENT UNIT GRANT - CULTURE/RECREATION

337.900 LOCAL GOVERNMENT UNIT GRANT - OTHER

3 | 3 | 8 | . | x | x | x - SHARED REVENUES FROM OTHER LOCAL UNITS

Revenues received by local units that are shared among them on a proportionate basis. Revenues recorded in this account should be substantially controlled by the local unit, which levied the tax, and should be directly disbursed by the governing body of that local unit.

338.000 SHARED REVENUE FROM OTHER LOCAL UNITS

3 | 3 | 9 | . | x | x | x - PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES

Payments made by the local governments to other local governments in lieu of taxes it would normally have to pay if their property or other tax base would be subject to taxation.

339.000 PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES

3 | 4 | x | . | x | x | x - CHARGES FOR SERVICES

Reflects all revenues stemming from charges for current services. Includes all revenues related to services performed whether received from private individuals or other governmental units. Such charges are segregated under the functional and activity areas listed below.

341.100 SERVICE CHARGE - RECORDING FEES

Fees received by the clerk of the circuit and county courts for indexing and recording, making transcripts of record and preparing affidavit of domicile.

341.150 PUBLIC RECORDS MODERNIZATION TRUST FUND

This account code deals with the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. This account code can temporarily be used for both the \$1.90 and \$2.00 portions as outlined below. In the very near future, however, the \$2.00 portion will be moved to its own account code.

Distribution of \$4.00 Service Charge:

- a. \$0.10 Florida Association of Court Clerks and Comptroller, Inc. (FACC) - NOT included in this account code
- b. \$1.90 Public Records Modernization Trust Fund
- c. \$2.00 Distributed to the Board of County Commissioners

b. Funds retained by the Clerks of the Court and deposited into the Public Records Modernization Trust Fund (\$1.90) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. The funds shall be used exclusively to fund court-related technology needs of the Clerk as defined in Section 29.008(1)(f)2 and (h), F.S. Since these funds are to be used by the Clerk's office, they **should not** be included in the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

c. Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners (\$2.00) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. These funds **should** be included in the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report collected by the Department of Financial Services. NOTE that this \$2.00 portion of the service charge will be relocating for the 08-09 fiscal year.

341.200 INTERNAL SERVICE FUND FEES AND CHARGES

341.300 ADMINISTRATIVE SERVICE FEES

3 | 4 | 1 | . | 5 | x | x - **COUNTY OFFICER FEES REMITTED TO THE COUNTY**

Fees and commissions remitted to the county from officers whose operations are budgeted and appropriated by the Board of County Commissioners. This series will be used by the receiving county.

341.510 FEES REMITTED TO COUNTY FROM TAX COLLECTOR

Fees remitted to the county from the Tax Collector

341.520 FEES REMITTED TO COUNTY FROM SHERIFF

Fees remitted to the county from the Sheriff including SOP, records, levy fees, and restitution

341.530 FEES REMITTED TO COUNTY FROM CLERK OF CIRCUIT COURT

Fees remitted to the county from the Clerk of Circuit Court

341.540 FEES REMITTED TO COUNTY FROM CLERK OF COUNTY COURT

Fees remitted to the county from the Clerk of County Court

341.550 FEES REMITTED TO COUNTY FROM SUPERVISOR OF ELECTIONS

Fees remitted to the county from the Supervisor of Elections

341.560 FEES REMITTED TO COUNTY FROM PROPERTY APPRAISER

Fees remitted to the county from the Property Appraiser

3 | 4 | 1 | . | 8 | x | x - **COUNTY OFFICER COMMISSION AND FEES**

This series will be used by the receiving county officer's office.

341.800 COUNTY OFFICER COMMISSION AND FEES

Commissions received by the county officer for the collection of state, county, or district-levied taxes and fees derived from the sale of licenses and permits.

3 | 4 | 1 | . | 9 | x | x - **OTHER GENERAL GOVERNMENT CHARGES AND FEES**

341.900 OTHER GENERAL GOVERNMENT CHARGES AND FEES

Clerks - Includes marriage ceremonies, passports, documentary stamp commissions and election qualifying fees.

3 | 4 | 2 | . | x | x | x - **PUBLIC SAFETY**

342.100 SERVICE CHARGE - LAW ENFORCEMENT SERVICES


342.200 SERVICE CHARGE - FIRE PROTECTION


342.300 SERVICE CHARGE - HOUSING FOR PRISONERS


Includes booking, meals, medical, and labor

342.400 SERVICE CHARGE - EMERGENCY MANAGEMENT SERVICE FEES/CHARGES

Emergency Management Assistance provides funds for emergency management, preparedness, and assistance. Two surcharges fund this assistance. The first is an annual surcharge of \$2 imposed on the homeowner's insurance policy of every homeowner, mobile home owner, tenant homeowner, and condominium owner. The second is an annual \$4 surcharge imposed on every new or renewed commercial fire, commercial multiple perils, and business owner's property insurance policy.

 Eligible Entities include: Counties or Municipalities that have created a local emergency management agency as defined in Sections 252.31 through 252.90

 See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

 Sections 252.371 – 252.373, Florida Statutes

342.500 SERVICE CHARGE - PROTECTIVE INSPECTION FEES

342.600 SERVICE CHARGE - AMBULANCE FEES

342.900 SERVICE CHARGE - OTHER PUBLIC SAFETY CHARGES AND FEES

3 | 4 | 5 | . | x | x | x - ECONOMIC ENVIRONMENT

345.100 SERVICE CHARGE - HOUSING

345.900 SERVICE CHARGE - OTHER ECONOMIC ENVIRONMENT
CHARGES

3 | 4 | 6 | . | x | x | x - HUMAN SERVICES

346.100 SERVICE CHARGE - HEALTH INSPECTION FEES

346.200 SERVICE CHARGE - HOSPITAL CHARGES

346.300 SERVICE CHARGE - CLINIC FEES

346.400 SERVICE CHARGE - ANIMAL CONTROL AND SHELTER FEES

346.900 SERVICE CHARGE - OTHER HUMAN SERVICES CHARGES

3 | 4 | 7 | . | x | x | x - CULTURE/RECREATION

347.100 SERVICE CHARGE - LIBRARIES

347.200 SERVICE CHARGE - PARKS AND RECREATION

347.300 SERVICE CHARGE - CULTURAL SERVICES

347.400 SERVICE CHARGE - SPECIAL EVENTS

347.500 SERVICE CHARGE - SPECIAL RECREATION FACILITIES

347.800 SERVICE CHARGE - CHARTER SCHOOLS

347.900 SERVICE CHARGE - OTHER CULTURE/RECREATION CHARGES

3 | 4 | 9 | . | x | x | x - **OTHER CHARGES FOR SERVICES
(NOT COURT-RELATED)**

349.000 OTHER CHARGES FOR SERVICES

This account code is **not** for court-related revenues

3 | 5 | x | . | x | x | x - **JUDGMENTS, FINES, AND FORFEITS
(NOT COURT-RELATED)**


Includes revenues received from fines and penalties, imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement agencies.

