

PROPOSED CHART OF ACCOUNTS

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DRAFT

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1 BACKGROUND

Below is a summary of the current statutory requirements for the chart of account responsibilities and financial reporting for each reporting group.

1.1 State Agencies Financial Reporting Requirements

Section 215.93, F.S., establishes the Department of Financial Services (DFS) as the functional owner for the state accounting system, Florida Accounting Information Resource (FLAIR) Subsystem. FLAIR is a component of the Florida Financial Management Information System (FFMIS). Section 215.93, F.S. also authorizes the CFO to establish a uniform chart of accounts for use by FFMIS. The agencies in the executive branch are required to use the FFMIS.

1.2 Local Government Financial Reporting Requirements

Section 218.33(2), F.S., requires each local governmental entity to follow uniform accounting practices and procedures as promulgated by DFS rules to assure the use of proper accounting and fiscal management. The law requires DFS to include a uniform classification of accounts.

Section 218.32 (1), F.S., requires that local governments submit to DFS an Annual Financial Report covering their operations for the preceding fiscal year. DFS makes available to local governments the Local Government Electronic Reporting (LOGGER) system that accumulates the financial information reported on the annual financial reports in a database and makes that information available to the public in an electronic format.

1.3 Educational Entities Financial Reporting Requirements

Section 1010.01, F.S., requires the financial records and accounts of each school district, community college, and other institution or agency under the supervision of the State Board of Education to be prepared and maintained as prescribed by law and rules of the State Board of Education. The financial records and accounts of each state university under the supervision of the Board of Governors must be prepared and maintained as prescribed by law and rules of the Board of Governors.

Each state university must annually file with the Board of Governors financial statements prepared in conformity with generally accepted accounting principles and the uniform classification of accounts prescribed by the Board of Governors.

Each school district must account for expenditures of all state, local, and federal funds on a school-by-school and a district-aggregate basis in accordance with the manual developed by the Department of Education (DOE) or as provided by law. The DOE has incorporated

into an administrative rule the Financial and Program Cost Accounting and Reporting for Florida Schools (Redbook 2001), which provides Florida school districts with a uniform chart of accounts for budgeting and financial reporting.

There are specific reporting requirements and financial accounts that are unique to each of the following: K-12 school districts, community colleges, and state universities. Financial data must be reported to the National Center of Educational Statistics and other governmental and professional educational data information services as appropriate.

1.4 Uniform Chart of Accounts Legislation

215.89 (2)(a) F.S. defines “Charts of account” as a compilation of uniform data codes that are to be used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the Chief Financial Officer (CFO). The uniform data codes shall capture specific details of the assets, liabilities, equities, revenues and expenditures that are of specific interest to the public. As summarized above, the governmental entities currently have very different charts of accounts and reporting requirements. It is the intent of the Legislature that uniform reporting requirements be developed to promote accountability and transparency in the use of public funds across all governmental entities.

The Department of Financial Services (DFS or Department) has reviewed transparency websites across the United States, met with public interest groups, and reviewed publications related to transparency to get a better understanding of what information would be of interest to the public. The proposed chart of accounts and associated reporting requirements were developed to support current transparency trends related to the level of detail and frequency of reporting to the public.

The uniform reporting requirements will apply to State Agencies, Local Governments, and Educational entities. Appendix A has a detailed listing of the reporting entities that are subject to Section 215.89, Florida Statutes. The Department has reviewed the existing statutory reporting requirements for these entities and conducted interviews/meetings to get a better understanding of the current financial reporting practices. It is not the intent of the law to require reporting entities to replace their accounting systems or to require the uniform charts of accounts replace their existing chart of accounts. Reporting entities can develop crosswalks to map their existing accounts to the uniform chart of accounts for reporting purposes.

The Department anticipates modifying LOGER so that all reporting entities can utilize the application for the submission of their financial information.

Information contained in this document is presented to the public, potential users of the chart of accounts, and other interested parties for feedback and comments, in accordance with the requirements of subsection 215.89(3)(a), Florida Statutes.

Comments and general feedback on the list of accounts and definitions can be submitted to the Department through November 1, 2013. A comment form is available on the Project's website: <http://www.myfloridacfo.com/aadir/COA/>. Completed forms can be emailed to chartofaccounts@myfloridacfo.com.

In addition to comments and other general feedback, the reporting entities will have an opportunity to submit cost estimates related to the impact for implementing these reporting requirements. Cost estimates can be submitted to the Department through November 1, 2013. Cost estimates will need to be submitted in a format prescribed by the Department. Detailed instructions for the submission of cost estimates will be posted on the Project's website <http://www.myfloridacfo.com/aadir/COA/> in August. The Department will also provide webinars related to the Chart of Accounts project and submission of cost estimates. The schedule of webinars will also be on the project's website in August.

The Department may modify the definitions and add accounts to the list based on comments from the reporting entities. However, there will be no changes to reporting requirements that specify the level of detail and frequency for reporting so that reporting entities can complete their cost estimates by the due date.

