

UNIFORM ACCOUNTING SYSTEM MANUAL

STATE OF FLORIDA



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INTRODUCTION

Section 218.33, Florida Statutes (F.S.), states that the Department of Banking and Finance “...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, Florida Statutes, requires that each local government reporting entity submit annual financial information to the Department of Banking and Finance.

The Department of Banking and Finance 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, Florida Statutes (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.

Uniform Accounting System Manual	Introduction Effective Date: 11/1/00
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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
100 Special Revenue Fund
200 Debt Service Funds
300 Capital Projects Funds
400 Enterprise Funds
500 Internal Service Funds
600 Trust and Agency Funds
800 Clearing Funds

ACCOUNT GROUPS

900 General Fixed Assets
950 General Long-Term Debt

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

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

Fixed assets and long-term liabilities are usually not carried in the same funds as current assets and liabilities, but are recorded under the general fixed assets and general long-term debt groups of accounts (900 and 950 respectively). The exceptions to this principle are noted in the following fund definitions.

CLASSIFICATION OF FUNDS

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.

101-199 SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

201-299 DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

301-399 CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

PROPRIETARY FUND TYPES

401-499 ENTERPRISE FUNDS

To account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

501-599 INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department

CLASSIFICATION OF FUNDS

or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FUND NOS. TITLE AND DEFINITION

FIDUCIARY FUND TYPES

601-699 TRUST AND AGENCY FUNDS

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include:

- (a) Expendable Trust Funds,
- (b) Nonexpendable Trust Funds,
- (c) Pension Trust Funds, and
- (d) Agency Funds.

(a) Expendable trust funds are those for which the principal and income may be expended in the course of their designated operations. Expendable trust funds may also be used to account for endowments the principal of which may be expended in the course of designated operations. The use of expendable trust funds should generally be limited to instances which are legally mandated or where a formal legal trustee relationship exists.

(b) Nonexpendable trust funds are those for which the principal must be preserved intact. They are most often used to account for the principal portion of endowments provided to a government by private donors with the stipulation that their principal be preserved intact.

(c) Pension trust funds are used to account for public employee retirement systems.

(d) Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

REVOLVING FUNDS AND CLEARING ACCOUNTS

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

CLASSIFICATION OF FUNDS

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.).

FUND NOS.	TITLE AND DEFINITION
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ACCOUNT GROUPS

901-949	GENERAL FIXED ASSETS GROUP OF ACCOUNTS
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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. Assets directly related to enterprise, internal service, nonexpendable trust or agency funds, not recorded under this group of accounts. •

951-999	GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
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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, coin, checks, money orders, bankers' drafts not on deposit with a bank. This account includes petty cash or revolving funds.

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 uninvested, as well as 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.

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

108.000 ALLOWANCE FOR UNCOLLECTIBLE DELINQUENT TAXES

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.

121.000 ASSESSMENTS RECEIVABLE

The uncollected portion of special assessments levied by the local unit.

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

BALANCE SHEET ACCOUNTS

128.900 NOTES RECEIVABLE-NON-CURRENT PORTION

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

131.000 DUE FROM OTHER FUNDS

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

132.900 ADVANCES TO OTHER FUNDS

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

133.000 DUE FROM OTHER GOVERNMENTAL UNITS

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

135.000 INTEREST AND DIVIDENDS RECEIVABLE

Interest and dividends receivable on investments.

141.000 INVENTORIES-MATERIALS AND SUPPLIES

Materials and supplies on hand for future consumption.

142.000 INVENTORIES-STORES FOR RESALE

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

151.000 INVESTMENTS-CURRENT

151.900 INVESTMENTS-NON-CURRENT

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

BALANCE SHEET ACCOUNTS

152.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON INVESTMENTS

The unamortized portion of the excess of the amount paid for securities over their face value (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.

156.000 OTHER ASSETS-CURRENT

156.900 OTHER ASSETS-NON-CURRENT

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.