3 | 5 | 1 | . | x | x | x - **COURT-ORDERED JUDGMENTS AND FINES**

**351.100 JUDGMENTS AND FINES - AS DECIDED BY COUNTY COURT
CRIMINAL**

In accordance with Sections 34.191, 34.045(2), 403.413, 775.083, 828.27, 556.107(1), 767.12, 373.83(1), 386.208, 34.045(2), 372.57, and 386.212, F.S.

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <www.flclerks.com>

 Sections 34.191, 34.045(2), 403.413, 775.083, 828.27, 556.107(1), 767.12, 373.83(1), 386.208, 34.045(2), 372.57, and 386.212, Florida Statutes

**351.200 JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT
CRIMINAL**

In accordance with Sections 775.083 and 893.135, F.S.

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <www.flclerks.com>

 Sections 775.083 and 893.135, Florida Statutes

351.300 JUDGMENTS AND FINES - AS DECIDED BY COUNTY COURT CIVIL

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <www.flclerks.com>


351.400 JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT CIVIL

-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <www.flclerks.com>

351.500 JUDGMENTS AND FINES - AS DECIDED BY TRAFFIC COURT


Including Sections 318.21(2)(f), 318.21(2)2, 318.18(2)c, and 316.1577, F.S.



-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines <www.flclerks.com>


 Sections 318.21(2)(f), 318.21(2)2, 318.18(2)c, and 316.1577, Florida Statutes

- **Intergovernmental Radio Communication Program**

This account shall include funds collected pursuant to Section 318.21(9), F.S. which are board restricted revenues.

-  Eligible Entities include: All Counties

-   See the current year's version of the LCIR Local Government Financial Information Handbook <<http://www.floridalcir.gov/>>

-  Section 318.21(9), Florida Statutes

351.600 JUDGMENTS AND FINES - AS DECIDED BY JUVENILE COURT

351.900 JUDGMENTS AND FINES - OTHER

3 | 5 | 2 | . | x | x | x - FINES

352.000 FINES - LIBRARY

3 | 5 | 3 | . | x | x | x - FINES, CONTINUED

353.000 FINES - POLLUTION CONTROL VIOLATIONS

3 | 5 | 4 | . | x | x | x - FINES, CONTINUED

354.000 FINES - LOCAL ORDINANCE VIOLATIONS

3 | 5 | 9 | . | x | x | x - OTHER JUDGMENTS, FINES AND FORFEITS

359.000 OTHER JUDGMENTS, FINES, AND FORFEITS

Includes Performance Bond Proceeds

3 | 6 | x | . | x | x | x - MISCELLANEOUS REVENUES

3 | 6 | 1 | . | x | x | x - INTEREST AND OTHER EARNINGS

All interest earned on bank accounts, investments, contracts and notes.

361.100 INTEREST

361.200 DIVIDENDS

361.300 NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS

361.400 GAIN OR LOSS ON SALE OF INVESTMENTS

3 | 6 | 2 | . | x | x | x - **RENTS AND ROYALTIES**

362.000 RENTS AND ROYALTIES


Rents and percentages of proceeds for use of public property or other assets. Exclude rents incident to a specific governmental service recorded in the 340.000 series of accounts.

3 | 6 | 3 | . | x | x | x - **SPECIAL ASSESSMENTS AND IMPACT FEES**


3 | 6 | 3 | . | 1 | x | x - **SPECIAL ASSESSMENTS**

Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties.


363.100 SPECIAL ASSESSMENTS - INACTIVE: See Note Below

 Deleted in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for **Capital Improvements** (363.110) and Special Assessments for Service Charges (363.120)

363.110 SPECIAL ASSESSMENTS - CAPITAL IMPROVEMENT

 NEW in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for **Capital Improvements** (363.110) and Special Assessments for Service Charges (363.120)

363.120 SPECIAL ASSESSMENTS - SERVICE CHARGES

 NEW in 2008 (FY07-08): Special Assessments (363.100) has been broken out into Special Assessments for Capital Improvements (363.110) and Special Assessments for **Service Charges** (363.120)

3 | 6 | 3 | . | 2 | x | x - **IMPACT FEES**

Fees charged to developers at the time of development for construction of facilities to serve the development site.

363.220 IMPACT FEES - PUBLIC SAFETY

363.230 IMPACT FEES - PHYSICAL ENVIRONMENT

Includes water, storm water and sewer fees.

363.240 IMPACT FEES - TRANSPORTATION

363.250 IMPACT FEES - ECONOMIC ENVIRONMENT

363.260 IMPACT FEES - HUMAN SERVICES

363.270 IMPACT FEES - CULTURE/RECREATION

363.290 IMPACT FEES - OTHER

3 | 6 | 4 | . | x | x | x - **SALES - DISPOSITION OF FIXED ASSETS**

364.000 DISPOSITION OF FIXED ASSETS

In **governmental funds**, the proceeds of the sale of fixed assets would be recorded in this account.

In **proprietary funds**, the gain or loss from the sale or disposal of fixed assets would be recorded.

3 | 6 | 5 | . | x | x | x - **SALES - SURPLUS MATERIALS**

365.000 SALE OF SURPLUS MATERIALS AND SCRAP

3 | 6 | 6 | . | x | x | x - **CONTRIBUTIONS - PRIVATE SOURCE & DONATIONS**

366.000 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES

This account should be used by **governmental** funds only and includes gifts, pledges, grants, or bequests from private sources. Proprietary funds should use the grants and donation account series under non-operating sources.

