

UNIFORM  
ACCOUNTING  
SYSTEM MANUAL  
2022 EDITION

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For Florida Local Governments Effective Beginning Fiscal Year 2021-  
2022

DEPARTMENT OF FINANCIAL SERVICES

# Bureau of Financial Reporting

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# Table of Contents

<b>TABLE OF CONTENTS .....</b>	<b>I</b>
<b>INTRODUCTION .....</b>	<b>2</b>
ICON KEY .....	3
<b>FUND CLASSIFICATIONS.....</b>	<b>4</b>
FUND GROUPS .....	5
<b>BALANCE SHEET ACCOUNTS.....</b>	<b>7</b>
BALANCE SHEET ACCOUNT INTRODUCTION.....	8
BALANCE SHEET ACCOUNTS.....	8
<b>REVENUE ACCOUNTS .....</b>	<b>43</b>
REVENUE ACCOUNT INTRODUCTION.....	44
REVENUE ACCOUNT CODES .....	45
<b>EXPENDITURE/EXPENSE ACCOUNTS .....</b>	<b>144</b>
EXPENDITURE/EXPENSE ACCOUNT INTRODUCTION.....	145
EXPENDITURE/EXPENSE ACCOUNT CODES.....	147
<b>OBJECT &amp; SUB-OBJECT CLASSIFICATIONS.....</b>	<b>193</b>
OBJECT & SUB-OBJECT CLASSIFICATION INTRODUCTION.....	194
OBJECT & SUB-OBJECT CODES.....	195
<b>APPENDIX A.....</b>	<b>204</b>
BUDGETARY FINANCIAL REPORTING AND DISCLOSURE GUIDELINES.....	204
<b>APPENDIX B.....</b>	<b>206</b>
TEXT REFERENCES.....	206
<b>APPENDIX C.....</b>	<b>208</b>
STATUTORY REFERENCES.....	208
<b>APPENDIX D.....</b>	<b>211</b>
CROSSWALK – SECTION 29.0085, F.S. REPORT TO CORRESPONDING ACCOUNT CODES.....	211
<b>INDEX.....</b>	<b>213</b>






# Introduction

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

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

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

# Icon Key

-  - **Eligible Entities** – Which local governments does the revenue/expenditure pertain to?
-  - **Information** – Where can I find more information about the revenue/expenditure?
-  - **Reference** – Where can I find the reference for the balance sheet item, revenue or expenditure?
-  - **Code Moved** – The account code has been reclassified and the new location is included.
-  - **New** – The account code, revenue stream or expenditure is new.
-  - **Corresponding Code** – The account code has a corresponding account code in another category.
-  - **Deleted** – The account code is no longer active and has been deleted.
-  - **Court Related** – The account code is only applicable for county governments Court-related transactions.
-  - **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook.  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>
-  - **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:  
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>
-  - **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:  
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

# Fund Classification

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.

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.

## Fund Groups and Fund Types

Category	Fund Group	Fund Types	Title	Description
Governmental	001	001	General Fund	To account for all financial resources not accounted for and reported in another fund.
	050	051-099	Permanent Funds	To account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizens.
	100	101-199	Special Revenue Funds	To account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
	200	201-299	Debt Service Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
	300	301-399	Capital Projects Funds	To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
Proprietary	400	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.
	500	501-599	Internal Service Funds	To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary	600	601-649	Custodial Funds	To account for assets held by a government in a purely custodial capacity.
	650	651-699	Pension Trust Funds	To account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, other employee benefit plans or other employee benefit plans held by a government in a trustee capacity.
	700	701-749	Investment Trust Funds	To account for external portion of investment pools (including individual investment accounts) reported by the sponsoring government.
	750	751-799	Private Purpose Trust Funds	To account for trust arrangements including escheat property, where principal and income benefit individuals, private organizations or other governments.
Revolving & Clearing	800	801-899	Revolving Funds / Clearing Funds	These types of accounts are set up to receive and disburse monies for other funds. They are not true funds in the sense of being an accounting entity and would not appear separately in the financial statements. Any assets or liabilities remaining in a clearing account at the balance sheet date will be reported on the financial statements of the fund serviced by the clearing fund (general, special revenue, etc.).



# **Balance Sheet Accounts**

# Balance Sheet Account Introduction

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

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

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

## Balance Sheet Accounts

1	X	X	.	X	X	X
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### ASSETS, OTHER DEBITS & DEFERRED OUTFLOW

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 in the future. 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.




Eligible Entities include: All Local Government Entities




GASB Statement 34

**102.000 CASH ON HAND**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**103.000 CASH WITH FISCAL AGENT**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**104.000 EQUITY IN POOLED CASH**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 31

**105.000 TAXES RECEIVABLE**

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


 Eligible Entities include: All Local Government Entities

 GASB Statement 33

**105.110 CASH ON HAND – STATE SHARING REVENUES**

 New Balance Sheet Account Code – Created FY 2020-2021

 Eligible Entities include: All Local Government Entities

 Revenue Account Codes 335.121-335.900

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 33

**107.000 DELINQUENT TAXES RECEIVABLE**

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



Eligible Entities include: All Local Government Entities



GASB Statements 33 and 34

**108.000 ALLOWANCES FOR UNCOLLECTIBLE DELINQUENT TAXES**

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



Eligible Entities include: All Local Government Entities



GASB Statements 33 and 34

1	1	5	.	X	X	X	-	1	6	0	.	9	0	0
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## RECEIVABLES, INVENTORIES, INVESTMENTS, DEFERRALS, PREPAIDS, RESTRICTED ASSETS, AND OTHER ASSETS

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.

### 115.000    **INACTIVE: See note below**



Code made inactive FY 2020-2021



Code moved to Balance Sheet Account Codes 115.100-115.310

### 115.100    **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.



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Local Government Entities

### 115.110    **ACCOUNTS RECEIVABLE – COUNTY COURT CRIMINAL**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.110-348.140

### 115.120    **ACCOUNTS RECEIVABLE – CIRCUIT COURT CRIMINAL**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.210-348.240

**115.130 ACCOUNTS RECEIVABLE – COUNTY COURT CIVIL**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.310-348.330

**115.140 ACCOUNTS RECEIVABLE – CIRCUIT COURT CIVIL**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.410-348.480

**115.150 ACCOUNTS RECEIVABLE – TRAFFIC COURT**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.510-348.540

**115.160 ACCOUNTS RECEIVABLE – JUVENILE COURT**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.610-348.640

**115.170 ACCOUNTS RECEIVABLE – PROBATE COURT**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Codes 348.710-348.740

**115.180 ACCOUNTS RECEIVABLE – CIRCUIT-WIDE JUDICIAL REIMBURSEMENT – OTHER COUNTIES**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.820

**115.190 ACCOUNTS RECEIVABLE – STATE REIMBURSEMENT**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.850

**115.200 ACCOUNTS RECEIVABLE – MEDIATION AND ARBITRATION (ALTERNATIVE DISPUTE RESOLUTION)**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.860

**115.210 ACCOUNTS RECEIVABLE – PUBLIC DEFENDER LIENS**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.870

**115.220 ACCOUNTS RECEIVABLE – PROBATION/ALTERNATIVES**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.880

**115.230 ACCOUNTS RECEIVABLE – COURT INNOVATIONS/LOCAL REQUIREMENTS**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.921

**115.240 ACCOUNTS RECEIVABLE – LEGAL AID**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.922

**115.250 ACCOUNTS RECEIVABLE – LAW LIBRARY**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.923

**115.260 ACCOUNTS RECEIVABLE – JUVENILE ALTERNATIVE PROGRAMS**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.924

**115.270 ACCOUNTS RECEIVABLE – STATE COURT FACILITY SURCHARGE (\$30)**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.930



**115.280 ACCOUNTS RECEIVABLE – TRAFFIC SURCHARGE**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.931

**115.290 ACCOUNTS RECEIVABLE – DOMESTIC VIOLENCE SURCHARGE**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.932

**115.300 ACCOUNTS RECEIVABLE – ANIMAL CONTROL SURCHARGE**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.933

**115.310 ACCOUNTS RECEIVABLE – OTHER COURT COLLECTIONS TRANSFERRED TO BOCC**



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



Revenue Account Code 348.990

**117.000 ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE (CREDIT)**

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




Eligible Entities include: All Local Government Entities



GASB Statement 33

**121.000 ASSESSMENTS RECEIVABLE**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 6

**122.000 ALLOWANCE FOR UNCOLLECTIBLE ASSESSMENTS**


That portion of special assessments that are levied by the local unit estimated not to be collectible. This account is shown on the balance sheet as a deduction from Assessments Receivable to arrive at the net assessments receivable.

 Eligible Entities include: All Local Government Entities

 GASB Statement 33

**125.000 INTEREST AND PENALTIES RECEIVABLE**

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


 Eligible Entities include: All Local Government Entities

 GASB Statements 33 and 34

**128.000 NOTES RECEIVABLE - CURRENT PORTION**

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


 Eligible Entities include: All Local Government Entities

 GASB Statements 34, 38, and 54

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 34, 38, and 54

**129.000 ALLOWANCE FOR UNCOLLECTIBLE NOTES RECEIVABLE – NON-CURRENT PORTION**

That portion of notes receivable estimated not to be collectible.



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Local Government Entities

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 38

**132.900 ADVANCES TO OTHER FUNDS**

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



Eligible Entities include: All Local Government Entities



GASB Statement 34

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 34

**135.000 INTEREST AND DIVIDENDS RECEIVABLE**

Interest and dividends receivable on investments.



Eligible Entities include: All Local Government Entities



GASB Statement 31

**141.000 INVENTORIES – MATERIALS AND SUPPLIES**

Materials and supplies on hand for future consumption.



Eligible Entities include: All Local Government Entities



GASB Statement 54

**142.000 INVENTORIES – FOR RESALE**

Goods held for resale, rather than for use in operations. This includes land intended for sale and not for use.



Eligible Entities include: All Local Government Entities



Codification of Accounting and Financial Guidance Contained

**150.000 INACTIVE: See note below**



Code made inactive FY 2009-2010



Equity in Pooled Investments should be put in the 104.000 – Equity in Pooled Cash account code 104.000.

**151.000 INVESTMENTS - CURRENT**



Eligible Entities include: All Local Government Entities



GASB Statement 72

**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.




Eligible Entities include: All Local Government Entities



GASB Statement 72

**152.900 UNAMORTIZED PREMIUMS/DISCOUNTS ON INVESTMENTS**

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

 Eligible Entities include: All Local Government Entities

 GASB Statement 65

**154.000 DEFERRED CHARGES**

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

 Eligible Entities include: All Local Government Entities

 GASB Statement 63

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 65

**156.000 OTHER ASSETS - CURRENT**


Assets, not previously classified in 101.000-155.000, that become due within one year. Descriptive account titles should be used for these accounts.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34


**156.900 ASSETS - NON-CURRENT**

Assets, not previously classified in 101.000-155.000, that become due in over a year. Descriptive account titles should be used for these accounts.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34


**158.000 INACTIVE: See Note Below**

 Code made inactive FY 2009-2010

 Code for Intangible Assets moved to 166.100 and reclassified as Capital Assets.

**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.

 Eligible Entities include: All Local Government Entities


 GASB Statement 54

1	6	1	.	9	0	0	-	1	7	0	.	9	5	0
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**CAPITAL 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.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

## **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.



Eligible Entities include: All Local Government Entities



GASB Statement 34

## **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.



Eligible Entities include: All Local Government Entities



GASB Statement 34

## **164.900 INFRASTRUCTURE**

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

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




Eligible Entities include: All Local Government Entities



GASB Statements 34 and 62

**165.900 ACCUMULATED DEPRECIATION - INFRASTRUCTURE (CREDIT)**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**166.100 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.). Reclassified from 158.000 beginning FY 2009-2010.

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 51

**166.500 ACCUMULATED AMMORTIZATION – INTANGIBLE ASSETS (CREDIT)**


The accumulation of periodic credits made to record the expiration in the useful life of intangible assets. Contra-Asset account created for intangible assets beginning FY 2009 - 2010.

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 51

**166.900 EQUIPMENT AND FURNITURE**

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


 Eligible Entities include: All Local Government Entities


 GASB Statement 34



**167.900 ACCUMULATED DEPRECIATION EQUIPMENT (CREDIT)**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 34, 42, and 51

**168.900 PROPERTY UNDER CAPITAL LEASES**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 87

**168.950 ACCUMULATED DEPRECIATION- PROPERTY UNDER CAPITAL LEASES (CREDIT)**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 87

**169.900 CONSTRUCTION WORK IN PROGRESS**


The cost of construction work undertaken but not yet completed.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**170.900 OTHER FIXED ASSETS**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**170.950 ACCUMULATED DEPRECIATION- OTHER FIXED ASSESTS**

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

 Eligible Entities include: All Local Government Entities


 GASB Statements 34 and 65

1	7	1	.	0	0	0	-	1	8	1	.	0	0	0
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**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.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**172.000 REVENUES (CREDIT)**

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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**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.



Code made inactive FY 2021-2022

**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.



Code made inactive FY 2021-2022

1	9	x	.	x	x	x
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**DEFERRED OUTFLOW**

**190.000 DEFERRED OUTFLOW**

Consumption of net assets that is applicable to a future reporting period.



Eligible Entities include: All Local Government Entities



GASB Statements 63 and 65 and Concept Statement Number 4

2	x	x	.	x	x	x
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## LIABILITIES, OTHER CREDITS, AND DEFERRED INFLOW

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

### 201.000    **VOUCHERS PAYABLE**

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



Code made inactive FY 2021-2022

### 202.000    **ACCOUNTS PAYABLE**

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



Eligible Entities include: All Local Government Entities



GASB Statement 38

### 203.000    **NOTES AND LOANS PAYABLE - CURRENT PORTION**



Eligible Entities include: All Local Government Entities



GASB Statements 38 and 62

### 203.900    **NOTES AND LOANS PAYABLE - LONG-TERM PORTION**

The face value of notes and loans due.



Eligible Entities include: All Local Government Entities



GASB Statement 62

### 205.000    **CONTRACTS PAYABLE**

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



Eligible Entities include: All Local Government Entities



GASB Statement 60

**206.000 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Liability account series used to indicate court collection amounts were reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.xxx series.

**206.100 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.1xx series.

**206.200 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.2xx series.

**206.300 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.3xx series.

**206.400 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.4xx series.

**206.500 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.5xx series.

**206.600 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.6xx series.

**206.700 INACTIVE: See Note Below**



Code made inactive FY 2013-2014



Reclassified as revenue retained by the clerk per SB 1512 in 2013. Now recorded as revenue in the 348.7xx series.

**206.800 ASSET RETIREMENT OBLIGATIONS**

A legally enforceable liability associated with the retirement of a tangible capital asset.



New Balance Sheet Account Code – Created FY 2020-2021



Eligible Entities include: All Local Government Entities



GASB Statement 83

**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.




Eligible Entities include: All Local Government Entities



GASB Statement 38

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 38

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statement 54

**210.000 COMPENSATED ABSENCES - CURRENT PORTION**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 75

**210.900 COMPENSATED ABSENCES - LONG-TERM PORTION**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**211.000      **MATURED BONDS PAYABLE****


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 62

**212.000      **MATURED INTEREST PAYABLE****


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 31 and 38


**215.000      **ACCRUED INTERST PAYABLE****

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

 Eligible Entities include: All Local Government Entities

**216.000      **ACCRUED SALARIES AND WAGES PAYABLE****

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

 Eligible Entities include: All Local Government Entities

**217.000      **ACCRUED TAXES PAYABLE****

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


 Eligible Entities include: All Local Government Entities

 GASB Statements 6 and 33



**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 3 and 40

**221.000 DUE TO FISCAL AGENT**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 65

**222.000 OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 3 and 40

**223.000 UNEARNED REVENUES**

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

 Eligible Entities include: All Local Government Entities

 GASB Statements 33

**224.900**

**UNAMORTIZED PREMIUMS/DISCOUNTS ON BONDS PAYABLE**

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



Eligible Entities include: All Local Government Entities



GASB Statements 6 and 7

**225.000**

**CAPITAL LEASES - CURRENT 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.



Eligible Entities include: All Local Government Entities

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 87

**226.000**

**INSTALLMENT PURCHASES - CURRENT PORTION**

Under installment purchase system, there is an outright sale of goods with the buyer having the facility to pay the purchase price in certain number of agreed installments. In this the possession and the legal ownership of the goods passes from seller to the buyer immediately.




Eligible Entities include: All Local Government Entities



GASB Statement 60

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statement 60

**227.000      **CERTIFICATES OF PARTICIPATION - CURRENT PORTION****


The current portion of bonds or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity.

 Eligible Entities include: All Local Government Entities

 GASB Statements 2 and 88

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 2 and 88

**228.000      **REVENUE CERTIFICATES - CURRENT PORTION****

 Eligible Entities include: All Local Government Entities


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

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

 Eligible Entities include: All Local Government Entities

**229.000 OTHER CURRENT LIABILITIES**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 1 and 34

**230.000 GENERAL OBLIGATION BONDS PAYABLE – CURRENT**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 6, 34, and 88

**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.

 Eligible Entities include: All Local Government Entities

 GASB Statements 6, 34, and 88

**232.000 REVENUE BONDS PAYABLE - CURRENT PORTION**

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

 Eligible Entities include: All Local Government Entities

 GASB Statement 31

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 31

**234.000**

**OTHER BONDS PAYABLE - CURRENT PORTION**

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



Eligible Entities include: All Local Government Entities



GASB Statement 34

**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.



Eligible Entities include: All Local Government Entities



GASB Statement 34

**235.000**

**DEFERRED COMPENSATION - CURRENT PORTION**

Deferred compensation is an arrangement in which a portion of an employee's income is paid out at a later date in the short term after which the income was earned. Examples of deferred compensation include pensions, retirement plans, and employee stock options.




Eligible Entities include: All Local Government Entities



GASB Statement 32

**235.900 DEFERRED COMPENSATION - LONG-TERM PORTION**


Deferred compensation is an arrangement in which a portion of an employee's income is paid out at a later date in the long term after which the income was earned. Examples of deferred compensation include pensions, retirement plans, and employee stock options.

 Eligible Entities include: All Local Government Entities

 GASB Statement 32

**236.900 ADVANCES FROM OTHER FUNDS**


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

 Eligible Entities include: All Local Government Entities

 GASB Statements 34 and 38

**237.000 OTHER POSTEMPLOYMENT BENEFITS (OPEB LIABILITY)**

Outstanding obligations and commitments related to OPEB. This account code was added in FY 2009-2010.

 Eligible Entities include: All Local Government Entities

 GASB Statements 74 and 75


**238.000 PENSION LIABILITIES**

 Eligible Entities include: All Local Government Entities

 New Balance Sheet Account Code – Created FY 2020-2021

**239.900 OTHER LONG-TERM LIABILITIES**

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

 Eligible Entities include: All Local Government Entities

 GASB Statements 74 and 75

2	4	1	.	x	x	x	-	2	8	4	.	x	x	x
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## EQUITY SECTION

Includes Reserves, Changes in Equities and Fund Balance Accounts

### 241.000 APPROPRIATIONS

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



Eligible Entities include: All Local Government Entities



GASB Statement 54

### 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 non-budgeted funds, such as trust funds, to record and summarize the expenditures even though the appropriations account (241 above) will not appear in such funds.



Eligible Entities include: All Local Government Entities



GASB Statement 6

### 243.000 ENCUMBRANCES (DEBIT)

Records obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with expenditures (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.



Eligible Entities include: All Local Government Entities



GASB Statement 54

**244.000 INACTIVE: See Note Below**



Code made inactive FY 2010-2011



Code moved to the 28x.xxx series per GASB Statement Number 54

**245.000 INACTIVE: See Note Below**



Code made inactive FY 2010-2011



Code moved to the 28x.xxx series per GASB Statement Number 54

**246.000 INACTIVE: See Note Below**



Code made inactive FY 2010-2011



Code moved to the 28x.xxx series per GASB Statement Number 54

**247.000 INACTIVE: See Note Below**



Code made inactive FY 2010-2011



Code moved to the 28x.xxx series per GASB Statement Number 54

**251.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING FUND BALANCE**

Used to record corrections to the beginning fund balance.



Eligible Entities include: All Local Government Entities



GASB Statement 75

**252.000 PRIOR PERIOD ADJUSTMENT TO BEGINNING RETAINED EARNINGS**

Used to record corrections to the beginning retained earnings.



Eligible Entities include: All Local Government Entities




GASB Statement 75



**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.

 Eligible Entities include: All Local Government Entities

 GASB Statement 34


**254.000 RESIDUAL EQUITY TRANSFERS OUT**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**271.000 INACTIVE: See Note Below**


 Code made inactive FY 2010-2011

 Code moved to the 28x.xxx series per GASB Statement Number 54

**273.000 DEBT USED TO ACQUIRE FIXED ASSETS**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 54 and 88; GASB Summary Statement 6

**274.000 NET POSITION – INVESTED IN CAPITAL – NET OF DEBT**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**275.000 NET POSITION – RESTRICTED**


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

 Eligible Entities include: All Local Government Entities

 GASB Statement 34

**276.000 NET POSITION – UNRESTRICTED**

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

 Eligible Entities include: All Local Government Entities

**277.000 NET POSITION – GENERAL GOVERNMENT**

The difference between general government assets and liability accounts.

 Eligible Entities include: All Local Government Entities

**280.000 FUND BALANCE – NONSPENDABLE**

**Nonspendable** fund balance includes amounts that are not in a spendable form (inventory, for example) or are required, either legally or contractually, to be maintained intact (i.e. the principal of an endowment fund).

- Inventories
- Prepaid Items
- Long-Term Loans and Notes Receivable
- Corpus of a Permanent Fund

 Eligible Entities include: All Local Government Entities

 GASB Statement 54

**281.000 FUND BALANCE – RESTRICTED**

**Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (i.e., grant providers, creditors, contributors, or laws or regulations of other governmental entities), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use).

Effectively, restrictions may be changed or lifted only with the consent of resource providers.



Eligible Entities include: All Local Government Entities



GASB Statement 54

## 282.000 FUND BALANCE – COMMITTED

**Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision- making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally (i.e. legislation, resolution, or ordinance). Contractual obligations should be incorporated to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual obligations. Encumbrances approved by action of the highest decision-making authority (board approved construction contract with XYZ company) should be reported as committed.