The final recommended Chart of Accounts (COA) listing and reporting requirements will be posted on the Project's website and submitted to the Governor, Senate President, and Speaker of the House on January 15, 2014. The COA recommendations will include a summary of the cost estimates submitted by reporting entities and a narrative on current statutory requirements that would need to be modified in order to implement the COA.

2 PROPOSED CHART OF ACCOUNTS

It is the recommendation of the Chief Financial Officer that financial information using this chart of accounts be reported in a cost-efficient manner that will maximize the transparency to the public on the use of public funds. The reporting requirements have been separated into three categories:

- Balance Sheet accounts¹ - Assets, Liabilities, and Equities
- Income Statement accounts - Revenues and Expenditures
- Income Statement accounts - Other Sources and Uses

The following reporting recommendations will be submitted to the Legislature in January 2014, as required by the law.

2.1 Assets, Liabilities, and Equities

These accounts will be reported annually and at the same level of detail as presented in the reporting entities financial statements. The Department intends to validate the data being reported by the reporting entities with their financial statements.

2.1.1 Level of Detail for Reporting

Each reporting entity will need to report their Assets, Liabilities, and Equities by organization and fund. Below are the specifications for level of detail for each.

Fund Level

Governmental entities maintain financial information at the fund level prescribed by Governmental Accounting, Auditing, and Financial Reporting (GAAFR) standards. Entities should report at the fund level as defined by GAAFR and presented in their financial statements.

Organization Level

Assets, Liabilities, and Equities are commonly maintained at the entity level. Entities should report at the reporting entity level. However, entities that record at a lower organizational level are encouraged to report in that manner to simplify the reporting process and increase the information that is available to the public.

2.1.2 Frequency

Assets, Liabilities, and Equities should be reported annually. To ensure all reporting entities report at the same time, the financial information should be reported by April 1st for the reporting entities prior fiscal year. Some reporting entities may not have completed the audit of their financial statements by April 1st. The reporting entities will

¹ These accounts will be adjusted in calendar year 2014 for deferred inflow and deferred outflow accounts required by GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

have the ability to submit adjusted amounts if changes are needed after the April 1st deadline.

2.1.3 Basis of Accounting

Reporting entities will report Assets, Liabilities, and Equities on the same reporting basis as their annual Financial Statements using full accrual or modified accrual basis of accounting.

2.2 Revenue and Expenditures

These accounts tend to be of greater interest to the public therefore they will need to be reported on a more frequent basis and at the level of detail that reflects the reporting entity's regular operations. Similar transparency sites present this information as "check book" reporting. In order to streamline the reporting and minimize the impact to the reporting entities, there is no intent for the Department to validate the reported amounts to the reporting entity's financial statements.

2.2.1 Level of Detail

Each reporting entity will need to report their Revenue and Expenditures by organization and fund. Below are the specifications for level of detail for each.

Fund Level

Reporting entities shall report revenues and expenditures at the lowest operational level of funds that is maintained by the reporting entities. If, for example, an entity maintains three separate special revenue funds for daily operational purposes, financial information should be reported for each of the three separate special revenue funds rather than a single summarized submission at the GAAFR fund level.

Organization Level

Organizational charts for all governmental agencies show numerous organizational units and departments designed to deliver services to citizens in an efficient and effective manner.

Revenues are often recorded by department or functional unit to accommodate the requirements of GAAP reporting. Revenues should be reported at the organizational level that they are captured for daily operational purposes.

Expenditures are typically recorded at the level of organization that is the most meaningful for tracking budget and associated costs. The recommended organizational level of reporting for expenditures will be different for the types of governmental entities and is presented below:

1. State Agencies – State agencies shall report expenditures at the Bureau level. Those agencies that operate under a different organizational structure shall report at the FLAIR Organizational Level 3.
2. Local Governments – Local governments shall report expenditures at the department or functional unit level. Examples would be the fire, police, and recreation departments. Expenditures for the executive\administrative department or functional units shall be reported separately and not allocated or included in the expenditures for the other departments or functional units. Water Management Districts shall report by program. Direct support organizations should report separately and report at their reporting entity level.
3. School Districts – School Districts shall report expenditures at the individual school level. Expenditures for executive\administrative departments or functional units of the district shall be reported separately and not allocated or included in the expenditures of the individual schools. Direct support organizations should report separately and report at their reporting entity level.
4. Colleges and Universities – Colleges and Universities shall report expenditures at the organizational level that is recorded in their accounting systems. Some colleges and universities may report at individual school level and others may report at program levels. Expenditures for executive\administrative departments or functional units shall be reported separately and not allocated or included in the expenditures of the individual schools. Direct support organizations should report separately and report at their reporting entity level.

2.2.2 Frequency

Revenue and Expenditures should be reported monthly. To ensure all reporting entities report at the same time, the financial information should be reported by the last day of the following month.

2.2.3 Basis of Accounting

Reporting entities will report revenues and expenditures utilizing the basis of accounting their accounting system is supporting. Some accounting systems have been set up to record accruals on a monthly basis, therefore the reporting entity will be reporting on a full or modified accrual basis. State Agencies and other reporting entities may only record accruals at fiscal year end, and therefore will be reporting on a cash basis monthly.