3 | 6 | 8 | . | x | x | x - **CONTRIBUTIONS - PENSION FUND**

368.000 PENSION FUND CONTRIBUTIONS

3 | 6 | 9 | . | x | x | x - **OTHER MISCELLANEOUS REVENUES**

369.300 SETTLEMENTS

369.400 SLOT MACHINE PROCEEDS

Amounts received under the terms of the agreement between the county, city, and slot machine operators. Both the city and county should use this account to recognize the slot machine revenue (even though the city's portion goes through the county).

Per the agreement, slot machine operators remit a portion of their revenues to the county. The county divides up the money into two accounts; one for the county and one for the city. The portion that is to be kept by the county is coded as 369.400 - Slot Machine Proceeds while the portion belonging to the city is coded as a liability. Then, the county forwards the city's portion to the city where it is recorded as 369.400 - Slot Machine Proceeds by the city.

369.700 DEFERRED COMPENSATION CONTRIBUTIONS

369.900 OTHER MISCELLANEOUS REVENUES

3 | 8 | x | . | x | x | x - **OTHER SOURCES**

Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include **Intragovernmental** transfers and reimbursements. [See figure below] These accounts are not intended for budget cash forward transfers.

3 | 8 | 1 | . | x | x | x - **NON-OPERATING**

381.000 **INTRAGOVERNMENTAL TRANSFERS IN**

Transfers between individual funds within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. This includes balances of discontinued funds, but does not include general government contributions of capital to a proprietary fund or payments made by an enterprise to a general government fund in support of its operation.

3 | 8 | 2 | . | x | x | x - **ENTERPRISE CONTRIBUTIONS**

382.000 **CONTRIBUTIONS FROM ENTERPRISE OPERATIONS**

Contributions, whether based upon a fixed amount or some percentage of enterprise receipts, made by an enterprise of the government to its general operating funds. Use this account when the primary purpose of the transfer is to subsidize the general governmental operations of the unit.

3 | 8 | 3 | . | x | x | x - **PROCEEDS**

383.000 **INSTALLMENT PURCHASES AND CAPITAL LEASE PROCEEDS**

Records the revenue side of the entry required to record installment purchases or capital leases in the period the purchase is made or the lease initiated.

3 | 8 | 4 | . | x | x | x - **PROCEEDS, CONTINUED**

384.000 DEBT PROCEEDS

Records the sale of bonds or other loan proceeds where such proceeds are deposited into a **governmental fund**.

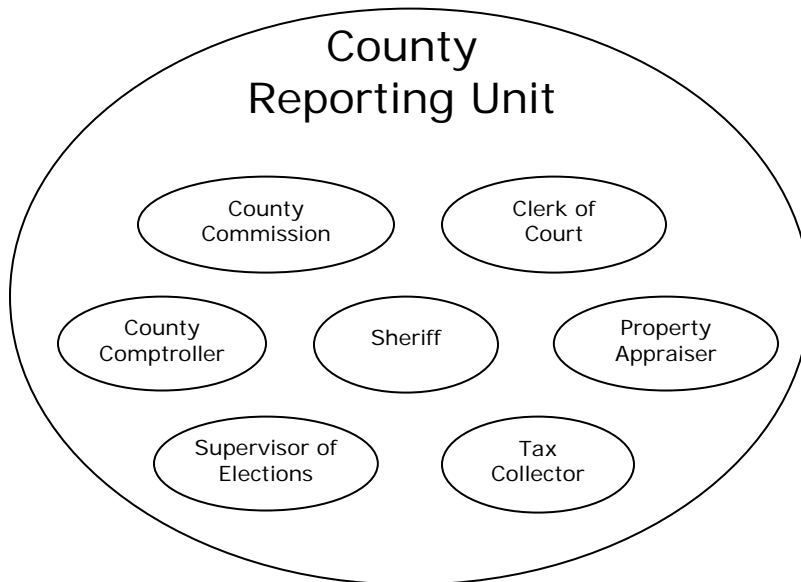
3 | 8 | 5 | . | x | x | x - **PROCEEDS, CONTINUED**

385.000 PROCEEDS FROM REFUNDING BONDS

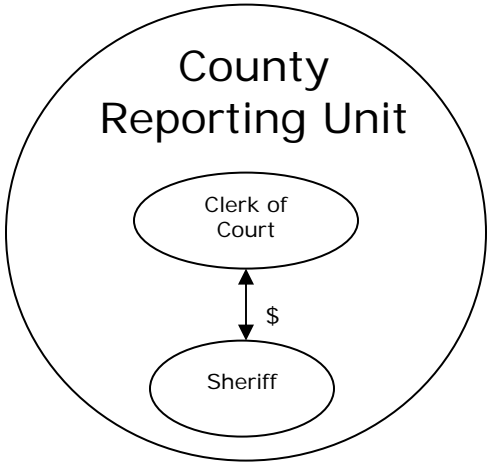
3 | 8 | 6 | . | x | x | x - **INTRAGOVERNMENTAL TRANSFERS FROM CONSTITUTIONAL FEE OFFICERS**

This series should be used by the county to record revenues transferred in from a constitutional fee officer including payment or reimbursement for goods provided or services performed. Any amounts entered in the 386 series must have a corresponding entry in the 586 series.

Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intra**governmental transfers.



-
- 386.100 **TRANSFER FROM - CLERK TO THE BOARD OF COUNTY COMMISSIONERS**
 - 386.200 **TRANSFER FROM - CLERK OF CIRCUIT COURT**
 - 386.300 **TRANSFER FROM - COUNTY COMPTROLLER**
 - 386.400 **TRANSFER FROM - SHERIFF**
 - 386.600 **TRANSFER FROM - PROPERTY APPRAISER**
 - 386.700 **TRANSFER FROM - TAX COLLECTOR**
 - 386.800 **TRANSFER FROM - SUPERVISOR OF ELECTIONS**

3 8 7 . x x x - **ARTICLE V**

387.200 **CLERK OF COURT TRUST FUND REVENUE**

This account shall be used to account for the initial cash flow monies received pursuant to Senate Bill 2962, Section 105.

