UNIFORM ACCOUNTING SYSTEM MANUAL

For Florida Special Districts and Other Similar Local Government Entities

State of Florida
Department of Financial Services
Bureau of Local Government
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As of 08/09/2010
Introduction

Section 218.33, Florida Statutes (F.S.), states that the Department of Financial Services “…shall make such reasonable rules and regulations regarding uniform accounting practices and procedures by local governmental entities in this state, including a uniform classification of accounts, as it considers necessary to assure the use of proper accounting and fiscal management techniques by such units.” Additionally, Section 218.32, F.S., requires that each local government reporting entity submit annual financial information to the Department of Financial Services.

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

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

- **Eligible Entities** – Which local governments does the revenue/expenditure pertain to?
- **Information** – Where can I find more information about the revenue/expenditure?
- **Statutory Reference** – Where can I find the statutory authority for the revenue/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.
- **Deleted** – The account code is no longer active and has been deleted.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
- **Legislative Committee on Intergovernmental Relations (LCIR) Handbook** – See the most recent version of the Local Government Financial Information Handbook by the Florida LCIR to clarify a revenue stream. <http://www.floridalcir.gov/>
Fund Classifications
In accordance with generally accepted principles, governmental accounting systems are organized and operated on a fund basis. However, due to the inflexibility, complexity and expense involved in the administration of a large number of funds, only a minimum number consistent with legal and operational requirements should be established by the local unit. Separate bank accounts are not necessary for funds. Centralized bank accounts which are reconciled to separate cash statements for each fund will maintain cash control over each fund.

The classification of funds shown below is required to be used by all reporting entities. The coding scheme that is provided with the classification of funds is optional and may be altered to meet the specific needs of the reporting entities. For example, if a reporting entity has less than ten funds of any one type, a two digit fund number may be used.

### Fund Groups

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>General Fund</td>
</tr>
<tr>
<td>005</td>
<td>Governmental Activities (Government-Wide Financial Reporting)</td>
</tr>
<tr>
<td>050</td>
<td>Permanent Funds</td>
</tr>
<tr>
<td>100</td>
<td>Special Revenue Funds</td>
</tr>
<tr>
<td>200</td>
<td>Debt Service Funds</td>
</tr>
<tr>
<td>300</td>
<td>Capital Projects Funds</td>
</tr>
<tr>
<td>400</td>
<td>Enterprise Funds</td>
</tr>
<tr>
<td>500</td>
<td>Internal Service Funds</td>
</tr>
<tr>
<td>600</td>
<td>Agency Funds</td>
</tr>
<tr>
<td>650</td>
<td>Pension Trust Funds</td>
</tr>
<tr>
<td>700</td>
<td>Investment Trust Funds</td>
</tr>
<tr>
<td>750</td>
<td>Private Purpose Trust Funds</td>
</tr>
<tr>
<td>800</td>
<td>Revolving Funds / Clearing Funds</td>
</tr>
<tr>
<td>900</td>
<td>General Fixed Assets Account Group¹</td>
</tr>
<tr>
<td>950</td>
<td>General Long-Term Debt Account Group¹</td>
</tr>
</tbody>
</table>

¹ Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.
The coding scheme allows for up to 99 different funds in each type. The general fund category, however, allows for only one fund, coded as 001. This coding system allows the data in each fund to be “rolled up” or combined with every other fund of that category. For example, if a reporting entity maintains 23 special revenue funds numbered 101 to 123, these funds may be combined for reporting purposes into one control category, “100” - special revenue funds.

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

### Governmental Fund Types

<table>
<thead>
<tr>
<th>Code</th>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>General Fund</td>
<td>To account for all financial resources not accounted for and reported in another fund</td>
</tr>
<tr>
<td>005</td>
<td>Governmental Activities</td>
<td>To account for balances related to governmental funds that are only reported in the government-wide statement of net assets</td>
</tr>
<tr>
<td></td>
<td>(Government-Wide Financial Reporting)</td>
<td></td>
</tr>
<tr>
<td>051 - 099</td>
<td>Permanent Funds</td>
<td>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</td>
</tr>
<tr>
<td>101 – 199</td>
<td>Special Revenue Funds</td>
<td>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</td>
</tr>
<tr>
<td>201 – 299</td>
<td>Debt Service Funds</td>
<td>To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest</td>
</tr>
<tr>
<td>301 – 399</td>
<td>Capital Projects Funds</td>
<td>To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays</td>
</tr>
</tbody>
</table>
### Proprietary Fund Types

| 401 – 499 | Enterprise Funds | To account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes |

| 501 – 599 | Internal Service Funds | To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis |

### Fiduciary Fund Types

| 601 – 649 | Agency Funds | To account for assets held by a government in a purely custodial capacity |
| 651 – 699 | Pension Trust Funds | To account for assets of defined pension plans, defined contribution plans, other post-employment benefit plans, other employee benefit plans or other employee benefit plans held by a government in a trustee capacity |
| 701 – 749 | Investment Trust Funds | To account for external portion of investment pools (including individual investment accounts) reported by the sponsoring government |
| 751 – 799 | Private-Purpose Trust Funds | To account for trust arrangements including escheat property, where principal and income benefit individuals, private organizations or other governments |
Revolving & Clearing Fund Types

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>801 – 899</td>
<td>Revolving Funds &amp; Clearing Accounts</td>
<td>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.)</td>
</tr>
</tbody>
</table>

Account Groups\(^2\)

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>901 – 949</td>
<td>General Fixed Assets Group of Accounts (Optional)</td>
<td>This is a self-balancing group of accounts used to record the fixed assets of a governmental unit, which are not related to a particular fund</td>
</tr>
<tr>
<td>951 - 999</td>
<td>General Long-Term Debt Group of Accounts (Optional)</td>
<td>This is a self-balancing group of accounts used for recording the principal portion of the long-term liabilities of governmental fund types not paid with current resources</td>
</tr>
</tbody>
</table>

\(^2\) Although GASB Statement 34 eliminated the general capital assets and general long-term debt account groups, local governments may still use the groups and related accounts for accounting purposes.
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 and Other Debits and (2) Liabilities and Other Credits. However, there are accounts with credit balances included in the Assets and Other Debits category in order to present the accounts in typical balance sheet order. For example, Account 163, Accumulated Depreciation-Buildings, appears among the assets even though it has a credit balance, because on the balance sheet it usually follows Account 162, Buildings.

Balance Sheet Accounts

1  |  x  |  x  |  .  |  x  |  x  |  x  - ASSETS & OTHER DEBITS

This balance sheet heading covers not only assets, but also those items which are not assets at the date of the balance sheet, but are expected to become assets at some future time. This heading also includes accounts, which normally have debit balances even though they are not assets.

101.000   CASH IN BANK

Money deposited in the bank, demand deposits and interest bearing bank accounts such as time deposits or certificates of deposit held by the bank.

102.000   CASH ON HAND

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

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.
**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.