BALANCE SHEET ACCOUNTS

162.900 BUILDINGS

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

163.900 ACCUMULATED DEPRECIATION-BUILDINGS (CREDIT)

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

164.900 IMPROVEMENTS OTHER THAN BUILDINGS

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-IMPROVEMENTS OTHER THAN BUILDINGS (CREDIT)

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

166.900 EQUIPMENT AND FURNITURE

Fixtures and other tangible personal property of a nonconsumable-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

BALANCE SHEET ACCOUNTS

Accumulated Depreciation-Buildings.
168.900 **PROPERTY UNDER CAPITAL LEASES**

169.900 **CONSTRUCTION WORK IN PROGRESS**

The cost of construction work undertaken but not yet completed.

170.900 **OTHER FIXED ASSETS**

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. Appears only in an interim balance sheet and is shown as a deduction from account 171, Estimated Revenues, to arrive at the amount of estimated revenues remaining to be realized. At the end of the fiscal period, it is closed out and does not appear in the balance sheet prepared as of the close of the fiscal period.

180.000 **AMOUNT AVAILABLE IN DEBT SERVICE FUNDS**

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

181.000 **AMOUNT TO BE PROVIDED**

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

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.

BALANCE SHEET ACCOUNTS

BALANCE SHEET ACCOUNTS

201.000 VOUCHERS PAYABLE

Liabilities for goods and services received as evidenced by vouchers which have been preaudited and approved, but which 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.

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.

BALANCE SHEET ACCOUNTS

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 which remain unpaid.

212.000 MATURED INTEREST PAYABLE

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

215.000 ACCRUED INTEREST PAYABLE

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

216.000 ACCRUED WAGES PAYABLE

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

217.000 ACCRUED TAXES PAYABLE

A tax liability which has accrued since the last payment date, but which 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

BALANCE SHEET ACCOUNTS

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 and which remains to be amortized over the remaining life of such bonds.

225.000 CAPITAL LEASES-CURRENT PORTION **225.900 CAPITAL LEASES-LONG-TERM PORTION**

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

226.000 INSTALLMENT PURCHASES-CURRENT PORTION **226.900 INSTALLMENT PURCHASES-LONG-TERM PORTION**

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

227.000 CERTIFICATES OF PARTICIPATION-CURRENT PORTION **227.900 CERTIFICATES OF PARTICIPATION-LONG-TERM PORTION**

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

228.000 REVENUE CERTIFICATES-CURRENT PORTION **228.900 REVENUE CERTIFICATES-LONG-TERM PORTION**

In proprietary funds, both the current and long-term liabilities would be recorded in these

BALANCE SHEET ACCOUNTS

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 elsewhere.

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

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

BALANCE SHEET ACCOUNTS

All other long-term notes and obligations not specified in accounts 230.900-236.900.
Includes bond anticipation notes.

BALANCE SHEET 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 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 nonbudgeted 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 which 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.

BALANCE SHEET ACCOUNTS

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.

248.000 RETAINED EARNINGS-RESERVED

250.000 CONTRIBUTED CAPITAL

An equity account in a proprietary fund representing the amount of capital contributed to the fund.

251.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING FUND BALANCE

Used to record corrections to the beginning fund balance.

252.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING RETAINED EARNINGS

Used to record corrections to the beginning retained earnings.

253.000 RESIDUAL EQUITY TRANSFERS IN

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

254.000 RESIDUAL EQUITY TRANSFERS OUT

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

BALANCE SHEET ACCOUNTS

255.000 CHANGES IN RESERVE FOR INVENTORIES

In a governmental fund where the purchases method is used to account for inventories, this account would be used to record the changes in the reserve of fund balance for inventories.

271.000 FUND BALANCE-UNRESERVED

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

272.000 RETAINED EARNINGS-UNRESERVED

Accumulated earnings of an enterprise or internal service fund which are not reserved for any specific purpose.

