



REPRESENTING  
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# **UNIFORM ACCOUNTING SYSTEM MANUAL**

**STATE OF FLORIDA**

**DEPARTMENT OF FINANCIAL SERVICES  
BUREAU OF ACCOUNTING**

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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.



## CLASSIFICATION OF FUNDS

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 Fund
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

### ACCOUNT GROUPS\*

900	General Fixed Assets
950	General Long-Term Debt

\*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

**CLASSIFICATION OF FUNDS**

specific activities or attaining certain objectives in accordance with certain defined regulations, restrictions and limitations.

**FUND NOS.                    TITLE AND DEFINITION**

***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 citizenry).

**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**

## CLASSIFICATION OF 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 those escheat property, where principal and income benefit individuals, private organizations or other governments.

## CLASSIFICATION OF FUNDS

### ***REVOLVING FUNDS AND CLEARING FUNDS***

#### **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.).

### ***ACCOUNT GROUPS***

\*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.

#### **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.

## BALANCE SHEET ACCOUNTS

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.

### ***1XX.XXX***     **ASSETS AND 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**

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

#### **103.000**     **CASH WITH FISCAL AGENT**

Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.

#### **104.000**     **EQUITY IN POOLED CASH**

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.

## **BALANCE SHEET ACCOUNTS**

### **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 ALLOWANCE 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)**

That 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.

## **BALANCE SHEET ACCOUNTS**

### **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.

## BALANCE SHEET ACCOUNTS

**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, noncapital 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.

# BALANCE SHEET ACCOUNTS

## **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)**

## BALANCE SHEET ACCOUNTS

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)**

## BALANCE SHEET ACCOUNTS

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 ASSESTS**

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.

## BALANCE SHEET ACCOUNTS

### **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.

### **2XX.XXX      LIABILITIES AND 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 preaudited 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 employees 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.

## **BALANCE SHEET ACCOUNTS**

### **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.

## **BALANCE SHEET ACCOUNTS**

### **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**

## BALANCE SHEET ACCOUNTS

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**

**232.900 REVENUE BONDS PAYABLE-LONG-TERM PORTION**

## BALANCE SHEET ACCOUNTS

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**

**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 - 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

## BALANCE SHEET ACCOUNTS

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 500-599) 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**

## BALANCE SHEET ACCOUNTS

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**

## **BALANCE SHEET ACCOUNTS**

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. 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.



# REVENUE ACCOUNTS

## **312.100 LOCAL OPTION TAXES**

Taxes such as Resort Tax, Tourist Development Tax, Convention Development and the Tourist Impact Tax.

## **312.200 SPECIAL ACT FUEL TAX (SECTION 206.61, F.S.)**

This is a tax levied by municipalities under the authorization of special laws.

## **312.300 COUNTY NINTH-CENT VOTED FUEL TAX**

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.

## **312.4XX LOCAL OPTION FUEL TAXES**

### **312.410 FIRST LOCAL OPTION FUEL TAX**

A tax of 1 to 6 cents levied on every net gallon of motor and diesel fuel sold within a county, authorized by ordinance or referendum, used generally to fund transportation expenditures.

### **312.420 SECOND LOCAL OPTION FUEL TAX**

A tax of 1 to 5 cents levied on every gallon of motor fuel sold within a county, authorized by ordinance or referendum, used for transportation expenditures needed to meet the requirements of the capital element of an adopted local government comprehensive plan or to relieve or mitigate existing or potential adverse environmental impacts.

## **312.5XX INSURANCE PREMIUM TAX**

### **312.510 FIRE INSURANCE PREMIUM TAX (FIREFIGHTERS' PENSION)**

### **312.520 CASUALTY INSURANCE PREMIUM TAX (POLICE OFFICERS' RETIREMENT)**

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# REVENUE ACCOUNTS

## 312.600 DISCRETIONARY SALES SURTAXES

Tax levied for various purposes such as indigent health care and infrastructure.

## 313.XXX FRANCHISE FEES

Fees levied on a corporation or individual by the reporting entity in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.

313.100	ELECTRICITY
313.200	TELECOMMUNICATIONS
313.300	WATER
313.400	GAS
313.500	CABLE TELEVISION
313.600	SEWER
313.700	SOLID WASTE
313.900	OTHER

## 314.XXX UTILITY SERVICES TAXES

Taxes levied by the reporting entity on the purchase of utility services within the boundaries of its jurisdiction. For statutory reference, see Appendix A.

314.100	ELECTRICITY
314.200	TELECOMMUNICATIONS
314.300	WATER
314.400	GAS
314.500	CABLE TELEVISION
314.700	FUEL OIL
314.800	PROPANE
314.900	OTHER

## 315.000 COMMUNICATIONS SERVICE TAXES

Taxes levied by the reporting entity pursuant to Chapter 202, Florida Statutes, The Communications Service Tax Simplification Law.

## 319.000 OTHER TAXES

# REVENUE ACCOUNTS

## **32X.XXX      LICENSES AND PERMITS**

### **321.000      OCCUPATIONAL LICENSES**

For statutory reference, see Appendix A

### **322.000      BUILDING PERMITS**

### **329.000      OTHER LICENSES, FEES AND PERMITS**

For statutory reference see Appendix A

## **33X.XXX      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.”

### **331.XXX      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.

#### **331.100      GENERAL GOVERNMENT**

#### **331.200      PUBLIC SAFETY**

Includes federal grants for criminal justice, civil defense, federal homeland security and other public safety programs.

#### **331.3XX      PHYSICAL ENVIRONMENT**

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

##### **331.310      WATER SUPPLY SYSTEM**

##### **331.320      ELECTRIC SUPPLY SYSTEM**

##### **331.330      GAS SUPPLY SYSTEM**

# REVENUE ACCOUNTS

**331.340 GARBAGE/SOLID WASTE**  
**331.350 SEWER/WASTEWATER**  
**331.390 OTHER PHYSICAL ENVIRONMENT**

## **331.4XX TRANSPORTATION**

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

**331.410 AIRPORT DEVELOPMENT**  
**331.420 MASS TRANSIT**  
**331.490 OTHER TRANSPORTATION**

## **331.500 ECONOMIC ENVIRONMENT**

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

## **331.6XX HUMAN SERVICES**

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

**331.610 HEALTH OR HOSPITALS**  
**331.620 PUBLIC ASSISTANCE**  
**331.650 CHILD SUPPORT FEDERAL REIMBURSEMENT**  
**331.690 OTHER HUMAN SERVICES**

## **331.700 CULTURE/RECREATION**

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

## **331.8XX COURT-RELATED GRANTS**

**331.810 PROCESS SERVERS**  
**331.820 DRUG COURT MANAGEMENT**  
**331.830 HEARING OFFICER**

## **331.900 OTHER FEDERAL GRANTS**

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# REVENUE ACCOUNTS

## **333.000 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.

## **334.XXX STATE GRANTS**

Includes those monies, which originate from state agencies.