**TAXES RECEIVABLE**

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

**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.

**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.

**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.

**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.

**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.
121.000 ASSESSMENTS RECEIVABLE

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

122.000 ALLOWANCE FOR UNCOLLECTIBLE ASSESSMENTS

125.000 INTEREST AND PENALTIES RECEIVABLE

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

128.000 NOTES RECEIVABLE - CURRENT PORTION

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

128.900 NOTES RECEIVABLE - NON-CURRENT PORTION

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

131.000 DUE FROM OTHER FUNDS

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

132.900 ADVANCES TO OTHER FUNDS

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

133.000 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due to the reporting entity from other governmental reporting entities. These amounts may represent grants-in-aid, shared taxes, taxes collected for the reporting entity by another entity and charges for services rendered by the reporting entity for another governmental entity.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>135.000</td>
<td>INTEREST AND DIVIDENDS RECEIVABLE</td>
<td>Interest and dividends receivable on investments</td>
</tr>
<tr>
<td>141.000</td>
<td>INVENTORIES - MATERIALS AND SUPPLIES</td>
<td>Materials and supplies on hand for future consumption</td>
</tr>
<tr>
<td>142.000</td>
<td>INVENTORIES - FOR RESALE</td>
<td>Goods held for resale, rather than for use in operations. This includes land intended for sale and not for use.</td>
</tr>
<tr>
<td>150.000</td>
<td>INACTIVE: See note below</td>
<td>Deleted in FY09-10; Equity in Pooled Investments should be put in the 104.000 – Equity in Pooled Cash account code.</td>
</tr>
<tr>
<td>151.000</td>
<td>INVESTMENTS - CURRENT</td>
<td></td>
</tr>
<tr>
<td>151.900</td>
<td>INVESTMENTS - NON-CURRENT</td>
<td>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.</td>
</tr>
<tr>
<td>152.900</td>
<td>UNAMORTIZED PREMIUMS/DISCOUNTS ON INVESTMENTS</td>
<td>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).</td>
</tr>
<tr>
<td>154.000</td>
<td>DEFERRED CHARGES</td>
<td>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).</td>
</tr>
</tbody>
</table>
155.000 PREPAID ITEMS

Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation.

156.000 OTHER ASSETS - CURRENT

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

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.

158.000 INACTIVE: See Note Below

Code for Intangible Assets moved to 166.100 in 2009 (FY08-09) 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.

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.
162.900 BUILDINGS

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

163.900 ACCUMULATED DEPRECIATION - BUILDINGS (CREDIT)

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

164.900 INFRASTRUCTURE

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

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

165.900 ACCUMULATED DEPRECIATION - INFRASTRUCTURE (CREDIT)

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

166.100 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 in 2009 (FY08-09)
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 in 2009 (FY08-09)

166.900 EQUIPMENT AND FURNITURE

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

167.900 ACCUMULATED DEPRECIATION - EQUIPMENT (CREDIT)

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

168.900 PROPERTY UNDER CAPITAL LEASES

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

168.950 ACCUMULATED DEPRECIATION - PROPERTY UNDER CAPITAL LEASES (CREDIT)

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

169.900 CONSTRUCTION WORK IN PROGRESS

The cost of construction work undertaken but not yet completed.

170.900 OTHER FIXED ASSETS

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

170.950 ACCUMULATED DEPRECIATION - OTHER FIXED ASSETS

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

171.000  ESTIMATED REVENUES

The amount of revenues estimated to be received or to become receivable during the fiscal year. At the end of such period, this account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

172.000  REVENUES (CREDIT)

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

180.000  AMOUNT AVAILABLE IN DEBT SERVICE FUNDS

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

181.000  AMOUNT TO BE PROVIDED

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

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

201.000  VOUCHERS PAYABLE

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

202.000  ACCOUNTS PAYABLE

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

203.000  NOTES AND LOANS PAYABLE - CURRENT PORTION

203.900  NOTES AND LOANS PAYABLE - LONG-TERM PORTION

The face value of notes and loans due.

205.000  CONTRACTS PAYABLE

Amounts due on contracts for assets, goods, and services received by a reporting entity.
207.000  DUE TO OTHER FUNDS

A liability account used to indicate amounts owed by a particular fund to other funds in the same reporting entity.

208.000  DUE TO OTHER GOVERNMENTAL UNITS

A liability account set up to record amounts due to other governmental entities from the reporting entity. These amounts may represent grants-in-aid, shared taxes, taxes collected by the reporting unit for another unit, loans and/or charges for services rendered for the reporting entity by another unit.

209.000  LIABILITIES TO BE PAID FROM RESTRICTED ASSETS

Liability accounts used to record the debt service due under bond covenants in an enterprise fund where restricted assets are required.

210.000  COMPENSATED ABSENCES - CURRENT PORTION

210.900  COMPENSATED ABSENCES - LONG-TERM PORTION

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

211.000  MATURERD BONDS PAYABLE

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

212.000  MATURERD INTEREST PAYABLE

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

215.000  ACCRUED INTEREST PAYABLE

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

216.000  ACCRUED WAGES PAYABLE

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

217.000  ACCRUED TAXES PAYABLE

A tax liability, which has accrued since the last payment date, but is not yet due.
220.000  DEPOSITS
A liability incurred for deposits received. Usually an enterprise fund account-representing deposits made by customers as a prerequisite for receiving goods or services.

221.000  DUE TO FISCAL AGENT
Amounts due to fiscal agents, such as commercial banks, for servicing a reporting entity’s maturing indebtedness.

222.000  OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS
A liability account representing those securities that are currently involved in reverse repurchase agreements.

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

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

225.000  CAPITAL LEASES - CURRENT PORTION

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

226.000  INSTALLMENT PURCHASES - CURRENT PORTION

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

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

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

228.000 REVENUE CERTIFICATES - CURRENT PORTION

228.900 REVENUE CERTIFICATES - LONG-TERM PORTION

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

229.000 OTHER CURRENT LIABILITIES

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

230.000 GENERAL OBLIGATION BONDS PAYABLE - CURRENT

230.900 GENERAL OBLIGATION BONDS PAYABLE - LONG-TERM PORTION

The face value of general obligation bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

232.000 REVENUE BONDS PAYABLE - CURRENT PORTION

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

232.900 REVENUE BONDS PAYABLE-LONG - TERM PORTION

The face value of revenue bonds issued and outstanding. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.
234.000 OTHER BONDS PAYABLE - CURRENT PORTION

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.

234.900 OTHER BONDS PAYABLE - LONG-TERM PORTION

Face value of issued and unpaid bonds not classified in accounts above. Includes bonds issued for special assessments. Current and long-term accounts would be used in proprietary fund types. Governmental funds would record this liability in the long-term debt account group.

235.000 DEFERRED COMPENSATION - CURRENT PORTION

235.900 DEFERRED COMPENSATION - LONG-TERM PORTION

The payable portion of a deferred compensation plan.

236.900 ADVANCES FROM OTHER FUNDS

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

237.000 OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY

Outstanding obligations and commitments related to OPEB

Account added in FY09-10

239.900 OTHER LONG-TERM LIABILITIES

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

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.

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 500599) in non-budgeted funds, such as trust funds, to record and summarize expenditures even though the appropriations account (241 above) will not appear in such funds.

243.000 ENCUMBRANCES (DEBIT)

Records obligations in the form of purchase orders, contracts or salary commitments that are chargeable to an appropriation and for which part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with expenditure (242 above) from the appropriations account (241) to arrive at the unencumbered balance of appropriations. At the end of the fiscal year, this account is closed out and does not appear in the year-end balance sheet.