2.3 Other Sources and Uses

These accounts have been provided to assist reporting entities with income statement accounts not already classified in the Chart of Accounts listing. These accounts are included to assist reporting entities with validating all their income statement accounts are reported on a monthly basis.

2.3.1 Level of Detail for Reporting

Each reporting entity will need to report their Other Sources and Uses by organization and fund. Below are the specifications for level of detail for each.

Fund Level

Reporting entities shall report other sources and uses at the lowest operational level of funds that is maintained by the reporting entities.

Organization Level

Other sources and uses should be reported at the organizational level that they are captured for daily operational purposes.

2.3.2 Frequency

Other Sources and Uses should be reported monthly. To ensure all reporting entities report at the same time, the financial information should be reported by the last day of the following month.

2.3.3 Basis of Accounting

Reporting entities will report other sources and uses utilizing the basis of accounting their accounting system is supporting. Some accounting systems have been set up to record accruals on a monthly basis, therefore the reporting entity will be reporting on a full or modified accrual basis. State Agencies and other reporting entities may only record accruals at fiscal year end, and therefore will be reporting on a cash basis monthly.

3 APPENDIX A – REPORTING ENTITY LISTING

Below is a listing of the Reporting Entities defined in 215.89, F.S.

| State Agencies |
|--|
| Executive Branch - (Officer, Official, Commission, Board, Authority, Council, Committee, Department) |
| State Attorney |
| Public Defender |
| Criminal Conflict and Civil Regional Counsel |
| Capital Collateral Regional Counsel |
| Florida Clerks of Court Operations |
| Justice Administrative Commission |
| Florida Housing Finance Corporation |
| Florida Public Service Commission |
| State Board of Administration |
| Supreme Court |
| District Court of Appeal |
| Circuit Court |
| County Court |
| Judicial Qualifications Commission |
| Local Government |
| Municipality |
| County |
| Water Management District |
| Special District |
| Other entity created by Local Government |
| Educational Entity |
| School District |
| Other entity created by School District |
| Entity of Higher Education |
| State University |
| State or Florida College System institution |
| Other entity created by State University |
| Other entity created by Florida College System institution |

4 APPENDIX B – CHART OF ACCOUNTS

Appendix B provides the listing of accounts for Assets, Liabilities, Equities, Revenues, Expenditures, and Other Sources and Uses. The accounts are listed alphabetically within the account groupings. Each account is identified with a unique definition to capture the financial information without overlapping into other accounts. It is important to note that reporting entities may not utilize all the accounts listed. The reporting entities are required to report only on the applicable accounts for their operations.

4.1 Assets

Advances to Other Funds

This account represents long-term loans from one fund to another fund within the same reporting entity.

Assets - Capitalized

This account represents the cost of all other capitalized assets that are not otherwise classified in this chart of accounts and their related accumulated depreciation. This would include, but not be limited to intangible assets, property under capital lease, construction work in progress, and depreciable works of art and treasures.

Assets – Construction in Progress

This account represents the cost of construction work, which is not yet completed. This account is not depreciated until the asset is placed in service.

Assets – Library Resources

This account includes exhaustible items used for reference or lending such as books, periodicals, and microfilm that have a useful life greater than one year.

Assets - Non-Capitalized

This account represents the carrying value of any non-depreciable fixed assets other than land.

Assets - Other

This account represents any current or non-current assets that are not otherwise classified in this chart of accounts. This includes, but is not limited to, deferred charges.

Assets - Restricted

This account represents any assets that are restricted in use by legal or contractual requirements.

Buildings

This account represents the acquisition cost of permanent structures owned by the reporting entity, improvements to the buildings or structures and the related accumulated depreciation. If building is acquired by gift, the account should reflect the appraised value at the time of acquisition.

Cash

This account includes all unrestricted cash and cash equivalents that are owned by the entity. It includes Cash on Hand, Cash in the Bank, Cash in the State Treasury, Cash with Fiscal Agents, Equities in Pooled Cash, and all other unrestricted cash items. Cash balances that are classified as general revenue should be reported as Unexpended General Revenue Fund. Restricted Cash balances should be reported as **Assets – Restricted**.

Due from Component Units

This account represents uncollected amounts owed to an entity by one of its component units, as defined by Governmental Accounting Standards Board (GASB).

Due from Other Funds

This account represents uncollected amounts owed to a particular fund from another fund within the reporting entity.

Due from Other Governments

This account represents uncollected amounts owed to an entity from another governmental unit that is outside the reporting entity. The amount owed is not related to a contract or grant.

Equipment and Furniture

This account represents the cost of furniture, equipment and other tangible personal property that is movable in nature with an estimated useful life of over one year. The related accumulated depreciation is also reported in this account.

Infrastructure

This account represents the cost of public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and other similar assets that are immovable and of value only to the governmental entity. The account includes the related accumulated depreciation.

Inventories

This account represents goods held for future operations or for resale by an entity.

Investments

This account includes all investments that are held for the production of income. It includes current and non-current investments, Equities in Pooled Investments, Unamortized Premiums/Discounts on Investments, and Interest/Dividends Receivable.