3 8 8 . x x x - **PROCEEDS OF GENERAL CAPITAL ASSET DISPOSITIONS**

388.100 **SALE OF GENERAL CAPITAL ASSETS**

388.200 **COMPENSATION FOR LOSS OF GENERAL CAPITAL ASSETS**

3 8 9 . x x x - **PROPRIETARY NON-OPERATING SOURCES**

389.100 **PROPRIETARY - INTEREST**

389.200 **PROPRIETARY - FEDERAL GRANTS AND DONATIONS**

389.300 **PROPRIETARY - STATE GRANTS AND DONATIONS**

389.400 **PROPRIETARY - OTHER GRANTS AND DONATIONS**

389.500 **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM FEDERAL GOVERNMENT**

389.600 **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM STATE GOVERNMENT**

389.700 **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM OTHER PUBLIC SOURCE**

389.800 **PROPRIETARY - CAPITAL CONTRIBUTIONS FROM PRIVATE SOURCE**

389.900 **PROPRIETARY - OTHER NON-OPERATING SOURCES**

Include gain on sale of defeased bonds. Record amortization of premium or discount.

3 9 x . x x x - **OTHER SOURCES, CONTINUED**

Amounts received by the entity, which are not additions to assets of the entity as a whole, although they may be to the receiving fund. These items include interfund transfers and interfund reimbursements. These accounts are not intended for budget cash forward transfers.

390.000 **DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL**

392.000 **EXTRAORDINARY ITEMS (GAIN)**

The result from significant transactions or other events that are both unusual in nature and infrequent in occurrence.

393.000 **SPECIAL ITEMS (GAIN)**

The results from significant transactions or other events within the control of the management, that are either unusual in nature or infrequent in occurrence.

Expenditure/Expense Accounts

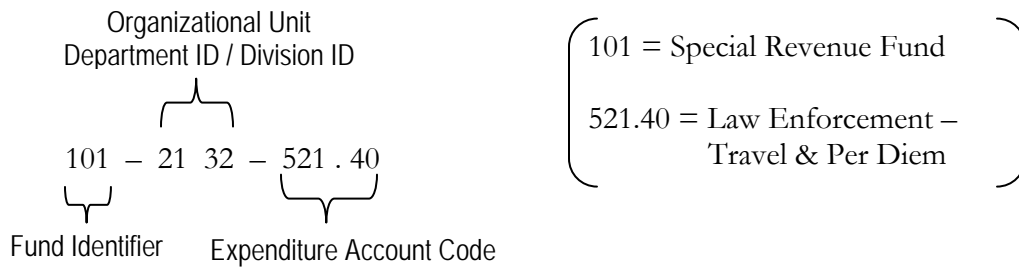
Expenditure/Expense Account Introduction

Expenditures are defined in a governmental fund accounting context as all decreases in fund net assets - for current operations, capital outlay or debt service - except those arising from operating and residual equity transfers to other funds.

Expenditures are classified by fund, organizational unit, function, activity and object. Furthermore, it is the intent of the Legislature that units of local government summarize their financial data in a functionally equivalent manner in order to facilitate comparison and analysis. The classification of expenditures has been developed to fulfill this requirement and to meet the external and internal reporting needs of local governments.

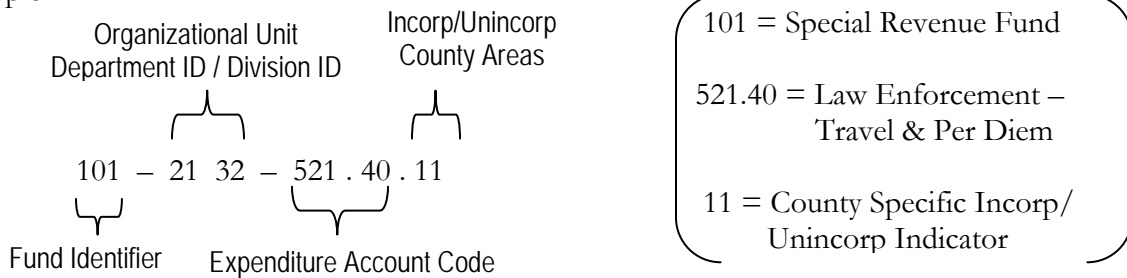
The Uniform Accounting System provides an expenditure code consisting of twelve digits, three for the fund, four for the identification of department and division and five to identify the transaction and other specific information.

Example:



Section 129.01, F.S., requires all counties to separate expenditures between the incorporated and unincorporated areas of the county. In order to provide a mechanism to make this separation, a one or two digit code is added to the expenditure accounts for all counties. A one-digit code provides a code for each area when there are nine or fewer areas. If there are more than nine and less than ninety-nine areas, a two digit code is necessary.

Example:



So, counties must use a fourteen digit expenditure/expense account code if it includes both incorporated and unincorporated areas while all other local government entities must use a twelve digit account code. The Uniform Accounting System does not provide the cost allocation system, which is necessary to make the required separation of expenditures between the incorporated and unincorporated areas. A cost allocation system will have to be developed individually for each county to provide reasonably accurate separation of expenditures in satisfying the requirements of Chapter 129, F.S.

Expenditure/Expense Account Codes

5 | x | x | . | x | x | x - EXPENDITURES/EXPENSES

The term “expenditures,” whether used in connection with the accrual or the modified accrual basis of accounting, denotes the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired. Each expenditure should be analyzed and classified individually by transaction code, and object regardless of the organizational unit incurring it. Cost allocation may be necessary where material amounts of expenditures for a single organization unit cross function-activity lines.

5 | 1 | x | . | x | x - GENERAL GOVERNMENT SERVICES (NOT COURT-RELATED)

Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.

511.00 LEGISLATIVE

All direct costs charged for the performance of its primary duties and subsidiary activities. Included are the following:

- City Commission
- Board of County Commissioners
- Special District Governing Board

512.00 EXECUTIVE

Cost of providing executive management and administration. This activity includes: coordination, guidance and support for the development of effective programs; and the planning, evaluation, analysis, control and overall supervision of such programs. Included are the following:

- City Manager
- Clerk to the Board of County Commissioners
- County Administrator
- Other local executive activities

513.00 FINANCIAL AND ADMINISTRATIVE

Cost of providing financial and administrative services. This activity includes: budgeting, accounting, auditing (internal and external), property appraisal, tax collecting, personnel, purchasing, communication, pension administration, printing, stores, property control and grants development.

City Auditor
Municipal Finance Director or Comptroller
County Auditor
County Comptroller
Budget Director
Property Appraiser
Tax Collector
Finance Department
Property Appraisal Adjustment Board
Purchasing
Property Control
Retirement Administration
Supervisor of Elections
Personnel
Grants Development

514.00 LEGAL COUNSEL

Cost of providing legal services for the following:

City Attorney
County Attorney

515.00 COMPREHENSIVE PLANNING

Cost of providing master planning, zoning and development.