244.000 INACTIVE: See Note Below

⚠️ DELETED: Effective FY10-11 to account for GASB Statement No. 54; See the 28x.000 series

245.000 INACTIVE: See Note Below

⚠️ DELETED: Effective FY10-11 to account for GASB Statement No. 54; See the 28x.000 series
246.000  INACTIVE: See Note Below

_DELETED: Effective FY10-11 to account for GASB Statement No. 54; See the 28x.000 series

247.000  INACTIVE: See Note Below

_DELETED: Effective FY10-11 to account for GASB Statement No. 54; See the 28x.000 series

251.000  PRIOR PERIOD ADJUSTMENT TO BEGINNING FUND BALANCE

Used to record corrections to the beginning fund balance.

252.000  PRIOR PERIOD ADJUSTMENT TO BEGINNING RETAINED EARNINGS

Used to record corrections to the beginning retained earnings.

253.000  RESIDUAL EQUITY TRANSFERS IN

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

254.000  RESIDUAL EQUITY TRANSFERS OUT

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

271.000  INACTIVE: See Note Below

_DELETED: Effective FY10-11 to account for GASB Statement No. 54; See the 28x.000 series

273.000  DEBT USED TO ACQUIRE FIXED ASSETS

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

274.000  NET ASSETS, INVESTED IN CAPITAL, NET OF DEBT

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

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

276.000  NET ASSETS, UNRESTRICTED

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

277.000  NET ASSETS - GENERAL GOVERNMENT

The difference between general government assets and liability accounts.

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 (the principal of an endowment fund, for example).

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

NEW in FY10-11 to account for GASB Statement No. 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 (for example, 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.

NEW in FY10-11 to account for GASB Statement No. 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.

NEW in FY10-11 to account for GASB Statement No. 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.

NEW in FY10-11 to account for GASB Statement No. 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.

NEW in FY10-11 to account for GASB Statement No. 54
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.

Example:

- **Revenue Account Code**
  - 101 – 331.200
  - 101 = Special Revenue Fund
  - 331.200 = Federal Grant – Public Safety

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.

Example:

- **Revenue Account Code**
  - 101 – 331.200.11
  - 101 = Special Revenue Fund
  - 331.200 = Federal Grant – Public Safety
  - 11 = County Specific Incorp/Unincorp County Areas

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 - REVENUE

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 - 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 - 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.

Eligible Entities include: Counties, Municipalities, School Districts, and some Special Districts (as authorized by the Legislature)

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 9, Article VII, Florida Constitution
Chapters 192 – 197 and 200, Florida Statutes
312.100 LOCAL OPTION TAXES

- Local Option Food & 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 travel destination. 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.

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

- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

- Section 212.0306, Florida Statutes

- 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.

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

- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

- Chapters 67 – 930, Laws of Florida
  As Amended by Chapters 82-142, 83-363, 93-286, & 94-344
Tourist Development Taxes (6 Types)

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.

Eligible Entities include: Counties Only

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.

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

1 to 2 Percent Tax

Eligible Entities include: All Counties

Section 125.0104(3)(c), Florida Statutes

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), Florida Statutes

Professional Sports Franchise Facility Tax

Eligible Entities include: All Counties

Section 125.0104(3)(l), Florida Statutes
• High Tourism Impact Tax
  
  Eligible Entities include: Currently Only Monroe, Orange, and Osceola counties (Per DOR designation of “High Tourism Impact County”)

  Section 125.0104(3)(m), Florida Statutes

• 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), Florida Statutes

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

  Section 125.0108, Florida Statutes

• 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.

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

  See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

  Section 212.0305, Florida Statutes
- **Consolidated County Convention 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.

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

  ![See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>]

  ![Section 212.0305(4)(a), Florida Statutes]

- **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.

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

  ![See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>]

  ![Section 212.0305(4)(b), Florida Statutes]

- **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.
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)

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 212.0305(4)(c)-(e), and 212.0305(5), Florida Statutes

312.200 INACTIVE: See Note Below

Deleted in 2009 (FY08-09): Special Act Fuel Tax no longer has 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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 206.41(1)(d), 206.87(1)(b), and 336.021, Florida Statutes
**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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

**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 but may be shared with municipalities located within the county.

Eligible Entities include: All counties

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 206.41(1)(e) and 336.025, Florida Statutes

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3 From page 228 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook
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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 175.101 and 633.382, Florida Statutes

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 175.041, F.S., having a lawfully established Police Officers’ Retirement Trust Fund

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 185.08 and 633.382, Florida Statutes
DISCRETIONARY SALES SURTAXES

- Discretionary Surtax on 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.

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

- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

- Sections 125.0167 and 201.031, Florida Statutes

- Local Discretionary Sales Surtaxes (7 Types)

- Eligible Entities include: Counties, municipal governments and school districts

- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

- Sections 212.054 - 212.055, Florida Statutes

- 7 Types of Local Discretionary Sales Surtaxes:
  1. Charter County Transportation System Surtax
  2. Local Government Infrastructure Surtax
  3. Small County Surtax
  4. Indigent Care and Trauma Center Surtax
  5. County Public Hospital Surtax
  6. School Capital Outlay Surtax
  7. Voter-Approved Indigent Care Surtax
1) **Charter County Transportation System Surtax**

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

- Eligible Entities include: Broward, Duval, Hillsborough, Miami-Dade, Pinellas, Sarasota, and Volusia Counties
- See the current year’s version of the LCIR Local Government Financial Information Handbook &lt;<http://www.floridalcir.gov/&gt;
- Section 212.055(1), Florida Statutes

2) **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).

- Eligible Entities include: All Counties
- See the current year’s version of the LCIR Local Government Financial Information Handbook &lt;<http://www.floridalcir.gov/&gt;
- Section 212.055(2), Florida Statutes

3) **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.

- 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.
4) **Indigent Care and Trauma Center 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.

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.
5) 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.

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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 212.055(5), Florida Statutes

6) 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.

Eligible Entities include: Any district school board is eligible to authorize the imposition of this surtax within the respective county, subject to voter approval

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 212.055(6), Florida Statutes

7) 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.

<table>
<thead>
<tr>
<th>Population</th>
<th>Med School</th>
<th>Authorized Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 800,000</td>
<td>Yes or No</td>
<td>None</td>
</tr>
<tr>
<td>Less than 800,000</td>
<td>Yes</td>
<td>Up to 1%</td>
</tr>
<tr>
<td>Between 50,000 &amp; 800,000</td>
<td>No</td>
<td>Up to 0.5%</td>
</tr>
<tr>
<td>Less than 50,000</td>
<td>No</td>
<td>Up to 1%</td>
</tr>
</tbody>
</table>
Eligible Entities include: Only counties have a total population of less than 800,000

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 212.055(7), Florida Statutes

Franchise Fees were relocated to 323.XXX beginning 2008 (FY07-08)

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 oil shall be taxed at a rate not to exceed 4 cents per gallon.

Eligible Entities include: Municipalities and Charter Counties

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 166.231 – 166.235, Florida Statutes

314.100  UTILITY SERVICE TAX - ELECTRICITY

314.200  INACTIVE: See Note Below

Utility Service Tax – Telecommunications is no longer a valid revenue stream. Use 315.000 – Communications Service Taxes instead.

DELETED: Effective FY10-11
314.300 UTILITY SERVICE TAX - WATER

314.400 UTILITY SERVICE TAX - GAS

Includes metered natural gas

314.500 INACTIVE: See Note Below

Utility Service Tax – Cable Television is no longer a valid revenue stream. Use 315.000 – Communications Service Taxes instead.