280.000 INVESTMENT IN GENERAL FIXED ASSETS

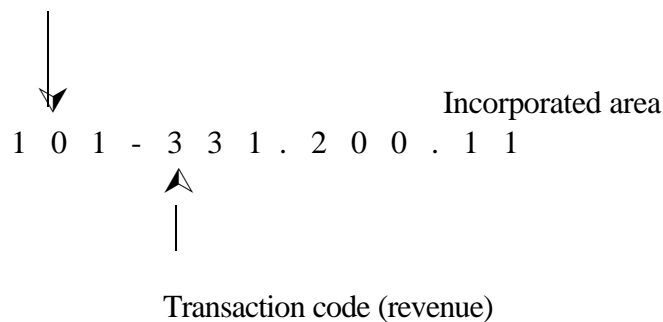
In the general fixed assets group of accounts, the reporting entity's equity in general fixed assets. This account is subdivided according to the source of the funds which financed the acquisition of the assets, such as general fund revenues.

REVENUE 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.

The Uniform Accounting System provides a revenue code consisting of nine digits; the first three identify the fund and the following six are used for more specific identification.

Fund identification (special revenue fund)



Section 129.01, Florida Statutes, (F.S.), requires all counties to separate locally raised revenues between the incorporated and unincorporated areas of the county. In order to provide a mechanism to make this separation, a one or two digit code is added to the revenue 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.

3XX.XXX REVENUE

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

31X.XXX TAXES

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

311.000 AD VALOREM TAXES

Property taxes computed as a percentage of the value of real or personal property expressed in mills. Ad valorem taxes are recorded “net” of discounts, penalties, and interest.

REVENUE ACCOUNTS

REVENUE ACCOUNTS

312.XXX SALES, USE AND FUEL TAXES

For statutory references, see Appendix A.

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

REVENUE ACCOUNTS

(POLICE OFFICERS' RETIREMENT)

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**

319.000 OTHER TAXES

32X.XXX LICENSES AND PERMITS

321.000 OCCUPATIONAL LICENSES

REVENUE ACCOUNTS

Refer Appendix A

322.000 BUILDING PERMITS

329.000 OTHER LICENSES, FEES AND PERMITS

Refer 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 is 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 and other public safety programs.

331.3XX PHYSICAL ENVIRONMENT

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

331.310 WATER SUPPLY SYSTEM

331.320 ELECTRIC SUPPLY SYSTEM

331.330 GAS SUPPLY SYSTEM

331.340 GARBAGE/SOLID WASTE

331.350 SEWER/WASTEWATER

REVENUE ACCOUNTS

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

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

331.690 OTHER HUMAN SERVICES

331.700 CULTURE/RECREATION

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

331.900 OTHER FEDERAL GRANTS

333.000 FEDERAL PAYMENTS IN LIEU OF TAXES

334.XXX STATE GRANTS

Includes those moneys which originate from state agencies.

REVENUE ACCOUNTS

334.100 GENERAL GOVERNMENT

334.200 PUBLIC SAFETY

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

334.700 CULTURE/RECREATION

334.8XX COURT-RELATED GRANTS

334.810 CONFLICT CASES (Formerly 334.161)

334.820 COUNTY ARTICLE V TRUST FUND

334.830 CHILD DEPENDENCY

REVENUE ACCOUNTS

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.)
334.170 CARDROOM TAX REVENUES
335.180 LOCAL GOVERNMENT HALF-CENT SALES TAX
335.190 OTHER GENERAL GOVERNMENT

335.200 PUBLIC SAFETY

Includes Firefighter's Supplemental Compensation and Wireless 911 Board Distributions.

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

REVENUE ACCOUNTS

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

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.

337.100 GENERAL GOVERNMENT

337.200 PUBLIC SAFETY

337.300 PHYSICAL ENVIRONMENT

337.400 TRANSPORTATION

337.500 ECONOMIC ENVIRONMENT

337.600 HUMAN SERVICES

337.700 CULTURE/RECREATION

337.900 OTHER GRANTS

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

REVENUE ACCOUNTS

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)

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.

341.200 INTERNAL SERVICE FUND FEES AND CHARGES

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.