Eligible Entities include: All Local Government Entities



GASB Statement 54

## 283.000 FUND BALANCE – ASSIGNED

**Assigned** fund balance comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. An appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. Encumbrances resulting from issuing purchase orders as a result of normal purchasing activities approved by appropriate officials should be reported as assigned.



Eligible Entities include: All Local Government Entities



GASB Statement 54

**284.000 FUND BALANCE – UNASSIGNED**

**Unassigned** fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.



Eligible Entities include: All Local Government Entities



GASB Statement 54

2	9	x	.	x	x	x
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**DEFERRED INFLOW**

**290.000 DEFERRED INFLOW**

Acquisition of net assets that is applicable to a future reporting period.



Eligible Entities include: All Local Government Entities



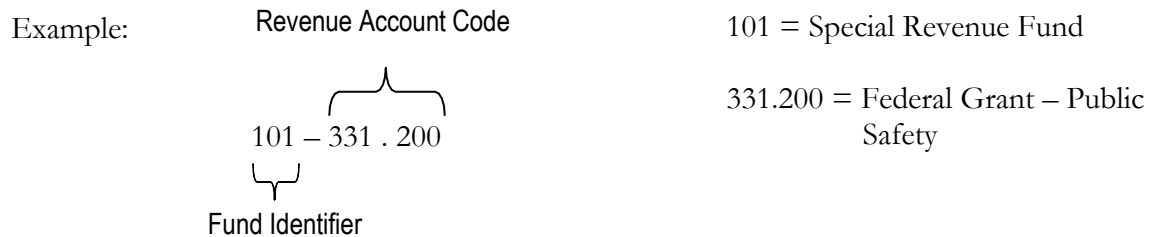
GASB Statements 63 and 65; Concept Statement 4

# Revenue Accounts

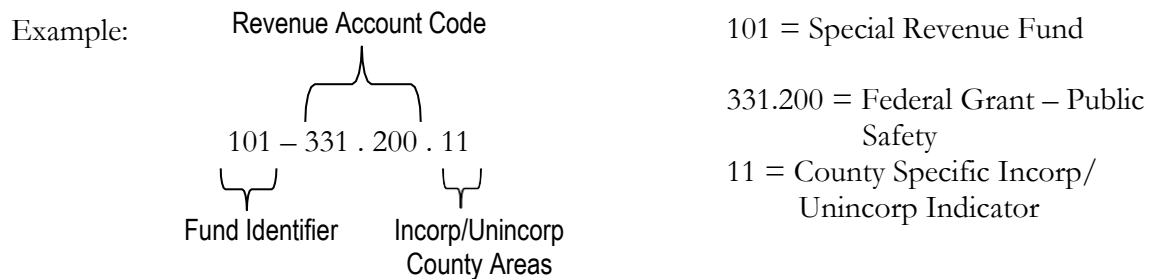
# Revenue Account Introduction

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

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



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



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

# Revenue Account Codes

3	x	x	.	x	x	x
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## REVENUES

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

3	1	x	.	x	x	x
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## GENERAL GOVERNMENT TAXES

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


3	1	1	.	x	x	x
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## AD-VALOREM TAXES

### 311.000 AD VALOREM TAXES

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

Ad Valorem taxes are considered general revenue for general-purpose local governments (i.e., county, municipality, or consolidated city-county government) as well as for school districts. Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property (Article VII, Section 9, Constitution).

 Eligible Entities include: All Counties, All Municipalities, School Districts,

and some Special Districts (as authorized by the Legislature).



**Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



**Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:

<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>



Section 9, Article VII, Florida Constitution, Chapters 192 – 197 and 200, F.S.

3	1	2	.	x	x	x
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### LOCAL OPTION, USE, & FUEL TAXES

**312.100** **INACTIVE: See Note Below**



Code made inactive FY 2020-2021



Code moved to Revenue Account Codes 312.110-312.170

**312.110** **LOCAL OPTION FOOD AND BEVERAGE TAXES**

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



New Revenue Account Code – Created FY 2020-2021



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





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Section 212.0306, F.S.

### 312.120 MUNICIPAL RESORT TAXES

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



New Revenue Account Code – Created FY 2020-2021



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



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

## 312.130 TOURIST DEVELOPMENT TAXES

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties; Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach

### **Exceptions:**

Any county may levy and impose a tourist development tax on the exercise within its boundaries of the taxable privilege except there cannot be any additional levy of a tourist development tax in any municipalities presently imposing the Municipal Resort Tax (see above). Additionally, no county authorized to levy any of the convention development taxes shall be allowed to levy more than 2 percent of tourist development tax. However, this second limitation does not apply to a county's levy of the Professional Sports Franchise Facility Tax and Duval County's levy of the Additional Professional Sports Franchise Facility Tax.



**Demographic Research Local Government Financial Information Handbook** – See the current year's version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

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○ 1 to 2 Percent Tax



Eligible Entities include: All Counties



Section 125.0104(3)(c), F.S.

○ Additional 1 Percent Tax



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



Section 125.0104(3)(d), F.S.

- Professional Sports Franchise Facility Tax



Eligible Entities include: All Counties



Section 125.0104(3)(l), F.S.

- High Tourism Impact Tax



Eligible Entities include: Currently only Broward, Hillsborough, Lee, Monroe, Orange, Osceola, Palm Beach, Pinellas, and Walton counties (Per DOR designation of “High Tourism Impact County”).



Section 125.0104(3)(m), F.S.

- Additional Professional Sports Franchise Facility Tax



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



Section 125.0104(3)(n), F.S.

- Tourist Impact Tax



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



Section 125.0108, F.S., 380.0663(1), F.S.

### 312.140 CONVENTION DEVELOPMENT TAXES

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

facilities as well as tourist promotion; however, the authorized uses vary according to the particular levy.



New Revenue Account Code – Created FY 2020-2021



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



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Section 212.0305, F.S.

### 312.150

### **CONSOLIDATED COUNTY DEVELOPMENT TAX**

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



New Revenue Account Code – Created FY 2020-2021



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



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Section 212.0305(4)(a), F.S.

### 312.160 CHARTER COUNTY CONVENTION DEVELOPMENT TAX

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



New Revenue Account Code – Created FY 2020-2021



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



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Section 125.011(1), F.S., 212.0305(4)(b), F.S.

### 312.170 SPECIAL DISTRICT, SUBCOUNTY, AND SPECIAL CONVENTION DEVELOPMENT TAXES

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



New Revenue Account Code – Created FY 2020-2021



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



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Sections 212.0305(4)(c)-(e), and 212.0305(5), F.S.

**312.200 INACTIVE: See Note Below**



Code made inactive FY 2008-2009; Special Act Fuel Tax is no longer a revenue source.

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

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



Eligible Entities include: All Counties and Municipalities



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Sections 206.41(1)(d), 206.87(1)(b), and 336.021, F.S.



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

The First Local Option Fuel Tax is a tax of up to 6 cents on every net gallon of motor fuel. It is a county imposed tax for the purpose of paying the cost of establishing, operating and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction and maintenance of roads and streets. The tax is levied by Counties but may be shared with municipalities located within the county. The tax is automatically imposed on diesel fuel at the maximum rate of 6 cents in all counties as a result of statewide equalization. Therefore, each county receives the tax revenues

associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

 Eligible Entities include: All Counties and Municipalities


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 Sections 206.41(1)(e), 206.87(1)(c), and 336.025, F.S.


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

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

 Eligible Entities include: All Counties

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 Sections 206.41(1)(e) and 336.025, F.S.

### 312.430    **SECOND LOCAL OPTION FUEL TAX (1 to 5 Cents Local Option Fuel Tax)**

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Municipalities



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Sections 206.41(1)(e) and 336.025, F.S.

### 312.510    **INSURANCE PREMIUM TAX FOR FIREFIGHTERS’ PENSION**

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



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





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Sections 175.041, 175.101 and 633.422, F.S.

**312.520 CASUALTY INSURANCE PREMIUM TAX FOR POLICE OFFICERS’ RETIREMENT**

The Casualty Insurance Premium Tax for Police Officer Retirement is a tax of 0.85 percent of the gross amount of receipts from policyholders on all premiums collected on casualty insurance policies covering property within the municipality’s legally defined limits. The net proceeds of this excise tax shall be paid into the municipal police officers’ retirement trust fund established by the municipalities. Eligible entities include municipalities specified in Section 185.03, F.S., having a lawfully established Police Officers’ Retirement Trust Fund.



Eligible Entities include: Municipalities specified in Section 185.03, F.S., having a lawfully established Police Officers’ Retirement Trust Fund



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Sections 185.03 and 185.08, F.S.

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## DISCRETIONARY SALES SURTAXES

### 312.600 INACTIVE: See Note Below



Code made inactive FY 2020-2021



Code moved to Revenue Account Codes 312.610-312.680

### 312.610 DISCRETIONARY SURTAX OF DOCUMENTS

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



New Revenue Account Code – Created FY 2020-2021



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



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Sections 125.0167 and 201.031, F.S.


### 312.620 CHARTER COUNTY TRANSPORTATION SYSTEM SURTAX

Formerly titled “Charter County Transit System Surtax”, the Charter County Transportation System Surtax, a type of Local Discretionary Sales Surtax, is a county-levied surtax of up to 1 percent used for the development, construction, operation, and maintenance of fixed guide way rapid transit systems, bus systems, and roads and bridges. The name was updated by 2009’s HB 1205.

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Counties with Charters


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 Sections 212.054 - 212.055, F.S.


### 312.630 LOCAL GOVERNMENT INFRASTRUCTURE SURTAX

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

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Counties


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 Section 212.055(2), F.S.

### 312.640 SMALL COUNTY SURTAX

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

 New Revenue Account Code – Created FY 2020-2021

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



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Section 212.055(3), F.S.

### 312.650 INDIGENT CARE AND TRAUMA SURTAX

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include:

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



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Section 212.055(4), F.S.

### 312.660 COUNTY PUBLIC HOSPITAL SURTAX

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

 New Revenue Account Code – Created FY 2020-2021

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

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 Section 212.055(5), F.S.


### 312.670 SCHOOL CAPITAL OUTLAY SURTAX

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

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Counties and District School Boards


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 Section 212.055(6), F.S.


**312.680 VOTER-APPROVED INDIGENT CARE SURTAX**

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

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

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

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 Section 212.055(7), F.S.


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**INACTIVE: See Note below**

Franchise Fees were relocated to 323.XXX beginning FY 2007-2008

## UTILITY SERVICES TAXES

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


 Eligible Entities include: Municipalities and Charter Counties


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 Sections 166.231 – 166.235, F.S.

### 314.100 UTILITY SERVICE TAX – ELECTRICITY

314.200 INACTIVE: See Note Below


 Code made inactive FY 2010-2011


 Telecommunications is no longer a valid revenue source. These have been moved to the Revenue Account Code 315.xxx series.

### 314.300 UTILITY SERVICE TAX – WATER

314.400 UTILITY SERVICE TAX – GAS

314.500 INACTIVE: See Note Below

 Code made inactive FY 2010-2011

 Telecommunications is no longer a valid revenue source. These have been moved to the Revenue Account Code 315.xxx series.

### 314.700 UTILITY SERVICE TAX – FUEL OIL

314.800 UTILITY SERVICE TAX – PROPANE

This tax includes liquefied petroleum gas either metered or bottled.

**314.900 UTILITY SERVICE TAX – OTHER**

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**COMMUNICATION SERVICES TAXES**

**315.000 INACTIVE: See Note Below**



Code made inactive FY 2020-2021



Code moved to Revenue Account Codes 315.100-315.200

**315.100 STATE COMMUNICATIONS SERVICES TAXES**

The tax is imposed on retail sales of communications services which originate and terminate in the state or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. Eligible entities include: State Communications Services Tax: counties and municipalities.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties and All Municipalities



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Chapter 202, F.S.



## 315.200 LOCAL COMMUNICATIONS SERVICES TAXES

The tax is imposed on retail sales of communications services which originate and terminate in the state or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund. Eligible Entities include counties, municipalities, and school districts.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties, All Municipalities, and School Districts



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Chapter 202, F.S.

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## LOCAL BUSINESS TAXES

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



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

This account code was added in Fiscal Year 2007-2008 when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes.

 Eligible Entities include: All Counties and All Municipalities

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 Chapter 205, F.S.

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## OTHER GENERAL TAXES

### 319.000 INACTIVE: See Note Below

 Code made inactive FY 2020-2021

 Code moved to Revenue Account Codes 319.100-319.900

### 319.100

## **GROSS RECEIPTS TAX ON COMMERCIAL HAZARDOUS WASTE FACILITIES**

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties and All Municipalities



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Section 403.7215, F.S.

### 319.200

## **MUNICIPAL PARI-MUTUEL TAX**

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



New Revenue Account Code – Created FY 2020-2021



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



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Section 550.105(9), F.S.

### 319.300 MUNICIPAL PARKING FACILITY SPACE SURCHARGES

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



New Revenue Account Code – Created FY 2020-2021



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



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Section 166.271, F.S.

### 319.900 OTHER GENERAL TAXES



New Revenue Account Code – Created FY 2020-2021



Eligible Entities Include: All Local Government Entities

## PERMITS, FEES, AND SPECIAL ASSESSMENTS

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

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

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

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

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

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

3	2	1	.	x	x	x
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**INACTIVE: See Note below**

This account code was moved beginning FY 2007-2008 when a Prior Session reclassified Occupational Licenses as Local Business Taxes (316.xxx).



3	2	2	.	x	x	x
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**PERMITS**

**322.000 BUILDING PERMITS (Building Permit Fees)**

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

 Eligible Entities include: All Local Government Entities

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 Home Rule Authority

**322.900 PERMITS – OTHER**

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Local Government Entities

3	2	3	.	x	x	x
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## FRANCHISE FEES

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

This series was created in FY 2007-2008: Franchise Fees moved from the old 313.xxx series to this new 323.xxx series.



Eligible Entities include: All Local Government Entities



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


- 323.100 FRANCHISE FEE – ELECTRICITY**
- 323.200 FRANCHISE FEE – TELECOMMUNICATIONS**
- 323.300 FRANCHISE FEE - WATER**
- 323.400 FRANCHISE FEE – GAS**
- 323.500 FRANCHISE FEE – CABLE TELEVISION**
- 323.600 FRANCHISE FEE – SEWER**
- 323.700 FRANCHISE FEE – SOLID WASTER**
- 323.900 OTHER**



3	2	4	.	x	x	x
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## IMPACT FEES

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

This series was added in 2009 (FY08-09) when Impact Fees moved from the old 363.2xx series to this new 324.xxx series

 Eligible Entities include: All Counties, All Municipalities, and All Special Districts

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 125.01055, F.S., 163.31801, F.S., and 166.04151, F.S.

**324.110 IMPACT FEES - RESIDENTIAL - PUBLIC SAFETY**

**324.120 IMPACT FEES - COMMERCIAL - PUBLIC SAFETY**

This account code was added in FY 2008-2009.

**324.210 IMPACT FEES - RESIDENTIAL - PHYSICAL ENVIRONMENT**

This account code includes water, storm water and sewer fees.

**324.220 IMPACT FEES - COMMERCIAL - PHYSICAL ENVIRONMENT**

This account code was added in FY 2008-2009. This account code includes water, storm water and sewer fees.

**324.310 IMPACT FEES - RESIDENTIAL – TRANSPORTATION**

**324.320 IMPACT FEES - COMMERCIAL - TRANSPORTATION**

This account code was added in FY 2008-2009.

**324.410 IMPACT FEES - RESIDENTIAL - ECONOMIC ENVIRONMENT**



**324.420      IMPACT FEES - COMMERCIAL - ECONOMIC ENVIRONMENT**

This account code was added in FY 2008-2009.

**324.510      IMPACT FEES - RESIDENTIAL - HUMAN SERVICES**

**324.520      IMPACT FEES - COMMERCIAL - HUMAN SERVICES**

This account code was added in FY 2008-2009.

**324.610      IMPACT FEES - RESIDENTIAL - CULTURE/RECREATION**

**324.620      IMPACT FEES - COMMERCIAL - CULTURE/RECREATION**

This account code was added in FY 2008-2009.

**324.710      INACTIVE: See note below**



Code made inactive FY 2019-2020



Code moved to Revenue Account Codes 324.910

**324.720      INACTIVE: See note below**



Code made inactive FY 2019-2020



Code moved to Revenue Account Codes 324.910

**324.810      IMPACT FEES - RESIDENTIAL – SCHOOL**



New Revenue Account Code – Created FY 2020-2021

**324.820      IMPACT FEES - COMMERCIAL – SCHOOL**



New Revenue Account Code – Created FY 2020-2021

**324.910      IMPACT FEES - RESIDENTIAL – OTHER**



New Revenue Account Code – Created FY 2020-2021

324.920

**IMPACT FEES - COMMERCIAL – OTHER**



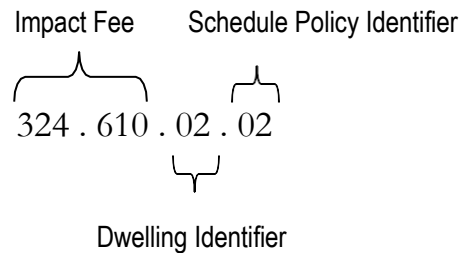
New Revenue Account Code – Created FY 2020-2021

# Dwelling & Schedule Policy for Impact Fees Classification Introduction

Section 163.31801(11), Florida Statutes (F.S.), states “In addition to the items that must be reported in the annual financial reports under s. 218.32, a county, municipality, or special district must report all of the following data on all impact fees charged:


- (a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.
- (b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.
- (c) The amount assessed for each purpose and for each type of dwelling.
- (d) The total amount of impact fees charged by type of dwelling.
- (e) Each exception and waiver provided for construction or development of housing that is affordable.”


All counties, cities, and special districts are required to use the codes for dwellings and schedule policies as outlined below in addition to the Impact Fee codes when reporting the AFR to the Department of Financial Services in order to meet the new requirements as outlined in 163.31801(11), F.S. beginning reporting year FY 2019-2020.



3	2	4	.	x	x	x	.	X	X
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## IMPACT FEES, DWELLING CODES

 Eligible Entities include: All Counties, All Municipalities, and All Special Districts

 163.31801(11), F.S.

### 324.xxx.01 **IMPACT FEES – SPECIFIC PURPOSE CODE – OFFICE BUILDINGS**

This includes office towers and walk-ups.

 New Revenue Account Code – Created FY 2019-2020

### 324.xxx.02 **IMPACT FEES – SPECIFIC PURPOSE CODE – RESIDENTIAL BUILDINGS**

This includes detached single-family homes, mobile homes, townhomes, multi-family homes, apartments, condominiums, houseboats, etc.

 New Revenue Account Code – Created FY 2019-2020

### 324.xxx.03 **IMPACT FEES – SPECIFIC PURPOSE CODE – RETAIL BUILDINGS**

This includes malls, big box stores, stores, boutiques, services, etc.

 New Revenue Account Code – Created FY 2019-2020

### 324.xxx.04 **IMPACT FEES – SPECIFIC PURPOSE CODE – HOSPITALITY BUILDINGS**

This includes hotels, motels, resorts, bed and breakfasts, hostels, restaurants, etc.

 New Revenue Account Code – Created FY 2019-2020

### 324.xxx.05 **IMPACT FEES – SPECIFIC PURPOSE CODE – INSTITUTIONAL CIVIC BUILDINGS**

This includes hospitals, clinics, libraries, community centers, museums, courthouses, police/fire, prisons, post office, etc.

 New Revenue Account Code – Created FY 2019-2020

**324.xxx.06 IMPACT FEES – SPECIFIC PURPOSE CODE – GATHERING BUILDINGS**

This includes stadiums, arenas, theaters, auditoriums, conference centers, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.07 IMPACT FEES – SPECIFIC PURPOSE CODE – RELIGIOUS BUILDINGS**

This includes churches, temples, mosques, cathedrals, monasteries, synagogues, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.08 IMPACT FEES – SPECIFIC PURPOSE CODE – EDUCATIONAL BUILDINGS**

This includes pre-schools, elementary, middle, and high schools, colleges, universities, technical schools, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.09 IMPACT FEES – SPECIFIC PURPOSE CODE – INDUSTRIAL BUILDINGS**

This includes manufacturing facilities, warehousing facilities, and plants, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.10 IMPACT FEES – SPECIFIC PURPOSE CODE – AGRICULTURAL BUILDINGS**

This includes barns, greenhouses, silos, chicken coops, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.11 IMPACT FEES – SPECIFIC PURPOSE CODE – TRANSPORTATION BUILDINGS**

This includes ferries, trains, airports, bus terminals, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.12 IMPACT FEES – SPECIFIC PURPOSE CODE – RECREATIONAL BUILDINGS**

This includes fitness centers, bowling alleys, indoor climbing gyms, ice rinks, public swimming pools, indoor trampoline parks, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.13 IMPACT FEES – SPECIFIC PURPOSE CODE – MULTI-PURPOSE BUILDINGS**

This includes multi-purpose skyscrapers, mall/office space, etc.



New Revenue Account Code – Created FY 2019-2020

**324.xxx.19 IMPACT FEES – SPECIFIC PURPOSE CODE – OTHER BUILDINGS**




New Revenue Account Code – Created FY 2019-2020

3	2	4	.	x	x	x	.	x	x	.	X	X
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**IMPACT FEES, DWELLING CODES, SCHEDULE POLICY CODES**

 Eligible Entities include: All Local Government Entities

 163.31801(11), F.S.