❌ DELETED: Effective FY10-11

314.700 UTILITY SERVICE TAX - FUEL OIL

314.800 UTILITY SERVICE TAX - PROPANE

Includes liquefied petroleum gas either metered or bottled

314.900 UTILITY SERVICE TAX - OTHER

3 | 1 | 5 | x | x | x - OTHER GENERAL TAXES

315.000 COMMUNICATIONS SERVICES TAXES

The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. 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:

A. **State Communications Services Tax**: Counties and Municipalities

B. **Local Communications Services Tax**: Counties, Municipalities, and School Districts

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Chapter 202, Florida Statutes

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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.4

This account code was added in 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses (321.000) as Local Business Taxes

Eligible Entities include: County and Municipal Governments

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Chapter 205, Florida Statutes

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4 From page 139 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook
• 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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 403.7215, Florida Statutes

• 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.

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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 550.105(9), Florida Statutes
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.⁵

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.

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 166.271, Florida Statutes

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⁵ Introduction is from page 145 of the Florida Legislative Committee on Intergovernmental Relations’ 2007 Local Government Financial Information Handbook
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, stormwater 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 stormwater 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.

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6 Introduction from page 19 of the Florida Legislative Committee on Intergovernmental Relations’ 2007 Local Government Financial Information Handbook
This account code was moved beginning 2008 (FY07-08) when a Prior Session reclassified Occupational Licenses as Local Business Taxes (316.000)

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: County and Municipal Governments

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Home Rule Authority
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 2008 (FY07-08): Franchise Fees moved from the old 313.xxx series to this new 323.xxx series

Eligible Entities include: County and Municipal Governments

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

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 WASTE

323.900 FRANCHISE FEE - OTHER
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.

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

Added in 2009 (FY08-09)

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

Added in 2009 (FY08-09)

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

Includes water, storm water and sewer fees.

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

Includes water, storm water and sewer fees.

Added in 2009 (FY08-09)

**324.310** IMPACT FEES - RESIDENTIAL - TRANSPORTATION

**324.320** IMPACT FEES - COMMERCIAL - TRANSPORTATION

Added in 2009 (FY08-09)

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

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

Added in 2009 (FY08-09)

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

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

Added in 2009 (FY08-09)

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

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

Added in 2009 (FY08-09)
324.710 IMPACT FEES - RESIDENTIAL - OTHER

324.720 IMPACT FEES - COMMERCIAL - OTHER

Added in 2009 (FY08-09)

3 | 2 | 5 | . | x | x | x - 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.

325.100 SPECIAL ASSESSMENTS - CAPITAL IMPROVEMENT

Added in 2009 (FY08-09) when Special Assessments moved from the old 363.1xx series to this new 325.xxx series

325.200 SPECIAL ASSESSMENTS – CHARGES FOR PUBLIC SERVICES

Added in 2009 (FY08-09) when Special Assessments moved from the old 363.1xx series to this new 325.xxx series

3 | 2 | 9 | . | x | x | x - OTHER PERMITS AND SPECIAL ASSESSMENTS

329.000 OTHER PERMITS, 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 Permits and Fees account code should be used where the permit, fee or special assessment is not categorized by any other account code.

Beginning 2009 (FY08-09): Licenses should now be classified as 367.000

• Inspection Fee

Eligible Entities include: County and Municipal Governments

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

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

- Eligible Entities include: County and Municipal Governments
- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
- Home Rule Authority, Sections 1-2, Art. VIII, State Constitution

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

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

• **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.

- Eligible Entities include: Counties with a population of 500,000 or more and municipalities with a population of 200,000 or more
- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
- Section 369.255, Florida Statutes

• **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.

- Eligible Entities include: All Counties along with any municipality already imposing the fee before April 1, 1984
- See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
- Section 328.66, Florida Statutes
3 | 3 | x | . | x | x | x  - INTERGOVERNMENTAL REVENUE

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

3 | 3 | 1 | . | x | x | x  - FEDERAL GRANTS

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

331.100  FEDERAL GRANT - GENERAL GOVERNMENT

3 | 3 | 1 | . | 1 | x | x  - PUBLIC SAFETY

331.200  FEDERAL GRANT - 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.

3 | 3 | 1 | . | 3 | x | x  - PHYSICAL ENVIRONMENT

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

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

331.410 FEDERAL GRANT - AIRPORT DEVELOPMENT

331.420 FEDERAL GRANT - MASS TRANSIT

331.490 FEDERAL GRANT - OTHER TRANSPORTATION

331.410 FEDERAL GRANT - AIRPORT DEVELOPMENT

331.420 FEDERAL GRANT - MASS TRANSIT

331.490 FEDERAL GRANT - OTHER TRANSPORTATION

331.500 FEDERAL GRANT - ECONOMIC ENVIRONMENT

331.610 FEDERAL GRANT - HEALTH OR HOSPITALS

331.620 FEDERAL GRANT - PUBLIC ASSISTANCE

331.650 FEDERAL GRANT - CHILD SUPPORT REIMBURSEMENT

As of 08/09/2010
331.690  FEDERAL GRANT - OTHER HUMAN SERVICES

3 | 3 | 1 | 7 | x | x  - CULTURE/RECREATION

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

331.700  FEDERAL GRANT - CULTURE/RECREATION

3 | 3 | 1 | 9 | x | x  - OTHER FEDERAL GRANTS

331.900  OTHER FEDERAL GRANTS

NOT Court Related
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.

333.000  FEDERAL PAYMENTS IN LIEU OF TAXES

334.100  STATE GRANT - GENERAL GOVERNMENT

334.200  STATE GRANT - PUBLIC SAFETY

Includes state homeland security

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

As of 08/09/2010
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>334.410</td>
<td>STATE GRANT - AIRPORT DEVELOPMENT</td>
</tr>
<tr>
<td>334.420</td>
<td>STATE GRANT - MASS TRANSIT</td>
</tr>
<tr>
<td>334.490</td>
<td>STATE GRANT - OTHER TRANSPORTATION</td>
</tr>
<tr>
<td></td>
<td>NOT Court Related</td>
</tr>
<tr>
<td>334.500</td>
<td>STATE GRANT - ECONOMIC ENVIRONMENT</td>
</tr>
<tr>
<td></td>
<td>Includes state disaster relief</td>
</tr>
<tr>
<td>334.610</td>
<td>STATE GRANT - HEALTH OR HOSPITALS</td>
</tr>
<tr>
<td>334.620</td>
<td>STATE GRANT - PUBLIC WELFARE</td>
</tr>
<tr>
<td>334.690</td>
<td>STATE GRANT - OTHER HUMAN SERVICES</td>
</tr>
<tr>
<td>334.700</td>
<td>STATE GRANT - CULTURE/RECREATION</td>
</tr>
<tr>
<td>334.900</td>
<td>STATE GRANT - OTHER</td>
</tr>
<tr>
<td></td>
<td>NOT Court-Related</td>
</tr>
</tbody>
</table>
STATE SHARED REVENUES

State Shared Revenues refer to local government entities sharing with other local government entities statewide through a DOR reallocation process.

GENERAL GOVERNMENT

STATE REVENUE SHARING - PROCEEDS

- County Revenue Sharing Program

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.