REVENUE ACCOUNTS

342.XXX PUBLIC SAFETY

- 342.100 POLICE SERVICES
- 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

REVENUE ACCOUNTS

346.XXX HUMAN SERVICES

- 346.100 HEALTH INSPECTION FEES
- 346.200 HOSPITAL CHARGES
- 346.300 CLINIC FEES
- 346.400 ANIMAL CONTROL AND SHELTER FEES
- 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 defendant or juvenile proceedings in accordance with s.28.241(2) F.S.

348. 120 Service Charges

All service charges paid to the Clerk of Circuit Court in accordance with s.28.24, s.327.35(9), s.903.105(4)(a), s.938.03, s.938.05(3), s.938.06, s.938.13(1)(b), and 938.30(10), F.S. for county court criminal proceedings.

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.34.191, F.S.

348.140 Additional Court Costs

All revenues paid to a county in accordance with s.938.05(1), s.938.13(1)(b), s.938.21, and s.938.23, F.S. that are collected as an additional court cost on county court criminal proceedings.

348.150 Court Improvement Fund

Revenues collected in accordance with local law or ordinance under the authority provided by Florida Statutes for the purpose of providing court

REVENUE ACCOUNTS

improvements. S. 939.18, F.S..

348.2XX Circuit Court Criminal

348.210 Filing fees

Filing Fees paid by the county for felony criminal defendant or juvenile proceedings 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.28.24 F.S., s.327.35(9), s.938.03, s.938.05(3), s.938.06, and s938.30(10), 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, and Chapter 939, F.S.

348.240 Additional Court Costs

All revenues paid to a county in accordance with s.938.05(1), s.938.21, and s.938.23, F.S., that are collected as an additional court cost on circuit criminal proceedings.

348.250 Court Improvement Fund

Revenues collected in accordance with local law or ordinance under the authority provided by Florida Statutes for the purpose of providing court improvements. Section 939.18, F.S.

348.260 Law Library

Filing fees collected in accordance with a local law or ordinance under the authority provided by s.28.241(2)F.S. for providing and maintaining law libraries.

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.34.041(1)(a)-(e) F.S.

348.320 Service Charges

All service charges paid to the Clerk of Circuit Court in accordance with s.28.241(1), s.28.24 F.S., s.45.031(1), and s.790.06(1), F.S. for county court civil proceedings.

348.330 Court Costs (NA)

348.340 Additional Court Costs (NA)

348.350 Court Facility Fee

REVENUE ACCOUNTS

Filing Fees collected in accordance with a local law or ordinance under the authority provided by s.34.041(1) F.S. for providing and maintaining court facilities.

348.360 Law Library

Filing Fees collected in accordance with a local law or ordinance under the authority provided by s.34.041(1) F.S. for providing and maintaining law libraries.

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), s.28.241(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(2), s.28.24, s.28.241(1), s.28.33, s.45.031(1), s.55.10(6), s.55.505(3), and s.382.023(2) F.S. for circuit court civil proceedings.

348.430 Court Costs (NA)

348.440 Additional Court Costs (NA)

348.450 Court Facility Fee

Filing Fees collected in accordance with a local law or ordinance under the authority provided by s.28.241(1) F.S. for providing and maintaining court facilities.

348.460 Law Library

Filing Fees collected in accordance with a local ordinance, local law under the authority provided by s.28.241(1) for providing and maintaining law libraries.

348.470 (NA)

348.480 Child Support

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.61.181(2)(a) F.S., and s.409.259(1) F.S.

348.5XX Traffic Court (Criminal and Civil)

348.510 (NA)

348.520 Service Charges

All service charges paid to the Clerk of Circuit Court in accordance with s.28.24, s.318.15(2), s.318.18, s.318.21 (2)(f), s.322.245, s.938.03, s.938.05(3), s.938.06, and s.938.13(1)(b), F.S. for traffic court proceedings.

348.530 Court Costs

REVENUE ACCOUNTS

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 939, F.S..

348.540 Additional Court Costs

All revenues that are collected as an additional court cost on traffic court proceedings in accordance with s.938.05(1), s.938.13(1)(a), s.938.21, s.938.23, and s.939.18, F.S..

348.550 Court Improvement Fund

Revenues collected in accordance with local law or ordinance under the authority provided by Florida Statutes for the purpose of providing court improvements. S.939.18, F.S..