### **334.100 GENERAL GOVERNMENT**

### **334.200 PUBLIC SAFETY**

Includes state homeland security.

### **334.3XX PHYSICAL ENVIRONMENT**

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

### **334.4XX TRANSPORTATION**

- 334.410 AIRPORT DEVELOPMENT**
- 334.420 MASS TRANSIT**
- 334.490 OTHER TRANSPORTATION**

### **334.500 ECONOMIC ENVIRONMENT**

Includes state disaster relief.

### **334.6XX HUMAN SERVICES**

- 334.610 HEALTH OR HOSPITALS**
- 334.620 PUBLIC WELFARE**
- 334.690 OTHER HUMAN SERVICES**

# REVENUE ACCOUNTS

## 334.700 CULTURE/RECREATION

### 334.8XX COURT-RELATED GRANTS

- 334.810 CONFLICT CASES (Formerly 334.161)
- 334.820 ARTICLE V CLERK OF COURT TRUST FUND

This account shall be used by counties receiving monthly distributions from the Department of Revenue Clerk of Court Trust Fund, pursuant to s.28.36 (4)(a), F.S.

- 334.830 CHILD DEPENDENCY
- 334.840 COURT REPORTING
- 334.890 OTHER COURT-RELATED GRANTS

## 334.900 OTHER STATE GRANTS

### 335.XXX STATE SHARED REVENUES

Revenues received by the State and proportionately shared with units of local government. For statutory reference, see Appendix A.

#### 335.1XX GENERAL GOVERNMENT

- 335.120 STATE REVENUE SHARING PROCEEDS
- 335.130 INSURANCE AGENTS COUNTY LICENSES
- 335.140 MOBILE HOME LICENSES
- 335.150 ALCOHOLIC BEVERAGE LICENSES
- 335.160 PARI-MUTUEL DISTRIBUTION REPLACEMENT  
(Sec. 212.20, F.S.)
- 335.170 CARDROOM TAX REVENUES
- 335.180 LOCAL GOVERNMENT HALF-CENT SALES TAX
- 335.190 OTHER GENERAL GOVERNMENT

#### 335.2XX PUBLIC SAFETY

- 335.210 Firefighter Supplemental Compensation
- 335.220 Wireless 911 Board Distributions

Distributions received from the Wireless 911 Board, pursuant to s.365.173(2)(a), F.S. The monies received shall be used for the

# REVENUE ACCOUNTS

payment of recurring costs of providing 911 or E911 services, in accordance with s. 365.171(13)(a)6, F.S., and/or the costs to comply with the requirements for E911 service contained in applicable Federal Communications Commission (FCC).

**335.230 Other Public Safety**

**335.3XX PHYSICAL ENVIRONMENT**

**335.310 WATER SUPPLY SYSTEM**  
**335.320 ELECTRIC SUPPLY SYSTEM**  
**335.330 GAS SUPPLY SYSTEM**  
**335.340 GARBAGE/SOLID WASTE**  
**335.350 SEWER/WASTEWATER**  
**335.390 OTHER PHYSICAL ENVIRONMENT**

**335.4XX TRANSPORTATION**

**335.410 AIRPORT DEVELOPMENT**  
**335.420 MASS TRANSIT**  
**335.490 OTHER TRANSPORTATION**

**335.500 ECONOMIC ENVIRONMENT**

State Housing Initiative Partnership Program

**335.6XX HUMAN SERVICES**

**335.610 HEALTH OR HOSPITALS**  
**335.620 PUBLIC WELFARE**  
**335.690 OTHER HUMAN SERVICES**

**335.700 CULTURE/RECREATION**

**335.900 OTHER STATE SHARED REVENUE**

**336.000 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.

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# REVENUE ACCOUNTS

## **337.XXX 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.

<b>337.100</b>	<b>GENERAL GOVERNMENT</b>
<b>337.200</b>	<b>PUBLIC SAFETY</b>
<b>337.300</b>	<b>PHYSICAL ENVIRONMENT</b>
<b>337.400</b>	<b>TRANSPORTATION</b>
<b>337.500</b>	<b>ECONOMIC ENVIRONMENT</b>
<b>337.600</b>	<b>HUMAN SERVICES</b>
<b>337.700</b>	<b>CULTURE/RECREATION</b>
<b>337.900</b>	<b>OTHER GRANTS</b>

## **338.000 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.

## **339.000 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.

## **34X.XXX 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.XXX GENERAL GOVERNMENT (NOT COURT-RELATED)**

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# REVENUE ACCOUNTS

**341.100 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**

Fees retained by the Clerks of the Court and deposited into the Public Records Modernization Trust Fund and funds received by the Board of County Commissioners, pursuant to s.28.24 (12)(e) 1, F.S. The funds shall be used exclusively to fund court-related technology.

**341.200 INTERNAL SERVICE FUND FEES AND CHARGES**

**341.300 ADMINISTRATIVE FEES**

**341.5XX COUNTY OFFICERS FEES**

Fees and commissions remitted to the county from officers whose operations are budgeted and appropriated by the Board of County Commissioners.

- 341.510 TAX COLLECTOR**
- 341.520 SHERIFF**
- 341.530 CLERK OF CIRCUIT COURT**
- 341.540 CLERK OF COUNTY COURT**
- 341.550 SUPERVISOR OF ELECTIONS**
- 341.560 PROPERTY APPRAISER**

**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.

**341.900 OTHER GENERAL GOVERNMENT CHARGES AND FEES**

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

**342.XXX PUBLIC SAFETY**

**342.100 POLICE SERVICES**

# REVENUE ACCOUNTS

342.200 FIRE PROTECTION SERVICES  
342.300 ROOM & BOARD FOR PRISONERS  
342.400 EMERGENCY SERVICE FEES  
342.500 PROTECTIVE INSPECTION FEES  
342.600 AMBULANCE FEES  
342.900 OTHER PUBLIC SAFETY CHARGES AND FEES

## 343.XXX PHYSICAL ENVIRONMENT

343.100 ELECTRIC UTILITY REVENUE  
343.200 GAS UTILITY REVENUE  
343.300 WATER UTILITY REVENUE  
343.400 GARBAGE/SOLID WASTE REVENUE  
343.500 SEWER/WASTEWATER UTILITY REVENUE  
343.600 WATER-SEWER COMBINATION REVENUE  
343.700 CONSERVATION AND RESOURCE MANAGEMENT FEES  
343.800 CEMETERY FEES  
343.900 OTHER PHYSICAL ENVIRONMENT REVENUE