Eligible Entities include: All Counties are eligible to receive the minimum entitlement amount

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 210.20(2), 212.20(6), and 218.20 - 218.26, Florida Statutes

- Municipal Revenue Sharing Program

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.

Eligible Entities include: All Municipalities are eligible to receive the minimum entitlement amount

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 206.605(1), 206.879(1), 212.20(6), and 218.20 - 218.26, Florida Statutes
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: County and Municipal Governments
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.

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 624.501 - 624.508, Florida Statutes

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Introduction from page 57 of the Florida Legislative Committee on Intergovernmental Relations' 2007 Local Government Financial Information Handbook
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: Counties, Municipalities, and District School Boards (based on the location of the taxable unit)

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 320.08, 320.08015, and 320.081, Florida Statutes
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:

<table>
<thead>
<tr>
<th>Florida Statute</th>
<th>Tax Imposed On</th>
</tr>
</thead>
<tbody>
<tr>
<td>561.14(6)</td>
<td>Any person operating a bottle club</td>
</tr>
<tr>
<td>563.02</td>
<td>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</td>
</tr>
<tr>
<td>564.02</td>
<td>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</td>
</tr>
<tr>
<td>565.02(1),(4)-(5)</td>
<td>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</td>
</tr>
<tr>
<td>565.03</td>
<td>Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in Sections 561.14(4)-(5), F.S.</td>
</tr>
</tbody>
</table>

Eligible Entities include: Counties and Municipalities where the license tax is collected

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 561.342, Florida Statutes
STATE REVENUE SHARING - DISTRIBUTION OF SALES AND USE TAXES TO COUNTIES
Formerly: Pari-Mutuel 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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 212.20(6)(d)7.a, Florida Statutes

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: Counties and Municipalities where licensed cardrooms are located

Section 849.086, Florida Statutes

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 4 distribution types:

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

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

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 212.20(6) and 218.60 - 218.67, Florida Statutes

335.190 STATE REVENUE SHARING - OTHER GENERAL GOVERNMENT

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.

<table>
<thead>
<tr>
<th>Degree</th>
<th>Supplemental Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate</td>
<td>$50 per month</td>
</tr>
<tr>
<td>Bachelor’s</td>
<td>$110 per month</td>
</tr>
</tbody>
</table>

Eligible Entities include: Any municipality, county, or special district employing firefighters
STATE REVENUE SHARING - ENHANCED 911 FEE
Previously: Wireless 911 Board Distributions

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.

Account added in 2008 (FY07-08) effective May 24th, 2007

Eligible Entities include: All Counties

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 633.382, Florida Statutes
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 home owner, 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.

This account was introduced in FY09-10

Eligible Entities include: Counties or Municipalities that have created a local emergency management agency as defined in Sections 252.31 through 252.90

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Sections 252.371 – 252.373, Florida Statutes

STATE REVENUE SHARING - OTHER PUBLIC SAFETY

PHYSICAL ENVIRONMENT

STATE REVENUE SHARING - WATER SUPPLY SYSTEM

STATE REVENUE SHARING - ELECTRIC SUPPLY SYSTEM

STATE REVENUE SHARING - GAS SUPPLY SYSTEM

STATE REVENUE SHARING - GARBAGE/SOLID WASTE

STATE REVENUE SHARING - SEWER/WASTEWATER
STATE REVENUE SHARING - OTHER PHYSICAL ENVIRONMENT

- Phosphate Rock Severance Tax
  
  Eligible Entities include: Counties where phosphate rock is severed

  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

  Section 211.3103, Florida Statutes

STATE REVENUE SHARING - TRANSPORTATION

- Constitutional Fuel Tax (2¢ Fuel Tax)
  
  Eligible Entities include: All Counties

  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

  Section 9(c), Article XII, Florida Constitution along with Sections 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024, Florida Statutes

- County Fuel Tax (1¢)
  
  Eligible Entities include: All Counties

  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

  Sections 206.41(1) and 206.60, Florida Statutes
- Fuel Tax Refunds and Credits
  Eligible Entities include: Counties, Municipalities, and School Districts who paid County Fuel Tax (Section 206.41(1)(g), F.S.) on motor or diesel fuel used in a motor vehicle
  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
  Sections 206.41(1)(4)(d)-(e), 206.625, and 206.874(4), Florida Statutes

- Oil, Gas, and Sulfur Production Tax
  Eligible Entities include: Counties where the oil, gas, or sulfur is severed
  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
  Section 211.06(2)(b), Florida Statutes

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
  See the current year's version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>
  Sections 420.907 - 420.9079, Florida Statutes
3 | 3 | 5 | . | 6 | x | x - HUMAN SERVICES

335.610  STATE REVENUE SHARING - HEALTH OR HOSPITALS

335.620  STATE REVENUE SHARING - PUBLIC WELFARE

335.690  STATE REVENUE SHARING - OTHER HUMAN SERVICES

3 | 3 | 5 | . | 7 | x | x - CULTURE/RECREATION

335.700  STATE REVENUE SHARING - CULTURE/RECREATION

3 | 3 | 5 | . | 9 | x | x - OTHER STATE SHARED REVENUE

335.900  STATE REVENUE SHARING - OTHER
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.

336.000  STATE PAYMENTS IN LIEU OF TAXES

Contributions from other governmental reporting entities to be used for specified purposes. These accounts do not include shared revenues or payments in lieu of taxes from local units, or any revenues received for the provision of services such as fire control or ambulance service.

337.100  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
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.

338.000 SHARED REVENUE FROM OTHER LOCAL UNITS

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.

339.000 PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES
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.

GENERAL GOVERNMENT (NOT COURT RELATED)

**341.200** INTERNAL SERVICE FUND FEES AND CHARGES

**341.300** ADMINISTRATIVE SERVICE FEES

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.

**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 SUPERVISOR OF ELECTIONS

Fees remitted to the county from the Supervisor of Elections

As of 08/09/2010
341.560 FEES REMITTED TO COUNTY FROM PROPERTY APPRAISER

Fees remitted to the county from the Property Appraiser

3 4 1 8 x x - COUNTY OFFICER COMMISSION AND FEES

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

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 - OTHER GENERAL GOVERNMENT CHARGES AND FEES

341.900 OTHER GENERAL GOVERNMENT CHARGES AND FEES

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>342.100</td>
<td>Service Charge - Law Enforcement Services</td>
</tr>
<tr>
<td>342.200</td>
<td>Service Charge - Fire Protection</td>
</tr>
<tr>
<td>342.300</td>
<td>Service Charge - Housing for Prisoners</td>
</tr>
<tr>
<td></td>
<td>Includes booking, meals, medical, and labor</td>
</tr>
<tr>
<td>342.400</td>
<td>Service Charge - Emergency Management Service Fees/Charges</td>
</tr>
<tr>
<td>342.500</td>
<td>Service Charge - Protective Inspection Fees</td>
</tr>
<tr>
<td>342.600</td>
<td>Service Charge - Ambulance Fees</td>
</tr>
<tr>
<td>342.900</td>
<td>Service Charge - Other Public Safety Charges and Fees</td>
</tr>
</tbody>
</table>