348.6XX Court Service Reimbursement

348.620 Circuit-wide Judicial Reimbursement - Other counties

348.650 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..

348.660 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.

348.670 Public Defender Liens

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

348.680 Probation/Alternatives

Funds collected by the County in accordance with statutory authority.

348.690 Pro Se Litigant Services

348.7XX Probate

348.710 Filing Fees

Filing fees for the institution of any proceeding in Probate in accordance with s.28.2401, F.S.

348.720 Service Charges

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

348.730 Court Costs (NA)

REVENUE ACCOUNTS

348.740 Additional Court Costs (NA)

348.750 Court Facility Fees

Filing fees collected in accordance with a local law or ordinance under the authority provided by s.28.241(1) F.S. for providing and maintaining court facilities.

348.760 Law Library

Filing fees collected in accordance with a local law or ordinance under the authority provided by s.28.2401 F.S., and s.28.241(1) F.S. for providing and maintaining law libraries.

348.800 COLLECTIONS COURT

349.000 OTHER CHARGES FOR SERVICES

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.

351.000 JUDGMENTS AND FINES

352.000 LIBRARY FINES

353.000 POLLUTION CONTROL VIOLATIONS

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

362.000 RENTS AND ROYALTIES

REVENUE ACCOUNTS

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

363.100 SPECIAL ASSESSMENTS

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

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.

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

REVENUE ACCOUNTS

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 nonoperating sources.

367.000 GAIN OR LOSS ON SALE OF INVESTMENTS

368.000 PENSION FUND CONTRIBUTIONS

369.000 OTHER MISCELLANEOUS REVENUES

369.300 SETTLEMENTS

369.700 DEFERRED COMPENSATION CONTRIBUTIONS

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 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**

REVENUE ACCOUNTS

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**

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**

389.100 through 389.400 would be used by **proprietary funds** only.

389.900 OTHER NONOPERATING SOURCES

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

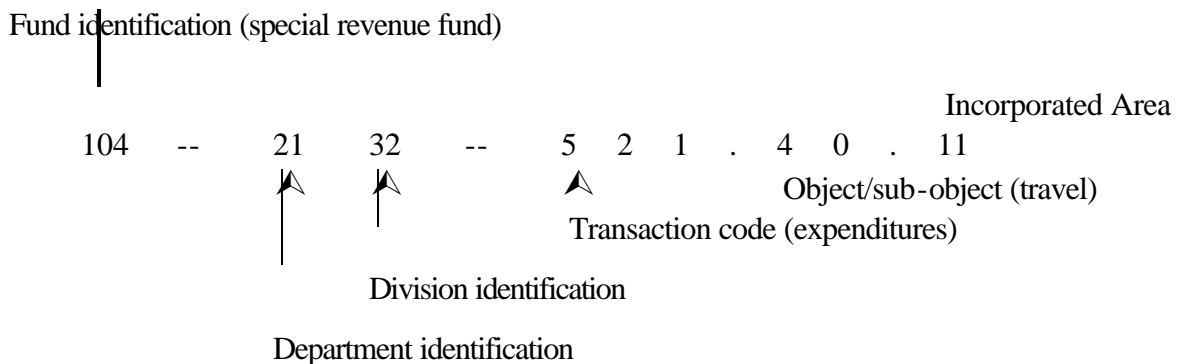
390.000 DEPRECIATION ON FIXED ASSETS ACQUIRED WITH CONTRIBUTED CAPITAL

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.



Section 129.01, Florida Statutes (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, Florida Statutes, (F.S.).

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

EXPENDITURE/EXPENSE ACCOUNTS

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

Included are the following:

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

512.00 EXECUTIVE

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

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

513.00 FINANCIAL AND ADMINISTRATIVE

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

- City Auditor
- Municipal Finance Director or Comptroller

EXPENDITURE/EXPENSE ACCOUNTS

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.

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.