## 344.XXX TRANSPORTATION

344.100 AIRPORTS  
344.200 WATER PORTS & TERMINALS  
344.300 MASS TRANSIT  
344.400 RAILROADS  
344.500 PARKING FACILITIES  
344.600 TOLLS (FERRY, ROAD, BRIDGE, ETC.)  
344.900 OTHER TRANSPORTATION REVENUE

## 345.XXX ECONOMIC ENVIRONMENT

345.100 HOUSING  
345.900 OTHER ECONOMIC ENVIRONMENT REVENUE

## 346.XXX HUMAN SERVICES

346.100 HEALTH INSPECTION FEES  
346.200 HOSPITAL CHARGES  
346.300 CLINIC FEES  
346.400 ANIMAL CONTROL AND SHELTER FEES

# REVENUE ACCOUNTS

**346.900 OTHER HUMAN SERVICES CHARGES**

**347.XXX CULTURE/RECREATION**

**347.100 LIBRARIES**  
**347.200 PARKS AND RECREATION**  
**347.300 CULTURAL SERVICES**  
**347.400 SPECIAL EVENTS**  
**347.500 SPECIAL RECREATION FACILITIES**  
**347.800 CHARTER SCHOOLS**  
**347.900 OTHER CULTURE/RECREATION**

**348.XXX COURT-RELATED REVENUES**

**348.1XX County Court Criminal**

**348.110 Filing Fees**

Filing fees paid by the county for misdemeanor defendants in accordance with s.28.241 (2) and 34.045(1)(a), F.S.

**348.120 Service Charges**

All service charges paid to the Clerk of Circuit Court in accordance with s.27.52 (2) a, s.28.24, s.327.35(9), s.327.73(4), s.327.73(9)(a), s.328.72(13), s.372.711(8), s.741.01, s.903.105(4)(a) and Chapter 938, F.S., for county court criminal proceedings. This includes s.938.13, F.S., with adopted ordinance.

**348.130 Court Costs**

All costs imposed on persons that have plead nolo contendere to or are found guilty of a criminal offense in county court, which are applied by local law or ordinance, or in accordance with s.34.045(1)(b), s.34.191, s.327.73(11)(a)1, s.327.73(11)(a)2, s.327.73(11)(a)3, s.775.083(2) and Chapter 938, F.S.

**348.2XX Circuit Court Criminal**

# REVENUE ACCOUNTS

## **348.210 Filing fees**

Filing Fees paid by the county for felony criminal defendant in accordance with s.28.241(2) and (3), F.S.

## **348.220 Service Charges**

All service charges paid to the Clerk of Circuit Court in accordance with s.27.52(2)(e), s.28.24(1), s.327.35(9), s.741.01 and Chapter 938, F.S. for circuit court criminal proceedings.

## **348.230 Court Costs**

All costs imposed on persons that have plead nolo contendere to or are found guilty of a criminal offense in circuit court, which are applied by local law or ordinance, or in accordance with s.34.191, s.741.01, s.775.083(2), Chapter 938 and Chapter 939, F.S. This includes the surcharge pursuant to s.939.185(1)(b), F.S., for Miami-Dade County only.

## **348.3XX County Court Civil**

### **348.310 Filing Fees**

Filing Fees for the institution of any civil action or proceeding in county court in accordance with s.28.241(1)(a), s.28.241(2), s.34.041(1)(a)-(e) and s.34.041(2), F.S.

### **348.320 Service Charges**

All service charges paid to the Clerk of Circuit Court in accordance with s.28.24, s.44.108(2)(c), s.45.031(1) and s.77.28, F.S., for county court civil proceedings.

### **348.330 Court Costs**

## **348.4XX Circuit Court Civil**

### **348.410 Filing Fees**

Filing fees for the institution of any civil action or proceeding in circuit court in accordance with s.28.24(3), s.28.241 (1)(a),

# REVENUE ACCOUNTS

s.28.241(b), s.28.241(3), s.721.83(3) and s.766.104(2), F.S.

## **348.420 Services Charges**

All service charges paid to the Clerk of Circuit Court in accordance with s.28.101, s.28.24(10)(a)-(b), s.28.241(1), s.28.33, s.44.108(2)(a)-(b), s.45.031(1), s.55.10(6), s.55.505(3), s.77.28, s.382.023 and s.713.24(1)(b), F.S., for circuit court civil proceedings.

## **348.430 Court Costs**

## **348.480 Fees and Service Charges**

Fees paid to the Clerk of Circuit Court Central Depository for receiving, recording, reporting, disbursing, monitoring or handling alimony or child support payments in accordance with s.61.14(6)(b)1.b, s.61.14(6)(d)-(e), s.61.14(6)(f)(1), s.61.181(2)(a), s.322.245 and s.409.259(1), F.S.

## **348.5XX Traffic Court (Criminal and Civil)**

### **348.510 Filing Fees**

Filing Fees for the institution of any civil or criminal proceedings in traffic court.

### **348.520 Service Charges**

All service charges paid to the Clerk of Circuit Court in accordance with s.27.52(2)a, s.28.24(8), 28.241(8), Chapter 318, s.322.245, s.322.29, s.938.03, s.938.06 and s.938.13(1)(b), F.S., for traffic court proceedings.

### **348.530 Court Costs**

All costs imposed for civil or criminal traffic violations in accordance with an administrative order or Florida Rules of Court, or in accordance with Chapter 318, s.775.083(2), s.938.05 and s.938.15, F.S. This includes the surcharge pursuant to s.939.185(1)(b), F.S., for Miami-Dade County only.

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# REVENUE ACCOUNTS

## **348.6XX          Juvenile Court (Dependency/Delinquency)**

### **348.610          Filing Fees**

Filing Fees for the institution of any juvenile proceeding in accordance with s.28.241(1)(a)-(b), F.S.

### **348.620          Service Charges**

All service charges paid to the Clerk of the Circuit Court for any juvenile proceedings in accordance with s.27.52(2)(a), s.44.108(2)(a), s.938.03, s.938.08/s.741.01, s.938.085 and s.938.10, F.S.

### **348.630          Court Costs**

All costs imposed on persons that have plead nolo contendere in accordance with s.741.01, s.775.083(2), s.893.165, s.938.08 and s.938.23, F.S.

## **348.7XX          Probate**

### **348.710          Filing Fees**

Filing fees for the institution of any proceeding in Probate, in accordance with s.28.2401(1), s.28.241(1)(b) and s.737.308(4), F.S.

### **348.720          Service Charges**

Fees paid to the Clerk of Circuit Court in accordance with s.28.24, s.744.365(6)(a), s. 744.3135, s.744.3678(4)(a)-(d), and s.744.638, F.S.