**324.xxx.xx.01 IMPACT FEES – SPECIFIC PURPOSE CODE – DWELLING CODE – FLAT FEE SCHEDULE POLICY**

 New Revenue Account Code – Created FY 2019-2020

**324.xxx.xx.02 IMPACT FEES – SPECIFIC PURPOSE CODE – DWELLING CODE – TIERED SCALE BASED ON NUMBER OF BEDROOMS SCHEDULE POLICY**

 New Revenue Account Code – Created FY 2019-2020

**324.xxx.xx.03 IMPACT FEES – SPECIFIC PURPOSE CODE – DWELLING CODE – TIERED SCALE BASED ON SQUARE FOOTAGE SCHEDULE POLICY**

 New Revenue Account Code – Created FY 2019-2020

**324.xxx.xx.09 IMPACT FEES – SPECIFIC PURPOSE CODE – DWELLING CODE – OTHER SCHEDULE POLICY**

 New Revenue Account Code – Created FY 2019-2020

3	2	5	.	x	x	x
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## SPECIAL ASSESSMENTS

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

 Eligible Entities include: All Local Government Entities

### 325.100 SPECIAL ASSESSMENTS - CAPITAL IMPROVEMENT

This account code was added in FY 2008-2009 when Special Assessments moved from the old 363.1xx series to this new 325.xxx series.

### 325.200 SPECIAL ASSESSMENTS – CHARGES FOR PUBLIC SERVICES


This account code was added in FY 2008-2009 when Special Assessments moved from the old 363.1xx series to this new 325.xxx series.

3	2	9	.	x	x	x
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## OTHER PERMITS AND SPECIAL ASSESSMENTS

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

Beginning FY 2008-2009, **Licenses** should now be classified as 367.000

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### 329.000 INACTIVE: See Note Below

 Code made inactive FY 2020-2021





Code moved to Revenue Account Codes 329.100-329.500

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

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

**329.100      INSPECTION FEE**

Fees levied to inspect goods and services used by the public, including inspection fees based upon the enforcement of the Florida Building Code.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties and All Municipalities



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

**329.200      STORMWATER FEE**

Stormwater Fees levied under a special assessment should not use this account code. Compulsory levies against certain properties to defray part or all of the cost of specific services presumed to be of general benefit to the public and special benefit to the assessed properties should be classified as account code 325.200 – Special Assessments for Service Charges.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties and All Municipalities



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

**329.300      GREEN UTILITY FEE**

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



New Revenue Account Code – Created FY 2020-2021



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



Section 369.255, F.S.

**329.400 VESSEL REGISTRATION FEE**

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties and All Municipalities already imposing the fee before April 1, 1984



Section 328.66 and 328.72, F.S.

**329.500 OTHER FEES AND SPECIAL ASSESSMENTS**

Under Florida’s Constitution, local governments possess home rule powers and may therefore; utilize a variety of revenue sources for funding services and improvements without express statutory authorization. The Other Fees and Special Assessments account code should be used where the fee or special assessment is not categorized by any other account code. Beginning Fiscal Year 2008-2009), Licenses should be classified as 367.000.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Local Government Entities

3	3	x	.	x	x	x
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**INTERGOVERNMENTAL REVENUES**

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

3	3	1	.	x	x	x
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## FEDERAL GRANTS

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

3	3	1	.	1	x	x
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## GENERAL GOVERNMENT

② Eligible Entities include: All Local Government Entities

### 331.100 FEDERAL GRANT – GENERAL GOVERNMENT

3	3	1	.	2	x	x
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## PUBLIC SAFETY

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

② Eligible Entities include: All Local Government Entities

### 331.200 FEDERAL GRANT – PUBLIC SAFETY

3	3	1	.	3	x	x
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## PHYSICAL ENVIRONMENT

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

② Eligible Entities include: All Local Government Entities

### 331.310 FEDERAL GRANT – WATER SUPPLY SYSTEM

- 331.320** FEDERAL GRANT – ELECTRIC SUPPLY SYSTEM
- 331.330** FEDERAL GRANT – GAS SUPPLY SYSTEM
- 331.340** FEDERAL GRANT – GARBAGE/SOLID WASTE
- 331.350** FEDERAL GRANT – SEWER/WASTEWATER
- 331.390** FEDERAL GRANT – OTHER PHYSICAL ENVIRONMENT

3	3	1	.	4	x	x
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### TRANSPORTATION

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

**?** Eligible Entities include: All Local Government Entities

- 331.410** FEDERAL GRANT – AIRPORT DEVELOPMENT
- 331.420** FEDERAL GRANT – MASS TRANSIT
- 331.490** FEDERAL GRANT – OTHER TRANSPORTATION

3	3	1	.	5	x	x
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### ECONOMIC ENVIRONMENT

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

**?** Eligible Entities include: All Local Government Entities

- 331.500** FEDERAL GRANT – ECONOMIC ENVIRONMENT

This includes all amounts received from FEMA for federal disaster relief as well as the American Recovery and Reinvestment Act’s (ARRA) Build America Bonds Program.

**331.510 FEDERAL GRANT – ARPA FUNDS**

This includes all amounts received from the American Rescue Plan Act.



New Revenue Account Code – Created FY 2020-2021

3	3	1	.	6	x	x
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**HUMAN SERVICES**

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



Eligible Entities include: All Local Government Entities

**331.610 FEDERAL GRANT – HEALTH OR HOSPITALS**

**331.620 FEDERAL GRANT – PUBLIC ASSISTANCE**

**331.650 FEDERAL GRANT – CHILD SUPPORT REIMBURSEMENT**

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

**331.690 FEDERAL GRANT – OTHER HUMAN SERVICES**

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

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



Eligible Entities include: All Local Government Entities

**331.700 FEDERAL GRANT – CULTURE/RECREATION**

3	3	1	.	8	x	x
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## COURT-RELATED GRANTS

 Eligible Entities include: All Counties and All Municipalities

**331.810 FEDERAL GRANT – PROCESS SERVERS**

 Court-Related Revenue

**331.820 FEDERAL GRANT – DRUG COURT MANAGEMENT**

 Court-Related Revenue

**331.830 FEDERAL GRANT – HEARING OFFICER**

 Court-Related Revenue

**331.890 FEDERAL GRANT – OTHER COURT RELATED GRANTS**

 Court-Related Revenue

3	3	1	.	9	x	x
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## OTHER FEDERAL GRANTS

 Eligible Entities include: All Local Government Entities

**331.900 FEDERAL GRANT – OTHER FEDERAL GRANTS**

NOT Court Related

3	3	2	.	x	x	x
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## OTHER FINANCIAL ASSISTANCE

 Eligible Entities include: All Local Government Entities

### 332.000 OTHER FINANCIAL ASSISTANCE – FEDERAL SOURCE

This account code includes finances from CAREs Act and ARPA funding.

 New Revenue Account Code – Created FY 2019-2020

### 332.100 OTHER FINANCIAL ASSISTANCE – STATE SOURCE

This account code includes finances from the Pandemic Recovery Plan.

 New Revenue Account Code – Created FY 2021-2022

3	3	3	.	x	x	x
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## FEDERAL GRANTS IN LIEU OF TAXES

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

 Eligible Entities include: All Local Government Entities

### 333.000 FEDERAL PAYMENTS IN LIEU OF TAXES

3	3	4	.	x	x	x
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## STATE GRANTS

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

3	3	4	.	1	x	x
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## GENERAL GOVERNMENT

**?** Eligible Entities include: All Local Government Entities

### 334.100 GENERAL GOVERNMENT

3	3	4	.	2	x	x
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## PUBLIC SAFETY

**?** Eligible Entities include: All Local Government Entities

### 334.200 PUBLIC SAFETY

This account code includes state homeland security.

3	3	4	.	3	x	x
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## PHYSICAL ENVIRONMENT

Grants for the construction of wastewater treatment facilities, waste disposal or other physical environment.

**?** Eligible Entities include: All Local Government Entities

### 334.310 STATE GRANT – WATER SUPPLY SYSTEM

### 334.320 STATE GRANT – ELECTRIC SUPPLY SYSTEM

### 334.330 STATE GRANT – GAS SUPPLY SYSTEM

### 334.340 STATE GRANT – GARBAGE/SOLID WASTE



- 334.350 STATE GRANT – SEWER/WASTEWATER**
- 334.360 STATE GRANT – STORMWATER MANAGEMENT**
- 334.390 STATE GRANT – OTHER PHYSICAL ENVIRONMENT**

3	3	4	.	4	x	x
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## TRANSPORTATION

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

**?** Eligible Entities include: All Local Government Entities

334.410 STATE GRANT – AIRPORT DEVELOPMENT

334.420 STATE GRANT – MASS TRANSIT

334.490 STATE GRANT – OTHER TRANSPORTATION

NOT Court Related

3	3	4	.	5	x	x
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## ECONOMIC ENVIRONMENT

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

**?** Eligible Entities include: All Local Government Entities

334.500 STATE GRANT – ECONOMIC ENVIRONMENT

This account code includes state disaster relief.

3	3	4	.	6	x	x
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## HUMAN SERVICES

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


**?** Eligible Entities include: All Local Government Entities

- 334.610 STATE GRANT – HEALTH OR HOSPITALS
- 334.620 STATE GRANT – PUBLIC WELFARE
- 334.690 STATE GRANT – OTHER HUMAN SERVICES

3	3	4	.	7	x	x
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### CULTURE/RECREATION

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

 Eligible Entities include: All Local Government Entities

- 334.700 STATE GRANT – CULTURE/RECREATION

3	3	4	.	8	x	x
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### COURT-RELATED GRANTS

 Eligible Entities include: All Counties and All Municipalities


- 334.810 STATE GRANT – CONFLICT CASES (FORMERLY ACCOUNT CODE 334.161)

 Court-Related Revenue

- 334.820 COUNTY ARTICLE V TRUST FUND

This account code was created in Fiscal Year 2012-2013 to be used by counties receiving monthly distributions from the Department of Revenue Clerk of Court Trust Fund, pursuant to Section 28.36(3), F.S.

 Court-Related Revenue

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28.36(3), F.S.

**334.830 STATE GRANT – CHILD DEPENDENCY**



Court-Related Revenue

**334.890 STATE GRANT – OTHER COURT-RELATED**



Court-Related Revenue

3	3	4	.	9	x	x
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**OTHER STATE GRANTS**



Eligible Entities include: All Local Government Entities

**334.900 STATE GRANT – OTHER**

**NOT** Court-Related

3	3	5	.	x	x	x
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**STATE SHARED REVENUES**

State Shared Revenues refer to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) reallocation process.

3	3	5	.	1	x	x
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## GENERAL GOVERNMENT

### 335.120 INACTIVE: See Note Below



Code made inactive FY 2020-2021



Code moved to Revenue Account Codes 335.121-335.125

### 335.121 COUNTY REVENUE SHARING PROGRAM - PROCEEDS

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties



**Demographic Research Local Government Financial Information Handbook** – See the current year's version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 210.20(2), 212.20(6), and 218.20 - 218.26, F.S.



Balance Sheet Account Code 105.110

### 335.125 MUNICIPAL REVENUE SHARING PROGRAM - PROCEEDS

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



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Municipalities



**Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 206.605(1), 206.879(1), 212.20(6), and 218.20 - 218.26, F.S.



Balance Sheet Account Code 105.110

**335.130**

**STATE REVENUE SHARING – INSURANCE LICENSE TAX (AKA INSURANCE AGENTS COUNTY LICENSES)**

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

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



Eligible Entities include: All Counties and All Municipalities

A county government will receive proceeds if an agent does business within the county or has a business office located within the county.

A municipal government may receive proceeds if an agent’s office is located within the municipal jurisdiction or the agent’s place of residence is located within the municipal jurisdiction if no office is required.



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 624.501 - 624.508, F.S.



Balance Sheet Account Code 105.110

**335.140 STATE REVENUE SHARING – MOBILE HOME LICENSE TAX**

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



Eligible Entities include: All Counties, All Municipalities, and School Districts (based on the location of the taxable unit)



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 320.08, 320.08015, and 320.081, F.S.



Balance Sheet Account Code 105.110


**335.150 STATE REVENUE SHARING – ALCOHOLIC BEVERAGE LICENSE TAX**


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

Florida Statute	Tax Imposed On
561.14(6)	Any person operating a bottle club
563.02	Vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume
564.02	Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted

565.02(1),(4)-(5)	Vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton
565.03	Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in Sections 561.14(4)-(5), F.S.

 Eligible Entities include: All Counties and All Municipalities

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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>


 Section 561.342, F.S.


➔ Balance Sheet Account Code 105.110

**335.160 STATE REVENUE SHARING – DISTRIBUTION OF SALES AND USE TAXES TO COUNTIES (Formerly: Pari-Mutual Tax Distribution)**

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

 Eligible Entities include: All Counties and Municipalities

 **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

 Section 212.20(6)(d)6.a, F.S.


➔ Balance Sheet Account Code 105.110



**335.170 STATE REVENUE SHARING – CARDROOM TAX**


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



license fees.

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

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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

 Section 849.086, F.S.

➔ Balance Sheet Account Code 105.110


### 335.180 STATE REVENUE SHARING – LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

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

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

The table below briefly outlines the four distribution types:

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

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



**Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 212.20(6), 218.23, and 218.60 - 218.67, F.S.

➔ Balance Sheet Account Code 105.110

**335.190 STATE REVENUE SHARING – OTHER GENERAL GOVERNMENT**



Eligible Entities include: All Local Government Entities

➔ Balance Sheet Account Code 105.110

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**PUBLIC SAFETY**

**335.210 STATE REVENUE SHARING – FIREFIGHTER SUPPLEMENTAL COMPENSATION**

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

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



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



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Section 633.422, F.S.



Balance Sheet Account Code 105.110

**335.220 STATE REVENUE SHARING – ENHANCED 911 FEE (Formerly Wireless 911 Board Distributions)**

This account code was added FY 2007-2008. Chapter 2007-78 L.O.F., merges the Wireline 911 Plan for landline telecommunications companies and the Wireless Emergency Communications Act under the name of Enhanced 911 Fee. The legislation creates the Enhanced 911 Board to oversee expenditure use.

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



Eligible Entities include: All Counties and Municipalities



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Section 365.172-173, F.S.



Balance Sheet Account Code 105.110

**335.230 STATE REVENUE SHARING – EMERGENCY MANAGEMENT ASSISTANCE**

This account code was added in FY 2009-2010. Emergency Management Assistance provides funds for emergency management, preparedness, and assistance. Two surcharges fund this assistance. The first is an annual surcharge of \$2 imposed on the homeowner’s insurance policy of every homeowner, mobile homeowner, tenant homeowner, and condominium owner. The second is an annual \$4 surcharge imposed on every new or renewed commercial fire, commercial multiple perils, and business owner’s property insurance policy.



Eligible Entities include: All Counties and All Municipalities



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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



Sections 252.371 – 252.373, F.S.



Balance Sheet Account Code 105.110

**335.290 STATE REVENUE SHARING – OTHER PUBLIC SAFETY**



Eligible Entities include: All Local Government Entities



Balance Sheet Account Code 105.110

3	3	5	.	3	x	x
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**PHYSICAL ENVIRONMENT**

**335.310 STATE REVENUE SHARING – WATER SUPPLY SYSTEM**



Eligible Entities include: All Local Government Entities



Balance Sheet Account Code 105.110

**335.320 STATE REVENUE SHARING – ELECTRIC SUPPLY SYSTEM**



Eligible Entities include: All Local Government Entities



Balance Sheet Account Code 105.110

**335.330 STATE REVENUE SHARING – GAS SUPPLY SYSTEM**



Eligible Entities include: All Local Government Entities



Balance Sheet Account Code 105.110

**335.340 STATE REVENUE SHARING – GARBAGE/SOLID WASTE**





Eligible Entities include: All Local Government Entities








Balance Sheet Account Code 105.110

**335.350 STATE REVENUE SHARING – SEWER/WASTEWATER**

-  Eligible Entities include: All Local Government Entities
-  Balance Sheet Account Code 105.110

**335.360 STATE REVENUE SHARING – PHOSPHATE ROCK SEVERANCE TAX**

 New Revenue Account Code – Created FY 2020-2021



-  Eligible Entities include: All Counties where phosphate rock is severed
-   **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>
-   **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:  
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

 Sections 211.3103, F.S.

 Balance Sheet Account Code 105.110

**335.380 STATE REVENUE SHARING – OTHER PHYSICAL ENVIRONMENT**

 New Revenue Account Code – Created FY 2020-2021

-  Eligible Entities include: All Local Government Entities
-  Balance Sheet Account Code 105.110

**335.390 INACTIVE: See Note Below**


 Code made inactive FY 2020-2021

 Code moved to Revenue Account Codes 335.360-335.380


3	3	5	.	4	x	x
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## TRANSPORTATION

### 335.410 STATE REVENUE SHARING – AIRPORT DEVELOPMENT

-  Eligible Entities include: All Local Government Entities
- ➔ Balance Sheet Account Code 105.110







### 335.420 STATE REVENUE SHARING – MASS TRANSIT

-  Eligible Entities include: All Local Government Entities
- ➔ Balance Sheet Account Code 105.110

### 335.430 STATE REVENUE SHARING – CONSTITUTIONAL FUEL TAX (2¢ FUEL TAX)

Counties have constitutional authorization to levy a state tax of 2 cents per gallon on motor fuel to be used to meet debt service requirements, if any, on local bond issues backed by tax proceeds. The surplus funds is used to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.


 New Revenue Account Code – Created FY 2020-2021



-  Eligible Entities include: All Counties
-   **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>
-   **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:  
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>
-  Article XII, Section 9(c), Florida Constitution; Sections 206.41(1)(a), 206.45, 206.47, 336.023, 336.024, F.S.
- ➔ Balance Sheet Account Code 105.110



### 335.440 STATE REVENUE SHARING – COUNTY FUEL TAX (1¢ FUEL TAX)


The county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bonded indebtedness incurred for transportation purposes.

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Counties

  **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

  **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:  
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>

 Sections 206.41(1) and 206.60, F.S.



 Balance Sheet Account Code 105.110



### 335.450 STATE REVENUE SHARING – FUEL TAX REFUNDS AND CREDITS

Eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel under separate statutory authorizations. Generally, the refunded monies are used to fund the construction, reconstruction, and maintenance of roads.

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Counties, All Municipalities, and School Districts

  **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

  **Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:  
<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>



Sections 206.41(4)(d)-(e), 206.625, and 206.874(4), F.S.



Balance Sheet Account Code 105.110

**335.460 STATE REVENUE SHARING – OIL, GAS, AND SULFUR PRODUCTION TAX**

Counties where oil, gas, or sulfur is produced may levy this tax on gas, oil, or sulfur for sale, transport, storage, profit, or commercial use.



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Counties where phosphate rock is severed



**Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:

<http://edr.state.fl.us/Content/local-government/reports/index.cfm>



**Research Local Government Financial Information Reports** – See the financial information report by various entities via the EDR Office of Economic and Demographic Research Local Government Financial Data website:

<http://edr.state.fl.us/Content/local-government/data/data-a-to-z/index.cfm>



Sections 211.06(2)(b), F.S.



Balance Sheet Account Code 105.110

**335.480 STATE REVENUE SHARING – OTHER TRANSPORTATION**



New Revenue Account Code – Created FY 2020-2021



Eligible Entities include: All Local Government Entities



Balance Sheet Account Code 105.110

**335.490 INACTIVE: See Note Below**



Code made inactive FY 2020-2021



Code moved to Revenue Account Codes 335.430-335.480






3	3	5	.	5	x	x
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## ECONOMIC ENVIRONMENT

### 335.500 STATE REVENUE SHARING – ECONOMIC ENVIRONMENT

State Housing Initiative Partnership Program: The State Housing Initiatives Partnership (SHIP) Program was created for the purpose of providing funds to counties and eligible municipalities as an incentive for the creation of local housing partnerships, to expand production and preservation of affordable housing, to further the housing element of local government comprehensive plans specific to affordable housing, and to increase housing-related employment. Eligible Entities include counties or municipalities as defined in Section 420.9071(9), F.S. who meet a number of requirements.

 Eligible Entities include: All Counties and All Municipalities who qualify per Section 420.9071(9), F.S. who meet several requirements

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<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

 Sections 420.907-420.9079, F.S.

➔ Balance Sheet Account Code 105.110

3	3	5	.	6	x	x
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## HUMAN SERVICES

 Eligible Entities include: All Local Government Entities

### 335.610 STATE REVENUE SHARING – HEALTH OR HOSPITALS

➔ Balance Sheet Account Code 105.110

### 335.620 STATE REVENUE SHARING – PUBLIC WELFARE

➔ Balance Sheet Account Code 105.110

**335.690 STATE REVENUE SHARING – OTHER HUMAN SERVICES**

➔ Balance Sheet Account Code 105.110

3	3	5	.	7	x	x
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**CULTURE/RECREATION**

② Eligible Entities include: All Local Government Entities

**335.700 STATE REVENUE SHARING – CULTURE/RECREATION**

➔ Balance Sheet Account Code 105.110

3	3	5	.	8	x	x
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**INACTIVE: See Note below**

State Revenue Sharing – Clerk Allotment from Justice Administration Commission Revenue Account Code was deleted effective July 1, 2013 pursuant to Senate Bill 1512.

3	3	5	.	9	x	x
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**OTHER STATE SHARED REVENUE**

② Eligible Entities include: All Local Government Entities

**335.900 STATE REVENUE SHARING – OTHER**

➔ Balance Sheet Account Code 105.110

3	3	6	.	x	x	x
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### STATE PAYMENTS IN LIEU OF TAXES

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

**?** Eligible Entities include: All Local Government Entities

**336.000** STATE PAYMENTS IN LIEU OF TAXES

3	3	7	.	x	x	x
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### 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.

**?** Eligible Entities include: All Local Government Entities

**337.100** LOCAL GOVERNMENT UNIT GRANT – GENERAL GOVERNMENT

**337.200** LOCAL GOVERNMENT UNIT GRANT – PUBLIC SAFETY

**337.300** LOCAL GOVERNMENT UNIT GRANT – PHYSICAL ENVIRONMENT

**337.400** LOCAL GOVERNMENT UNIT GRANT – TRANSPORTATION

**337.500** LOCAL GOVERNMENT UNIT GRANT – ECONOMIC ENVIRONMENT

**337.600** LOCAL GOVERNMENT UNIT GRANT – HUMAN SERVICES

**337.700** LOCAL GOVERNMENT UNIT GRANT – CULTURE/RECREATION

**337.900** LOCAL GOVERNMENT UNIT GRANT – OTHER

3	3	8	.	x	x	x
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### 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.

② Eligible Entities include: All Local Government Entities

#### 338.000 SHARED REVENUE FROM OTHER LOCAL UNITS

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

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

② Eligible Entities include: All Local Government Entities

#### 339.000 PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES

3	4	x	.	x	x	x
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### 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.