517.00 DEBT SERVICE PAYMENTS

518.00 PENSION BENEFITS

Includes all payments regardless of who actually manages the pension fund

519.00 OTHER GENERAL GOVERNMENTAL SERVICES

Cost of general government services, which are not specifically classified within other activity classifications

Law Library SD Expenditures
Facility Maintenance (Not Court Related)

5 | 2 | x | . | x | x - **PUBLIC SAFETY**

A major category of services for the security of persons and property.

521.00 LAW ENFORCEMENT

Police Department
Sheriff
Other law enforcement agencies
Director of Safety
Armories

522.00 FIRE CONTROL

Providing general fire fighting and prevention services for the citizens. Do not include ambulance and rescue services expenditures in this account.

Fire departments
Fire districts
Fire control services

523.00 DETENTION AND/OR CORRECTION

Cost of confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. Includes costs whether the costs are directly incurred or paid to another local unit for provisions of such services. Not used if detention services constitute an insignificant and indistinguishable element of law enforcement.

Parole and probation services
Juvenile homes
County jail
Convict camp
Correctional facilities
Work release program
Board of Corrections

524.00 PROTECTIVE INSPECTIONS

Cost of providing inspection services relevant to the issuance of a license, permit or certificate, where such inspections are primarily for purposes of public safety and are not included in any other expenditure account.

Building and Zoning Inspection
Public Transportation Vehicles Inspection

525.00 EMERGENCY AND DISASTER RELIEF SERVICES

Cost involved in providing for defense against and relief for civil, military and natural disasters. Includes emergency services not properly related to highway safety.

Civil Defense
Emergency Medical Services Council
Emergency Communications System
Disaster Relief
Homeland Security

526.00 AMBULANCE AND RESCUE SERVICES

Cost of providing rescue and ambulance services for the sick and injured where such services are not more directly related to highway safety purposes.

527.00 MEDICAL EXAMINERS

Payments made to district medical examiners.

528.00 CONSUMER AFFAIRS

Cost of operating an organization within local government that protects citizens from unfair and deceptive trade acts or practices.

529.00 OTHER PUBLIC SAFETY

Include all other costs primarily related to public safety, which are not provided for elsewhere.

5 | 3 | x | . | x | x - **PHYSICAL ENVIRONMENT**

Cost of services provided for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment.

531.00 ELECTRIC UTILITY SERVICES

Costs associated with the provision of electrical power services.

532.00 GAS UTILITY SERVICES

Costs associated with the provision of gas utility services.

533.00 WATER UTILITY SERVICES

Costs associated with the provision of safe, palatable water to the citizens.

534.00 GARBAGE/SOLID WASTE CONTROL SERVICES

Costs associated with providing for the collection and disposal of garbage, refuse and solid wastes.

535.00 SEWER/WASTEWATER SERVICES

Costs associated with providing sanitary sewer services by the local unit, including the collection, treatment, and disposal of all liquid wastes.

536.00 WATER-SEWER COMBINATION SERVICES

Costs associated with providing water and sewer services as a combined unit operation.

537.00 CONSERVATION AND RESOURCE MANAGEMENT

Costs associated with conserving and managing natural resources such as minerals, soil, wildlife, air and water.

- Game and fish conservation
- Soil conservation
- Air and water management
- Pollution control
- Agriculture and home economics agent
- Aquatic weed control

538.00 FLOOD CONTROL/STORMWATER MANAGEMENT

Cost of maintaining and operating flood control programs and facilities.

539.00 OTHER PHYSICAL ENVIRONMENT

Includes all other costs primarily related to the physical environment, which are not provided for elsewhere.

- Non-Capitalized Construction
- Cable television
- Cemetery Costs

5 | 4 | x | . | x | x - **TRANSPORTATION**

Cost of services for the safe and adequate flow of vehicles, travelers, and pedestrians. Does not include expenditures incidental to transportation, but directly related to public safety, such as traffic control, law enforcement, and highway safety projects.

541.00 ROAD AND STREET FACILITIES

Cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, street-lights, right-of-way, shoulders and other facilities incidental to the proper movement of traffic along roads and streets.

County road engineer
Roads and bridges
Traffic engineers
Right-of-way
Street lighting
Causeways
Drainage engineer

542.00 AIRPORTS

Cost of providing and maintaining air traffic facilities.

543.00 WATER TRANSPORTATION SYSTEMS

Cost of providing and maintaining water transportation facilities such as canals, terminals, docks, and ports where such facilities are primarily for commercial, as opposed to recreational purposes.

544.00 MASS TRANSIT SYSTEMS

Costs associated with the provision of mass transit systems. Includes all costs for this function whether directly incurred through operation of the system, or paid to another local governing unit for the provision of these services.

545.00 PARKING FACILITIES

Cost of providing and maintaining public parking facilities for the general population.

549.00 OTHER TRANSPORTATION SYSTEMS/SERVICES

Cost of providing other services which promote the safe and adequate flow of traffic and which are not provided for in any other expenditure account.

5 | 5 | x | . | x | x - **ECONOMIC ENVIRONMENT**

Cost of providing services which develop and improve the economic condition of the community and its citizens. Exclude welfare, which is classified under the function "Human Services."

551.00 EMPLOYMENT OPPORTUNITY AND DEVELOPMENT

Cost of assisting and preparing individuals for employment and assisting their participation in the labor market.

552.00 INDUSTRY DEVELOPMENT

Cost incurred in promoting and encouraging industry development which will directly or indirectly benefit the community. Includes the promotion of tourism as well as encouragement of a desirable firm or industry to locate its facilities or offices in the area.

Industrial Development Authority
Downtown Development Authority

553.00 VETERAN'S SERVICES

Cost of providing services including counseling, assistance in attaining educational and financial benefits, housing and employment opportunities to eligible veterans.

554.00 HOUSING AND URBAN DEVELOPMENT

Cost of planning and providing public housing and other urban development projects.

Fair Housing Act
Housing Assistance
Housing Authorities
Housing Rehabilitation

559.00 OTHER ECONOMIC ENVIRONMENT

Include all costs primarily related to economic environment, which are not provided for elsewhere.

5 | 6 | x | . | x | x - **HUMAN SERVICES**

Cost of providing services for the care, treatment and control of human illness, injury or handicap; and for the welfare of the community as a whole and its individuals. Includes mental health, physical health, and public assistance programs, developmentally disabled and interrelated programs such as the provision of health care for indigent persons.