Land

This account contains the cost of land, land easements, and land rights owned by the entity. This includes the purchase price and costs such as legal fees, filing and excavation costs 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.

Prepaid Items

This account represents amounts paid in advance of the receipt of the related goods or services.

Receivables - Assessments

This account includes the uncollected portion of special assessments that have been levied by an entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

Receivables - Contracts and Grants

This account includes amounts due from contractor, governmental agencies, foundations and other organizations that are associated with a contract or grant. This occurs when either income has been earned that is owed to the reporting entity, reporting entity made an overpayment that has not been refunded, or reporting entity advanced funds that have not been consumed.

Receivables - Gifts, Donations, or Pledges

This account is used to report the current and non-current portions of uncollected gifts, donations, or pledges from individuals, businesses, foundations or other sources that are made to the entity without a commitment of services in return. The amounts reported should include the reduction for the estimated Allowance for Uncollectible amounts.

Receivables - Goods and Services

This account represents amounts due from private persons, firms, or businesses for goods or services provided by the entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

Receivables - Loans and Notes

This account includes the current and non-current portions of all loans and notes receivable issued by the reporting entity. It includes related interest earning, penalties assessed. The amounts reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

Receivables - Pension Contributions

This account represents the pension contributions that are due to Department of Management Services (DMS), Division of Retirement for the Florida Retirement System (FRS). Pension contributions that are not in the FRS system are also included in this account.

Receivables - Taxes

This account includes the uncollected portion of taxes that have been levied by the entity. The amount reported should include Delinquent Taxes due to the reporting entity and a reduction for the estimated Allowances for Uncollectible Accounts.

Receivables - Tuition and Student Fees

This account includes the uncollected portion of student tuition and fees that have been levied by the entity. The amount reported should include the reduction for the estimated Allowance for Uncollectible Accounts.

Receivables - Other

This account includes the current and non-current portions of any receivables not previously classified and the related Allowance for Uncollectible Accounts.

Unexpended General Revenue Fund

This account is restricted to the reporting of General Revenue and represents the unexpended release balances for all appropriation categories in the General Revenue Fund.

4.2 Liabilities

Accrued Liabilities

This account represents the obligations for expenses incurred but not paid yet and not otherwise classified in this chart of accounts. Examples include accrued taxes payable, accrued interest payable, accrued salaries payable, and accrued prize liability.

Advances from Other Funds

This account represents advances received from another fund within the same reporting entity or another reporting entity.

Deferred Revenue

This account represents amounts of revenue received but not yet earned.

Due to Component Units

This account represents unpaid amounts owed by an entity to one of its component units.

Due to Other Funds

This account captures the amounts due to a fund from other fund(s) within the same reporting entity.

Due to Other Governments

This account captures amounts due by the reporting entity to other governmental entities. This includes, but is not limited to, Due to State and Due to Federal Government.

Due to State – Court Related

This account is unique to the Counties. It represents the portion of fines, forfeitures, fees, service charges and court costs collected by the various courts that have to be remitted to the State pursuant to 28.246 Florida Statutes.

Employee Benefits - Compensated Absences

This account represents the current and long-term portions of the entity's liability for compensatory, annual, and sick leave that has been earned but not used by employees that are eligible for benefit pay outs.

Employee Benefits - Deferred Compensation

This account represents the current and long-term portions of an entity's liability to participants of a deferred compensation plan.

Employee Benefits - Other Post Employment

This account represents the current and long-term portions of an entity's liability for benefits other than pensions provided to employees following termination of their employment.

Liabilities to be Paid from Restricted Assets

This account represents liability accounts used for acquisition of restricted assets or liabilities that will be liquidated with restricted assets.

Payables - Arbitrage Rebates

This account represents amounts due to the Internal Revenue Service for interest earned on unspent bond or Certificate of Participation (COP) proceeds that exceeds legally allowable returns.

Payables - Bonds

This account represents the current and non-current portions of outstanding bonds the reporting entity is obligated to pay. The account includes, but is not limited to, matured and outstanding bonds and the related interest and amounts due to fiscal agents to service bonds.

Payables - Claims

Liabilities for claims made against the reporting entity that have been substantiated but have not been paid yet.

Payables - Construction

This account represents amounts due for the construction of buildings, structures, and other improvements. This account should include amounts held as retainage for the portion of work that has been completed but is pending

payment based on the final inspection or other satisfactory performance standards per the contract.

Payables - Goods and Services

This account represents the liabilities on an open account owed to private persons, firms or corporations for unpaid goods and services excluding construction received by the reporting entity.

Payables - Deposits

This account represents monies placed on deposit by a customer, citizen or other depositors and will be returned at a future date.

Payables - Loans and Notes

This account captures the current and long-term portions of unpaid loans and notes.

Payables - Termination Benefits

This account represents the current and long-term portions of an entity's liability to former employees in connection with their termination of employment.

Other Liabilities

This account represents any current or non-current liabilities that are not otherwise classified in this chart of accounts.

4.3 Equities

4.3.1 Classifications for Governmental Funds

Fund Balance – Classified

This account represents fund balances that are non-spendable, committed, assigned, or otherwise restricted as to their availability to fund future obligations of the entity.