3	4	1	.	x	x	x
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## GENERAL GOVERNMENT

### 341.100 SERVICE CHARGE – RECORDING FEES

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

 Eligible Entities include: All Counties

### 341.150 PUBLIC RECORDS MODERNIZATION TRUST FUND

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

**1<sup>st</sup> Additional Service Charge** of \$1 plus \$0.50 per additional page for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(d), F.S.


**2<sup>nd</sup> Additional Service Charge** (\$1.90) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S.

Distribution of \$4.00 Service Charge:

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

This account code deals with two additional service charges for each instrument listed in Section 28.222, F.S.:

1. **1<sup>st</sup> Additional Service Charge** of \$1 plus \$0.50 per additional page pursuant to Section 28.24 (12)(d), F.S.
2. **2<sup>nd</sup> Additional Service Charge** of \$4 pursuant to Section 28.24 (12)(e)1, F.S.

 Eligible Entities include: All Counties



Sections 28.222, 28.24(12)(d), F.S.


**341.160 COUNTY PORTION (\$2) OF \$4.00 ADDITIONAL SERVICE CHARGE**

This account code was created in FY 2008-2009. Funds collected by the Clerks of the Court and distributed to the Board of County Commissioners (\$2.00) from the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S. The funds shall be used exclusively to fund court-related technology and court technology needs as defined in Section 29.008(1)(f)2 and (h), F.S. for the state trial courts, state attorney, public defender, and criminal conflict and civil regional counsel in that county. These funds **should** be included in the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report collected by the Department of Financial Services.

Distribution of \$4.00 Service Charge:

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

This account code deals with the \$4.00 per page additional service charge for each instrument listed in Section 28.222, F.S. pursuant to Section 28.24 (12)(e)1, F.S.

 Eligible Entities include: All Counties

 Sections 28.222, F.S.

**341.200 INTERNAL SERVICE FUND FEES AND CHARGES**

 Eligible Entities include: All Local Government Entities


**341.300 ADMINISTRATIVE SERVICE FEES**

 Eligible Entities include: All Local Government Entities

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

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

 Eligible Entities include: All Counties

**341.510 FEES REMITTED TO COUNTY FROM TAX COLLECTOR**

Fees remitted to the county from the Tax Collector.

**341.520 FEES REMITTED TO COUNTY FROM SHERIFF**

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

**341.530 FEES REMITTED TO COUNTY FROM CLERK OF CIRCUIT COURT**

Fees remitted to the county from the Clerk of Circuit Court.

**341.540 FEES REMITTED TO COUNTY FROM CLERK OF COUNTY COURT**

Fees remitted to the county from the Clerk of County Court.

**341.550 FEES REMITTED TO COUNTY FROM THE SUPERVISOR OF ELECTIONS**

Fees remitted to the county from the Supervisor of Elections.

**341.560 FEES REMITTED TO COUNTY FROM PROPERTY APPRAISER**

Fees remitted to the county from the Property Appraiser.

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

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

**?** Eligible Entities include: All Counties

**341.800 COUNTY OFFICER COMMISSION AND FEES**

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

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

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

**?** Eligible Entities include: All Counties

### **341.900 OTHER GENERAL GOVERNMENT CHARGES AND FEES**

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

3	4	2	.	x	x	x
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## **PUBLIC SAFETY**

### **342.100 SERVICE CHARGE – LAW ENFORCEMENT SERVICES**

**?** Eligible Entities include: All Local Government Entities

### **342.200 SERVICE CHARGE – FIRE PROTECTION**

**?** Eligible Entities include: All Local Government Entities

### **342.300 SERVICE CHARGE – HOUSING FOR PRISONERS**

Includes booking, meals, medical and labor.

**?** Eligible Entities include: All Counties and All Municipalities

### **342.400 SERVICE CHARGE – EMERGENCY MANAGEMENT SERVICE FEES/CHARGES**

**?** Eligible Entities include: All Local Government Entities



**342.500 SERVICE CHARGE – PROTECTIVE INSPECTION FEES**

**?** Eligible Entities include: All Local Government Entities

**342.600 SERVICE CHARGE – AMBULANCE FEES**

**?** Eligible Entities include: All Local Government Entities

**342.900 SERVICE CHARGE – OTHER PUBLIC SAFETY CHARGES AND FEES**

**?** Eligible Entities include: All Local Government Entities

3	4	3	.	x	x	x
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**PHYSICAL ENVIRONMENT**

**?** Eligible Entities include: All Local Government Entities

**343.100 SERVICE CHARGE – ELECTRIC UTILITY**

**343.200 SERVICE CHARGE – GAS UTILITY**

**343.300 SERVICE CHARGE – WATER UTILITY**

**343.400 SERVICE CHARGE – GARBAGE/SOLID WASTE**

**343.500 SERVICE CHARGE – SEWER/WASTEWATER UTILITY**

**343.600 SERVICE CHARGE – WATER/SEWER COMBINATION UTILITY**

**343.700 SERVICE CHARGE – CONSERVATION AND RESOURCE MANAGEMENT**

**343.800 SERVICE CHARGE – CEMETERY**

**343.900 SERVICE CHARGE – OTHER PHYSICAL ENVIRONMENT CHARGES**

3	4	4	.	x	x	x
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### TRANSPORTATION (user fees)

**?** Eligible Entities include: All Local Government Entities

- 344.100 SERVICE CHARGE – AIRPORTS
- 344.200 SERVICE CHARGE – WATER PORTS AND TERMINALS
- 344.300 SERVICE CHARGE – MASS TRANSIT
- 344.400 SERVICE CHARGE – RAILROADS
- 344.500 SERVICE CHARGE – PARKING FACILITIES
- 344.600 SERVICE CHARGE – TOLLS (FERRY, ROAD, BRIDGE, ETC.)
- 344.900 SERVICE CHARGE – OTHER TRANSPORTATION CHARGES

3	4	5	.	x	x	x
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### ECONOMIC ENVIRONMENT

**?** Eligible Entities include: All Local Government Entities

- 345.100 SERVICE CHARGE – HOUSING
- 345.900 SERVICE CHARGE – OTHER ECONOMIC ENVIRONMENT CHARGES

3	4	6	.	x	x	x
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## HUMAN SERVICES

**?** Eligible Entities include: All Local Government Entities

- 346.100 SERVICE CHARGE – HEALTH INSPECTION FEES**
- 346.200 SERVICE CHARGE – HOSPITAL CHARGES**
- 346.300 SERVICE CHARGE – CLINIC FEES**
- 346.400 SERVICE CHARGE – ANIMAL CONTROL AND SHELTER FEES**
- 346.900 SERVICE CHARGE – OTHER HUMAN SERVICES CHARGES**

3	4	7	.	x	x	x
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## CULTURE/RECREATION

**?** Eligible Entities include: All Local Government Entities

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


3	4	8	.	x	x	x
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## COURT-RELATED REVENUES

Paid to the Clerk of Court. In 2013, SB 1512 reclassified court collections from a liability back to revenues retained by the clerk effective 07/01/2013.

3	4	8	.	1	x	x
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## COUNTY COURT CRIMINAL

 Eligible Entities include: All Counties

### 348.110 COUNTY COURT CRIMINAL – FILING FEES

Filing fees paid to the Clerk of Court for misdemeanor defendants in accordance with Section 34.045(1)(a), F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 34.045(1)(a), F.S.



Balance Sheet Account Code 115.110

### 348.120 COUNTY COURT CRIMINAL – SERVICE CHARGES

All service charges paid to the Clerk of Court in accordance with Sections 27.52(1)(b), 741.01, 903.105(4)(a), 372.83(1)(i), 569.11(6), and Chapter 938, F.S. for county court criminal proceedings. This includes section 938.13, F.S. with adopted ordinance.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 27.52(1)(b), 741.01, 903.105(4)(a), 372.83(1)(i), 569.11(6), and Chapter 938, F.S.

➔ Balance Sheet Account Code 115.110

**348.130 COUNTY COURT CRIMINAL – 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 Section 34.045(1)(b) and Chapter 938, F.S.



Court-Related Revenue



See the current year’s version of the FACC’s Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 34.045(1)(b) and Chapter 938, F.S.

➔ Balance Sheet Account Code 115.110

**348.140 COUNTY COURT CRIMINAL – NON-LOCAL FINES AND FORFEITURES**

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



Court-Related Revenue




See the current year’s version of the FACC’s Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



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

➔ Balance Sheet Account Code 115.110

## CIRCUIT COURT CRIMINAL

 Eligible Entities include: All Counties

### 348.210 CIRCUIT COURT CRIMINAL – FILING FEES

Filing Fees paid to the Clerk of Court for felony criminal defendant in accordance with Sections 28.241(2) and (3), F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 28.241(2) and (3), F.S.



Balance Sheet Account Code 115.120

### 348.220 CIRCUIT COURT CRIMINAL – SERVICE CHARGES

All service charges paid to the Clerk of Court in accordance with Section 27.52(2)(a)(1)(d), Section 741.01 and Chapter 938, F.S. for circuit court criminal proceedings.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 27.52(2)(a)(1)(d) and 741.01 and Chapter 938, F.S.




Balance Sheet Account Code 115.120

### 348.230 CIRCUIT COURT CRIMINAL – 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 Chapter 939, F.S.



Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)


 Chapter 939, F.S.


 Balance Sheet Account Code 115.120

### **348.240    CIRCUIT COURT CRIMINAL – NON-LOCAL FINES AND FORFEITURES**

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

 Court-Related Revenue


 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)

 Sections 775.083 and 893.135, F.S.

 Balance Sheet Account Code 115.120

3	4	8	.	3	x	x
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### **COUNTY COURT CIVIL**

 Eligible Entities include: All Counties

### **348.310    COUNTY COURT CIVIL – FILING FEES**

Filing Fees paid to the Clerk of Court for the institution of any civil action or proceeding in county court in accordance with Sections 28.241(1)(a), 34.041(1)(a)(1- 6) and 34.041(2), F.S.

 Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



Sections 28.241(1)(a), 34.041(1)(a)(1-6) and 34.041(2), F.S.

➔ Balance Sheet Account Code 115.130

**348.320 COUNTY COURT CIVIL – SERVICE CHARGES**

All service charges paid to the Clerk of Court in accordance with Sections 28.24, 45.031(1), 55.505(3), and 77.28, F.S. for county court civil proceedings.



Court-Related Revenue



See the current year’s version of the FACC’s Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



Sections 28.24, 45.031(1), 55.505(3), and 77.28, F.S.

➔ Balance Sheet Account Code 115.130

**348.330 COUNTY COURT CIVIL – COURT COSTS**

Court costs paid to the Clerk of Court.



Court-Related Revenue

➔ Balance Sheet Account Code 115.130

3	4	8	.	4	x	x
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**CIRCUIT COURT CIVIL**



Eligible Entities include: All Counties


**348.410 CIRCUIT COURT CIVIL – FILING FEES**


Filing fees for the institution of any civil action or proceeding in circuit court in accordance with Sections 28.241(1)(a)-(b), 28.241(2), and 766.104(2), F.S.



Court-Related Revenue



 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)


 Sections 28.241(1)(a)-(b), 28.241(2), and 766.104(2), F.S.


➔ Balance Sheet Account Code 115.140

### 348.420    **CIRCUIT COURT CIVIL – SERVICE CHARGES**

All service charges paid to the Clerk of Court in accordance with Sections 28.101, 28.24(10)(a)-(b), 44.108(2)(a)-(b), 77.28, 382.023, 45.035(1), 45.035(2)(a)-(d) and 713.24(1)(b), F.S. for circuit court civil proceedings.

 Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)

 Sections 28.101, 28.24(10)(a)-(b), 44.108(2)(a)-(b), 77.28, 382.023, 45.035(1), 45.035(2)(a)-(d) and 713.24(1)(b), F.S.

➔ Balance Sheet Account Code 115.140

### 348.430    **CIRCUIT COURT CIVIL – COURT COSTS**

Court costs paid to the Clerk of Court

 Court-Related Revenue

➔ Balance Sheet Account Code 115.140

### 348.480    **CIRCUIT COURT CIVIL – FEES AND SERVICE CHARGES**

Fees paid to the Clerk of Circuit Court Central Depository (excluding IV-D reimbursements) for receiving, recording, reporting, disbursing, monitoring or handling alimony or child support payments in accordance with Sections 28.24(8), 28.24(12), 61.14(6)(b)1.b, 61.14(6)(b)2, 61.14(6)(d)-(e), 61.14(6)(f)(1), 61.181(2), 322.245(2) and s.409.259(1), F.S.

This account code should **NOT** be used for the federal subsidy for those who fall under the Title IV D category and do not have to pay these associated Civil Circuit Court Fees and Service Charges. The federal subsidy for Title IV D should go in the 331.650 - Federal Grant - Child Support Reimbursement account code.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



Sections 28.24(8), 28.24(12), 61.14(6)(b)1.b, 61.14(6)(b)2, 61.14(6)(d)-(e), 61.14(6)(f)(1), 61.181(2), 322.245(2) and s.409.259(1), F.S.



Balance Sheet Account Code 115.140

3	4	8	.	5	x	x
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### TRAFFIC COURT



Eligible Entities include: All Counties

#### 348.510 TRAFFIC COURT – FILING FEES

Filing Fees paid to the Clerk of Court for the institution of any civil or criminal proceedings in traffic court.



Court-Related Revenue



Balance Sheet Account Code 115.150

#### 348.520 TRAFFIC COURT – SERVICE CHARGES

All service charges paid to the Clerk of Court in accordance with Sections 28.24(8) and 938.19 and Chapter 318, F.S. for traffic court proceedings.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



Sections 28.24(8) and 938.19 and Chapter 318, F.S.



Balance Sheet Account Code 115.150

**348.530 TRAFFIC COURT – COURT COSTS**

All costs imposed for civil or criminal traffic violations in accordance with an administrative order or Florida Rules of Court, or in accordance with Chapter 318, F.S.



Court-Related Revenue



See the current year’s version of the FACC’s Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



Chapter 318, F.S.



Balance Sheet Account Code 115.150

**348.540 TRAFFIC COURT – NON-LOCAL FINES AND FORFEITURES**

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



Court-Related Revenue



See the current year’s version of the FACC’s Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines [www.flclerks.com](http://www.flclerks.com)



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



Balance Sheet Account Code 115.150

3	4	8	.	6	x	x
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**JUVENILE COURT**




Eligible Entities include: All Counties


**348.610 JUVENILE COURT – FILING FEES**

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



Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)


 Sections 28.241(1)(a)-(b), F.S.


➔ Balance Sheet Account Code 115.160

### **348.620 JUVENILE COURT – SERVICE CHARGES**

All service charges paid to the Clerk of Court for any juvenile proceedings in accordance with Sections 27.52(1)(d), 27.52(2)(a), 44.108(2)(a), and 938.03, F.S.

 Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)

 Sections 27.52(1)(d), 27.52(2)(a), 44.108(2)(a), and 938.03, F.S.

➔ Balance Sheet Account Code 115.160

### **348.630 JUVENILE COURT – COURT COSTS**

Court costs paid to the Clerk of Court.

 Court-Related Revenue

➔ Balance Sheet Account Code 115.160


### **348.640 JUVENILE COURT – NON-LOCAL FINES AND FORFEITURES**

 Court-Related Revenue

➔ Balance Sheet Account Code 115.160

3	4	8	.	7	x	x
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## PROBATE COURT

 Eligible Entities include: All Counties

### 348.710    **PROBATE COURT – FILING FEES**

Filing fees paid to the Clerk of Court for the institution of any proceeding in Probate, in accordance with Sections 28.241(1)(b), 28.2401(1)(a)-(i),(k), 28.2401, and 737.308(4), F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 28.241(1)(b), 28.2401(1)(a)-(i),(k), 28.2401, and 737.308(4), F.S.



Balance Sheet Account Code 115.170

### 348.720    **PROBATE COURT – SERVICE CHARGES**

All service charges paid to the Clerk of Court in accordance with Sections 28.24, 744.365(6)(a), 744.3135, 744.3678(4)(a)-(d), and 744.638, F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 28.24, 744.365(6)(a), 744.3135, 744.3678(4)(a)-(d), and 744.638, F.S.



Balance Sheet Account Code 115.170

### 348.730    **PROBATE COURT – COURT COSTS**



Court-Related Revenue



Balance Sheet Account Code 115.170

**348.740 PROBATE COURT – NON-LOCAL FINES AND FORFEITURES**



Court-Related Revenue



Balance Sheet Account Code 115.170

3	4	8	.	8	x	x
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**COURT SERVICE REIMBURSEMENT**



Eligible Entities include: All Counties

**348.820 CIRCUIT-WIDE JUDICIAL REIMBURSEMENT – OTHER COUNTIES**

Includes Interlocal Agreements between Counties for judicial costs that go through the court but not through the Clerk of Court.



Court-Related Revenue



Balance Sheet Account Code 115.180

**348.850 STATE REIMBURSEMENT**

Reimbursement provided by the State of Florida to counties for court service costs including conflict attorney fees, witness fees and court reporting.



Court-Related Revenue




Balance Sheet Account Code 115.190


**348.860 MEDIATION AND ARBITRATION (ALTERNATIVE DISPUTE RESOLUTION)**

Funds collected for levies issued on all proceedings in the circuit or county court in accordance with Section 44.108(1), F.S.; funds collected for court-ordered mediation services in accordance with Section 44.108(2), F.S.; funds collected for voluntary binding arbitration proceedings in accordance with Section 44.104(5), F.S. These funds end up in the OSCA Mediation Trust Fund.



Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)


 Sections 44.108(1), 44.108(2), and 44.104(5), F.S.


➔ Balance Sheet Account Code 115.200

### **348.870 PUBLIC DEFENDER LIENS**

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

 Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)


 Sections 938.29, F.S.

➔ Balance Sheet Account Code 115.210

### **348.880 PROBATION/ALTERNATIVES**

Funds collected by the County in accordance with statutory authority.

 Court-Related Revenue

 See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)


➔ Balance Sheet Account Code 115.220

### **348.890 PRO SE LITIGANT SERVICE**

Funds are court costs which were made inactive in Fiscal Year 2009-2010, but have since been reinstated beginning Fiscal Year 2020-2021.

3	4	8	.	9	x	x
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## RESTRICTED LOCAL ORDINANCE COURT-RELATED BOARD REVENUE

 Eligible Entities include: All Counties

3	4	8	.	9	2	x
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### COURT COSTS

Court cost imposed (up to \$65) by local ordinance in accordance with Section 939.185, F.S. The court cost shall be allocated to fund Court Innovations/Local Requirements, Legal Aid, Law Library, and Juvenile Alternative Programs (Account Codes 348.921 - 348.924). Each of the four account codes should receive twenty-five percent of the total court cost.

 Eligible Entities include: All Counties

#### 348.921 COURT INNOVATIONS/LOCAL REQUIREMENTS

This account code should receive twenty-five percent of the total court cost collected pursuant to Section 939.185, F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 939.185, F.S.



Balance Sheet Account Code 115.230

#### 348.922 LEGAL AID

This account code should receive twenty-five percent of the total court cost collected pursuant to Section 939.185, F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines



[www.flclerks.com](http://www.flclerks.com)



Sections 939.185, F.S.



Balance Sheet Account Code 115.240

### **348.923 LAW LIBRARY**

This account code should receive twenty-five percent of the total court cost collected pursuant to Section 939.185, F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 939.185, F.S.



Balance Sheet Account Code 115.250

### **348.924 JUVENILE ALTERNATIVE PROGRAMS**

This account code should receive twenty-five percent of the total court cost collected pursuant to Section 939.185, F.S.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 939.185, F.S.



Balance Sheet Account Code 115.260

### **348.930 STATE COURT FACILITY SURCHARGE (\$30)**

Surcharge imposed (up to \$30) by local ordinance in accordance with Section 318.18(13)(a) and (b), F.S., to fund the state court facilities.



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 318.18(13)(a), F.S.



Balance Sheet Account Code 115.270

**348.931 TRAFFIC SURCHARGE**



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 318.18(14), F.S.



Balance Sheet Account Code 115.280

**348.932 DOMESTIC VIOLENCE SURCHARGE**



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Balance Sheet Account Code 115.290

**348.933 ANIMAL CONTROL SURCHARGE**



Court-Related Revenue



See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)



Sections 828.87, F.S.



Balance Sheet Account Code 115.300

**348.990 OTHER COURT COLLECTIONS TRANSFERRED TO BOCC**

This Account code includes the following known revenue streams:

<b>Statute</b>	<b>Description</b>
34.045(1)(c)	Filing Fee Reimbursement
318.18(11)(b)	Criminal Justice Education Court Cost
318.18(11)(c)	Criminal Justice Education Court Cost
318.18(11)(d)	Criminal Justice Education Court Cost
775.083(2)	Crime Prevention Court Cost
938.13(1)(b)	Alcohol & Drug Abuse Trust Fund Court Cost It is assumed the \$1 Administrative Fee will be returned to DOR
938.15	Criminal Justice/Police Education Court Cost
938.21	Alcohol & Drug Abuse Trust Fund Court Cost
938.23(1)	Alcohol & Drug Abuse Trust Fund Court Cost
938.19(2)	Teen Court - Court Cost
938.27	Consumer Fraud Unit Investigations Costs
939.185(1)(b)	Revenue Replacement Surcharge
Various	Miscellaneous Clerk of the Court Collections



Court-Related Revenue



Balance Sheet Account Code 115.310

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



Eligible Entities include: All Local Government Entities

**349.000 OTHER CHARGES FOR SERVICES**

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

3	5	x	.	x	x	x
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## JUDGMENTS, 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.

3	5	1	.	x	x	x
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## COURT-ORDERED JUDGMENTS AND FINES




### 351.100 JUDGMENTS AND FINES – AS DECIDED BY COUNTY COURT CRIMINAL

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



-  Eligible Entities include: All Counties
-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)
-  Sections 34.191, 34.045(2), 403.413, 775.083, 556.107(1), 767.12, 373.83(1), 386.208, 34.045(2), 372.57, and 386.212, F.S.

### 351.200 JUDGMENTS AND FINES – AS DECIDED BY CIRCUIT COURT CRIMINAL



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

-  Eligible Entities include: All Counties
-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)
-  Sections 775.083 and 893.135, F.S.