561.00 HOSPITAL SERVICES

Cost of providing hospital services to the community, whether by direct operations of hospital facilities or through payments to other local units or private hospitals.

562.00 HEALTH SERVICES

Cost of providing nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease.

Health unit or department
Tubercular care
Homes for the infirm
Mosquito control
Animal control (including county pound)
Indigent health care

563.00 MENTAL HEALTH SERVICES

Cost of diagnosis and treatment of mental illnesses by the community, and the provision of mental health services for public use.

County mental health clinic

564.00 PUBLIC ASSISTANCE SERVICES

Cost of providing economic assistance to the indigent of the community.

Public assistance administration
Public assistance services
Public assistance participation programs
Parental homes
Foster home care
Council on aging

565.00 DEVELOPMENTAL DISABILITIES SERVICES

Cost of providing care, subsistence and training for developmentally disabled citizens. Services such as recreation, health and transportation aids, which are provided specifically for the developmentally disabled, should be classified functionally under recreation, health and transportation, etc.

569.00 OTHER HUMAN SERVICES

Cost of providing other human services which cannot be reasonably classified into the above accounts. Includes educational programs, which are not funded by the local school board.

5 | 7 | x | . | x | x - **CULTURE/RECREATION**

Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.

571.00 LIBRARIES

Cost of providing and maintaining library facilities and services.

572.00 PARKS AND RECREATION

Cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use, which are not defined as "Special Recreation Facilities."

- Recreation department
- Golf courses
- Swimming pools
- Tennis courts
- Public parks
- Community center
- Camping areas
- Off-highway bicycle paths

573.00 CULTURAL SERVICES

Cost of providing and maintaining facilities and services for citizen involvement in activities of a cultural nature.

574.00 SPECIAL EVENTS

Expenditures incurred for activities such as county fairs, civic events, historical celebrations and special holidays or festive occasions.

575.00 SPECIAL RECREATION FACILITIES

Cost of providing and maintaining special purpose facilities such as stadiums, auditoriums, civic centers and marinas.

578.00 CHARTER SCHOOLS

579.00 OTHER CULTURE/RECREATION

Cost of maintaining other cultural or recreational services not otherwise classified in another account.

5 | 8 | x | . | x | x - OTHER USES

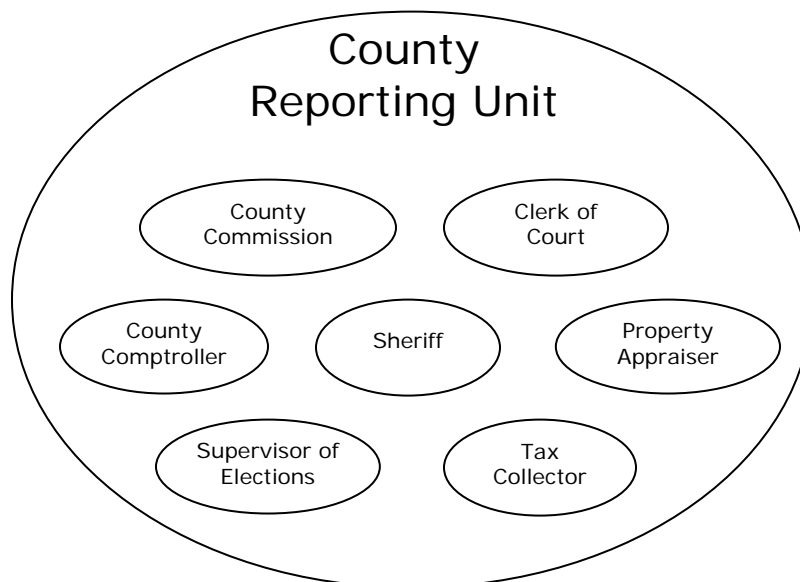
581.00 INTRAGOVERNMENTAL TRANSFERS OUT

Transfers from one fund of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole. An entry to this account should have a corresponding entry in the 381 - 382 series of accounts in the receiving fund.

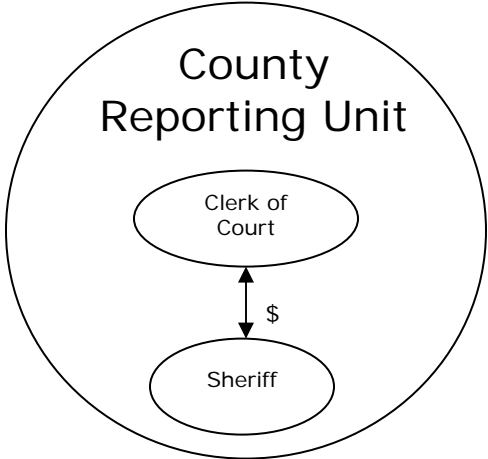
Transfer to Constitutional Officers from the Board of County Commissioners (including budgetary transfer)

NOTE: Must use object code 91 (rolls up to 90 for AFR reporting)

Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intragovernmental** transfers.



583.00 **INSTALLMENT PURCHASE ACQUISITIONS**

584.00 **CAPITAL LEASE ACQUISITIONS**

585.00 **PAYMENT TO REFUNDED BOND ESCROW AGENT**

586.00 **INTRAGOVERNMENTAL TRANSFERS OUT FROM CONSTITUTIONAL FEE OFFICERS**

This account code includes amounts transferred from constitutional fee officers to the county including payment or reimbursement for goods provided or services performed. Any amounts entered in account code 586.xx must have a corresponding entry in the 386 series.

Transfer out from Constitutional Officers to the Board of County Commissioners (including excess fees transferred)

NOTE: Must use object code 91 (rolls up to 90 for AFR reporting)

5 | 9 | x | . | x | x - **OTHER NONOPERATING**

590.00 OTHER NON-OPERATING DISBURSEMENTS

591.00 NON-OPERATING INTEREST EXPENSE

592.00 EXTRAORDINARY ITEMS (LOSS)

The results from significant transactions or other events that are **both unusual** in nature and **infrequent** in occurrence.