Fund Balance – Unassigned

This account represents the unassigned fund balances of an entity that are technically available for any purpose.

4.3.2 Classifications for Proprietary Funds

Net Position – Investment in Capital Assets

This account contains amounts held in proprietary funds that represent 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.

Net Position – Restricted

This account represents amounts held in proprietary funds that are constrained as to their future use.

Net Position – Unrestricted

This account represents amounts held in proprietary funds that are not restricted excluding capital assets and their related debt.

4.4 Revenues

4.4.1 Contracts, Grants, and Other Financial Assistance

Contracts, Grants, and Other Financial Assistance - Federal

This account includes grants, vendor contracts, and other aid received from Federal agencies either directly or indirectly via a State Agency. This account includes federal payments received in lieu of taxes.

Contracts, Grants, and Other Financial Assistance - Local

This account includes grants, vendor contracts, and other financial assistance received from local government funds. This account includes shared revenues from other local governmental units and payments from other local governmental units in lieu of taxes.

Contracts, Grants, and Other Financial Assistance - State

This account includes grants, vendor contracts, and other financial assistance funded with State funds. This account includes revenue sharing proceeds and state payments in lieu of taxes.

Gifts, Donations, and Pledges

This account includes receipts of gifts, donations or pledged revenue from non-governmental organizations or individuals.

4.4.2 Employee and Employer Contributions

Employee and Employer Contributions - Deferred Compensation

This account includes pretax payroll deductible contributions made by government employees.

Employee and Employer Contributions - Pension Fund

This account includes Pension Contributions reported by Division of Retirement for the Florida Retirement System (FRS). Pension contributions that are not in the FRS system are also included in this account.

4.4.3 Investment Earnings

Investment Earnings

This account includes dividends and interest earned on investments, gains or losses on the sales of investments, and the increase/decrease in the fair value of investments.

4.4.4 Judgments, Fines, and Forfeitures

Judgments, Fines, and Forfeitures

This account includes fines and penalties imposed for the statutory offenses, violation of lawful administrative rules and regulations and for neglect of duty. This account also include forfeitures resulting from the confiscation of deposits or bonds held as performance guarantees and proceeds from the sale of property seized by law enforcement agencies.

4.4.5 Licenses, Permits, and Fees

Fees - Article V

This account includes the fees, service charges and fines imposed pursuant to law and collected by the sixty seven Clerks of the Court to fund court-related functions.

Fees - County Officer

This account includes recording fees, Public Records Modernization Trust Fund fees, the county portion of the \$4 additional service charge, administrative service fees, and other fees remitted to the county, and county officer commissions and fees.

Fees - Franchise

This account includes Proprietary fees imposed by local government in relation to the privilege or service provided by the local government, or when the fee payer receives special benefit from the local government.

Fees - Impact

This account includes fees charged to developers at the time of development for construction of facilities to serve the development site.

Fees - Other

This account includes other fees that are not otherwise classified in this chart of accounts.

Fees - Student Tuition

This account includes all tuition and fees assessed against students for educational purposes.

Licenses - Professional

This account includes annual or biennial examination and license fees paid by many professions and occupations to cover the cost of regulation.

Permits - Buildings

This account includes regulatory fees imposed pursuant to the local government's home rule powers not to exceed the cost of the regulatory activity.

Permits - Other

This account includes other permits that are not otherwise classified in this chart of accounts.

Permits - Special Assessments

This account includes collections resulting from compulsory levies against certain properties to pay part or all of the cost of specific capital improvements or services presumed to be of general benefit to the public and to the assessed properties.

4.4.6 Other Miscellaneous Revenue

Other Miscellaneous Revenue

This account includes revenue that is not otherwise classified in this chart of accounts.

4.4.7 Sales of Goods and Services

Sales of Goods and Services

This account includes sales of goods or services from the reporting entity or its component units.

4.4.8 Taxes

Taxes - Ad Valorem

This account includes an annual tax levied by local governments based on the value of real and tangible personal property as of January 1 of each year.

Taxes - Alcoholic Beverage

This account includes taxes on Alcoholic Beverages levied at the wholesale level in Florida on manufacturers, distributors, vendors, brokers, sales agents and importers of alcoholic beverages and collected within a county or municipality.

Tax - Aviation Fuel

This account includes taxes imposed on all aviation fuel sold, used or distributed in this state, or brought into this state for use.

Tax - Cigarette

This account includes taxes imposed on the sale of cigarettes and other non-cigar tobacco products in Florida. Taxes are paid by the wholesale dealer at the time of the first sale within the state.

Tax - Citrus Excise

This account includes taxes imposed on each box of fresh and processed citrus.

Tax - Communications Services

This account includes taxes imposed on retail sales of communications services which originate and terminate in Florida. These services include all forms of telecommunications previously taxed by the gross receipts tax plus cable television and direct-to-home satellite service.

Tax - Corporate Income

This account includes taxes imposed on certain corporations doing business in Florida on income earned.

Tax - Discretionary Surtaxes

This account includes discretionary surtax each county is authorized to levy on documents for the purpose of establishing and financing a Housing Assistance Loan Trust Fund.