### **348.730          Court Costs**

## **348.8XX          Court Service Reimbursement**

### **348.820          Circuit-wide Judicial Reimbursement - Other counties**

# REVENUE ACCOUNTS

**348.850 State Reimbursement**

Reimbursement provided by the State of Florida to counties for court service costs including conflict attorney fees, witness fees and court reporting services in accordance with s.27.006 F.S.

**348.860 Mediation and Arbitration (Alternative Dispute Resolution)**

Funds collected for levies issued by the Board of County Commissioners in accordance with s.44.108 F.S., and funds collected for voluntary binding arbitration proceedings in accordance with s.44.104(5), F.S.

**348.870 Public Defender Liens**

Funds collected by the County in accordance with s.27.52 and s.938.29, F.S.

**348.880 Probation/Alternatives**

Funds collected by the County in accordance with statutory authority.

**348.890 Pro Se Litigant Services**

Funds collected from individuals representing themselves in a court of law for services purchased from the Clerk of Circuit Court (i.e., forms).

**348.9XX RESTRICTED COURT-RELATED BOARD REVENUE**

**348.92X Court Costs**

Court cost imposed (up to \$65) by local ordinance in accordance with s.939.185, F.S. The court cost shall be allocated to fund the following (25% of the court cost for each category):

- 348.921 Court Innovations / Local Requirements**
- 348.922 Legal Aid**
- 348.923 Law Library**
- 348.924 Juvenile Alternative Programs**

# REVENUE ACCOUNTS

**348.930 Surcharge**

Surcharge imposed (up to \$15) by local ordinance in accordance with s.318.18(13)(a), F.S., to fund the state court facilities.

**349.000 OTHER CHARGES FOR SERVICES (NOT COURT-RELATED)**

**35X.XXX FINES AND FORFEITS**

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.

**351.XXX JUDGMENTS AND FINES**

**351.100 County Court Criminal**

In accordance with s.34.191, s.34.045(2), s.403.413, s.775.083, s.828.27 and s.938.21, F.S.

**351.200 Circuit Court Criminal**

In accordance with s.775.083, s.893.135 and s.938.21, F.S.

**351.300 County Court Civil**

In accordance with s.372.711, s.403.413 and s.767.12, F.S.

**351.400 Circuit Court Civil**

**351.500 Traffic Court**

Including s.316.191, s.316.192, s.316.193(2) and (4), s.318.18(7), s.318.21(2)(f), s.318.21(2)2, and s.775.083, F.S. This account shall include funds collected pursuant to s.318.21(9), F.S., which are board restricted.

**351.600 Juvenile Court**

**352.000 LIBRARY FINES**

**353.000 POLLUTION CONTROL VIOLATIONS**

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# REVENUE ACCOUNTS

**354.000 VIOLATIONS OF LOCAL ORDINANCES**  
**359.000 OTHER FINES AND/OR FORFEITS**

**36X.XXX MISCELLANEOUS REVENUES**

**361.XXX INTEREST AND OTHER EARNINGS**

All interest earned on 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**

**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.

**363.XXX SPECIAL ASSESSMENTS/IMPACT FEES**

**363.1XX 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.

**363.110 CAPITAL IMPROVEMENT**  
**363.120 SERVICE**

**363.2XX IMPACT FEES**

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

**363.220 PUBLIC SAFETY**  
**363.230 PHYSICAL ENVIRONMENT**

Includes water, storm water and sewer fees.

# REVENUE ACCOUNTS

- 363.240      **TRANSPORTATION**
- 363.250      **ECONOMIC ENVIRONMENT**
- 363.260      **HUMAN SERVICES**
- 363.270      **CULTURE/RECREATION**
- 363.290      **OTHER IMPACT FEES**

## **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.

## **365.000      SALES OF SURPLUS MATERIALS AND SCRAP**

## **366.000      CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**

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

## **368.000      PENSION FUND CONTRIBUTIONS**

## **369.XXX      OTHER MISCELLANEOUS REVENUES**

- 369.300      **SETTLEMENTS**
- 369.700      **DEFERRED COMPENSATION CONTRIBUTIONS**
- 369.900      **OTHER MISCELLANEOUS REVENUES**

## **38X.XXX      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 interfund transfers and interfund reimbursements.

## **381.000      INTERFUND TRANSFER**

Transfers between individual funds of a reporting entity, which are not repayable and are not considered charges for goods or services provided by other funds. Includes balances of discontinued funds, but does not include general government

# REVENUE ACCOUNTS

contributions of capital to a proprietary fund or payments made by an enterprise to a general government fund in support of its operation.

## **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.

## **383.000 INSTALLMENT PURCHASES PROCEEDS/CAPITAL LEASE INCEPTION**

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.

## **384.000 DEBT PROCEEDS**

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

## **385.000 PROCEEDS OF REFUNDING BONDS**

## **386.XXX TRANSFER FROM THE CONSTITUTIONAL FEE OFFICERS**

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

## **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.

## **388.XXX PROCEEDS OF GENERAL CAPITAL ASSET DISPOSITIONS**

- 388.100 SALE OF GENERAL CAPITAL ASSETS**
- 388.200 COMPENSATION FOR LOSS OF GENERAL CAPITAL ASSETS**

# REVENUE ACCOUNTS

## **389.XXX      NONOPERATING SOURCES**

- 389.100            INTEREST**
- 389.200            GRANTS AND DONATIONS- FEDERAL**
- 389.300            GRANTS AND DONATIONS - STATE**
- 389.400            GRANTS AND DONATIONS - OTHER SOURCES**
- 389.500            CAPITAL CONTRIBUTIONS- FEDERAL**
- 389.600            CAPITAL CONTRIBUTIONS- STATE**
- 389.700            CAPITAL CONTRIBUTIONS- OTHER SOURCES**
- 389.800            CAPITAL CONTRIBUTIONS- PRIVATE**

## **389.900            OTHER NONOPERATING SOURCES**

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

## **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.

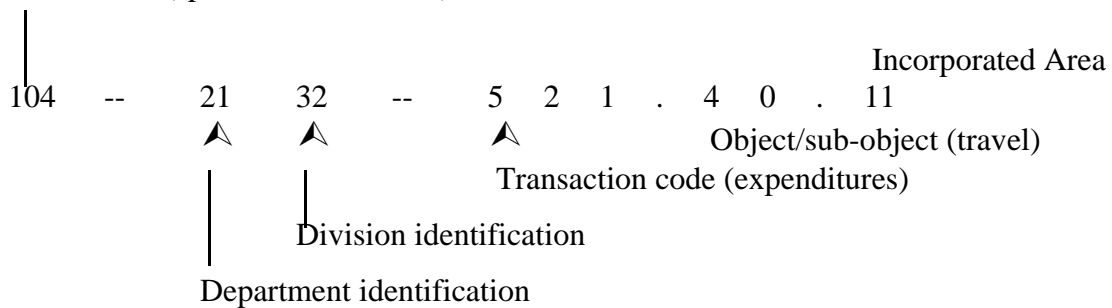
# EXPENDITURE/EXPENSE ACCOUNTS

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.