52X.XX PUBLIC SAFETY

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

521.00 LAW ENFORCEMENT

Police Department
Sheriff

EXPENDITURE/EXPENSE ACCOUNTS

Other law enforcement agencies

Director of Safety

Armories

EXPENDITURE/EXPENSE ACCOUNTS

522.00 FIRE CONTROL

Providing general fire fighting and prevention services for the citizens.

- Fire departments
- Fire districts
- Fire control services

523.00 DETENTION AND/OR CORRECTION

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

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

524.00 PROTECTIVE INSPECTIONS

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

- Building and Zoning inspections
- 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

EXPENDITURE/EXPENSE ACCOUNTS

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.

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.

EXPENDITURE/EXPENSE ACCOUNTS

535.00 SEWER/WASTEWATER SERVICES

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

536.00 WATER-SEWER COMBINATION SERVICES

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

537.00 CONSERVATION AND RESOURCE MANAGEMENT

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

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

538.00 FLOOD CONTROL/STORMWATER MANAGEMENT

Cost of maintaining and operating flood control programs and facilities.

539.00 OTHER PHYSICAL ENVIRONMENT

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

- 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

EXPENDITURE/EXPENSE ACCOUNTS

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

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

542.00 AIRPORTS

Cost of providing and maintaining air traffic facilities.

543.00 WATER TRANSPORTATION SYSTEMS

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

544.00 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

EXPENDITURE/EXPENSE ACCOUNTS

community and its citizens. Exclude welfare, which is classified under the function “Human Services.”

551.00 EMPLOYMENT OPPORTUNITY AND DEVELOPMENT

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

552.00 INDUSTRY DEVELOPMENT

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

Industrial Development Authority
Downtown Development Authority

553.00 VETERAN’S SERVICES

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

554.00 HOUSING AND URBAN DEVELOPMENT

Cost of 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.

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

EXPENDITURE/EXPENSE ACCOUNTS

health, physical health, 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

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
- Legal aid

EXPENDITURE/EXPENSE ACCOUNTS

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
- 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.

EXPENDITURE/EXPENSE ACCOUNTS

574.00 SPECIAL EVENTS

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

EXPENDITURE/EXPENSE ACCOUNTS

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.

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)

590.00 OTHER NONOPERATING

EXPENDITURE/EXPENSE ACCOUNTS

591.00 NONOPERATING INTEREST

592.00 EXTRAORDINARY GAIN OR LOSS

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 associated with the administration of the state attorney's office.

603.00 Public Defender Administration

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

604.00 Clerk of Court Administration

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

605.00 Judicial Support

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

EXPENDITURE/EXPENSE ACCOUNTS

fees.

- 608.00** **Jury Management**
All personnel, contractual and operating costs 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 associated with pre-filing alternative dispute resolution programs.
- 61X.XX** **Circuit Court-Criminal**
- 611.00** **Court Administration**
All personnel, contractual and operating costs associated with judicial circuit court-criminal case management and operations.
- 612.00** **State Attorney**
All personnel, contractual and operating costs associated with state attorney circuit court-criminal case management and operations.
- 613.00** **Public Defender**
All personnel, contractual and operating costs associated with public defender circuit court-criminal case management and operations.
- 614.00** **Clerk of Court**
All personnel, contractual and operating costs associated with clerk of court circuit court-criminal case management and operations.
- 615.00** **Court Reporter Services**
All personnel, contractual and operating costs 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, including psychological, psychiatric and medical examinations.
- 617.00** **Court Interpreters**

EXPENDITURE/EXPENSE ACCOUNTS

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

618.00 **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.

619.00 **Expert Witness Fees**
All fees paid to expert witnesses.

62X.XX **Circuit Court-Criminal (continue d)**

621.00 **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 Florida Statute 27.53(3).

622.00 **Drug Court**
All personnel, contractual and operating costs associated with the operation of an adult drug court.

623.00 **Pre-Trial Release**
All personnel, contractual and operating costs associated with the operation of a pre-trial release program.

624.00 **Community Service Programs**
All personnel, contractual and operating costs associated with the operation of community service programs.

629.00 **Other Circuit Court-Criminal Costs**
All other personnel, contractual and operating costs associated with circuit court-criminal cases not identified in 610-628.