Tax - Documentary Stamp

This account includes taxes imposed on deeds and other documents related to real property including certificates of indebtedness, promissory notes, wage assignments and retail charge account agreements.

Tax - Gasoline

This account includes both the gasoline tax imposed by State of Florida and local option fuel taxes.

Tax - Insurance Premium

This account includes taxes imposed on annuity premiums and insurance premiums paid by insurance companies or self insurers.

Tax - Intangible Personal Property

This account includes a onetime tax imposed on obligations for payment secured by liens on Florida real property.

Tax - Local Business

This account includes business taxes levied by counties and/or municipalities for granting the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction.

Tax - Local Option Sales

This account includes eight different types of local discretionary sales surtaxes (known as local option sales taxes) currently authorized by law representing potential revenue sources for county and municipal governments and school districts.

Tax - Motor Fuel

This account includes taxes imposed by the laws of the State on sale, use, distribution, or consumption of motor fuel.

Tax - Oil and Gas Production

This account includes taxes levied upon production of oil and gas for sale or use in the state.

Tax - Other

This account includes taxes that are not otherwise classified in the chart of accounts.

Tax - Pari-Mutuel Wagering

This account includes taxes imposed on pari-mutuel facilities in Florida that conduct greyhound, harness, thoroughbred, and quarter horse races and jai alai games.

Tax - Pollutant

This account includes taxes imposed on every barrel of pollutant produced in or imported into Florida only once. Taxable pollutants include petroleum products including gasoline and diesel fuel, pesticides, ammonia, chlorine, solvents, and motor oil and other lubricants.

Tax - Sales and Use

This account includes taxes imposed on sale and consumption of goods and services excluding any associated penalties and interest.

Tax - Smokeless Tobacco

This account includes taxes imposed on non-cigarette tobacco products.

Tax - Solid Minerals Severance

This account includes severance taxes levied upon every person engaging in the business of severing solid minerals, phosphate rock and heavy minerals, from the soils and waters of this state for commercial use.

Tax - Tourist Development

This account includes five separate tourist development taxes authorized on transient rental transactions. Any county may levy and impose a tourist

development tax on the exercise within its boundaries of the taxable privilege except in municipalities that impose the Municipal Resort Tax.

Tax - Utility Service

This account includes taxes imposed on metered natural gas, fuel oil, propane and other utilities excluding cable televisions and other communication services.

4.5 Expenditures/Expenses

4.5.1 Client Care and Subsistence

Client Care and Subsistence

This account includes payments made to or on behalf of those persons for whom the state has responsibility through its various programs. It includes, but is not limited to, medical services, medical records, client rental payments, client benefits and allowances, client supplies and commodities, foster care payments, transition services, and payments to inmates for services.

4.5.2 Communications

Communications - Cellular Telephone Services

This account includes expenses associated with cellular phones.

Communications - Other Services

This account includes use for internet services, communications devices and communication accessories as well as service plans for long distance and local service.

Communications - Telephone Services

This account includes expenses associated with telephones.

4.5.3 Contracted Professional Services

Contracted Services - Accounting

This account includes contracted services for auditing and professional accounting. This account does not include salaries paid to employees who complete audits or accounting services.

Contracted Services - Advertising

This account includes all types of advertising services, including but not limited to, legal and official advertisements, employment advertising and job opportunity announcements, public service notices and announcements, and promotional advertising.

Contracted Services - Appraisal and Survey

This account includes services for estimating the value of property (real estate, business, antique) or for performing surveys of property.

Contracted Services - Architectural

This account includes architectural services that are related to the art and science of designing and building structures for human habitation or use. This account also includes planning, providing preliminary studies, designs, specifications, working drawings and providing for general administration of construction contracts.

Contracted Services - Banking

This account includes fees and other service charges for services provided by banks.

Contracted Services - Collection and Recovery

This account includes services for the collection or recovery of amounts owed to the reporting entity.

Contracted Services - Construction

This account is used for services for the construction of a building, roadway, or other infrastructure.

Contracted Services - Consulting

This account includes consulting services utilized by a reporting entity to assess different needs and propose methodology strategies and, in doing so, align their strategies with their business processes.

Contracted Services - Court Reporting, Transcription, and Translation

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

Contracted Services - Custodial and Janitorial

This account includes fees paid for cleaning and custodial services that does not include wages paid to employees or the purchase of cleaning supplies. This account includes linen and laundry services.

Contracted Services - Examination and Testing

This account includes fees paid for allowable examinations and tests.

Contracted Services - Expert Witness Fees

This account includes allowable expenses charged by a witness who is called for court testimony as a direct result of that person's expertise or specialized skill.

Contracted Services - Food

This account includes any costs related to food services being provided to the reporting entity.

Contracted Services - Human Resource

This account includes services for personnel recruitment and management services.

Contracted Services - Information Technology

This account includes services to support information technology including developing and implementation of applications, staff supporting current information technology systems.

Contracted Services - Investigative

This account includes costs incurred for confidential matters handled pursuant to criminal investigations.

Contracted Services - Lawn Care, Grounds Keeping, and Landscaping

This account includes grounds maintenance and landscape services.

