

# Updates to Manual for 2011

## Balance Sheet Account Codes

Code	2011 Update
244.000	Deleted: Fund Balance – Reserved for Inventories (per GASB 54)
245.000	Deleted: Fund Balance – Reserved for Encumbrances (per GASB 54)
246.000	Deleted: Fund Balance – Reserved for Advances to Other Funds (per GASB 54)
247.000	Deleted: Fund Balance – All Other Reserves (per GASB 54)
271.000	Deleted: Fund Balance – Unreserved (per GASB 54)
280.000	New: Fund Balance – Nonspendable (per GASB 54)
281.000	New: Fund Balance – Restricted (per GASB 54)
282.000	New: Fund Balance – Committed (per GASB 54)
283.000	New: Fund Balance – Assigned (per GASB 54)
284.000	New: Fund Balance – Unassigned (per GASB 54)

## Revenue Account Codes

Code	2011 Update
331.500	Update Description: Add “American Recovery and Reinvestment Act’s Build America Bonds Program” to description
331.890	New: Federal Grant – Other Court Related
389.xxx	Update Description: Add “Includes Enterprise and Internal Service”
348.990	Update Description: Add “Consumer Fraud Unit Investigations Costs – F.S. 938.27
329.000	Update Description: Change the reference under Stormwater fee to 325.200
314.200	Delete: use 315.000 instead
314.500	Delete: use 315.000 instead
348.990	Update Description: Add Filing Fee Reimbursement – F.S. 34.045(1)(c)
390.000	Delete: Pursuant to GASB 34 (should have had time to adjust to change)
331.900	Update Description: Add “NOT Court-Related” to description
334.900	Update Description: Add “NOT Court-Related” to description

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## Expenditure Account Codes

Code	2011 Update
590.00	Update Description: Add "Includes Enterprise and Internal Service"
591.00	Update Description: Add "Includes Enterprise and Internal Service"
513.00	Update Description: Delete list & leave paragraph

## Object Codes

Code	2011 Update