### Physical Environment

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>343.100</td>
<td>Service Charge - Electric Utility</td>
</tr>
<tr>
<td>343.200</td>
<td>Service Charge - Gas Utility</td>
</tr>
<tr>
<td>343.300</td>
<td>Service Charge - Water Utility</td>
</tr>
<tr>
<td>343.400</td>
<td>Service Charge - Garbage/Solid Waste</td>
</tr>
<tr>
<td>343.500</td>
<td>Service Charge - Sewer/Wastewater Utility</td>
</tr>
<tr>
<td>343.600</td>
<td>Service Charge - Water/Sewer Combination Utility</td>
</tr>
<tr>
<td>343.700</td>
<td>Service Charge - Conservation and Resource Management</td>
</tr>
<tr>
<td>343.800</td>
<td>Service Charge - Cemetery</td>
</tr>
<tr>
<td>343.900</td>
<td>Service Charge - Other Physical Environment Charges</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>344.100</td>
<td>SERVICE CHARGE - AIRPORTS</td>
</tr>
<tr>
<td>344.200</td>
<td>SERVICE CHARGE - WATER PORTS AND TERMINALS</td>
</tr>
<tr>
<td>344.300</td>
<td>SERVICE CHARGE - MASS TRANSIT</td>
</tr>
<tr>
<td>344.400</td>
<td>SERVICE CHARGE - RAILROADS</td>
</tr>
<tr>
<td>344.500</td>
<td>SERVICE CHARGE - PARKING FACILITIES</td>
</tr>
<tr>
<td>344.600</td>
<td>SERVICE CHARGE - TOLLS (FERRY, ROAD, BRIDGE, ETC.)</td>
</tr>
<tr>
<td>344.900</td>
<td>SERVICE CHARGE - OTHER TRANSPORTATION CHARGES</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>345.100</td>
<td>SERVICE CHARGE - HOUSING</td>
</tr>
<tr>
<td>345.900</td>
<td>SERVICE CHARGE - OTHER ECONOMIC ENVIRONMENT CHARGES</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>346.100</td>
<td>SERVICE CHARGE - HEALTH INSPECTION FEES</td>
</tr>
<tr>
<td>346.200</td>
<td>SERVICE CHARGE - HOSPITAL CHARGES</td>
</tr>
<tr>
<td>346.300</td>
<td>SERVICE CHARGE - CLINIC FEES</td>
</tr>
<tr>
<td>346.400</td>
<td>SERVICE CHARGE - ANIMAL CONTROL AND SHELTER FEES</td>
</tr>
<tr>
<td>346.900</td>
<td>SERVICE CHARGE - OTHER HUMAN SERVICES CHARGES</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>347.100</td>
<td>SERVICE CHARGE - LIBRARIES</td>
</tr>
<tr>
<td>347.200</td>
<td>SERVICE CHARGE - PARKS AND RECREATION</td>
</tr>
<tr>
<td>347.300</td>
<td>SERVICE CHARGE - CULTURAL SERVICES</td>
</tr>
<tr>
<td>347.400</td>
<td>SERVICE CHARGE - SPECIAL EVENTS</td>
</tr>
<tr>
<td>347.500</td>
<td>SERVICE CHARGE - SPECIAL RECREATION FACILITIES</td>
</tr>
<tr>
<td>347.800</td>
<td>SERVICE CHARGE - CHARTER SCHOOLS</td>
</tr>
<tr>
<td>347.900</td>
<td>SERVICE CHARGE - OTHER CULTURE/RECREATION CHARGES</td>
</tr>
<tr>
<td>349.000</td>
<td>OTHER CHARGES FOR SERVICES</td>
</tr>
</tbody>
</table>

This account code is not for court-related revenues
- JUDGMENTS, FINES, AND FORFEITS (NOT COURT-RELATED)

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.

- 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.

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>

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, Florida Statutes

351.200 JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT CRIMINAL

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

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>

Sections 775.083 and 893.135, Florida Statutes

351.300 JUDGMENTS AND FINES - AS DECIDED BY COUNTY COURT CIVIL

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>
351.400  JUDGMENTS AND FINES - AS DECIDED BY CIRCUIT COURT CIVIL

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>

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.

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>

Sections 318.1215, 318.21(2)(f), 318.21(2)(2), 318.21(3), 318.18(2)c, and 316.1577, Florida Statutes

- Inactive: Intergovernmental Radio Communication Program

Moved to 351.700 in 2009 (FY08-09)

351.600  JUDGMENTS AND FINES - AS DECIDED BY JUVENILE COURT

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 Counties

See the current year’s version of the LCIR Local Government Financial Information Handbook <http://www.floridalcir.gov/>

Section 318.21(9), Florida Statutes

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.

New for 4th Quarter of 2009 (FY 08-09)

Section 28.37, Florida Statutes

351.900  JUDGMENTS AND FINES - OTHER
FINES - LIBRARY

FINES - POLLUTION CONTROL VIOLATIONS

FINES - LOCAL ORDINANCE VIOLATIONS

FEDERAL FINES & FORFEITS

Account introduced in 2009 (FY08-09)

STATE FINES & FORFEITS

Account introduced in 2009 (FY08-09)

FORFEITS

CONFISCATION OF DEPOSITS OR BONDS HELD AS PERFORMANCE GUARANTEES

Include revenues resulting from confiscation of deposits or bonds held as performance guarantees

Account introduced in 2009 (FY08-09)

As of 08/09/2010
### Assets Seized by Law Enforcement

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>358.200</td>
<td>ASSETS SEIZED BY LAW ENFORCEMENT&lt;br&gt;Includes the following:&lt;br&gt;● Monies seized through local investigations&lt;br&gt;● Monies received from the sale of locally seized assets&lt;br&gt;Account introduced in 2009 (FY08-09)</td>
</tr>
</tbody>
</table>

### Other Judgments, Fines, and Forfeits

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>359.000</td>
<td>OTHER JUDGMENTS, FINES, AND FORFEITS&lt;br&gt;Includes Performance Bond Proceeds</td>
</tr>
</tbody>
</table>

### Miscellaneous Revenues

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>361.100</td>
<td>INTEREST</td>
</tr>
<tr>
<td>361.200</td>
<td>DIVIDENDS</td>
</tr>
<tr>
<td>361.300</td>
<td>NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS</td>
</tr>
<tr>
<td>361.400</td>
<td>GAIN OR LOSS ON SALE OF INVESTMENTS</td>
</tr>
</tbody>
</table>

All interest earned on bank accounts, investments, contracts and notes.
362.000  RENTS AND ROYALTIES

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

363.000  INACTIVE: See Note Below

Account moved beginning 2009 (FY08-09): Special Assessments are now located at 325.xxx

364.000  DISPOSITION OF FIXED ASSETS

In governmental funds, the proceeds of the sale of fixed assets would be recorded in this account.
In proprietary funds, the gain (+) or loss (-) from the sale or disposal of fixed assets would be recorded.

365.000  SALE OF SURPLUS MATERIALS AND SCRAP
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.

367.000 LICENSES

Account introduced in 2009 (FY08-09)

368.000 PENSION FUND CONTRIBUTIONS

369.300 SETTLEMENTS

369.400 SLOT MACHINE PROCEEDS

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 369.400 - 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 369.400 - Slot Machine Proceeds by the city.
DEFERRED COMPENSATION CONTRIBUTIONS

OTHER MISCELLANEOUS REVENUES

- 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 Intragovernmental transfers and reimbursements. [See figure below] These accounts are not intended for budget cash forward transfers.

- NON-OPERATING

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.

381+382/581 Inter-Fund Group Transfers

[Diagram of Fund Group]
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.