Fund identification (special revenue fund)



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. 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 ACCOUNTS

## 5XX.XX 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.

## 51X.XX GENERAL GOVERNMENT SERVICES (NONCOURT-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

# **EXPENDITURE/EXPENSE ACCOUNTS**

## **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**

## **519.00 OTHER GENERAL GOVERNMENTAL SERVICES**

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

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# EXPENDITURE/EXPENSE ACCOUNTS

## 52X.XX 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

# EXPENDITURE/EXPENSE ACCOUNTS

## 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.

# **EXPENDITURE/EXPENSE ACCOUNTS**

## **53X.XX      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.

# EXPENDITURE/EXPENSE ACCOUNTS

## 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.

- Cable television

## 54X.XX 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

# EXPENDITURE/EXPENSE ACCOUNTS

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 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 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.

## **55X.XX 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.

# **EXPENDITURE/EXPENSE ACCOUNTS**

## **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.

# EXPENDITURE/EXPENSE ACCOUNTS

## 56X.XX 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 HOSPITALS

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

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

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

# EXPENDITURE/EXPENSE ACCOUNTS

## 564.00 PUBLIC ASSISTANCE

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

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.

## 57X.XX 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 RECREATIONS

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

# EXPENDITURE/EXPENSE ACCOUNTS

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.

## **58X.XX OTHER USES**

## **581.00 INTERFUND TRANSFER**

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 would be recorded in the 381 - 382 series of accounts in the receiving fund.

# EXPENDITURE/EXPENSE ACCOUNTS

**581.91 BOARD OF COUNTY COMMISSIONERS - Transfer to Constitutional Officers**

(Budgetary transfer to Constitutional Officers)

**583.00 INSTALLMENT PURCHASE ACQUISITIONS**

**584.00 CAPITAL LEASE ACQUISITIONS**

**585.00 PAYMENT TO REFUNDED BOND ESCROW AGENT**

**586.00 TRANSFER OUT FROM CONSTITUTIONAL FEE OFFICERS**

**586.91 TRANSFER OUT FROM CONSTITUTIONAL OFFICERS**

(Excess fees transferred to Board of County Commissioners)

**587.200 CLERK OF COURT EXCESS FEE FUNCTIONS**

This account shall be used by counties making monthly remittances to the Department of Revenue Clerk of Court Trust Fund, pursuant to s.28.37(2), F.S. and for any excess fees remaining at the end of the year remitted to the Department of Revenue Clerk of Court Trust Fund, pursuant to s.28.37(4), F.S.

**590.00 OTHER NONOPERATING**

**591.00 NONOPERATING INTEREST**

**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.

# EXPENDITURE/EXPENSE ACCOUNTS

## 6XX.XX-7XX.XX COURT-RELATED EXPENDITURES

### 60X.XX General Administration

#### 601.00 Court Administration

All personnel, contractual and operating costs associated with the chief judge's offices and trial court administrator's offices to include costs associated with staff responsible for general administrative support of the circuit at large.

#### 602.00 State Attorney Administration

All personnel, contractual and operating costs directly associated with the administration of the state attorney's office.

#### 603.00 Public Defender Administration

All personnel, contractual and operating costs directly associated with the administration of the public defender's office.

#### 604.00 Clerk of Court Administration

All personnel, contractual and operating costs directly associated with court administration within the clerk of court's office.

#### 605.00 Judicial Support

All personnel contractual and operating cost directly associated with the operation of trial judges' offices, including temporary judicial assistant support, retired judge support and judicial libraries.

#### 606.00 Trial Court Law Clerks/Legal Support

All personnel, contractual and operating costs directly associated with providing legal research and legal case management support to judges, or any other legal support to judges.

#### 607.00 Appeals

All personnel, contractual and operating costs directly associated with the preparation and processing of appeals from lower courts to higher courts including filing fees.

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# EXPENDITURE/EXPENSE ACCOUNTS

## **608.00 Jury Management**

All personnel, contractual and operating costs directly associated with staff support for juries and juror reimbursement (including both grand and petit juries).

## **609.00 Pre-Filing Alternative Dispute Resolution Programs**

All personnel, contractual and operating costs directly associated with pre-filing alternative dispute resolution programs.

## **61X.XX Circuit Court-Criminal**

### **611.00 Court Administration**

All personnel, contractual and operating costs directly associated with judicial circuit court-criminal case management and operations.

### **612.00 State Attorney**

All personnel, contractual and operating costs directly associated with state attorney circuit court-criminal case management and operations.

### **613.00 Public Defender**

All personnel, contractual and operating costs directly associated with public defender circuit court-criminal case management and operations.

### **614.00 Clerk of Court**

All personnel, contractual and operating costs directly associated with clerk of court circuit court-criminal case management and operations.

### **615.00 Court Reporter Services**

All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-criminal proceedings, including conflict costs and itemized deposition costs.

### **616.00 Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency,

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# EXPENDITURE/EXPENSE ACCOUNTS

including psychological, psychiatric and medical examinations.

## **617.00 Court Interpreters**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation.

## **618.00 Witness Coordination/Management**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

## **619.00 Expert Witness Fees**

All fees paid to expert witnesses.

## **62X.XX Circuit Court-Criminal (continued)**

## **621.00 Public Defender Conflicts**

All personnel, contractual and operating costs directly associated with providing court appointed attorneys for indigent defendants when the public defender determines a conflict in representation as set forth in Florida Statute 27.53(3).

## **622.00 Drug Court**

All personnel, contractual and operating costs directly associated with the operation of an adult drug court.

## **623.00 Pre-Trial Release**

All personnel, contractual and operating costs directly associated with the operation of a pre-trial release program.

## **624.00 Community Service Programs**

All personnel, contractual and operating costs directly associated with the operation of community service programs.

## **629.00 Other Circuit Court-Criminal Costs**

All other personnel, contractual and operating costs directly associated with circuit

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# EXPENDITURE/EXPENSE ACCOUNTS

- 63X.XX** court-criminal cases not identified in 610-628.  
**Circuit Court-Civil**
- 631.00** **Court Administration**
- All personnel, contractual and operating costs directly associated with judicial circuit court-civil case management and operations.
- 632.00** **State Attorney**
- All personnel, contractual and operating costs directly associated with state attorney circuit court-civil case management and operations.
- 633.00** **Public Defender**
- All personnel, contractual and operating costs directly associated with public defender circuit court-civil case management and operations.
- 634.00** **Clerk of Court**
- All personnel, contractual and operating costs directly associated with clerk of court circuit court-civil case management and operations.
- 635.00** **Court Reporter Services**
- All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-civil proceedings to include itemized deposition costs.
- 636.00** **Clinical Evaluations**
- Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations.
- 637.00** **Court Interpreters**
- All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation.