**351.300 JUDGMENTS AND FINES – AS DECIDED BY COUNTY COURT CIVIL**




-  Eligible Entities include: All Counties
-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)

**351.400 JUDGMENTS AND FINES – AS DECIDED BY CIRCUIT COURT CIVIL**



-  Eligible Entities include: All Counties
-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)

**351.500 JUDGMENTS AND FINES – AS DECIDED BY TRAFFIC COURT**


Including Sections 318.1215, 318.21(2)(f), 318.21(2)2, 318.21(3), 318.18(2)c, and 316.1577, F.S.

-  Eligible Entities include: All Counties
-  See the current year's version of the FACC's Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs and Fines  
[www.flclerks.com](http://www.flclerks.com)
-  Sections 318.1215, 318.21(2)(f), 318.21(2)2, 318.21(3), 318.18(2)c, and 316.1577, F.S.

**• INACTIVE (Intergovernmental Radio Communication Program): See Note Below**


-  Code made inactive FY 2008-2009
-  This code has been moved to Revenue Account Code 351.700



**351.600 JUDGMENTS AND FINES – AS DECIDED BY JUVENILE COURT**


-  Eligible Entities include: All Counties

**351.700 INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM**

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


 Eligible Entities include: All Local Government Entities

  **Demographic Research Local Government Financial Information Handbook** – See the current year’s version of the EDR Office of Economic and Demographic Research Local Government Financial Information Handbook:  
<http://edr.state.fl.us/Content/local-government/reports/index.cfm>

 Sections 318.21(9), F.S.

**351.800 10% OF FINES TO PUBLIC RECORDS MODERNIZATION FUND**


This account shall include fine revenues collected pursuant to Section 28.37, F.S. which was revised by Senate Bill 2108 in 2009.


 Code made inactive FY 2021-2022

**351.850 10% OF FINES TO FINE AND FORFEITURE FUND**

This account shall include fine revenues collected pursuant to Section 28.37, F.S.

 New Revenue Account Code – Created FY 2021-2022

 Eligible Entities include: All Local Government Entities

 Sections 28.37, F.S.

**351.900 JUDGMENT AND FINES-OTHER**

 Eligible Entities include: All Local Government Entities

3	5	2	.	x	x	x	-	3	5	4	.	x	x	x
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## FINES

(?) Eligible Entities include: All Local Government Entities

352.000 FINES – LIBRARY

353.000 FINES – POLLUTION CONTROL VIOLATIONS

354.000 FINES – LOCAL ORDINANCE VIOLATIONS

3	5	5	.	x	x	x
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## FEDERAL FINES & FORFEITS

(?) Eligible Entities include: All Local Government Entities

355.000 FEDERAL FINES & FORFEITS

This account code was created in FY 2008-2009.

3	5	6	.	x	x	x
---	---	---	---	---	---	---

## STATE FINES & FORFEITS

(?) Eligible Entities include: All Local Government Entities

356.000 STATE FINES & FORFEITS

This account code was created in FY 2008-2009.

3	5	8	.	x	x	x
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## FORFEITS

(?) Eligible Entities include: All Local Government Entities

**358.100    CONFISCATION OF DEPOSITS OR BONDS HELD AS PERFORMANCE  
                  GUARANTEES**

This account code was created in FY 2008-2009. Include revenues resulting from confiscation of deposits or bonds held as performance guarantees.



**358.200 SALE OF CONTRABAND PROPERTY SEIZED BY LAW ENFORCEMENT  
INCLUDES PROCEEDS FROM ASSETS SEIZED BY LAW ENFORCEMENT  
AGENCIES**

This account code was created in FY 2008-2009. Includes the following:

- Monies seized through local investigations
- Monies received from the sale of locally seized assets

3	5	9	.	x	x	x
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**OTHER JUDGMENTS, FINES, AND FORFEITS**

**?** Eligible Entities include: All Local Government Entities

**359.000 OTHER JUDGMENTS, FINES, AND FORFEITS**

This account code includes Performance Bond Proceeds.

3	6	x	.	x	x	x
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**MISCELLANEOUS REVENUES**

3	6	1	.	x	x	x
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**INTEREST AND OTHER EARNINGS**

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

**?** Eligible Entities include: All Local Government Entities

**361.100 INTEREST**

361.200 DIVIDENDS

361.300 NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS

361.400 GAIN OR LOSS ON SALE OF INVESTMENTS

3	6	2	.	x	x	x
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### RENTS AND ROYALTIES


 Eligible Entities include: All Local Government Entities


362.000 RENTS AND ROYALTIES

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

3	6	3	.	x	x	x
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### INACTIVE: See Note Below


 Code made inactive FY 2008-2009

 Special Assessments are now located at 325.xxx.

3	6	3	.	2	x	x
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### INACTIVE: See Note Below

 Code made inactive FY 2008-2009

 Impact Fees are now located at 324.0xx.

3	6	4	.	x	x	x
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## SALES – DISPOSITION OF FIXED ASSETS

**?** Eligible Entities include: All Local Government Entities

### 364.000 DISPOSITON OF FIXED ASSTS

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

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

3	6	5	.	x	x	x
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## SALES – SURPLUS MATERIALS

**?** Eligible Entities include: All Local Government Entities

### 365.000 SALE OF SURPLUS MATERIAL AND SCRAP

3	6	6	.	x	x	x
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## CONTRIBUTIONS – PRIVATE SOURCE & DONATIONS

**?** Eligible Entities include: All Local Government Entities

### 366.000 CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES

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

3	6	7	.	x	x	x
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## LICENSES

 Eligible Entities include: All Local Government Entities

### 367.000 LICENSES

This account code was created in FY 2008-2009.

3	6	8	.	x	x	x
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## CONTRIBUTIONS – PENSION FUND

 Eligible Entities include: All Local Government Entities


### 368.000 PENSION FUND CONTRIBUTIONS

3	6	9	.	x	x	x
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## OTHER MISCELLANEOUS REVENUES

### 369.100 BANK FEE REFUNDS

 New Revenue Account Code – Created FY 2021-2022

 Eligible Entities include: All Local Government Entities

### 369.200 REPAYMENTS FROM SMALL BUSINESS LOANS


 New Revenue Account Code – Created FY 2021-2022

 Eligible Entities include: All Local Government Entities

**369.300 SETTLEMENTS**

 Eligible Entities include: All Local Government Entities

**369.400 INACTIVE: See Note Below**

 Code made inactive FY 2020-2021


 These codes have been moved to Revenue Account Codes 369.410-369.420

**369.410 SLOT MACHINE PROCEEDS – COUNTIES**

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

Per the agreement, slot machine operators remit a portion of their revenues to the county. The county divides up the money into two accounts; one for the county and one for the city. The portion that is to be kept by the county is coded as 369.410 - Slot Machine Proceeds while the portion belonging to the city is coded as a liability. Then, the county forwards the city’s portion to the city where it is recorded as 369.420 - Slot Machine Proceeds by the city.

 New Revenue Account Code – Created FY 2020-2021


 Eligible Entities include: All Counties

**369.420 SLOT MACHINE PROCEEDS – MUNICIPALITIES**

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

Per the agreement, slot machine operators remit a portion of their revenues to the county. The county divides up the money into two accounts; one for the county and one for the city. The portion that is to be kept by the county is coded as 369.410 - Slot Machine Proceeds while the portion belonging to the city is coded as a liability. Then, the county forwards the city’s portion to the city where it is recorded as 369.420 - Slot Machine Proceeds by the city.

 New Revenue Account Code – Created FY 2020-2021

 Eligible Entities include: All Municipalities

**369.700 DEFERRED COMPENSATION CONTRIBUTIONS**

② Eligible Entities include: All Local Government Entities

**369.900 OTHER MISCELLANEOUS REVENUES**

② Eligible Entities include: All Local Government Entities

3	8	x	.	x	x	x
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**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 **Intra** governmental transfers and reimbursements. [See figure below]  
These accounts are not intended for budget cash forward transfers.

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

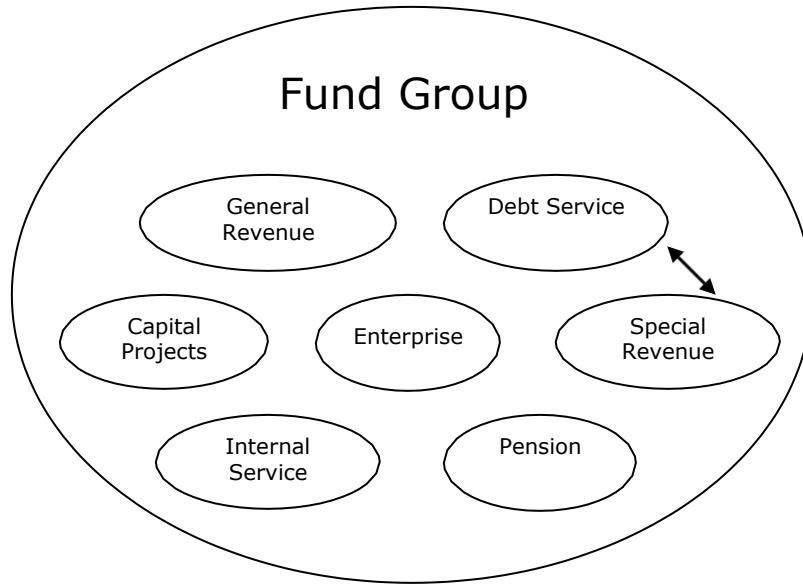
② Eligible Entities include: All Local Government Entities

**381.000 INTER-FUND GROUP TRANSFERS IN**

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

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381+382/581 Inter-Fund Group Transfers



3	8	2	.	x	x	x
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### ENTERPRISE CONTRIBUTIONS

**?** Eligible Entities include: All Local Government Entities

#### 382.000 CONTRIBUTIONS FROM ENTERPRISE OPERATIONS

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

3	8	3	.	x	x	x	-	3	8	5	.	x	x	x
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### PROCEEDS

**?** Eligible Entities include: All Local Government Entities

#### 383.000 INACTIVE: See Note Below

**⊗** Code made inactive FY 2021-2022



These codes have been moved to Revenue Account Codes 383.100

**383.100 LEASES – FINANCIAL AGREEMENTS**

Records the revenue side of the entry required to record leases in the period the lease is initiated.



New Revenue Account Code – Created FY 2020-2021



GASB Statement 87



**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 FROM REFUNDING BONDS**

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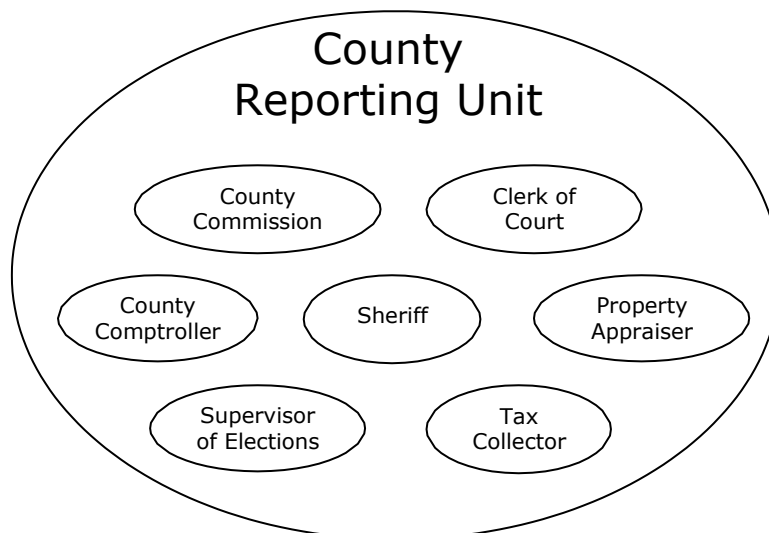
**INTRAGOVERNMENTAL TRANSFERS FROM CONSTITUTIONAL FEE OFFICERS**

The 386.xxx series is for internal bookkeeping purposes only and should not be reported on the Annual Financial Report to DFS.

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

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386/586 Intra-Governmental Transfers




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**?** Eligible Entities include: All Counties

**386.100**    **TRANSFER FROM – CLERK TO THE BOCC**

**386.200**    **INACTIVE: See Note Below**

 Code made inactive FY 2020-2021

**386.300**    **TRANSFER FROM – COUNTY COMPTROLLER TO THE BOCC**

**386.400**    **TRANSFER FROM – SHERIFF TO THE BOCC**

**386.600**    **TRANSFER FROM – PROPERTY APPRAISER TO THE BOCC**

**386.700**    **TRANSFER FROM – TAX COLLECTOR TO THE BOCC**

**386.800**    **TRANSFER FROM – SUPERVISOR OF ELECTIONS TO THE BOCC**

3	8	7	.	x	x	x
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**INACTIVE: See Note Below**

 Code made inactive FY 2009-2010 pursuant to SB 2108

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

 Eligible Entities include: All Local Government Entities

**388.100**    **SALE OF GENERAL CAPITAL ASSETS**

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

3	8	9	.	x	x	x
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**PROPRIETARY NON-OPERATING SOURCES  
(Includes Enterprise and Internal Service Funds)**

**?** Eligible Entities include: All Local Government Entities

389.100 PROPRIETARY – INTEREST

389.200 PROPRIETARY – FEDERAL GRANTS AND DONATIONS

389.300 PROPRIETARY – STATE GRANTS AND DONATIONS

389.400 PROPRIETARY – OTHER GRANTS AND DONATIONS

389.500 PROPRIETARY – CAPITAL CONTRIBUTIONS FROM FEDERAL  
GOVERNMENT

389.600 PROPRIETARY – CAPITAL CONTRIBUTIONS FROM STATE GOVERNMENT

389.700 PROPRIETARY – CAPITAL CONTRIBUTIONS FROM OTHER PUBLIC SOURCE

389.800 PROPRIETARY – CAPITAL CONTRIBUTIONS FROM PRIVATE SOURCE

389.900 PROPRIETARY – OTHER NON-OPERATING SOURCES

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

3	9	x	.	x	x	x
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**PROPRIETARY NON-OPERATING SOURCES  
(Includes Enterprise and Internal Service Funds)**

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

**?** Eligible Entities include: All Local Government Entities

**390.000**    **INACTIVE: See Note Below**

- ⊗ Depreciation on Fixed Assets Acquired with Contributed Capital was deleted in FY 2010-2011 pursuant to GASB 34.

**392.000**    **EXTRAORDINARY ITEMS (GAIN)**

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

**393.000**    **SPECIAL ITEMS (GAIN)**

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

# **Expenditure/Expense Accounts**

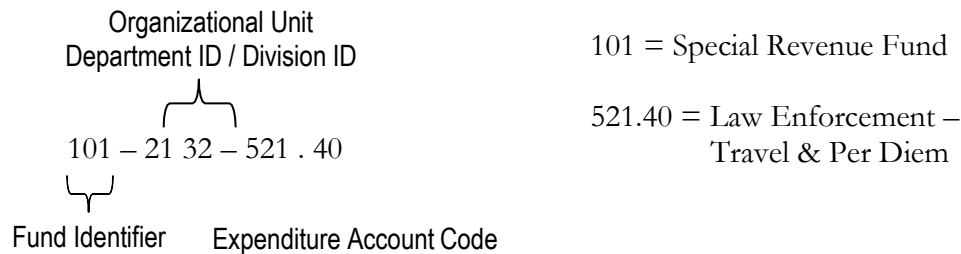
# Expenditure/Expense Account Introduction

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

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

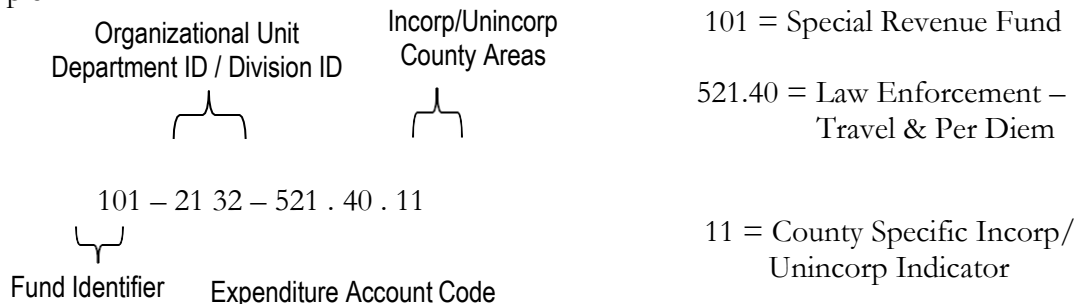
The Uniform Accounting System provides an expenditure code consisting of twelve digits, three for the fund, four for the identification of department and division and five to identify the transaction and other specific information.

Example:



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

Example:



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

# Expenditure/Expense Account Codes

5	x	x	.	x	x
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## EXPENDITURES/EXPENSES

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

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

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

### 511.00    **LEGISLATIVE**

All direct costs charged for the performance of its primary duties and subsidiary activities.

- ② Eligible Entities include: City Commission, Board of County Commissioners, and Special District Governing Boards

### 512.00    **EXECUTIVE**

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

- ② Eligible Entities include: City Manager, Clerk to the Board of County Commissioners, County Administrator, and other local executive equivalent



**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.

⑦ Eligible Entities include: All Local Government Entities

**514.00 LEGAL COUNSEL**

Cost of providing legal services for a local government entity.

⑦ Eligible Entities include: All Local Government Entities

**515.00 COMPREHENSIVE PLANNING**

Cost of providing master planning, zoning and development.

⑦ Eligible Entities include: All Local Government Entities

**516.00 NON-COURT INFORMATION SYSTEMS**

This account code was introduced in FY 2008-2009.

⑦ Eligible Entities include: All Local Government Entities

**517.00 DEBT SERVICE PAYMENTS**

Debt Service Payments should be used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This would include payments on bonds as well as payments to banks and other financing sources. **NOTE:** This account code must be used with an object code from the 70 series.

⑦ Eligible Entities include: All Local Government Entities

**518.00 PENSION BENEFITS**

Pension Benefits should be used for any payment for pension benefits either directly to the employee or to a pension fund (regardless of who actually manages the pension fund). **NOTE:** This account code must be used with an object code from the 30 series.

⑦ Eligible Entities include: All Local Government Entities

**519.00 OTHER GENERAL GOVERNMENTAL SERVICES**

Cost of general government services, which are not specifically classified within other activity classifications. For example, these could include, but are not limited to, Law Library Special District Expenditures, Facility Maintenance (Not Court-Related), and Bad Debt Expense.

- ② Eligible Entities include: All Local Government Entities

5	2	x	.	x	x
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**PUBLIC SAFETY**

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

**521.00 LAW ENFORCEMENT**

The department of people who enforce laws, investigate crimes, and/or make arrests.

- ② Eligible Entities include: Police Department, Sheriffs, Other law enforcement agencies, Director of Safety Armories, etc.

**522.00 FIRE CONTROL**

Providing general firefighting and prevention services for the citizens. **Do not** include ambulance and rescue services expenditures in this account. Ambulance and Rescue Services should be reported under Expenditure Account Code 526.xx.

- ② Eligible Entities include: 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 the costs whether the costs are directly incurred or paid to another local unit for provisions of such services. **Do not** use if detention services constitute an insignificant and indistinguishable element of law enforcement.

- ② Eligible Entities include: Parole and Probation services, Juvenile homes, County jails, Convict camps, Correctional facilities, Work release programs, Board of Corrections, etc.

**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. For example, these could include, but are not limited to, Building and Zoning Inspections, Public Transportation Vehicle Inspections, etc.

**?** Eligible Entities include: All Local Government Entities

**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. For example, these could include, but are not limited to, Civil Defense, Emergency Medical Services Council, Emergency Communications System, Disaster Relief, Homeland Security, Hazardous Materials Team (HAZMAT), Technical Rescue Team, FEMA, etc.

**?** Eligible Entities include: All Local Government Entities

**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.

**?** Eligible Entities include: All Local Government Entities

**527.00 MEDICAL EXAMINERS**

Payments made to district medical examiners.

**?** Eligible Entities include: All Local Government Entities

**528.00 CONSUMER AFFAIRS**

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

**?** Eligible Entities include: All Local Government Entities

**529.00 OTHER PUBLIC SAFETY**

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

**?** Eligible Entities include: All Local Government Entities

5	3	x	.	x	x
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**PHYSICAL ENVIRONMENT**

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

**?** Eligible Entities include: All Local Government Entities

**531.00 ELECTRIC UTILITY SERVICES**

Costs associated with the provision of electrical power services.

**532.00 GAS UTILITY SERVICES**

Costs associated with the provision of gas utility services.

**533.00 WATER UTILITY SERVICES**

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

**534.00 GARBAGE/SOLID WASTE CONTROL SERVICES**

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

**535.00 SEWER/WASTEWATER SERVICES**

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

**536.00 WATER-SEWER COMBINATION SERVICES**

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

**537.00 CONSERVATION AND RESOURCE MANAGEMENT**

Costs associated with conserving and managing natural resources such as minerals, soil, wildlife, air and water. For example, these could include, but are not limited to, Game and Fish conservation Soil conservation, Air and Water management, Pollution Control, Agriculture and Home Economics Agent, Aquatic weed control, etc.

**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. For example, these could include, but are not limited to Non-Capitalized Construction, Cable television, Cemetery Costs, etc.

5	4	x	.	x	x
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**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.

**?** Eligible Entities include: All Local Government Entities

**541.00 ROAD AND STREET FACILITIES**

Cost of providing and maintaining road and street plant facilities and ancillary facilities such as bridges, viaducts, sidewalks, traffic control devices, streetlights, right-of-way, shoulders and other facilities incidental to the proper movement of traffic along roads and streets. For example, these could include, but are not limited to County road engineers, Roads and bridges, Traffic engineers, Right-of-way, Street lighting, Causeways, Drainage engineers, etc.

**542.00 AIRPORTS**

Cost of providing and maintaining air traffic facilities.

**543.00 WATER TRANSPORTATION SYSTEMS**

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

**544.00 MASS TRANSIT SYSTEMS**

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

**545.00 PARKING FACILITIES**

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

**549.00 OTHER TRANSPORTATION SYSTEMS/SERVICES**

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

5	5	x	.	x	x
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**ECONOMIC ENVIRONMENT**

Cost of providing services which develop and improve the economic condition of the community and its citizens. **Do not** include welfare in this account. Welfare should be reported under “Human Services,” Expenditure Account Code series 56x.xx.