593.00 SPECIAL ITEMS (LOSS)

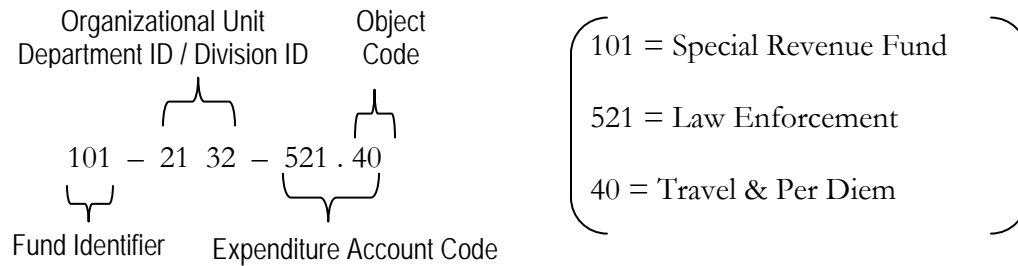
The result from significant transactions or other events within the control of management, that are **either unusual** in nature or **infrequent** in occurrence.

Object Classifications

Object Classification Introduction

The eleventh and twelfth digits of the expenditure account designate the object and sub-object classification.

Example:



All reporting entities are required to use the object codes as outlined below:

10	Personal Services
30	Operating Expenditures/Expenses
60	Capital Outlay
70	Debt Service
80	Grants and Aids
90	Other Uses

Object Codes

10 PERSONNEL SERVICES

Includes 11 through 29

Expense for salaries, wages, and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

11 EXECUTIVE SALARIES

Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.

12 REGULAR SALARIES AND WAGES

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

13 OTHER SALARIES AND WAGES

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

14 OVERTIME

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

15 SPECIAL PAY

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

21 FICA TAXES

Social Security matching/Medicare matching.

22 RETIREMENT CONTRIBUTIONS

Amounts contributed to a retirement fund.

23 LIFE AND HEALTH INSURANCE

Includes life and health insurance premiums and benefits paid for employees.

24 WORKERS' COMPENSATION

Premiums and benefits paid for Workers' Compensation insurance.

25 UNEMPLOYMENT COMPENSATION

Amounts contributed to the unemployment compensation fund.

30 OPERATING EXPENDITURE/EXPENSES

Includes 31 through 59

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as personal services or capital outlays.

31 PROFESSIONAL SERVICES

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

32 ACCOUNTING AND AUDITING

Generally includes all services received from independent certified public accountants.

33 COURT REPORTER SERVICES

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34 OTHER SERVICES

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

35 INVESTIGATIONS

Cost incurred for confidential matters handled pursuant to criminal investigations.

36 PENSION BENEFITS

Benefits paid to participants in the pension program.

40 TRAVEL AND PER DIEM

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 COMMUNICATIONS AND FREIGHT SERVICES

Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph, freight, express charges, drayage, postage, and messenger service.

43 UTILITY SERVICES

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

44 RENTALS AND LEASES

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 INSURANCE

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

46 REPAIR AND MAINTENANCE SERVICES

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

47 PRINTING AND BINDING

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.

49 OTHER CURRENT CHARGES AND OBLIGATIONS

Includes current charges and obligations not otherwise classified.

51 OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

53 ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

59 DEPRECIATION

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

60 CAPITAL OUTLAY

Includes 61 through 67

Outlays for the acquisition of or addition to fixed assets.

61 LAND

Land acquisition cost, easements and right-of-way.

62 BUILDINGS

Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

63 INFRASTRUCTURE

Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

64 MACHINERY AND EQUIPMENT

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

65 CONSTRUCTION IN PROGRESS

Used to account for undistributed work in progress on construction projects.

66 BOOKS, PUBLICATIONS, AND LIBRARY MATERIALS

Includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities.

67 WORKS OF ART / COLLECTIONS

Works of art, historical treasures, etc. that (1) are held for the benefit of the public, education or research, rather than for financial gain, (2) are protected, unencumbered, cared for and preserved, and (3) are subject to an organizational policy regarding the proceeds from the sale of the items and acquisition of other collection items.

70 DEBT SERVICE

Includes 71 through 73

Outlays for debt service purposes.

71 PRINCIPAL

72 INTEREST

73 OTHER DEBT SERVICE COSTS

80 GRANTS AND AIDS

Includes 81 through 83

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. [See the figure below] Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.

81 AIDS TO GOVERNMENT AGENCIES

Include all grants, subsidies and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like Constitutional Fee Officer transfers.

82 AIDS TO PRIVATE ORGANIZATIONS

Include all grants, subsidies and contributions to private organizations

83 OTHER GRANTS AND AIDS

Include all other contributions (not including transfers within the same reporting unit) not otherwise classified

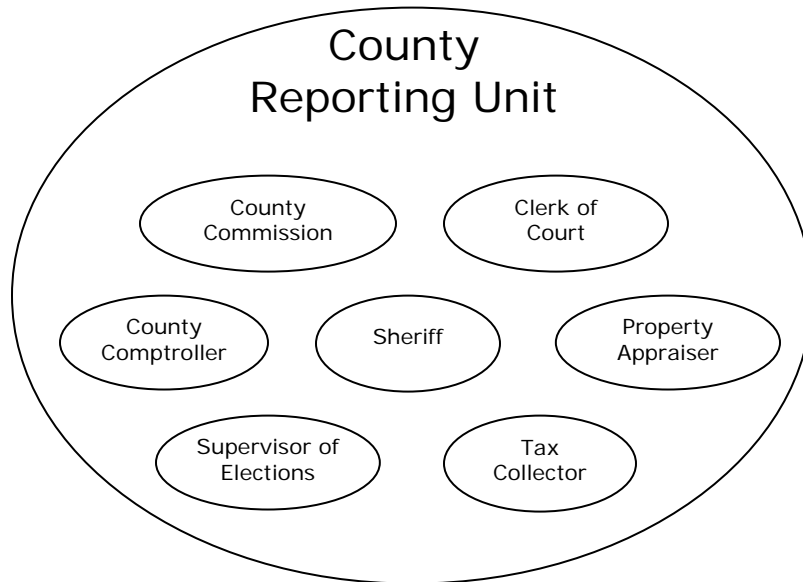
90 OTHER USES

Includes 91 through 99

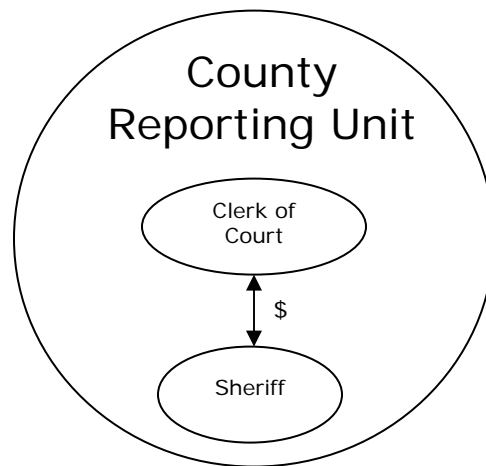
91 INTRAGOVERNMENTAL TRANSFERS

All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra**governmental transfers. [See figure above] Therefore, transfers to Constitutional Fee Officers (including charges for services) are considered **intra**governmental transfers for AFR reporting purposes and should be classified as this object code.