# EXPENDITURE/EXPENSE ACCOUNTS

**638.00      Witness Coordination/Management**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

**639.00      Expert Witness Fees**

All fees paid to expert witnesses.

**64X.XX      Circuit Court-Civil (continued)**

**641.00      Masters/Hearing Officers**

All personnel, contractual and operating costs directly associated with general or special masters appointed in accordance with Rule 1.490, Florida Rules of Civil Procedure.

**642.00      Alternative Dispute Resolution**

All personnel, contractual and operating costs directly associated with alternative dispute resolution activities for circuit court-civil cases.

**649.00      Other Circuit Court-Civil Costs**

All other personnel, contractual and operating costs directly associated with circuit court-civil cases not identified in 630-648.

**65X.XX      Circuit Court-Family (excluding Juvenile)**

**651.00      Court Administration**

All personnel, contractual and operating costs directly associated with judicial circuit court-family case management and operations.

**652.00      State Attorney**

All personnel, contractual and operating costs directly associated with state attorney circuit court-family case management and operations.

# **EXPENDITURE/EXPENSE ACCOUNTS**

**653.00      Public Defender**

All personnel, contractual and operating costs directly associated with public defender circuit court-family case management and operations.

**654.00      Clerk of Court**

All personnel, contractual and operating costs directly associated with clerk of court circuit court-family case management and operations.

**655.00      Court Reporter Services**

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-family proceedings to include itemized deposition costs.

**656.00      Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations.

**657.00      Court Interpreters**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation.

**658.00      Witness Coordination/Management**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

**659.00      Expert Witness Fees**

All fees paid to expert witnesses.

# EXPENDITURE/EXPENSE ACCOUNTS

## **66X.XX      Circuit Court-Family (continued)**

### **661.00      Masters/Hearing Officers**

All personnel, contractual and operating costs directly associated with special proceedings in accordance with rules 12.490, 12.491, and 12.492, Florida Family Law Rules of Procedure.

### **662.00      Alternative Dispute Resolution**

All personnel, contractual and operating costs directly associated with alternative dispute resolution activities for circuit court-family cases.

### **663.00      Pro Se Services**

All personnel, contractual and operating costs directly associated with the provision of services to litigants representing themselves.

### **664.00      Domestic Violence Court**

All personnel, contractual and operating costs directly associated with the operations of a domestic violence court.

### **665.00      Custody Investigations**

All personnel, contractual and operating costs directly associated with custody investigations.

### **666.00      Custody and Visitation Evaluations**

All personnel, contractual and operating costs directly associated with custody and visitation evaluations.

### **667.00      Court-Based Victim Services**

All personnel, contractual and operating costs directly associated with the provision of court-based victim services.

### **669.00      Other Family Court Programs**

All other personnel, contractual and operating costs directly associated with circuit court-family cases not identified in 650-668.

# EXPENDITURE/EXPENSE ACCOUNTS

**67X.XX      Circuit Court-Juvenile**

**671.00      Court Administration**

All personnel, contractual and operating costs directly associated with judicial circuit court-juvenile case management and operations.

**672.00      State Attorney**

All personnel, contractual and operating costs directly associated with state attorney circuit court-juvenile case management and operations.

**673.00      Public Defender**

All personnel, contractual and operating costs directly associated with public defender circuit court-juvenile case management and operations.

**674.00      Clerk of Court**

All personnel, contractual and operating costs directly associated with clerk of court circuit court-juvenile case management and operations.

**675.00      Court Reporter Services**

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-juvenile proceedings including conflict costs and itemized deposition costs.

**676.00      Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations.

**677.00      Court Interpreters**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation.

# EXPENDITURE/EXPENSE ACCOUNTS

## **678.00      Witness Coordination/Management**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

## **679.00      Expert Witness Fees**

All fees paid to expert witnesses.

## **68X.XX      Circuit Court-Juvenile (continued)**

## **681.00      Public Defender Conflicts**

All personnel, contractual and operating costs directly associated with providing court appointed attorneys for indigent defendants when the public defender determines a conflict in representation as set forth in Section 27.53(3), Florida Statutes.

## **682.00      Alternative Dispute Resolution**

All personnel, contractual and operating costs directly associated with alternative dispute resolution activities for circuit court-juvenile cases.

## **683.00      Masters/Hearing Officers**

All personnel, contractual and operating costs directly associated with special proceedings in accordance with Rule 8.255(h), Florida Rules of Juvenile Procedure.

## **684.00      Juvenile Drug Court**

All personnel, contractual and operating costs directly associated with the operation of a circuit court-juvenile drug court.

## **685.00      Guardian ad Litem**

All personnel, contractual and operating costs directly associated with the operation of a guardian ad litem program pursuant to Florida Statutes 415.508, 914.17(1), 61.401, and 39.465.

# EXPENDITURE/EXPENSE ACCOUNTS

**689.00 Other Circuit Court-Juvenile**

All other personnel, contractual and operating costs directly associated with circuit court-juvenile cases not identified in 670-688.

**69X.XX Circuit Court-Probate**

**691.00 Court Administration**

All personnel, contractual and operating costs directly associated with judicial circuit court-probate case management and operations.

**692.00 State Attorney**

All personnel, contractual and operating costs directly associated with state attorney circuit court-probate case management and operations.

**693.00 Public Defender**

All personnel, contractual and operating costs directly associated with public defender circuit court-probate case management and operations.

**694.00 Clerk of Court**

All personnel, contractual and operating costs directly associated with clerk of court circuit court-probate case management and operations.

**695.00 Court Reporter Services**

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-probate proceedings to include itemized deposition costs.

**696.00 Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations.

**697.00 Court Interpreters**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation.

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# EXPENDITURE/EXPENSE ACCOUNTS

## **698.00      Witness Coordination/Management**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

## **699.00      Expert Witness Fees**

All fees paid to expert witnesses.

## **70X.XX      Circuit Court-Probate (continued)**

## **701.00      Masters/Hearing Officers**

All personnel, contractual and operating costs directly associated with general or special masters appointed in accordance with Rule 5.697, Florida Probate Rules.

## **702.00      Alternative Dispute Resolution**

All personnel, contractual and operating costs directly associated with alternative dispute resolution activities for circuit court-probate cases.

## **703.00      Attorneys Fees**

Fees paid to attorneys in guardianship cases.