Contracted Services - Legal

This account includes services to support legal activities excluding expert witness fees. Examples would be external attorneys, arbitrator, mediator or a facilitator.

Contracted Services - Medical

This account includes services provided by doctors or medical offices.

Contracted Services - Other

This account includes other professional services that are not otherwise classified elsewhere in the Chart of Accounts.

Contracted Services - Printing and Reproduction

This account includes cost of printing, binding and other reproduction services which are contracted for or purchased from outside vendors. This account includes costs for providing court reporting transcripts.

Contracted Services - Research

This account includes payments made to support research activities, design and perform surveys, gather data, conduct interviews, scientific services for research laboratory or classroom.

Contracted Services - Repairs and Maintenance

This account includes costs incurred for the repair and maintenance of buildings, vehicles, equipment including all maintenance and service contracts as well as non-capital renovation.

Contracted Services - Security

This account includes services related to safeguarding property.

Contracted Services - Temporary Employment

This account includes employment related to a time period such as seasonal or task oriented.

Contracted Services - Training

This account includes training and educational costs.

4.5.4 Contributions and Distributions

Contributions and Distributions - Aid to Counties

This account includes federal, state, or local revenue distributions to counties to support various state and county programs.

Contributions and Distributions - Aid to Municipalities

This account includes federal, state, or local revenue distributions to municipalities to support various state and municipality programs.

Contributions and Distributions - Disaster Relief Assistance

This account all funds disbursed by the reporting entity for losses from the qualifying state emergencies.

Contributions and Distributions - Educational Aid

This account reports all funds disbursed by the reporting entity for educational assistance and scholarships. It includes, but is not limited to, opportunity scholarships, and non-resident alien scholarships.

Contributions and Distributions - Other

This account captures the cost of contributions and distributions that are not otherwise classified by this chart of accounts.

Contributions and Distributions - State Financial Assistance

This account includes all distributed state financial assistance to other governments, universities, not for profit, and for profit entities as defined in section 215.97, Florida Statutes.

4.5.5 Debt Service

Debt Service - Interest

This account reports amounts paid by the reporting entity for interest on outstanding debt.

Debt Service - Other

This account captures all other amounts paid by the reporting entity for the service of outstanding debt, including, but not limited to, fiscal agent and other debt fees not otherwise classified in the Chart of Accounts.

Debt Service - Principal

This account reports amounts paid by the reporting entity to retire the principal on outstanding debt.

4.5.6 Employer Provided Salary and Benefits

Employer Provided Benefits - Salaries

This account includes all salaries, wages to full and part-time employees that will be reported on a W-2 form to them at the end of the year.

Employer Provided Benefits - Dependent Care

This account includes dependent care reimbursements that apply to pretax deferrals or a flexible spending account.

Employer Provided Benefits - Health

This account includes medical expense reimbursements that may be under Pretax Benefits Program.

Employer Provided Benefits - Other

This account includes death benefits to dependents, disability benefits and any other benefits not otherwise classified.

Employer Provided Benefits - Pensions

This account includes benefits paid to participants in a pension program.

Employer Provided Benefits - Retirement

This account is used by reporting entities for the issuance of 1099-R to the recipients.

Employer Provided Benefits - Unemployment Compensation

This account includes benefits paid to United States workers who are out of work due to no fault of their own and are eligible for unemployment benefits for up to 26 weeks or more.

Employer Provided Benefits - Worker's Compensation

This account includes financial and other reparations for employees injured on the job.

4.5.7 Food Products

Food Products

This account includes food purchases for human consumption, not for resale.

4.5.8 Fuels, Oils, and Lubricants

Fuels, Oils, and Lubricants - Heating and Generating Power

This account includes resources for heating and generating power such as coal and wood, fuel oil, propane, and acetylene, butane and other gases.

Fuels, Oils, and Lubricants - Motor

This account includes gasoline, diesel oil, motor oil, greases, clutch and brake fluids and like items used for vehicles and equipment.

4.5.9 Insurance and Surety Bonds

Insurance and Surety Bonds

This account captures the cost of all Insurance and Surety Bonds purchased by an entity. It includes, but is not limited to, automobile fleet insurance, general liability insurance, workers compensation insurance, fire insurance, civil rights insurance, surety bonds, and information technology insurance.

4.5.10 Lottery Prizes and Commissions

Lottery Prizes and Commissions

This account includes lottery prizes and commissions issued by Department of Lottery.

4.5.11 Other Miscellaneous Expenses

Other Miscellaneous Expenses

This account includes all other expense items that are not otherwise classified in this chart of accounts.

4.5.12 Postage, Freight, and Delivery

Postage, Freight, and Delivery

This account includes postage and delivery payments associated with letters or packages including postage stamps, bulk mailings, and freight charges. This does not include envelopes or supplies.

4.5.13 Purchases for Resale

Purchase for Resale

This account includes purchases to be resold such as in the operations of bookstores, snack bars, cafeterias, dining halls, and gift shops.

4.5.14 Relief Acts

Relief Acts

This account represents non-taxable amounts authorized by legislative action which are not required to be reported on Form 1099.