INSTALLMENT PURCHASES AND CAPITAL LEASE PROCEEDS

Records the revenue side of the entry required to record installment purchases or capital leases in the period the purchase is made or the lease initiated.

DEBT PROCEEDS

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

PROCEEDS FROM REFUNDING BONDS
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.

386/586 Intra-Governmental Transfers

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>386.100</td>
<td>TRANSFER FROM - CLERK TO THE BOARD OF COUNTY COMMISSIONERS</td>
</tr>
<tr>
<td>386.200</td>
<td>TRANSFER FROM - CLERK OF CIRCUIT COURT</td>
</tr>
<tr>
<td>386.300</td>
<td>TRANSFER FROM - COUNTY COMPTROLLER</td>
</tr>
<tr>
<td>386.400</td>
<td>TRANSFER FROM - SHERIFF</td>
</tr>
<tr>
<td>386.600</td>
<td>TRANSFER FROM - PROPERTY APPRAISER</td>
</tr>
</tbody>
</table>
386.700  TRANSFER FROM - TAX COLLECTOR

386.800  TRANSFER FROM - SUPERVISOR OF ELECTIONS

3     8     7     .     x     x     x  -  ARTICLE V

387.200  INACTIVE: See Note Below

Account was deleted in FY09-10: Pursuant to Senate Bill 2108.

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

388.100  SALE OF GENERAL CAPITAL ASSETS

388.200  COMPENSATION FOR LOSS OF GENERAL CAPITAL ASSETS
### 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.
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.

390.000 INACTIVE: See Note Below

Deleted in FY10-11: Depreciation on Fixed Assets Acquired with Contributed Capital was deleted pursuant to GASB 34 (everyone should have had time to adjust to the change).

392.000 EXTRAORDINARY ITEMS (GAIN)

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

393.000 SPECIAL ITEMS (GAIN)

The results from significant transactions or other events within the control of the management, that are either unusual in nature or infrequent in occurrence.
Expenditure/Expense Accounts
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:

```
Organizational Unit
Department ID / Division ID

101 - 21 32 - 521.40

Fund Identifier  Expenditure Account Code
```

101 = Special Revenue Fund

521.40 = Law Enforcement – Travel & Per Diem

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:

```
Organizational Unit
Department ID / Division ID

101 - 21 32 - 521.40 . 11

Fund Identifier  Expenditure Account Code
```

101 = Special Revenue Fund

521.40 = Law Enforcement – Travel & Per Diem

11 = County Specific Incorp/Unincorp Indicator
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 | x  - 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  - 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. Included are the following:

City Commission
Board of County Commissioners
Special District Governing Board

512.00  EXECUTIVE

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

City Manager
Clerk to the Board of County Commissioners
County Administrator
Other local executive activities
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>513.00</td>
<td>FINANCIAL AND ADMINISTRATIVE</td>
</tr>
<tr>
<td></td>
<td>Cost of providing financial and administrative services. This activity</td>
</tr>
<tr>
<td></td>
<td>includes: budgeting, accounting, auditing (internal and external), property</td>
</tr>
<tr>
<td></td>
<td>appraisal, tax collecting, personnel, purchasing, communication, pension</td>
</tr>
<tr>
<td></td>
<td>administration, printing, stores, property control and grants development.</td>
</tr>
<tr>
<td>514.00</td>
<td>LEGAL COUNSEL</td>
</tr>
<tr>
<td></td>
<td>Cost of providing legal services for the following:</td>
</tr>
<tr>
<td></td>
<td>City Attorney</td>
</tr>
<tr>
<td></td>
<td>County Attorney</td>
</tr>
<tr>
<td>515.00</td>
<td>COMPREHENSIVE PLANNING</td>
</tr>
<tr>
<td></td>
<td>Cost of providing master planning, zoning and development.</td>
</tr>
<tr>
<td>516.00</td>
<td>NON-COURT INFORMATION SYSTEMS</td>
</tr>
<tr>
<td></td>
<td>Introduced in 2009 (FY08-09)</td>
</tr>
<tr>
<td>517.00</td>
<td>DEBT SERVICE PAYMENTS</td>
</tr>
<tr>
<td></td>
<td>Debt Service Payments should be used to account for the accumulation of</td>
</tr>
<tr>
<td></td>
<td>resources for, and the payment of, general long-term debt principal and</td>
</tr>
<tr>
<td></td>
<td>interest. This would include payments on bonds as well as payments to</td>
</tr>
<tr>
<td></td>
<td>banks and other financing sources. This account code should be used with</td>
</tr>
<tr>
<td></td>
<td>an object code from the 70 series.</td>
</tr>
<tr>
<td>518.00</td>
<td>PENSION BENEFITS</td>
</tr>
<tr>
<td></td>
<td>Pension Benefits should be used for any payment for pension benefits either</td>
</tr>
<tr>
<td></td>
<td>directly to the employee or to a pension fund (regardless of who actually</td>
</tr>
<tr>
<td></td>
<td>manages the pension fund). This account code should be used with an object</td>
</tr>
<tr>
<td></td>
<td>code from the 10 series.</td>
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<tr>
<td>519.00</td>
<td>OTHER GENERAL GOVERNMENTAL SERVICES</td>
</tr>
<tr>
<td></td>
<td>Cost of general government services, which are not specifically classified</td>
</tr>
<tr>
<td></td>
<td>within other activity classifications</td>
</tr>
<tr>
<td></td>
<td>Law Library SD Expenditures</td>
</tr>
<tr>
<td></td>
<td>Facility Maintenance (Not Court Related)</td>
</tr>
<tr>
<td></td>
<td>Bad Debt Expense</td>
</tr>
</tbody>
</table>
5 | 2 | x | . | x | x - PUBLIC SAFETY

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

521.00 LAW ENFORCEMENT

- Police Department
- Sheriff
- Other law enforcement agencies
- Director of Safety
- Armories

522.00 FIRE CONTROL

Providing general fire fighting and prevention services for the citizens. Do not include ambulance and rescue services expenditures in this account.

- Fire departments
- Fire districts
- Fire control services

523.00 DETENTION AND/OR CORRECTION

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

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

524.00 PROTECTIVE INSPECTIONS

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

- Building and Zoning Inspection
- Public Transportation Vehicles Inspection

As of 08/09/2010
525.00  EMERGENCY AND DISASTER RELIEF SERVICES

Cost involved in providing for defense against and relief for civil, military and natural disasters. Includes emergency services not properly related to highway safety.

- Civil Defense
- Emergency Medical Services Council
- Emergency Communications System
- Disaster Relief
- Homeland Security
- Hazardous Materials Team (HAZMAT)
- Technical Rescue Team

526.00  AMBULANCE AND RESCUE SERVICES

Cost of providing rescue and ambulance services for the sick and injured where such services are not more directly related to highway safety purposes.

527.00  MEDICAL EXAMINERS

Payments made to district medical examiners.

528.00  CONSUMER AFFAIRS

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

529.00  OTHER PUBLIC SAFETY

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

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.

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

538.00  FLOOD CONTROL/STORMWATER MANAGEMENT

Cost of maintaining and operating flood control programs and facilities.

539.00  OTHER PHYSICAL ENVIRONMENT

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

- Non-Capitalized Construction
- Cable television
- Cemetery Costs
541.00 ROAD AND STREET FACILITIES

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

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

542.00 AIRPORTS

Cost of providing and maintaining air traffic facilities.