## **704.00      Public Guardian**

All personnel, contractual and operating costs directly associated with public guardian programs established in accordance with Section 744.703(1), Florida Statutes.

## **709.00      Other Circuit Court-Probate Costs**

All other personnel, contractual and operating costs directly associated with circuit court-probate cases not identified in 690-708.

# **EXPENDITURE/EXPENSE ACCOUNTS**

## **71X.XX      General Operations**

### **711.00      Courthouse Security**

All personnel, contractual and operating costs associated with maintaining the security of the courthouse, including bailiffs and sheriff's deputies.

### **712.00      Courthouse Facilities**

All personnel, contractual and operating costs associated with operational maintenance of court related facilities, including leases.

### **713.00      Information Systems**

All personnel, contractual and operating costs associated with hardware, software, network, and other information systems services supplied either internally or by an outside provider.

### **714.00      Public Law Library**

All personnel, contractual and operating costs associated with providing legal reference materials to the public.

### **715.00      Legal Aid**

All personnel, contractual and operating cost associated with providing legal aid to the indigent of the community.

### **719.00      Other Operating Costs**

All other personnel, contractual and operating costs associated with general operations not identified in 710-718.

## **72X.XX      County Court-Criminal**

### **721.00      Court Administration**

All personnel, contractual and operating costs associated with judicial county court-criminal case management and operations.

# EXPENDITURE/EXPENSE ACCOUNTS

**722.00 State Attorney**

All personnel, contractual and operating costs associated with state attorney county court-criminal case management and operations.

**723.00 Public Defender**

All personnel, contractual and operating costs associated with public defender county court-criminal case management and operations.

**724.00 Clerk of Court**

All personnel, contractual and operating costs associated with clerk of court county court-criminal case management and operations.

**725.00 Court Reporter Services**

All personnel, contractual and operating costs associated with recording, reporting, and transcribing all county court-criminal proceedings, including conflict costs and itemized deposition costs.

**726.00 Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric, and medical evaluations.

**727.00 Court Interpreters**

All personnel, contractual and operating costs associated with providing non-English language and ADA interpretation.

**728.00 Witness Coordination/Management**

All personnel, contractual and operating costs associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

**729.00 Expert Witness Fees**

All fees paid to expert witnesses.

# EXPENDITURE/EXPENSE ACCOUNTS

## 73X.XX County Court-Criminal (continued)

### 731.00 Public Defender Conflicts

All personnel, contractual and operating costs associated with providing court appointed attorneys for indigent defendants when the public defender determines a conflict in representation as set forth in Section 27.53(3), Florida Statutes.

### 732.00 Community Service Programs

All personnel, contractual and operating costs associated with the operation of county court criminal community service programs.

### 733.00 Misdemeanor Probation

All personnel, contractual and operating costs associated with the operation of misdemeanor probation services.

### 739.00 Other County Court-Criminal Costs

All other personnel, contractual and operating costs related to county court-criminal cases not identified in 720-738.

## 74X.XX County Court-Civil

### 741.00 Court Administration

All personnel, contractual and operating costs associated with judicial county court-civil case management and operations.

### 742.00 State Attorney

All personnel, contractual and operating costs associated with state attorney county court-civil case management and operations.

### 743.00 Public Defender

All personnel, contractual and operating costs associated with public defender county court-civil case management and operations.

# EXPENDITURE/EXPENSE ACCOUNTS

**744.00 Clerk of Court**

All personnel, contractual and operating costs associated with clerk of court county court-civil case management and operations.

**745.00 Court Reporter Services**

All personnel, contractual and operating costs associated with recording, reporting, and transcribing all county court-civil proceedings including itemized deposition costs.

**746.00 Clinical Evaluations**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations.

**747.00 Court Interpreters**

All personnel, contractual and operating costs associated with providing non-English language and ADA interpretation.

**748.00 Witness Coordination/Management**

All personnel, contractual and operating costs associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs.

**749.00 Expert Witness Fees**

All fees paid to expert witnesses.

**75X.XX County Court-Civil (continued)**

**751.00 Masters/Hearing Officers**

All personnel, contractual and operating costs associated with general or special masters appointed in accordance with Rule 1.490, Florida Rules of Civil Procedure.

**752.00 Alternative Dispute Resolution**

All personnel, contractual and operating costs associated with alternative dispute resolution activities for county court-civil cases.

# EXPENDITURE/EXPENSE ACCOUNTS

**759.00 Other County Court-Civil Costs**

All other personnel, contractual and operating costs related to county court-civil cases not identified in 740-758.

**76X.XX County Court-Traffic**

**761.00 Court Administration**

All personnel, contractual and operating costs associated with judicial county court-traffic case management and operations.

**762.00 State Attorney**

All personnel, contractual and operating costs associated with state attorney county court-traffic case management and operations.

**763.00 Public Defender**

All personnel, contractual and operating costs associated with public defender county court-traffic case management and operations.

**764.00 Clerk of Court**

All personnel, contractual and operating costs associated with clerk of court county court-traffic case management and operations.

**765.00 Traffic Court Hearing Officers**

All personnel, contractual and operating costs associated with county court-traffic hearing officers appointed in accordance with Section 318.30, F.S., and Rule 6.630, Florida Rules of Traffic Court.

**769.00 Other County Court-Traffic Costs**

All other personnel, contractual and operating costs related to county court-traffic cases not identified in 760-768.



# OBJECT CLASSIFICATION

The eleventh and twelfth digits of the expenditure account designate the object and sub-object classification. All reporting entities are required to use these object codes:

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

## **10 PERSONAL 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 Worker's Compensation and Unemployment Compensation Insurance.

### **11 EXECUTIVE SALARIES**

Includes salaries for elected officials, and top-level management, and if earned, qualification salary for elected officials. Constitutional Officers would include the officer's salary only.

### **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

## **OBJECT CLASSIFICATION**

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.

### **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.

# OBJECT CLASSIFICATION

## **31 PROFESSIONAL SERVICES**

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. 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 CONTRACTUAL 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 sub-objects 31, 32, 33, 46, and 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**

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

## **43 UTILITY SERVICES**

# OBJECT CLASSIFICATION

Electricity, gas, water, waste disposal, and other public 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**

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services, which are recorded under sub-object 34.

**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.

## **OBJECT CLASSIFICATION**

### **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. 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.

## **OBJECT CLASSIFICATION**

### **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.

## **OBJECT CLASSIFICATION**

- 71      PRINCIPAL**
- 72      INTEREST**
- 73      OTHER DEBT SERVICE COSTS**

### **80      GRANTS AND AIDS**

#### **Includes 81 through 83**

Includes all grants, subsidies, and contributions to other government agencies and private organizations.