4.5.15 Rentals

Rental - Buildings and Land

This account includes rentals of buildings, offices, conference rooms, residences, and land.

Rental - Information Technology Equipment

This account includes costs associated with rentals of Information Technology Equipment.

Rental - Office Equipment

This account includes, but is not limited to, cost associated with the rental of training equipment, cellular telephones, copying equipment, and postage equipment.

Rental - Other Equipment

This account includes the rental of vehicles and heavy machinery and other equipment not otherwise not classified in the Chart of Accounts.

4.5.16 Supplies

Supplies – Construction

This account includes materials and supplies purchased for construction projects.

Supplies - Information Technology

This account includes application software licenses and other IT related supplies.

Supplies - Office

This account includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, and other supplies purchased for the office.

Supplies - Other

This account includes, but is not limited to, bedding and other textiles, educational supplies, medical supplies, agricultural supplies, janitorial and housekeeping supplies, minor tools, parts and fittings, and other materials or supplies not otherwise classified in the Chart of Accounts.

4.5.17 Tangible Personal Property

Property - Books and Library Resources

This account includes books, publications, audio /visual materials when purchased for use.

Property - Buildings and Fixed Equipment

This account captures the cost of all capitalized buildings and fixed equipment that are acquired by the reporting entity.

Property - Furniture and Equipment

This account captures costs of capitalized furniture and equipment of the reporting entity. It includes, but is not limited to, office furniture and equipment, cellular telephones, educational property, medical property, agricultural property, and information technology property.

Property - Land

This account represents the cost of capitalized land that was acquired by the reporting entity.

Property - Motorized Vehicles

This account reports the cost of all capitalized passenger and other motor vehicles including boats and aircraft acquired by the reporting entity.

Property - Other Fixed Assets

This account captures the cost of all capitalized fixed assets that are not otherwise classified in this chart of accounts.

Property - Other Real Property

This account represents the cost of other capitalized real property acquired by the reporting entity that is not otherwise classified in this chart of accounts.

4.5.18 Travel

Travel - Foreign - Airfare

This account includes foreign travel expenses for airfare.

Travel - Foreign - Car

This account includes foreign travel expenses for car rentals.

Travel - Foreign - Hotel

This account includes foreign travel expenses for lodging.

Travel - Foreign - Meals

This account includes foreign travel expenses for meals allowance prescribed by law.

Travel - Foreign - Mileage

This account includes foreign travel expenses for mileage allowance prescribed by law.

Travel - Foreign - Other

This account includes foreign travel expenses that are not otherwise classified elsewhere.

Travel - Foreign - Per Diem

This account includes foreign travel expenses based on the per diem allowance including subsistence as prescribed by law.

Travel - In-State - Airfare

This account includes travel expenses incurred within Florida for airfare.

Travel - In-State - Car Rental

This account includes travel expenses incurred within Florida for car rentals.

Travel - In-State - Hotel

This account includes travel expenses incurred within Florida for lodging.

Travel - In-State - Meals

This account includes travel expenses incurred within Florida for meals allowance prescribed by law.

Travel - In-State - Mileage

This account includes travel expenses incurred within Florida for mileage allowance prescribed by law.

Travel - In-State - Other

This account includes travel expenses incurred within Florida that are not otherwise classified elsewhere.

Travel - In-State - Per Diem

This account includes travel expenses incurred within Florida based on the per diem allowance including subsistence as prescribed by law.

Travel - Out of State - Airfare

This account includes travel expenses incurred outside of Florida for airfare.
This account excludes expenses for foreign travel.

Travel - Out of State - Car Rental

This account includes travel expenses incurred outside of Florida for car rentals.
This account excludes expenses for foreign travel.

Travel - Out of State - Hotel

This account includes travel expenses incurred outside of Florida for lodging.
This account excludes expenses for foreign travel.

Travel - Out of State - Meals

This account includes travel expenses incurred outside of Florida for meals allowance prescribed by law. This account excludes expenses for foreign travel.

Travel - Out of State - Mileage

This account includes outside of Florida travel expenses for mileage allowance prescribed by law. This account excludes expenses for foreign travel.

Travel - Out of State - Other

This account includes outside of Florida travel expenses that are not otherwise classified elsewhere. This account excludes expenses for foreign travel.

Travel - Out of State - Per Diem

This account includes outside of Florida travel expenses based on the per diem allowance including subsistence as prescribed by law. This account excludes expenses for foreign travel.

4.5.19 Utilities

Utilities

This account includes electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

4.6 Other Sources and Uses

Debt Issuance Proceeds

This account includes proceeds from issuance of long term debt that includes Bonds or Other Long Term debt proceeds.

Extraordinary Items

This account includes items that are both unusual in nature and infrequent in occurrence in accordance with GASB 34.

Other Sources or Uses

This account includes all other sources or uses that are not otherwise classified by this chart of accounts.

Transfers in

This account includes all monies transferred in from other funds within the same reporting entity (intra governmental transfers) or from another reporting entity (inters governmental transfers).

Transfers out

This account includes all monies transferred out to other funds within the same reporting entity (intra governmental transfers) or to another reporting entity (inters governmental transfers).