63X.XX **Circuit Court-Civil**

631.00 **Court Administration**
All personnel, contractual and operating costs associated with judicial circuit

EXPENDITURE/EXPENSE ACCOUNTS

court-civil case management and operations.

- 632.00 State Attorney**
All personnel, contractual and operating costs associated with state attorney circuit court-civil case management and operations.
- 633.00 Public Defender**
All personnel, contractual and operating costs associated with public defender circuit court-civil case management and operations.
- 634.00 Clerk of Court**
All personnel, contractual and operating costs associated with clerk of court circuit court-civil case management and operations.
- 635.00 Court Reporter Services**
All personnel, contractual and operating costs 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 associated with providing non-English language and ADA interpretation.
- 638.00 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.
- 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 associated with general or special masters appointed in accordance with Rule 1.490, Florida Rules of Civil Procedure.

EXPENDITURE/EXPENSE ACCOUNTS

- 642.00** **Alternative Dispute Resolution**
All personnel, contractual and operating costs 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 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 associated with judicial circuit court-family case management and operations.
- 652.00** **State Attorney**
All personnel, contractual and operating costs associated with state attorney circuit court-family case management and operations.
- 653.00** **Public Defender**
All personnel, contractual and operating costs associated with public defender circuit court-family case management and operations.
- 654.00** **Clerk of Court**
All personnel, contractual and operating costs associated with clerk of court circuit court-family case management and operations.
- 655.00** **Court Reporter Services**
All personnel, contractual and operating costs 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**

EXPENDITURE/EXPENSE ACCOUNTS

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

- 658.00** **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.
- 659.00** **Expert Witness Fees**
All fees paid to expert witnesses.
- 66X.XX** **Circuit Court-Family (continued)**
- 661.00** **Masters/Hearing Officers**
All personnel, contractual and operating costs 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 associated with alternative dispute resolution activities for circuit court-family cases.
- 663.00** **Pro Se Services**
All personnel, contractual and operating costs associated with the provision of services to litigants representing themselves.
- 664.00** **Domestic Violence Court**
All personnel, contractual and operating costs associated with the operations of a domestic violence court.
- 665.00** **Custody Investigations**
All personnel, contractual and operating costs associated with custody investigations.
- 666.00** **Custody and Visitation Evaluations**
All personnel, contractual and operating costs associated with custody and visitation evaluations.
- 667.00** **Court-Based Victim Services**
All personnel, contractual and operating costs associated with the provision of

EXPENDITURE/EXPENSE ACCOUNTS

court-based victim services.

- 669.00** **Other Family Court Programs**
All other personnel, contractual and operating costs associated with circuit court-family cases not identified in 650-668.
- 67X.XX** **Circuit Court-Juvenile**
- 671.00** **Court Administration**
All personnel, contractual and operating costs associated with judicial circuit court-juvenile case management and operations.
- 672.00** **State Attorney**
All personnel, contractual and operating costs associated with state attorney circuit court-juvenile case management and operations.
- 673.00** **Public Defender**
All personnel, contractual and operating costs associated with public defender circuit court-juvenile case management and operations.
- 674.00** **Clerk of Court**
All personnel, contractual and operating costs associated with clerk of court circuit court-juvenile case management and operations.
- 675.00** **Court Reporter Services**
All personnel, contractual and operating costs 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 associated with providing non-English language and ADA interpretation.
- 678.00** **Witness Coordination/Management**
All personnel, contractual and operating costs associated with witness

EXPENDITURE/EXPENSE ACCOUNTS

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 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 associated with alternative dispute resolution activities for circuit court-juvenile cases.

683.00

Masters/Hearing Officers

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

685.00

Guardian ad Litem

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

689.00

Other Circuit Court-Juvenile

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

EXPENDITURE/EXPENSE ACCOUNTS

court-probate case management and operations.