#### **81      AIDS TO GOVERNMENT AGENCIES**

Includes all grants, subsidies and contributions to other governmental units. Exclude transfers to agencies within the same governmental entity.

#### **82      AIDS TO PRIVATE ORGANIZATIONS**

Include all grants, subsidies and contributions to private organizations.

#### **83      OTHER GRANTS AND AIDS**

### **90      OTHER USES**

#### **Includes 91 through 99**

#### **91      TRANSFERS**

Includes all transfers between funds, which do not represent operating expenditures.

#### **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**

#### **94      NONOPERATING GRANT EXPENSE**

#### **95      OTHER NONOPERATING USES**

## **OBJECT CLASSIFICATION**

93, 94, and 95 would be used by **proprietary funds** only.

### **99 OTHER USES**

1. Chapter 129, F.S., establishes guidelines for the preparation, adoption and amendment of

Uniform Accounting System Manual	<b>Chapter 5</b> <b>Page 8</b> Effective 10/01/05
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# **BUDGETARY FINANCIAL REPORTING AND DISCLOSURE GUIDELINES**

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(3) and 218.34(1), 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 218.321(1), 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(1), 166.241(3), and 218.34(1), 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 218.321(1), 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 218.321(1), 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 218.321 (1), F.S., the notes to the financial statements should disclose the budget over-expenditure amounts by individual fund.



# 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.

<b>Chapter/Section</b>	<b>Title and/or Subject</b>
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

## STATUTORY REFERENCES

<b>Chapter/Section</b>	<b>Title and/or Subject</b>
130	County Bonds
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

## STATUTORY REFERENCES

893.16	Additional Court Costs
932.704	Contraband Forfeiture
942	Interstate Extradition of Witnesses

The statutory references given below are applicable to various revenues.

### **312.XXX SALES, USE AND FUEL TAXES**

#### **312.100 LOCAL OPTION TAXES**

Resort tax - Chapter 67-930, Chapter 82-142, Laws of Florida  
Tourist development tax – Section 125.0104, F.S.  
Convention development tax – Section 212.0305, F.S.  
Tourist impact tax – Section 125.0108, F.S.

#### **312.300 COUNTY NINTH-CENT VOTED FUEL TAX**

Section 336.021, F.S.

#### **312.400 LOCAL OPTION FUEL TAX/ALTERNATIVE FUEL**

Sections 206.41(1)(d),(e); 206.87(1)(b),(c); 336.021; 336.025, F.S.

#### **312.500 INSURANCE PREMIUM TAX**

##### **312.510 FIRE INSURANCE PREMIUM TAX (FIREMEN'S PENSION)**

Section 175.101, F.S.

##### **312.520 CASUALTY INSURANCE PREMIUM TAX (POLICEMEN'S PENSION)**

Section 185.08, F.S.

##### **312.600 DISCRETIONARY SALES SURTAXES**

Section 212.055, F.S.

### **314.XXX UTILITY SERVICE TAXES**

Section 166.231, F.S.

# STATUTORY REFERENCES

- 314.100**      **ELECTRICITY**
- 314.200**      **TELECOMMUNICATIONS**
- 314.300**      **WATER**
  
- 314.400**      **GAS**
- 314.500**      **CABLE TELEVISION**
- 314.900**      **OTHER**

## **321.000**      **OCCUPATIONAL LICENSES**

Chapter 205, F.S.

## **322.000**      **BUILDING PERMITS**

Section 125.56, F.S.

## **329.000**      **OTHER LICENSES, FEES AND PERMITS**

Chapter 166, F.S.  
Section 206.61, F.S.  
Section 489.131, F.S.

## **335.XXX**      **STATE SHARED REVENUES**

### **335.100**      **GENERAL GOVERNMENT**

#### **335.120**      **STATE REVENUE SHARING PROCEEDS**

Cigarette tax – Section 210.20, F.S.  
Municipal gas tax – Section 206.605, F.S.  
Intangible personal property tax – Section 199.292, F.S.

#### **335.130**      **INSURANCE AGENTS COUNTY LICENSES**

#### **335.140**      **MOBILE HOME LICENSES**

#### **335.150**      **ALCOHOLIC BEVERAGE LICENSES**

#### **335.160**      **PARI-MUTUEL DISTRIBUTION REPLACEMENT (Section 212.20, F.S.)**

#### **335.180**      **LOCAL GOVERNMENT HALF-CENT SALES TAX**

Section 218.60, F.S.

#### **335.190**      **OTHER GENERAL GOVERNMENT**

# STATUTORY REFERENCES

## **335.200 PUBLIC SAFETY**

Firefighters supplemental compensation – Section 633.382, F.S.

## **335.300 PHYSICAL ENVIRONMENT**

- 335.310 WATER SUPPLY SYSTEM**
- 335.320 ELECTRIC SUPPLY SYSTEM**
- 335.330 GAS SUPPLY SYSTEM**
- 335.390 OTHER PHYSICAL ENVIRONMENT**

## **335.400 TRANSPORTATION**

- 335.410 AIRPORT DEVELOPMENT**
- 335.420 MASS TRANSIT**
- 335.490 OTHER TRANSPORTATION**

Motor fuel tax rebate – Sections 206.60 and 212.62, F.S.  
Constitutional fuel tax – Sections 206.41 and 206.47, F.S.  
Oil and gas production tax - Chapter 211, Part I, F.S.  
County fuel tax – Section 206.60, F.S.  
State alternative fuel – Section 206.877, F.S.



## 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

## TEXT REFERENCES

- Bureau of Administrative Code  
401 South Monroe Street, Elliot Building  
Tallahassee, Florida 32399-0250  
(850) 488-8427 Suncom 278-8427
7. Florida Governmental Finance Officers Association  
c/o Florida League of Cities  
(850) 224-6779, Extension 275
  8. Florida Sheriffs Association  
Post Office Box 12519  
Tallahassee, Florida 32317-2519  
(850) 877-2165
  9. Florida League of Cities  
Post Office Box 1757  
Tallahassee, Florida 32302-1757  
(850) 222-9684
  10. Florida Association of Court Clerks  
3544 Maclay Blvd.  
Tallahassee, Florida 32312  
(850) 921-0808
  11. Division of Housing and Community Development  
Florida Department of Community Affairs  
2555 Shumard Boulevard  
Tallahassee, Florida 32399-2100  
(850) 922-1457
  12. Legislative Committee on Intergovernmental Relations  
House Office Building  
Tallahassee, Florida 32399-1300  
(850) 488-9627
  13. Uniform Accounting System Manual

## **TEXT REFERENCES**

Department of Financial Services  
Bureau of Accounting  
Room 414, Fletcher Building  
101 East Gaines Street  
Tallahassee, Florida 32399-0350  
(850) 410-9951 Suncom 210-9951