Governmental Entity/AFR Reporting Unit



Example: Monies paid by the Clerk of Court to the Sheriff for law enforcement services are staying within the same governmental entity/AFR reporting unit and should, therefore, be classified as **intragovernmental** transfers.



92 ADVANCES

Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.

93 NONOPERATING INTEREST - PROPRIETARY FUNDS

94 NONOPERATING GRANT EXPENSE - PROPRIETARY FUNDS

95 OTHER NONOPERATING USES - PROPRIETARY FUNDS

99 OTHER USES

Appendix A

Budgetary Financial Reporting and Disclosure Guidelines

1. Chapter 129, F.S., establishes guidelines for the preparation, adoption and amendment of county budgets. Section 129.01(1), F.S., requires the preparation, approval, adoption and execution of an annual budget, which controls the levy of taxes and the expenditure of money for all county purposes. The budget must be balanced; that is, the total of the estimated receipts, including balances brought forward, must equal the total of appropriations and reserves. Similar provisions are included in Sections 166.241(2) and 189.418(3), F.S., for municipalities and special districts, respectively.
2. Pursuant to Governmental Accounting Standards Board (GASB) Codification Section 2400.102, local governmental entity financial statements prepared in accordance with Section 218.39(2), F.S., must include a Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for all governmental fund types for which annual budgets have been adopted pursuant to Sections 129.01(2)(b), 166.241(2), and 189.418(3), F.S. The minimum budget-basis presentation required for the financial statements is the aggregation by fund type of the appropriated budget adopted by the local governmental entity's governing body.
3. GASB Codification Section 2400.111 states that for budgetary reporting purposes it is desirable to provide note disclosure of the degree to which the reporting entity's financial operations are subject to a comprehensive "appropriated budget," "non-appropriated budget," or are non-budgeted financial activities. Accordingly, local governmental entity financial statements prepared in accordance with Section 218.39(2), F.S., should include notes to financial statements, which disclose both the legal level of budgetary control and, if applicable, more detailed levels of budgetary control established for management purposes. The legal level of budgetary control is the level of control established in the appropriated budget approved by the local governmental entity's governing body.
4. GASB Codification Section 2300.106h requires that the notes to the financial statements disclose material violations of finance-related legal and contractual provisions. If budget over-expenditures occur at the legal level of budgetary control that are material in relation to a local governmental entity's financial statements prepared in accordance with Section 218.39(2), F.S., the notes to financial statements should disclose that such budget expenditures are contrary to law.
5. GASB Codification Section 2300.106n requires that the notes to the financial statements disclose any excess of expenditures over appropriations in individual funds. If budget over-expenditures occur at the legal level of budgetary control in individual funds that are not apparent from a local governmental entity's financial statements prepared in accordance with Section 218.39(2), F.S., the notes to the financial statements should disclose the budget over-expenditure amounts by individual fund.

Appendix B

Text References

The following publications and sources of technical assistance are available and may provide additional information and/or clarification on specific areas of concern.

1. Codification of Governmental Accounting and Financial Reporting Standards

Governmental Accounting Standards Board
401 Merritt 7
Post Office Box 5116
Norwalk, Connecticut 06856-5116
(203) 847-0700

2. Governmental Accounting, Auditing and Financial Reporting

Government Finance Officers Association
180 N. Michigan Avenue, Suite 800
Chicago, Illinois 60601
(312/977-9700)

3. Florida Statutes

Florida Legislature
Law Book Distribution
111 W. Madison Street
Tallahassee, Florida 32399-1400
(850) 488-2323 Suncom 278-2323

4. Attorney General Opinions

Department of Legal Affairs
Records Department
PL01, The Capitol
Tallahassee, Florida 32399-1050
(850) 414-3300 Suncom 994-3300

5. Auditor General Rules

Office of Auditor General
Post Office Box 1735
Tallahassee, Florida 32302-1735
(850) 487-9031 Suncom 278-9031

6. Administrative Weekly/Florida Administrative Code Department of State

Appendix C

Statutory References

The Constitution of Florida and the following list of chapters and/or sections of Florida Statutes are applicable to the units of local government. While it is not all-inclusive, it should provide statutory guidance for the general operation of those units.

Chapter/Section	Title and/or Subject
11.45	Legislative Organization, Procedures and Staffing- Definitions; duties; audits; reports
17	Chief Financial Officer
27.3455	Additional Court Costs
27.54	Additional Court Costs
28	Clerks of Circuit Courts
30	Sheriffs
40	Payment of Jurors and Witnesses
92	Witnesses, Records, and Documents
95	Statute of Limitations
98	Supervisors of Elections
99.097(4)	Verification of signatures on petitions
112	Public Officers and Employees, General Provisions
117	Notaries Public
119	Public Records
120	Administrative Procedures Act
121	Florida Retirement System
125	County Government
129	County Annual Budget
130	County Bonds

Chapter/Section	Title and/or Subject
142	County Fine and Forfeiture Fund
145	Compensation of County Officials
165	Formation of Local Governments
166	Municipalities
170	Supplemental and Alternative Method of Making Local Municipal Improvements
171	Municipal Annexation or Contraction
189	Special Districts
190	Community Development Districts
192	Property Appraisers - Taxation and Finance
193	Property Appraisers - Assessments
194	Property Appraisers - Judicial Review
195	Property Appraisers - Property Assessments
197	Tax Collectors
200	Determination of Millage
218	Financial Matters Pertaining to Political Subdivisions
219	County Public Money, Handling by State and County
274	Tangible Personal Property Owned by Local Governments
280	Security For Public Deposits
550	Pari-Mutuel Distributions
893.16	Additional Court Costs
932.704	Contraband Forfeiture
942	Interstate Extradition of Witnesses

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