**?** Eligible Entities include: All Local Government Entities

**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. For example, these could include, but are not limited to Industrial Development Authorities, Downtown Development Authorities, etc.

**553.00 VETERAN’S SERVICES**

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

**554.00 HOUSING AND URBAN DEVELOPMENT**

Cost of planning and providing public housing and other urban development projects. For example, these could include, but are not limited to Fair Housing Act, Housing Assistance programs, Housing Authorities, Housing Rehabilitation, etc.

**559.00 OTHER ECONOMIC ENVIRONMENT**

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

5	6	x	.	x	x
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**HUMAN SERVICES**

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

**?** Eligible Entities include: All Local Government Entities

**561.00 HOSPITAL SERVICES**

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

**562.00 HEALTH SERVICES**

Cost of providing nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease. For example, these could include, but are not limited to Health units or departments, Tubercular care centers, Homes for the infirm, Mosquito control services, Animal control (including county pound) facilities, Indigent health care centers, etc.

**563.00 MENTAL HEALTH SERVICES**

Cost of diagnosis and treatment of mental illnesses by the community, and the provision of mental health services for public use. For example, these could include, but are not limited to County mental health clinics, mental health facilities, etc.

**564.00 PUBLIC ASSISTANCE SERVICES**

Cost of providing economic assistance to the indigent of the community. For example, these could include, but are not limited to Public assistance administration, Public assistance services, Public assistance participation programs, Parental homes, Foster home care, Council on aging, etc. **Do not** include Housing Authority expenditures in this account. Housing Authority expenditures should be reported under “Housing and Urban Development,” Expenditure Account Code 554.xx.

**565.00 DEVELOPMENTAL DISABILITIES SERVICES**

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

**569.00 OTHER HUMAN SERVICES**

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



5	7	x	.	x	x
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## CULTURE/RECREATION

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

② Eligible Entities include: All Local Government Entities

### 571.00 LIBRARIES

Cost of providing and maintaining library facilities and services.

### 572.00 PARKS AND RECREATION

Cost of providing recreational facilities and activities for both participant and spectator involvement. Includes all types of recreational and/or park facilities open for public use, which are not defined as “Special Recreation Facilities.” For example, these could include, but are not limited to Recreation department, Golf courses, Swimming pools, Tennis courts, Public parks, Community centers, Camping areas, Off-highway bicycle paths, etc.

### 573.00 CULTURAL SERVICES

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

### 574.00 SPECIAL EVENTS

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

### 575.00 SPECIAL RECREATION FACILITIES

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

### 578.00 CHARTER SCHOOLS

A publicly funded independent school established by teachers, parents or community groups under the terms of a charter with a local or national authority.

**579.00 OTHER CULTURE/RECREATION**

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

5	8	x	.	x	x
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**OTHER USES**

**?** Eligible Entities include: All Local Government Entities

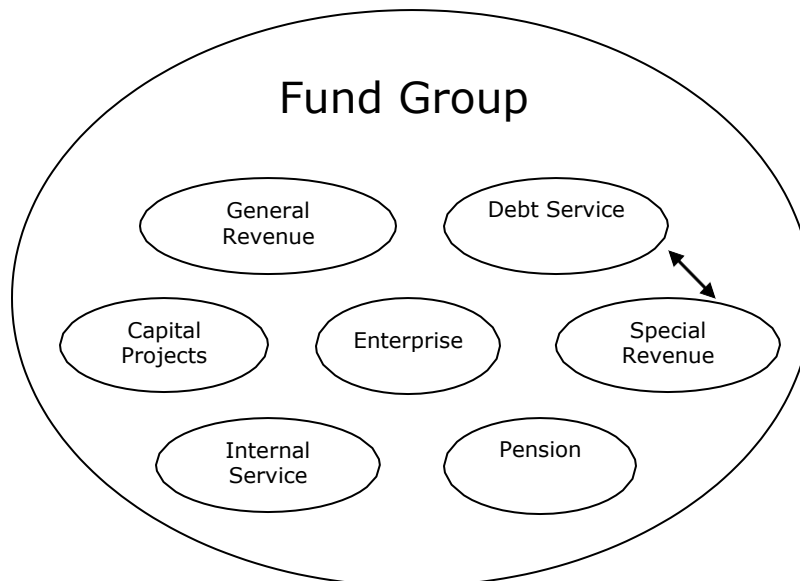
**581.00 INTER-FUND GROUP TRANSFERS OUT**

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

**NOTE:** This account code must be used with object code 91 (rolls up to 90 for Annual Financial Reporting (AFR)).

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381+382/581 Inter-Fund Group Transfers



**583.00    INSTALLMENT PURCHASE ACQUISITIONS**

A contract used to finance the acquisition of assets. Under the terms of such an agreement, the buyer pays the seller the full purchase price by making a series of partial payments over time.

**584.00    LEASE ACQUISITIONS**

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

**585.00    PAYMENT TO REFUNDED BOND ESCROW AGENT**

Payments to the escrow agent from resources provided by new debt. Payments to the escrow agent made with other resources of the entity should be reported as debt service expenditures.



GASB Statements 7 and 23

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

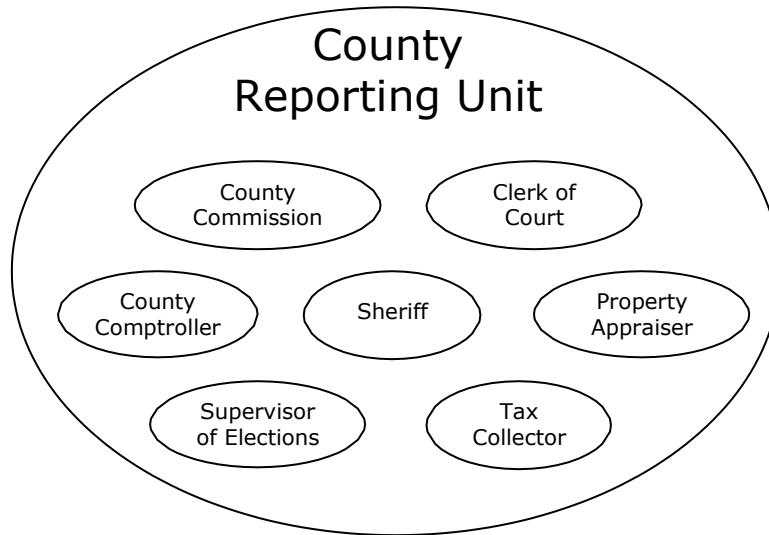
The 586 series is for internal bookkeeping purposes only and should not be reported on the Annual Financial Report to DFS.

This account code includes amounts transferred from constitutional fee officers to the county including payment or reimbursement for goods provided or services performed. Any amounts entered in account code 586.xx must have a corresponding entry in the 386 series. Transfer out from Constitutional Officers to the Board of County Commissioners (including excess fees transferred)

**NOTE:** This account code must be used with object code 91 (rolls up to 90 for AFR Reporting).

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386/586 Intra-Governmental Transfers



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**587.00** **CLERK OF COURT EXCESS REMITTANCE**

This account shall be used by Clerks of the Court for any remaining allotment from the Justice Administrative Commission that was not spent and was remitted to the Department of Revenue.

**NOTE:** This account code must be used with an object code from the 30 series.



Court-Related Expenditure

**588.00** **NON-CASH TRANSFERS OUT FROM GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)**

This account code was created in FY 2008-2009. This account's purpose is to capture the non-operating transfer out of capital assets from the General Fixed Asset Account Group to governmental activities.

**589.00** **BANK FEES**



New Expenditure Account Code – Created FY 2021-2022

5	9	x	.	x	x
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## OTHER NONOPERATING

② Eligible Entities include: All Local Government Entities

### 590.00 PROPRIETARY – OTHER NON-OPERATING DISBURSEMENTS

Proprietary Includes **Enterprise & Internal Service** Funds

### 591.00 PROPRIETARY – NON-OPERATING INTEREST EXPENSE

Proprietary Includes **Enterprise & Internal Service** Funds

This account code should include all interest expense paid from a proprietary fund regardless of the debt source (installment purchase acquisition, bond, note, etc.).

### 592.00 EXTRAORDINARY ITEMS (LOSS)

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

### 593.00 SPECIAL ITEMS (LOSS)

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

6	x	x	.	x	x
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## COURT-RELATED EXPENDITURES

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### GENERAL ADMINISTRATION



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

#### 600.00 REGIONAL COUNSEL ADMINISTRATION

All personnel, contractual and operating costs directly associated with the administration of the Criminal Conflict and Civil Regional Counsel Administration.

#### 601.00 COURT ADMINISTRATION

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

#### 602.00 STATE ATTORNEY ADMINISTRATION

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

#### 603.00 PUBLIC DEFENDER ADMINISTRATION

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

**604.00 CLERK OF COURT ADMINISTRATION**

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

**605.00 JUDICIAL SUPPORT**

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

**606.00 TRIAL COURT LAW CLERKS/LEGAL SUPPORT**

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

**607.00 APPEALS**

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

**608.00 JURY MANAGEMENT**

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

**609.00 PRE-FILING ALTERNATIVE DISPUTE RESOLUTION PROGRAMS**

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

## CIRCUIT COURT – CRIMINAL



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 611.00

#### COURT ADMINISTRATION – CIRCUIT CRIMINAL

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

### 612.00

#### INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration - Circuit Criminal should be coded as **602.00** - State Attorney Administration

### 613.00

#### INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration - Circuit Criminal should be coded as **603.00** - Public Defender Administration

### 614.00

#### CLERK OF COURT ADMINISTRATION – CIRCUIT CRIMINAL

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



**615.00 COURT REPORTER SERVICES – CIRCUIT CRIMINAL**

All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-criminal proceedings, including conflict costs and itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**616.00 CLINICAL EVALUATIONS – CIRCUIT CRIMINAL**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

**617.00 COURT INTERPRETERS – CIRCUIT CRIMINAL**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

**618.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT CRIMINAL**


All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**619.00 EXPERT WITNESS FEES – CIRCUIT CRIMINAL**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.


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## CIRCUIT COURT – CRIMINAL (CONTINUED)

 Eligible Entities include: All Counties

 Court-Related Expenditure



### 621.00 INACTIVE: See Note Below


 Code made inactive FY 2008-2009

 Costs associated with Public Defender Conflicts - Circuit Criminal should be coded as **603.00** - Public Defender Administration

### 622.00 DRUG COURT – CIRCUIT CRIMINAL



All personnel, contractual and operating costs directly associated with the operation of an adult drug court. Amounts in this account should be included in the quarterly 939.185 Assessment of Additional Court Costs Report.


  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

### 623.00 PRE-TRIAL RELEASE – CIRCUIT CRIMINAL

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 624.00 COMMUNITY SERVICE PROGRAMS – CIRCUIT CRIMINAL

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**629.00 OTHER CIRCUIT COURT – CRIMINAL COSTS**

All other personnel, contractual and operating costs directly associated with circuit court-criminal cases not identified in account codes 610-628.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	3	x	.	x	x
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**CIRCUIT COURT – CIVIL**



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**631.00 COURT ADMINISTRATION – CIRCUIT CIVIL**

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

**632.00**      **INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration - Circuit Civil should be coded as **602.00** - State Attorney Administration

**633.00**      **INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration - Circuit Civil should be coded as **603.00** - Public Defender Administration

**634.00**      **CLERK OF COURT ADMINISTRATION – CIRCUIT CIVIL**

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

**635.00**      **COURT REPORTER SERVICES – CIRCUIT CIVIL**

All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-civil proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**636.00**      **CLINICAL EVALUATIONS – CIRCUIT CIVIL**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

**637.00**      **COURT INTERPRETERS – CIRCUIT CIVIL**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

**638.00**      **WITNESS COORDINATION/MANAGEMENT – CIRCUIT CIVIL**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**639.00 EXPERT WITNESS FEES – CIRCUIT CIVIL**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.

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**CIRCUIT COURT – CIVIL (CONTINUED)**


 Eligible Entities include: All Counties

 Court-Related Expenditure

**641.00 MASTERS/HEARING OFFICERS – CIRCUIT CIVIL**



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


  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, and 112.061, F.S., and Rule 1.490 Florida Rules of Civil Procedure

**642.00 ALTERNATIVE DISPUTE RESOLUTION – CIRCUIT CIVIL**

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**649.00 OTHER CIRCUIT COURT – CIVIL COSTS**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	5	x	.	x	x
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## CIRCUIT COURT – FAMILY (EXCLUDING JUVENILE)



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 651.00 COURT ADMINISTRATION – CIRCUIT FAMILY

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

### 652.00 INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration - Circuit Family should be coded as **602.00** - State Attorney Administration

### 653.00 INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration - Circuit Family should be coded as **603.00** - Public Defender Administration

**654.00 CLERK OF COURT ADMINISTRATION – CIRCUIT FAMILY**

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

**655.00 COURT REPORTER SERVICES – CIRCUIT FAMILY**

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-family proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**656.00 CLINICAL EVALUATIONS – CIRCUIT FAMILY**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

**657.00 COURT INTERPRETERS – CIRCUIT FAMILY**

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

**658.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT FAMILY**

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**659.00 EXPERT WITNESS FEES – CIRCUIT FAMILY**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.

## CIRCUIT COURT – FAMILY (EXCLUDING JUVENILE), (CONTINUED)



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

### 661.00    **MASTERS/HEARING OFFICERS – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S., and Rules 12.490, 12.491, and 12.492, Florida Family Law

### 662.00    **ALTERNATIVE DISPUTE RESOLUTION – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, 112.061, and 718.1255, F.S.

### 663.00    **PRO SE SERVICES – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 664.00    **DOMESTIC VIOLENCE COURT – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.



**665.00 CUSTODY INVESTIGATIONS – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**666.00 CUSTODY AND VISITATION EVALUATIONS – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**667.00 COURT-BASED VICTIM SERVICES – CIRCUIT FAMILY**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**669.00 OTHER FAMILY COURT PROGRAMS**


All other personnel, contractual and operating costs directly associated with circuit court-family cases not identified in account codes 650-667.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

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## CIRCUIT COURT – JUVENILE


 Eligible Entities include: All Counties

 Court-Related Expenditure


### 671.00 COURT ADMINISTRATION – CIRCUIT JUVENILE

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>


 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 672.00 INACTIVE: See Note Below

 Code made inactive FY 2008-2009

 Costs associated with State Attorney Administration - Circuit Juvenile should be coded as **602.00** - State Attorney Administration



### 673.00 INACTIVE: See Note Below


 Code made inactive FY 2008-2009

 Costs associated with Public Defender Administration - Circuit Juvenile should be coded as **603.00** – Public Defender Administration

### 674.00 CLERK OF COURT ADMINISTRATION – CIRCUIT JUVENILE

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 675.00 COURT REPORTER SERVICES – CIRCUIT JUVENILE

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-juvenile proceedings including conflict costs and itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 676.00 CLINICAL EVALUATIONS – CIRCUIT JUVENILE

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 677.00 COURT INTERPRETERS – CIRCUIT JUVENILE

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 678.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT JUVENILE

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**679.00 EXPERT WITNESS FEES – CIRCUIT JUVENILE**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 92.231, and 112.061, F.S.

6	8	x	.	x	x
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**CIRCUIT COURT – JUVENILE (CONTINUED)**



Eligible Entities include: All Counties



Court-Related Expenditure

**681.00 INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration - Circuit Juvenile Conflicts should be coded as **603.00** – Public Defender Administration

**682.00 ALTERNATIVE DISPUTE RESOLUTION – CIRCUIT JUVENILE**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the

Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 718.1255 F.S.

### 683.00     **MASTERS/HEARING OFFICERS – CIRCUIT JUVENILE**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S., and Rule 8.255(h), Florida Rules of Juvenile Procedure

### 684.00     **JUVENILE DRUG COURT – CIRCUIT JUVENILE**

All personnel, contractual and operating costs directly associated with the operation of a circuit court-juvenile drug court. Amounts in this account should be included in the quarterly 939.185 Assessment of Additional Court Costs Report.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

### 685.00     **GUARDIAN AD LITEM – CIRCUIT JUVENILE**

All personnel, contractual and operating costs directly associated with the operation of a Guardian ad Litem program pursuant to Sections 39.822, 914.17(1), 61.401, and 39.807, F.S.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 39.807, 39.822, 61.401, 112.061, and 914.17(1), F.S.

**689.00 OTHER CIRCUIT COURT – JUVENILE**

All other personnel, contractual and operating costs directly associated with circuit court-juvenile cases not identified in account codes 670-685.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	9	x	.	x	x
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**CIRCUIT COURT – PROBATE**



Eligible Entities include: All Counties



Court-Related Expenditure

**691.00 COURT ADMINISTRATION – PROBATE**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

**692.00 INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration - Probate should be coded as **602.00** – State Attorney Administration

**693.00**     **INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration - Probate should be coded as **603.00** – Public Defender Administration

**694.00**     **CLERK OF COURT ADMINISTRATION – PROBATE**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

**695.00**     **COURT REPORTER SERVICES – PROBATE**

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-probate proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

**696.00**     **CLINICAL EVALUATIONS – PROBATE**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

## 697.00 COURT INTERPRETERS - PROBATE

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

## 698.00 WITNESS COORDINATION/MANAGEMENT - PROBATE

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

## 699.00 EXPERT WITNESS FEES - PROBATE

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.



Sections 733 and 733.6175, F.S.



7	x	x	.	x	x
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## COURT-RELATED EXPENDITURES (CONTINUED)

7	0	x	.	x	x
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### CIRCUIT COURT – PROBATE (CONTINUED)



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

#### 701.00 MASTERS/HEARING OFFICERS – PROBATE

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



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S., and Rule 5.697, Florida Probate Rules

#### 702.00 ALTERNATIVE DISPUTE RESOLUTION – PROBATE

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



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

#### 703.00 ATTORNEYS FEES – PROBATE

Fees paid to attorneys in guardianship cases.



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

**704.00 PUBLIC GUARDIAN - PROBATE**

All personnel, contractual and operating costs directly associated with public guardian programs established in accordance with Section 744.703(1), F.S. Amounts in this account should be included in the quarterly 939.185 *Assessment of Additional Court Costs* Report.



Sections 28.35(3)(a), 29.008, 112.061, 733, and 939.185 F.S.

**709.00 OTHER CIRCUIT COURT – PROBATE COSTS**

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



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

7 | 1 | x | . | x | x

**GENERAL COURT RELATED OPERATIONS**



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

**711.00 COURTHOUSE SECURITY**

All personnel, contractual and operating costs associated with maintaining the security of the courthouse, including bailiffs and sheriff's deputies. The total amount in this account code should reconcile to the amount submitted to the Chief Financial Officer (CFO) on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Security (Part C – Operating Expenditures)

See Appendix D for a line item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**712.00 COURTHOUSE FACILITIES**

All personnel, contractual and operating costs associated with operational maintenance of court related facilities, including leases. The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Facility Construction (Part B – Non-Recurring Fixed Capital Outlay Expenditures)  
Lease/Rent Expense (Part C – Operating Expenditures)  
Maintenance (Part C – Operating Expenditures) Utilities (Part C – Operating Expenditures)

See Appendix D for a line item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**713.00 INFORMATION SYSTEMS**

All personnel, contractual and operating costs associated with the Court’s hardware, software, network, and other information systems services supplied either internally or by an outside provider. This does not include costs for the Clerk of Court’s information and technology funded by the \$1.90 additional court cost cited in Section 28.24(12)(e)1, F.S. Funds associated with the \$1.90 should go in account 716.00.

The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Communication Infrastructure (Part B – Non-Recurring Fixed Capital Outlay Expenditures)  
Telephone System (Part C – Operating Expenditures)  
Computer Equipment/Networks (Part C – Operating Expenditures)  
Existing Radio Systems (Part C – Operating Expenditures)  
Existing Multi-Agency Criminal Justice Information Systems (Part C – Operating Expenditures)

See Appendix D for a line item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**714.00 PUBLIC LAW LIBRARY**

All personnel, contractual and operating costs associated with providing legal reference materials to the public. Amounts in this account should be included in the quarterly Section 939.185, F.S. *Assessment of Additional Court Costs* report.

The total amount in this account code should reconcile to the amount submitted to the

CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Legal Library (Part D – Local Requirements)

See Appendix D for a line item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

## **715.00 LEGAL AID**

All personnel, contractual and operating cost associated with providing legal aid to the indigent of the community. Amounts in this account should be included in the quarterly Section 939.185, F.S. *Assessment of Additional Court Costs* report.

The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Legal Aid (Part D – Local Requirements)

See Appendix D for a line item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

## **716.00 CLERK OF COURT RELATED TECHNOLOGY**

This account code was introduced in FY 2008-2009. All personnel, contractual and operating costs associated with the Clerk of the Court's hardware, software, network, and other information and technology systems services supplied either internally or by an outside provider funded with the revenue collected from the \$1.90 additional court cost cited in Section 28.24(12)(e)1, F.S.

These costs should **not** be reported on the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report as they are explicitly not county funds. See Appendix D for a line item crosswalk between the report and the applicable account codes.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## **719.00 OTHER OPERATING COURT COSTS**

All other personnel, contractual and operating costs associated with general operations not identified in account codes 710-718. The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Other (Part B – Non-Reoccurring Fixed Capital Outlay Expenditures) Courier/Subpoena Services (Part C – Operating Expenditures)  
Auxiliary Aids (Part C – Operating Expenditures)  
Other Communications Systems and Services (Part C – Operating Expenditures)



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

7	2	x	.	x	x
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## COUNTY COURT – CRIMINAL



Eligible Entities include: All Counties



Court-Related Expenditure

### 721.00 COURT ADMINISTRATION – COUNTY CRIMINAL

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 722.00 INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration – County Criminal should be coded as **602.00** – State Attorney Administration

### 723.00 INACTIVE: See Note Below



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration – County Criminal should be coded as **603.00** – Public Defender Administration

## 724.00 CLERK OF COURT ADMINISTRATION – COUNTY CRIMINAL

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 725.00 COURT REPORTER SERVICES – COUNTY CRIMINAL

All personnel, contractual and operating costs associated with recording, reporting, and transcribing all county court-criminal proceedings, including conflict costs and itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 726.00 CLINICAL EVALUATIONS – COUNTY CRIMINAL

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric, and medical evaluations. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 727.00 COURT INTERPRETERS – COUNTY CRIMINAL

All personnel, contractual and operating costs associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 728.00      **WITNESS COORDINATION/MANAGEMENT - COUNTY CRIMINAL**

All personnel, contractual and operating costs associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

## 729.00      **EXPERT WITNESS FEES - COUNTY CRIMINAL**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 92.231, and 112.061, F.S.