- 692.00 State Attorney**
All personnel, contractual and operating costs associated with state attorney circuit court-probate case management and operations.
- 693.00 Public Defender**
All personnel, contractual and operating costs associated with public defender circuit court-probate case management and operations.
- 694.00 Clerk of Court**
All personnel, contractual and operating costs associated with clerk of court circuit court-probate case management and operations.
- 695.00 Court Reporter Services**
All personnel, contractual and operating costs 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 associated with providing non-English language and ADA interpretation.
- 698.00 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.
- 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 associated with general or special masters appointed in accordance with Rule 5.697, Florida Probate Rules.

EXPENDITURE/EXPENSE ACCOUNTS

- 702.00** **Alternative Dispute Resolution**
All personnel, contractual and operating costs 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 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 associated with circuit court-probate cases not identified in 690-708.
- 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.
- 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**

EXPENDITURE/EXPENSE ACCOUNTS

- 721.00** **Court Administration**
All personnel, contractual and operating costs associated with judicial county court-criminal case management and operations.
- 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.
- 73X.XX** **County Court-Criminal (continued)**

EXPENDITURE/EXPENSE ACCOUNTS

- 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.
- 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,

EXPENDITURE/EXPENSE ACCOUNTS

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.

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.

EXPENDITURE/EXPENSE ACCOUNTS

- 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, Florida Statutes, 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.

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

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.

OBJECT CLASSIFICATION

14 OVERTIME

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

15 SPECIAL PAY

Includes incentive pay for sheriffs, law enforcement officers and firefighters.

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.

OBJECT CLASSIFICATION

43 UTILITY SERVICES

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

Costs 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 is measured.

60 CAPITAL OUTLAY **Includes 61 through 66**

Outlays for the acquisition of or addition to fixed assets.

61 LAND

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

62 BUILDINGS

OBJECT CLASSIFICATION

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

63 IMPROVEMENTS OTHER THAN BUILDINGS

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.

70 DEBT SERVICE

Includes 71 through 73

Outlays for debt service purposes.

71 PRINCIPAL

72 INTEREST

73 OTHER DEBT SERVICE COSTS

80 GRANTS AND AIDS

Includes 81 through 83

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

81 AIDS TO GOVERNMENT AGENCIES

OBJECT CLASSIFICATION

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

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

99 OTHER USES

BUDGETARY FINANCIAL REPORTING AND DISCLOSURE GUIDELINES

1. Chapter 129, Florida Statutes, establishes guidelines for the preparation, adoption, and amendment of county budgets. Section 129.01(1), Florida Statutes, 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), Florida Statutes, 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), Florida Statutes, 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), Florida Statutes. 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," "nonappropriated budget," or are nonbudgeted financial activities. Accordingly, local governmental entity financial statements prepared in accordance with Section 218.321(1), Florida Statutes, 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 overexpenditures 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), Florida Statutes, 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 overexpenditures 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), Florida Statutes, the notes to the financial statements should disclose the budget overexpenditure 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.

Chapter/Section	Title and/or Subject
11.45	Legislative Organization, Procedures and Staffing- Definitions; duties; audits; reports
17	Comptroller
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

STATUTORY REFERENCES

Chapter/Section	County Annual Budget Title and/or Subject
129	County Annual Budget
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

STATUTORY REFERENCES

280	Security For Public Deposits
550	Pari-Mutuel Distributions
893.16	Additional Court Costs
932.704	Contraband Forfeiture
942	Interstate Extradition of Witnesses

STATUTORY REFERENCES

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.

314.100 ELECTRICITY

STATUTORY REFERENCES

- 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

TEXT REFERENCES

(850) 487-9031 Suncom 278-9031

TEXT REFERENCES

6. Administrative Weekly/Florida Administrative Code

Department of State
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
3375 Capital Circle NE, Suite I
Tallahassee, Florida 32308
(850) 921-0808
11. Special District Information Program
Department of Community Affairs
2555 Shumard Boulevard
Tallahassee, Florida 32399-2100
(850) 922-5431
12. Legislative Committee on Intergovernmental Relations
House Office Building
Tallahassee, Florida 32399-1300
(850) 488-9627

TEXT REFERENCES

13. Uniform Accounting System Manual

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