543.00 WATER TRANSPORTATION SYSTEMS

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

544.00 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.
- ECONOMIC ENVIRONMENT

Cost of providing services which develop and improve the economic condition of the community and its citizens. Exclude welfare, which is classified under the function “Human Services.”

551.00 EMPLOYMENT OPPORTUNITY AND DEVELOPMENT

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

552.00 INDUSTRY DEVELOPMENT

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

Industrial Development Authority
Downtown Development Authority

553.00 VETERAN’S SERVICES

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

554.00 HOUSING AND URBAN DEVELOPMENT

Cost of planning and providing public housing and other urban development projects.

Fair Housing Act
Housing Assistance
Housing Authorities
Housing Rehabilitation

559.00 OTHER ECONOMIC ENVIRONMENT

Include all costs primarily related to economic environment, which are not provided for elsewhere.
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.

- Health unit or department
- Tubercular care
- Homes for the infirm
- Mosquito control
- Animal control (including county pound)
- Indigent health care

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.

- County mental health clinic

564.00  PUBLIC ASSISTANCE SERVICES

Cost of providing economic assistance to the indigent of the community.

- Public assistance administration
- Public assistance services
- Public assistance participation programs
- Parental homes
- Foster home care
- Council on aging

Note: Housing Authorities should use account code 554 – Housing and Urban Development

As of 08/09/2010
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.
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>571.00</td>
<td>LIBRARIES</td>
</tr>
<tr>
<td>572.00</td>
<td>PARKS AND RECREATION</td>
</tr>
<tr>
<td>573.00</td>
<td>CULTURAL SERVICES</td>
</tr>
<tr>
<td>574.00</td>
<td>SPECIAL EVENTS</td>
</tr>
<tr>
<td>575.00</td>
<td>SPECIAL RECREATION FACILITIES</td>
</tr>
<tr>
<td>578.00</td>
<td>CHARTER SCHOOLS</td>
</tr>
<tr>
<td>579.00</td>
<td>OTHER CULTURE/RECREATION</td>
</tr>
</tbody>
</table>

Cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors.

LIBRARIES
Cost of providing and maintaining library facilities and services.

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.”

- Recreation department
- Golf courses
- Swimming pools
- Tennis courts
- Public parks
- Community center
- Camping areas
- Off-highway bicycle paths

CULTURAL SERVICES
Cost of providing and maintaining facilities and services for citizen involvement in activities of a cultural nature.

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

SPECIAL RECREATION FACILITIES
Cost of providing and maintaining special purpose facilities such as stadiums, auditoriums, civic centers and marinas.

CHARTER SCHOOLS

OTHER CULTURE/RECREATION
Cost of maintaining other cultural or recreational services not otherwise classified in another account.
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: Must use object code 91 (rolls up to 90 for AFR reporting)

381+382/581 Inter-Fund Group Transfers

583.00 INSTALLMENT PURCHASE ACQUISITIONS

584.00 CAPITAL LEASE ACQUISITIONS

585.00 PAYMENT TO REFUNDED BOND ESCROW AGENT
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: Must use object code 91 (rolls up to 90 for AFR reporting)
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: Must use an object code that rolls up to 30 for AFR reporting (31-59)

    Court-Related

588.00  NON-CASH TRANSFERS OUT FROM GENERAL FIXED ASSET
    ACCOUNT GROUP (GFAAG)

    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.

    Account introduced in 2009 (FY08-09)

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.
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:

```
Organizational Unit
Department ID / Division ID
Object/Sub-Object Code

101 - 21 32 - 521 31
Fund Identifier Expenditure Account Code
```

101 = Special Revenue Fund

521 = Law Enforcement

31 = Operating Expenditures/Expenses – Professional Services

30 = Operations – Reported on AFR

All reporting entities are required to use the object codes as outlined below when reporting the AFR to the Department of Financial Services:

10   Personal 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 personal 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, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
41 COMMUNICATIONS SERVICES

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, include charges for printing, etc., which is performed by an in-house print shop.

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.
OTHER CURRENT CHARGES AND OBLIGATIONS

Includes current charges and obligations not otherwise classified.

OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

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.

ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

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.

TRAINING

Includes training and educational costs

Code introduced in 2009 (FY08-09)

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.
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)
DEBT SERVICE

Includes 71 through 73

Outlays for debt service purposes.

PRINCIPAL

INTEREST

OTHER DEBT SERVICE COSTS

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.

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.

AIDS TO PRIVATE ORGANIZATIONS

Include all grants, subsidies and contributions to private organizations

OTHER GRANTS AND AIDS

Include all other contributions (not including transfers within the same reporting unit) not otherwise classified
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 intragovernmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.
<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>92</td>
<td>ADVANCES</td>
<td>Includes advances to establish working capital and petty cash funds, which are expected to be returned when the fund is liquidated.</td>
</tr>
<tr>
<td>93</td>
<td>NONOPERATING INTEREST - PROPRIETARY FUNDS</td>
<td></td>
</tr>
<tr>
<td>94</td>
<td>NONOPERATING GRANT EXPENSE - PROPRIETARY FUNDS</td>
<td></td>
</tr>
<tr>
<td>95</td>
<td>OTHER NONOPERATING USES - PROPRIETARY FUNDS</td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>OTHER USES</td>
<td></td>
</tr>
</tbody>
</table>
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

2. **Governmental Accounting, Auditing and Financial Reporting**
   
   Government Finance Officers Association  
   180 N. Michigan Avenue, Suite 800  
   Chicago, Illinois 60601  
   (312/977-9700)

3. **Florida Statutes**
   
   Florida Legislature  
   Law Book Distribution  
   111 W. Madison Street  
   Tallahassee, Florida 32399-1400  
   (850) 488-2323 Suncom 278-2323

4. **Attorney General Opinions**
   
   Department of Legal Affairs  
   Records Department  
   PL01, The Capitol  
   Tallahassee, Florida 32399-1050  
   (850) 414-3300 Suncom 994-3300

5. **Auditor General Rules**
   
   Office of Auditor General  
   Post Office Box 1735  
   Tallahassee, Florida 32302-1735  
   (850) 487-9031 Suncom 278-9031

6. **Administrative Weekly/Florida Administrative Code Department of State**
**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.

<table>
<thead>
<tr>
<th>Chapter/Section</th>
<th>Title and/or Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.45</td>
<td>Legislative Organization, Procedures and Staffing-Definitions; duties; audits; reports</td>
</tr>
<tr>
<td>17</td>
<td>Chief Financial Officer</td>
</tr>
<tr>
<td>27.3455</td>
<td>Additional Court Costs</td>
</tr>
<tr>
<td>27.54</td>
<td>Additional Court Costs</td>
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<tr>
<td>28</td>
<td>Clerks of Circuit Courts</td>
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<td>30</td>
<td>Sheriffs</td>
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<td>Payment of Jurors and Witnesses</td>
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<td>92</td>
<td>Witnesses, Records, and Documents</td>
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<td>Statute of Limitations</td>
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<td>98</td>
<td>Supervisors of Elections</td>
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<tr>
<td>99.097(4)</td>
<td>Verification of signatures on petitions</td>
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<tr>
<td>112</td>
<td>Public Officers and Employees, General Provisions</td>
</tr>
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