7	3	x	.	x	x
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## COUNTY COURT – CRIMINAL (CONTINUED)

 Eligible Entities include: All Counties

 Court-Related Expenditure



### 731.00 INACTIVE: See Note Below


 Code made inactive FY 2008-2009

 Costs associated with Public Defender Conflicts – County Criminal should be coded as **603.00** – Public Defender Administration

### 732.00 COMMUNITY SERVICE PROGRAMS – COUNTY CRIMINAL

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



 Sections 28.35(3)(a), 29.008, 92.231, and 112.061, F.S.


### 733.00 MISDEMEANOR PROBATION - COUNTY CRIMINAL

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

### 734.00 DRUG COURT – COUNTY CRIMINAL

All personnel, contractual and operating costs directly associated with the operation of a Misdemeanor drug court. Amounts in this account should be included in the quarterly 939.185 *Assessment of Additional Court Costs* Report.

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, 92.231, and 112.061, F.S.



**739.00 OTHER COUNTY COURT – CRIMINAL COSTS**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

7	4	x	.	x	x
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**COUNTY COURT – CIVIL**



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**741.00 COURT ADMINISTRATION – COUNTY CIVIL**

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

**742.00 INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with State Attorney Administration – County Civil should be coded as **603.00** – State Attorney Administration

**743.00**     **INACTIVE: See Note Below**



Code made inactive FY 2008-2009



Costs associated with Public Defender Administration – County Civil should be coded as **603.00** – Public Defender Administration

**744.00**     **CLERK OF COURT ADMINISTRATION – COUNTY CIVIL**

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

**745.00**     **COURT REPORTER SERVICES – COUNTY CIVIL**

All personnel, contractual and operating costs associated with recording, reporting, and transcribing all county court-civil proceedings including itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**746.00**     **CLINICAL EVALUATIONS – COUNTY CIVIL**

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

**747.00**     **COURT INTERPRETERS – COUNTY CIVIL**

All personnel, contractual and operating costs associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

**748.00**     **WITNESS COORDINATION/MANAGEMENT – COUNTY CIVIL**

All personnel, contractual and operating costs associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

**749.00**     **EXPERT WITNESS FEES – COUNTY CIVIL**

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.

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## COUNTY COURT – CIVIL (CONTINUED)



Eligible Entities include: All Counties



Court-Related Expenditure



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

### 751.00    **MASTERS/HEARING OFFICERS – COUNTY CIVIL**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S., and Rule 1.490, Florida Rules of Civil Procedure

### 752.00    **ALTERNATIVE DISPUTE RESOLUTION – COUNTY CIVIL**

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



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 759.00    **OTHER COUNTY COURT - CIVIL COSTS**


All other personnel, contractual and operating costs related to county court-civil cases not identified in account codes 740-752.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

7	6	x	.	x	x
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## COUNTY COURT – TRAFFIC


 Eligible Entities include: All Counties

 Court-Related Expenditure


### 761.00 COURT ADMINISTRATION - TRAFFIC


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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>


 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

### 762.00 INACTIVE: See Note Below

 Code made inactive FY 2008-2009

 Costs associated with State Attorney Administration – Traffic should be coded as **602.00** – State Attorney Administration



### 763.00 INACTIVE: See Note Below


 Code made inactive FY 2008-2009

 Costs associated with Public Defender Administration – Traffic should be coded as **603.00** – Public Defender Administration

### 764.00 CLERK OF COURT ADMINISTRATION – TRAFFIC

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

  **Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

 Sections 28.35(3)(a), 29.008, and 112.061, F.S.

**765.00 TRAFFIC COURT HEARING OFFICER**

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



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 318.30, F.S.

**769.00 OTHER COUNTY COURT – TRAFFIC COSTS**

All other personnel, contractual and operating costs related to county court-traffic cases not identified in account codes 760-765.



**Reference Guide for State Expenditures** – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



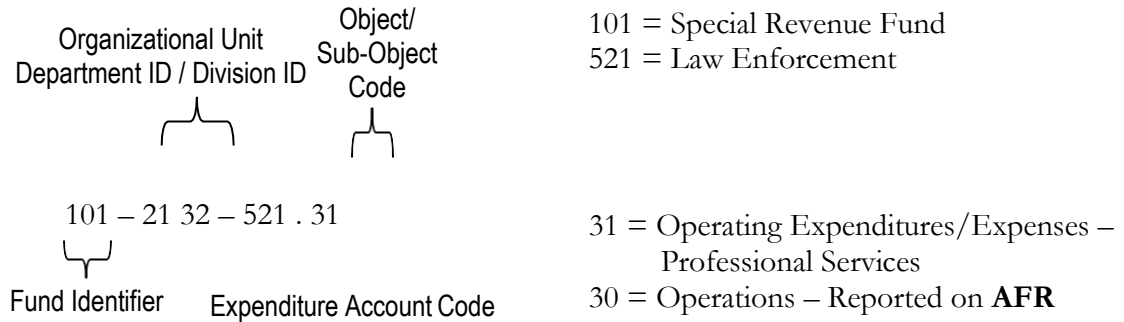
Sections 28.35(3)(a), 29.008, and 112.061, F.S.

# **Object & Sub-Object Classifications**

# Object & Sub-Object Classification Introduction

The eleventh and twelfth digits of the expenditure account designate the object classification. The object code is made up of sub-object codes that may be used at the budgetary level.

Example:



All reporting entities are required to use the object codes as outlined below when reporting the AFR to the Department of Financial Services:

- 10 Personnel Services**  
Includes Sub-Object Codes 11 - 29
- 30 Operating Expenditures/Expenses**  
Includes Sub-Object Codes 31 - 59
- 60 Capital Outlay**  
Includes Sub-Object Codes 61 - 68
- 70 Debt Service**  
Includes Sub-Object Codes 71 - 73
- 80 Grants and Aids**  
Includes Sub-Object Codes 81 - 83
- 90 Other Uses**  
Includes Sub-Object Codes 91 - 99

# Object & Sub-Object Codes

## **10 PERSONNEL SERVICES**

### **Includes 11 through 29**

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

## **11 EXECUTIVE SALARIES**

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

## **12 REGULAR SALARIES AND WAGES**

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

## **13 OTHER SALARIES AND WAGES**

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

## **14 OVERTIME**

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

## **15 SPECIAL PAY**

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



**16 COMPENSATED ANNUAL LEAVE**

Use this object code to capture payments for non-productive salary-related time  
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

**17 COMPENSATED SICK LEAVE**

Use this object code to capture payments for non-productive salary-related time  
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

**18 COMPENSATED COMPENSATORY LEAVE**

Use this object code to capture payments for non-productive salary-related time  
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

**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.

**26 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

Current Year expenditures related to OPEB  
Object Code introduced in 2010 (FY09-10)

**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 Personnel services or capital outlays.

**31 PROFESSIONAL SERVICES**

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

**32 ACCOUNTING AND AUDITING**

Generally, includes all services received from independent certified public accountants.

**33 COURT REPORTER SERVICES**

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

**34 OTHER SERVICES**

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

**35 INVESTIGATIONS**

Cost incurred for confidential matters handled pursuant to criminal investigations.

**36 PENSION BENEFITS**

Benefits paid to participants in the pension program.

**40 TRAVEL AND PER DIEM**

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

**41 COMMUNICATION SERVICES, DEVICES AND ACCESSORIES**

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

Examples: Telephone, internet, cellular telephone, phone charger, telegraph

**42 FREIGHT & POSTAGE SERVICES**

Use for freight and express charges along with drayage, postage, and messenger service

Code introduced in 2009 (FY08-09)

**43 UTILITY SERVICES**

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

**44 RENTALS AND LEASES**

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

**45 INSURANCE**

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

**46 REPAIR AND MAINTENANCE SERVICES**

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

**47 PRINTING AND BINDING**

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

**48 PROMOTIONAL ACTIVITIES**

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

**49 OTHER CURRENT CHARGES AND OBLIGATIONS**

Includes current charges and obligations not otherwise classified.

**51 OFFICE SUPPLIES**

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

**52 OPERATING SUPPLIES**

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

**53 ROAD MATERIALS AND SUPPLIES**

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

**54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS**

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

**55 TRAINING**

Includes training and educational costs  
Code introduced in 2009 (FY08-09)

**59 DEPRECIATION**

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

**60 CAPITAL OUTLAY**

**Includes 61 through 68**

Outlays for the acquisition of or addition to fixed assets.

**61 LAND**

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

**62 BUILDINGS**

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

**63 INFRASTRUCTURE**

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

**64 MACHINERY AND EQUIPMENT**

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

**65 CONSTRUCTION IN PROGRESS**

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

**66 BOOKS, PUBLICATIONS, AND LIBRARY MATERIALS**

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

**67 WORKS OF ART / COLLECTIONS**

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

**68 INTANGIBLE ASSETS**

Per GASB Statement #51

Code introduced in 2009 (FY08-09)

**70 DEBT SERVICE**

**Includes 71 through 73**

Outlays for debt service purposes.

**71 PRINCIPAL**

**72 INTEREST**

**73 OTHER DEBT SERVICE COSTS**

**80 GRANTS AND AIDS**

**Includes 81 through 83**

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

**81 AIDS TO GOVERNMENT AGENCIES**

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

**82 AIDS TO PRIVATE ORGANIZATIONS**

Include all grants, subsidies and contributions to private organizations

**83 OTHER GRANTS AND AIDS**

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

90 OTHER USES

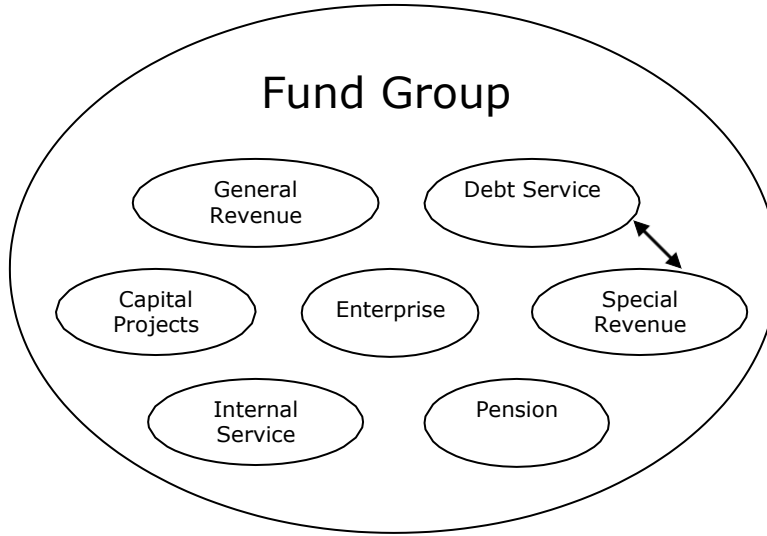
Includes 91 through 99

91 INTRAGOVERNMENTAL TRANSFERS

All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra** governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.

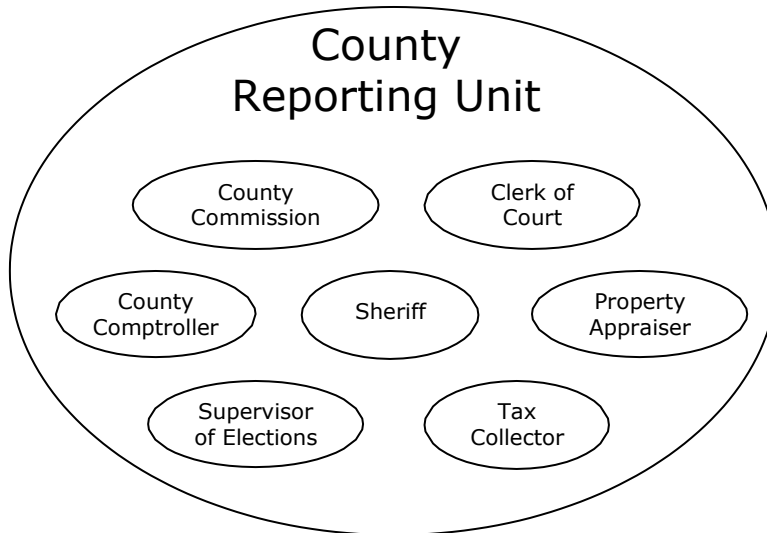
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381+382/581 Inter-Fund Group Transfers



---

386/586 Intra-Governmental Transfers



**92        ADVANCES**

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

**93        NONOPERATING INTEREST - PROPRIETARY FUNDS**

**94        NONOPERATING GRANT EXPENSE - PROPRIETARY FUNDS**

**95        OTHER NONOPERATING USES - PROPRIETARY FUNDS**

**99        OTHER USES**



# Appendix A

## Budgetary Financial Reporting and Disclosure Guidelines

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

Section 218.39(2), F.S., the notes to the financial statements should disclose the budget over-expenditure amounts by individual fund.

# Appendix B

## Text References

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

**1. Codification of Governmental Accounting and Financial Reporting Standards**

Governmental Accounting Standards Board  
401 Merritt 7  
Post Office Box 5116  
Norwalk, Connecticut 06856-5116  
(203) 847-0700  
[www.gasb.com](http://www.gasb.com)

**2. Governmental Accounting, Auditing and Financial Reporting**

Government Finance Officers Association  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
(312) 977-9700  
[www.gfoa.org](http://www.gfoa.org)

**3. Florida Statutes**

Florida Legislature  
Law Book Distribution  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
(850) 488-2323 Suncom 278-2323  
[www.leg.state.fl.us](http://www.leg.state.fl.us)

**4. Attorney General Opinions**

Department of Legal Affairs  
Records Department  
PL01, the Capitol  
Tallahassee, Florida 32399-1050  
(850) 414-3300 Suncom 994-3300  
[www.myfloridalegal.com](http://www.myfloridalegal.com)

**5. Auditor General Rules**

Office of Auditor General  
Post Office Box 1735  
Tallahassee, Florida 32302-1735  
(850) 487-9031 Suncom 278-9031  
[www.myflorida.com/audgen/](http://www.myflorida.com/audgen/)

**6. Administrative Weekly/Florida Administrative Code Department of State**

500 South Bronough Street  
Tallahassee, Florida 32399-0250  
(850) 245-6270  
[administrativecode@dos.state.fl.us](mailto:administrativecode@dos.state.fl.us)

# Appendix C

## Statutory References

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

<b>Chapter/Section</b>	<b>Title and/or Subject</b>
11.45	Legislative Organization, Procedures and Staffing-Definitions; duties; authorities; reports; rules
17	Chief Financial Officer
938.05	Additional Court Costs
27.54	Additional Court Costs
28	Clerks of Circuit Courts
30	Sheriffs
40	Juries; Payment of Jurors and Due Process Costs
92	Witnesses, Records, and Documents
95	Statute of Limitations
98	Registration Office, Officers and Procedures
99.097(4)	Verification of signatures on petitions
112	Public Officers and Employees: General Provisions
117	Notaries Public
119	Public Records
120	Administrative Procedure Act
121	Florida Retirement System

<b>Chapter/Section</b>	<b>Title and/or Subject</b>	
125	County Government	
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 Improvements	Municipal
171	Municipal Annexation or Contraction	
189	Special Districts; General Provisions	
190	Community Development Districts	
192	Taxation: General Provisions	
193	Property Appraisers - Assessments	
194	Administrative and Judicial Review of Property Taxes	
195	Property Assessments/Administration and Finance	
197	Tax Collections, Sales and Liens	
200	Determination of Millage	
218	Financial Matters Pertaining to Political Subdivisions	
219	County Public Money, Handling by State and County	
274	Tangible Personal Property Owned by Local Governments	
280	Security for Public Deposits	
550	Pari-Mutuel Wagering	
938	Court Costs	

**Chapter/Section**

**Title and/or Subject**

932.704

Provisions Supplemental to Criminal Procedure Law

942

Interstate Extradition of Witnesses

# Appendix D

## Crosswalk – Section 29.0085, F.S. Report to Corresponding Account Codes

### Part A - Revenues

<b>Local Requirement Collections</b>	
Section 939.185, F.S. / \$65.00 Local Ordinance	348.92x
Section 318.18(13)(a), F.S. / \$15.00 Surcharge for Court Facilities	348.930
Section 28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment	341.160
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding	*See Note
Various Service Charge Revenue to Fund Local Requirements	*See Note
Other Revenues Dedicated to Fund Local Requirements (Description)	*See Note

### Part B – Non-Recurring Fixed Capital Outlay Expenditures

Facility Construction	712
Communications Infrastructure	713
Other	719

### Part C – Operating Expenditures

<b>Facility Cost</b>	
Lease / Rent Expense	712
Maintenance	712
Utilities	712
Security	711
<b>Communications Systems and Services</b>	
Telephone Expense	713
Computer Equipment / Networks	713
Courier / Subpoena Services	719
Auxiliary Aids	719
Other Communications Systems and Services	719
<b>Other</b>	
Existing Radio Systems	713
Existing Multi-Agency Criminal Justice Information Systems	713



## Part D – Local Requirements

Drug Court	*See Note
Teen Court	*See Note
Legal Library	714
Legal Aid	715
Alternative Sanctions Coordinators	*See Note
Other (Description)	*See Note

## Part E – Other Operating Court Related Expenditures

Personnel	*See Note
Supply & Office Operating	*See Note
Other	*See Note

**\*NOTE:** No one to one relationship exists between a single account code and the report line item

- 1) The line item could be a combination of many different account codes
- 2) The line item could be only a portion of a single account code

# Index

## *I*

1 to 2 Percent Tax.....	48
<i>2</i>	
2¢ Fuel Tax (Constitutional Fuel Tax).....	99
<i>9</i>	
911 Fee.....	79, 96

## *A*

Accounting and Auditing .....	197
Ad Valorem Tax .....	45
Ad Valorem Taxes.....	45
Additional 1 Percent Tax .....	48
Additional Professional Sports Franchise Facility Tax.....	48, 49
Administrative Service Fees .....	107
Advances .....	203
Agency Fund.....	7
Aids to Government Agencies.....	201
Aids to Private Organizations .....	201
Airport .....	82, 87, 99
Airport Development	
Federal Grant.....	82
State Grant.....	87
State Revenue Sharing.....	99
Airports	
Service Charge .....	111
Alcoholic Beverage License Tax	
State Revenue Sharing.....	92
Allotment.....	103
Alternative Dispute Resolution	
Circuit	
Civil .....	168
Family .....	171
Juvenile .....	175
County	
Civil .....	190
Probate .....	180
Ambulance and Rescue Services.....	150
Ambulance Fees	
Service Charge .....	110
Animal Control and Shelter Fees	
Service Charge .....	112
Animal Control Surcharge .....	127

Appeals .....	162
Article V .....	141
Attorney's Fees .....	180
Probate .....	180

## *B*

Bank Fees .....	138
Bank Fee Refunds.....	138
Books, Publications, and Library Materials .....	200
Books, Publications, Subscriptions, and Memberships .....	199
Building Permit Fees .....	68
Buildings .....	200

## *C*

Capital Improvement	
Special Assessments .....	78
Capital Lease Acquisitions .....	158
Capital Projects Fund.....	5
Cardroom Tax	
State Revenue Sharing .....	93
Charges for Services	
Other .....	128
Charter County Convention Development Tax .....	49, 51
Charter County Transit System Surtax ....	56
Charter Schools .....	112, 156
Service Charge .....	112
Child Dependency	
State Grant .....	89
Child Support Reimbursement	
Federal Grant .....	83
Circuit Court Civil	
Court Costs .....	118
Fees and Service Charges .....	118
Service Charges .....	118
Circuit Court Civil	
Filing Fee .....	117
Circuit Court Criminal	
Court Costs .....	115
Drug Court .....	165, 187
Filing Fees .....	115
Service Charges .....	115
Circuit-wide Judicial Reimbursement - Other Counties.....	123

Civil            Regional  
Administration ...116

Counsel

Clearing Fund .....	6	Filing Fees .....	117
Clerk of Court Administration		Service Charges .....	117
Circuit		County Court Criminal	
Civil .....	166	Filing Fee .....	113
Criminal .....	163	County Fuel Tax (1¢) .....	100
Family .....	170	County Ninth-Cent Voted Fuel Tax .....	52
Juvenile .....	173	County Officer Commission and Fees ....	118
County		County Portion (\$2) of \$4.00 Additional	
Civil .....	188	Service Charge.....	107
Criminal .....	185	County Public Hospital Surtax .....	59
Probate .....	178	County Revenue Sharing Program.....	90
Traffic .....	191	Court Administration	
Clerk of Court Related Technology .....	183	Circuit	
Clerk of Court Trust Fund.....	88	Civil.....	188
Clinic Fees		Criminal .....	163
Service Charge .....	112	Family.....	169
Clinical Evaluations		Juvenile .....	173
Circuit		County	
Civil .....	167	Civil.....	188
Criminal .....	164	Criminal .....	184
Family .....	170	Probate .....	178
Juvenile .....	174	Traffic.....	191
County		Court Costs	
Civil .....	189	Circuit Court Criminal .....	115
Criminal .....	185	County Court Civil.....	117
Probate .....	178	Juvenile Court.....	121
Communications and Freight Services ...	198	Probate Court .....	122
Communications Services.....	62, 198	Traffic Court .....	120
Communications Services Tax.....	62, 63	Court Costs	
Community Service Programs		Circuit Court Civil .....	118
Criminal		Court Innovations/Local Requirements ...	125
Circuit .....	165	Court Interpreters	
County .....	187	Circuit	
Compensation for Loss of General Capital		Civil.....	167
Asset.....	141	Criminal .....	164
Comprehensive Planning .....	148	Family.....	170
Confiscation of Deposits or Bonds Held as		Juvenile .....	174
Performance Guarantees .....	132	County	
Conflict Cases		Civil.....	189
State Grant.....	88	Criminal .....	185
Conservation and Resource Management		Probate .....	179
.....	110,152	Court Reporter Services 164, 167, 170, 174,	
Consolidated County Convention		178, 185, 189, 197	
Development Tax .....	49, 50	Circuit	
Constitutional Fuel Tax .....	99	Civil.....	167
Construction in progress .....	200	Criminal .....	164
Consumer Affairs .....	150	Family.....	170
Contractual Services.....	197	Juvenile .....	174
Contributions and Donations from Private		County	
Sources.....	135	Civil.....	189
Contributions from Enterprise Operations		Criminal .....	185
.....	139	Probate .....	178
Convention Development Taxes .....	49, 51	Court-Based Victim Services .....	172
County Court Civil		Courthouse	
Court Costs .....	117	Facilities.....	182

Security .....	181
Criminal Conflict.....	161
Cultural Services.....	112, 156
Service Charge.....	112
Culture/Recreation	
Federal Grant.....	83
Local Government Unit Grant.....	104
State Grant.....	88
State Revenue Sharing.....	103
Current Charges and Obligations .....	199
Custody and Visitation Evaluations .....	172
Custody Investigations .....	172

**D**

Debt Proceeds.....	140
Debt Service .....	148, 201
Debt Service Fund .....	5
Debt Service Payment .....	148
Deferred Compensation Contributions....	137
Deferred Inflow.....	42
Deferred Outflow.....	25
Department of Environmental Protection..	57
Depreciation.....	199
Detention and/or Correction .....	149
Developmental Disabilities Services.....	155
Discretionary Sales Surtaxes .....	56
Discretionary Surtax on Documents .....	56
Disposition of Fixed Assets.....	135
Distribution of Sales and Use Taxes to	
Counties	
State Revenue Sharing.....	93
Dividends.....	134
Dog Racing .....	65
Domestic Violence Court.....	171
Domestic Violence Surcharge .....	86
Drug Court .....	84, 165, 176, 187
Drug Court - Circuit Criminal.....	165, 187
Drug Court XE "Drug Court" - County	
Criminal.....	187
Drug Court Management	
Federal Grant.....	84

**E**

Economic Environment	
Federal Grant.....	82
Local Government Unit Grant.....	104
State Grant.....	87
State Revenue Sharing.....	102
Electric Supply System	
Federal Grant.....	82
State Grant.....	86
State Revenue Sharing.....	97
Electric Utility	
Service Charge.....	110

Electric Utility Services.....	151
Emergency and Disaster Relief.....	150
Emergency Management Service	
Fees/Charges	
Service Charge .....	96, 109
Employment Opportunity and Development	
.....	153
Enhanced 911 Fee	
State Revenue Sharing .....	79, 96
Enterprise Fund.....	5
Executive Salaries.....	195
Expert Witness Fees	
Circuit	
Civil.....	168
Criminal .....	164
Family.....	170
Juvenile .....	175
County	
Civil.....	189
Criminal .....	186
Probate .....	178
Extraordinary Item .....	143, 160
Extraordinary Items (Gain) .....	143

**F**

Federal Fines & Forfeits.....	132
Federal Grant	
Airport Development.....	82
Child Support Reimbursement .....	83
Culture/Recreation.....	83
Drug Court Management .....	84
Economic Environment.....	82
Electric Supply System.....	82
Garbage/Solid Waste .....	82
Gas Supply System .....	82
General Government .....	81
Health or Hospitals .....	83
Hearing Officer .....	84
Mass Transit .....	82
Other.....	82, 83
Other Human Services .....	83
Other Physical Environment .....	82
Other Transportation .....	82
Process Servers .....	84
Public Assistance .....	83
Public Safety.....	81
Sewer/Wastewater .....	82
Water Supply System .....	81
Federal Payments In Lieu Of Taxes .....	85
Fees and Service Charges	
Circuit Court Civil.....	118
Fees remitted to County from Clerk of	
Circuit Court.....	108
Fees remitted to County from Clerk of	
County Court.....	108

Fees remitted to County from Property Appraiser.....	108
Fees remitted to County from Sheriff.....	108
Fees remitted to County from Supervisor of Elections.....	108
Fees remitted to County from Tax Collector.....	108
FICA Taxes.....	196
Filing Fees	
Circuit Court Civil.....	78
Circuit Court Criminal.....	115
County Court Civil.....	116
County Court Criminal.....	113
Juvenile Court.....	120
Probate Court.....	122
Traffic Court.....	119
Fines	
Library.....	131
Local Ordinance Violations.....	131
Pollution Control Violation.....	131
Pollution Control Violations.....	131
Fines & Forfeits	
Federal.....	132
State.....	132
Fire Control.....	149
Fire Protection	
Service Charge.....	109
Firefighter.....	54, 95
Firefighter Supplemental Compensation	
State Revenue Sharing.....	95
First Local Option Fuel Tax.....	52
Flood Control/Stormwater Management.....	152
Florida Revenue Sharing Act of 1972.....	90
Forfeits.....	129, 132, 133
Franchise Fee.....	60, 69
Cable Television.....	69
Electricity.....	69
Gas.....	69
Other.....	69
Sewer.....	69
Solid Waste.....	50
Telecommunications.....	69
Water.....	69
Freight & Postage Services.....	198
Freight Services.....	198
Fuel Tax Refunds and Credits.....	100

**G**

Gain or Loss on Sale of Investments.....	134
Garbage/Solid Waste	
Federal Grant.....	82
Service Charge.....	110
State Grant.....	86
State Revenue Sharing.....	97

Garbage/Solid Waste Control Services ..	151
Gas Supply System	
Federal Grant.....	82
State Grant.....	86
State Revenue Sharing.....	97
Gas Utility	
Service Charge.....	110
Gas Utility Services.....	151
General Fixed Asset Account Group.....	159
General Fund.....	5
General Government	
Federal Grant.....	81
Local Government Unit Grant.....	104
State Grant.....	85
General Long-Term Debt Account Group	6
Governmental Activities.....	5
Government-Wide Financial Reporting.....	5
Green Utility Fee.....	79
Gross Receipts Tax on Commercial	
Hazardous Waste Facilities.....	65
Guardian Ad Litem.....	176

**H**

Health Inspection Fees	
Service Charge.....	112
Health Insurance.....	196
Health or Hospitals	
Federal Grant.....	83
State Grant.....	88
State Revenue Sharing.....	102
Health Services.....	155
Hearing Officer	
Federal Grant.....	84
High Tourism Impact Tax.....	49
Hospital Charges	
Service Charge.....	112
Hospital Services.....	154
Housing	
Service Charge.....	109, 111
Housing and Urban Development.....	154
Housing Assistance Loan Trust Fund.....	56
Housing for Prisoners	
Service Charge.....	109
Human Services	
Local Government Unit Grant.....	104

**I**

Impact Fees	
Commercial	
Culture/Recreation.....	71
Economic Environment.....	71
Human Services.....	71
Other.....	72
Physical Environment.....	70

Public Safety .....	70
Transportation .....	70
Dwelling & Schedule Policy for Impact Fees	
Classification Introduction.....	73
Dwelling Codes .....	74-77
Schedule Policy Codes.....	77
Physical Environment .....	70
Public Safety .....	70
Residential	
Culture/Recreation.....	71
Economic Environment.....	70
Human Services .....	71
Other.....	71
Physical Environment.....	70
Public Safety.....	70
Transportation .....	70
Transportation.....	70
Indigent Care and Trauma Center Surtax.	58
Industry Development .....	154
Information Systems .....	182
Infrastructure.....	200
Installment Purchase Acquisitions.....	158
Installment Purchases and Capital Lease	
Proceeds.....	139
Insurance .....	54, 91, 196, 198
Insurance Agents County Licenses.....	91
State Revenue Sharing.....	91
Insurance Premium Tax for Firefighter	
Pension.....	54
Insurance Premium Tax for Police Officer	
Retirement .....	55
Intangible Assets.....	200
Interest.....	30, 133, 142, 160, 201, 203
Interfund Transfers.....	138, 157
Interfund Transfers In.....	138
Intergovernmental Radio Communication	
Program.....	131
Internal Service Fund.....	5
Internal Service Fund Fees and Charges	107
Investigations .....	172, 197

## J

Jai Alai .....	65, 93
Judgments and Fines	
As Decided by Circuit Court Civil .....	130
As Decided by Circuit Court Criminal .....	129
As Decided by County Court Civil .....	129
As Decided by County Court Criminal.....	129
As Decided by Juvenile Court.....	130
Decided by Traffic Court.....	130
Circuit Court Civil.....	130
Circuit Court Criminal.....	129
County Court Civil.....	129
County Court Criminal.....	129
Juvenile Court.....	130
Other.....	130
Traffic Court.....	130

Judicial Support .....	162
Jury Management .....	162
Juvenile Alternative Programs.....	14,125,126
Juvenile Court	
Court Costs.....	12,121
Filing Fees.....	120
Service Charges.....	121
Juvenile Drug Court.....	176

## L

Land .....	20
Law Enforcement .....	133,149
Law Enforcement Services	
Service Charge.....	109
Law Library .....	14,126,182
Legal Aid .....	14,125,183
Legal Counsel.....	148
Libraries .....	74,156
Service Charge.....	112
Library Fines.....	131
Local Business Tax.....	64
Local Communications Services Tax .....	63
Local Discretionary Sales Surtaxes .....	56
Local Government Half-Cent Sales Tax	
State Revenue Sharing .....	94
Local Government Infrastructure	
Surtax.....	57, 58
Local Government Unit Grant -	
Culture/Recreation.....	104
Local Government Unit Grant - Economic	
Environment.....	104
Local Government Unit Grant - General	
Government.....	104
Local Government Unit Grant - Human	
Services.....	104
Local Government Unit Grant – Other....	104
Local Government Unit Grant - Physical	
Environment.....	104
Local Government Unit Grant - Public	
Safety.....	104
Local Government Unit Grant –	
Transportation.....	104
Local Occupational License Tax.....	64
Local Option Food & Beverage Taxes .....	46
Local Option Taxes .....	46
Local Ordinance Violations	
Fines.....	131

<b>M</b>	
Machinery and Equipment.....	200
Mass Transit	
Federal Grant.....	82
Service Charge.....	111
State Grant.....	87
State Revenue Sharing.....	99
Mass Transit Systems.....	153
Masters/Hearing Officers	
Circuit Civil.....	168
Circuit Family.....	171
Circuit Juvenile.....	176
County Civil.....	190
Probate.....	180
Mediation and Arbitration.....	123
Medical Examiners.....	150
Mental Health Services.....	155
Misdemeanor Probation.....	187
Mobile Home License Tax	
State Revenue Sharing.....	92
Municipal Pari-Mutuel Tax.....	65
Municipal Parking Facility Space	
Surcharges.....	66
Municipal Resort Taxes.....	47
Municipal Revenue Sharing Program.....	90
<b>N</b>	
Natural Gas.....	61
Net Increase (Decrease) in Fair Value of	
Investments.....	134
Non-Court Information Systems.....	148
Non-Operating	
Interest Expense.....	160
Non-Operating Grant Expense.....	203
<b>O</b>	
Occupational License Tax.....	64
Office Supplies.....	199
Oil, Gas, and Sulfur Production Tax.....	101
Operating Supplies.....	199
Other Charges for Services.....	128
Other Court-Related	
State Grant.....	89
Other Culture/Recreation Charges	
Service Charge.....	162
Other Economic Environment Charges	
Service Charge.....	111
Other Federal Grants.....	84
Other Franchise Fees.....	69
Other General Government	
State Revenue Sharing.....	95
Other General Government Charges	
and Fees.....	109
Other General Taxes.....	64, 65
Other Human Services	

Federal Grant.....	83
State Grant.....	88
State Revenue Sharing.....	103
Other Human Services Charges	
Service Charge.....	112
Other Financial Assistance – Federal	
Source.....	85
Other Financial Assistance – State	
Source.....	85
Other Judgments, Fines, And Forfeits.....	133
Other Miscellaneous Revenues.....	136, 137
Other Non-Operating Sources-Proprietary	
.....	142
Other Physical Environment	
Federal Grant.....	81
Service Charge.....	110
State Grant.....	86
Other Physical Environment	
State Revenue Sharing.....	98
Other Postemployment Benefits	
(OPEB).....	36, 195, 196
Other Public Safety	
State Revenue Sharing.....	97
Other Public Safety Charges and Fees	
Service Charge.....	110
Other State Grants.....	89
Other Transportation	
Federal Grant.....	82
State Grant.....	87
State Revenue Sharing.....	101
Other Transportation Charges	
Service Charge.....	111
Other Utility Service Taxes.....	62
Overtime.....	195

<b>P</b>	
Parking Facilities.....	66, 153
Service Charge.....	111
Parks and Recreation.....	112, 156
Service Charge.....	112
Payments from Other Local Units In Lieu Of	
Taxes.....	105
Pension Benefits.....	148, 197
Pension Fund Contributions.....	136
Pension Trust Fund.....	6, 54
Per Diem.....	197
Permanent Fund.....	5
Personnel Services.....	194
Petroleum Gas.....	61
Phosphate Rock Severance Tax.....	98
Physical Environment	
Local Government Unit Grant.....	104
Pollution Control Violation	
Fines.....	131



Pre-Filing Alternative Dispute Resolution Programs .....	162	Public Welfare	
Pre-Trial Release .....	165	State Grant.....	88
Principal .....	201	State Revenue Sharing.....	102
Printing and Binding.....	198	<b>R</b>	
Private Purpose Trust Fund .....	6	Railroads	
Pro Se Services .....	171	Service Charge.....	111
Probate Court		Recording Fees	
Court Costs.....	122	Service Charge.....	106
Filing Fees.....	122	Refunded Bond Escrow Agent .....	158
Service Charges.....	122	Regional Counsel Administration.....	161
Probation/Alternatives.....	13, 124	Rentals and Leases.....	198
Proceeds		Rents and Royalties.....	134
State Revenue Sharing.....	90	Repair and Maintenance Services.....	198
Proceeds from Refunding Bonds.....	140	Repayments from Small Business	
Process Servers		Loans.....	138
Federal Grant.....	84	Retirement Contributions.....	196
Professional Services.....	197	Revolving Fund .....	6
Professional Sports Franchise Facility Tax .....	34, 48, 49	Road and Street Facilities .....	152
Promotional Activities .....	198	Road Materials and Supplies.....	199
Proprietary		<b>S</b>	
Capital Contributions from Federal Government.....	142	Salaries and Wages.....	195
Capital Contributions from Other Public Source.....	142	Sale of General Capital Asset.....	141
Capital Contributions from State Government .....	142	Sale of Surplus Materials and Scrap.....	135
Federal Grants and Donations.....	142	School Capital Outlay Surtax.....	59
Interest.....	142	Second Local Option Fuel Tax .....	53
Other Grants and Donations.....	142	Service Charge	
Other Non-Operating Sources.....	142	Airports.....	111
State Grants and Donations.....	142	Ambulance Fees.....	110
Protective Inspection Fees		Animal Control and Shelter Fees.....	112
Service Charge.....	110	Cemetery.....	110
Protective Inspections.....	150	Charter Schools.....	112
Public Assistance		Clinic Fees.....	112
Federal Grant.....	83	Conservation and Resource Management..	110
Public Assistance Services .....	155	Cultural Services.....	112
Public Defender .....	161, 163	Electric Utility.....	110
Public Defender Conflicts		Emergency Management Service	
County		Fees/Charges.....	109
Criminal .....	187	Fire Protection.....	109
Public Defender Liens.....	13, 124	Garbage/Solid Waste.....	110
Public Guardian .....	181	Gas Utility.....	110
Public Law Library.....	182	Health Inspection Fees.....	112
Public Records Modernization Trust Fund .....	106, 107	Hospital Charges.....	112
Public Safety		Housing .....	111
Federal Grant.....	81	Housing for Prisoners.....	109
Local Government Unit Grant.....	104	Law Enforcement Services.....	109
State Grant.....	86	Libraries.....	112
		Mass Transit.....	111
		Other Culture/Recreation Charges.....	112
		Other Economic Environment Charges.....	111
		Other Human Services Charges.....	112
		Other Physical Environment.....	110
		Other Physical Environment Charges.....	110
		Other Public Safety Charges and Fees.....	110

Other Transportation Charges.....111

Parking Facilities.....	111	State Communications Services Tax .....	62
Parks and Recreation.....	112	State Court Facility Surcharge	
Protective Inspection Fees.....	110	(\$15).....	14, 126
Railroads.....	111	State Fines & Forfeits.....	132
Recording Fees.....	106	State Grant	
Sewer/Wastewater Utility.....	110	Other.....	88, 89
Special Events.....	112	Other Court-Related.....	89
Special Recreation Facilities.....	112	State Grant - Airport Development.....	87
Tolls (Ferry, Road, Bridge, Etc.).....	111	State Grant - Child Dependency.....	89
Water Ports and Terminals.....	111	State Grant - Conflict Cases.....	88
Water Utility.....	110	State Grant - Conflict Cases (Formerly	
Water/Sewer Combination Utility.....	110	334.161) .....	88
Service Charges		State Grant - Culture/Recreation.....	88
Circuit Court Civil.....	118	State Grant - Economic Environment.....	87
Circuit Court Criminal.....	115	State Grant - Electric Supply System.....	86
County Court Civil.....	117	State Grant - Garbage/Solid Waste.....	86
Juvenile Court.....	121	State Grant - Gas Supply System.....	86
Probate Court.....	122	State Grant - General Government.....	85
Special Assessments.....	78	State Grant - Health or Hospitals.....	88
Traffic Court.....	119	State Grant - Mass Transit.....	87
Settlements.....	136	State Grant - Other Court-Related.....	89
Sewer/Wastewater		State Grant - Other Human Services.....	88
State Grant.....	86	State Grant - Other Physical Environment	86
State Revenue Sharing.....	98	State Grant - Other Transportation .....	87
Sewer/Wastewater		State Grant - Public Safety.....	86
Federal Grant.....	82	State Grant - Public Welfare.....	88
Sewer/Wastewater Services .....	151	State Grant - Sewer/Wastewater.....	86
Sewer/Wastewater Utility		State Housing Initiatives Partnership (SHIP)	
Service Charge.....	110	.....	102
Shared Revenue From Other Local		State Payments In Lieu of Taxes.....	104
Units.....	105	State Reimbursement.....	13, 123
Slot Machine Proceeds.....	137	State Revenue Sharing	
Small County Surtax .....	57, 58	Airport Development.....	9, 99
Special Act Fuel Tax (Section 206.61,F.S)		Alcoholic Beverage License Tax.....	92
.....	52	Allotment from JAC.....	103
Special Assessments .....	67, 78	Cardroom Tax.....	93
Capital Improvement.....	78	Culture/Recreation.....	9,103
Service Charges .....	78	Distribution of Sales and Use Taxes to	
Special District, Subcounty, and Special		Counties.....	93
Convention Development Taxes.....	51	Economic Environment.....	102
Special Events .....	112, 156	Electric Supply System.....	9, 97
Service Charge.....	112	Enhanced 911 Fee.....	9, 96
Special Items .....	143, 160	Firefighter Supplemental Compensation.....	95
Special Pay.....	195	Garbage/Solid Waste.....	9, 97
Special Recreation Facilities.....	156	Gas Supply System.....	9, 97
Service Charge.....	112	Health or Hospitals.....	9, 102
Special Revenue Fund.....	145	Insurance License Tax.....	9, 91
State Attorney....	107, 161, 163, 167, 169,	Local Government Half-Cent Sales Tax...9,	94
173, 177, 184, 188, 191		Mass Transit.....	9, 99
State Attorney Administration		Mobile Home License Tax.....	9, 92
Circuit		Other.....	9, 95, 97, 98, 101, 103
Criminal.....	161, 163, 167, 169, 173,		
177, 184, 188, 191			

Other General Government.....	9, 95
Other Human Services.....	9, 103
Other Physical Environment.....	9, 98
Other Public Safety.....	9, 97
Other Transportation.....	9, 101
Proceeds.....	9, 90
Public Welfare.....	9, 102
Sewer/Wastewater.....	9, 98
Water Supply System.....	9, 97
Stormwater Fees.....	79
Stormwater Management	
State Grant.....	86

**T**

Tolls	
Service Charge.....	111
Tolls (Ferry, Road, Bridge, Etc.)	
Service Charge.....	111
Tourist Development Taxes.....	48
Traffic Court	
Court Costs.....	12, 120
Filing Fees.....	12, 119
Service Charges.....	12, 119
Traffic Court Hearing Officer.....	192
Traffic Surcharge.....	15, 127
Training.....	199
Transfer From	
Clerk to Board of County Commissioners..	141
Transfer From	
Clerk of Circuit Court.....	141
County Comptroller.....	141
Property Appraiser.....	141
Sheriff.....	141
Supervisor of Elections.....	141
Tax Collector.....	141
Transfer Out from Constitutional Fee	
Officers.....	158
Transfers.....	138, 140, 142, 145, 157, 158, 159, 201, 202
Transportation	
Local Government Unit Grant.....	104
Travel and Per Diem.....	197
Trial Court Law Clerks/Legal Support.....	162

**U**

Unemployment Compensation.....	195
Utility Service Tax	
Electricity.....	61
Fuel Oil.....	61
Gas.....	61
Other.....	62
Propane.....	61
Telecommunications.....	61
Water.....	44
Utility Services.....	61, 151, 198

**V**

Vessel Registration Fee.....	80
Voter-Approved Indigent Care Surtax.....	60

**W**

Water Ports and Terminals	
Service Charge.....	111
Water Supply System	
Federal Grant.....	81
State Grant.....	86
State Revenue Sharing.....	9, 97
Water Transportation Systems.....	153
Water Utility	
Service Charge.....	110
Water Utility Services.....	151
Water/Sewer Combination Utility	
Service Charge.....	110
Water-Sewer Combination Service.....	110
Witness Coordination/Management	
Circuit	
Civil.....	167
Criminal.....	164
Family.....	170
Juvenile.....	174
County	
Civil.....	189
Criminal.....	186
Probate.....	179
Works of Art / Collections.....	200