

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
311000	Ad Valorem Taxes	Property Value Taxes	Ad Valorem Taxes	
312100	Local Option Taxes	Local Option, Use and Fuel Taxes	General Government Taxes	
312300	County Ninth-Cent Voted Fuel Tax	Local Option, Use and Fuel Taxes	General Government Taxes	
312410	First Local Option Fuel Tax	Local Option, Use and Fuel Taxes	General Government Taxes	
312420	Second Local Option Fuel Tax	Local Option, Use and Fuel Taxes	General Government Taxes	
312510	Fire Insurance Premium Tax (Firefighters' Pension)	Insurance Premium Tax	General Government Taxes	
312520	Casualty Insurance Premium Tax (Police Officers' Retirement )	Insurance Premium Tax	General Government Taxes	
312600	Discretionary Sales Surtaxes	Discretionary Sales Surtaxes	General Government Taxes	
314100	Utility Service Tax - Electricity	Utility Service Taxes	General Government Taxes	
314300	Utility Service Tax - Water	Utility Service Taxes	General Government Taxes	
314400	Utility Service Tax - Gas	Utility Service Taxes	General Government Taxes	
314700	Utility Service Tax - Fuel Oil	Utility Service Taxes	General Government Taxes	
314800	Utility Service Tax - Propane	Utility Service Taxes	General Government Taxes	
314900	Utility Service Tax - Other	Utility Service Taxes	General Government Taxes	
315000	Communications Service Tax (Chapter 202)	Other General Taxes	General Government Taxes	
316000	Local Business Tax (Chapter 205)	Other General Taxes	General Government Taxes	
319000	Other General Taxes	Other General Taxes	General Government Taxes	
322000	Building Permits	Permits	Permits, Fees and Licenses	
323100	Franchise Fee - Electricity	Franchise Fees	Permits, Fees and Licenses	
323200	Franchise Fee - Telecommunications	Franchise Fees	Permits, Fees and Licenses	
323300	Franchise Fee - Water	Franchise Fees	Permits, Fees and Licenses	
323400	Franchise Fee - Gas	Franchise Fees	Permits, Fees and Licenses	
323500	Franchise Fee - Cable Television	Franchise Fees	Permits, Fees and Licenses	
323600	Franchise Fee - Sewer	Franchise Fees	Permits, Fees and Licenses	
323700	Franchise Fee - Solid Waste	Franchise Fees	Permits, Fees and Licenses	
323900	Franchise Fee - Other	Franchise Fees	Permits, Fees and Licenses	
324110	Impact Fees - Residential - Public Safety	Impact Fees	Permits, Fees and Licenses	
324120	Impact Fees - Commercial - Public Safety	Impact Fees	Permits, Fees and Licenses	
324210	Impact Fees - Residential - Physical Environment	Impact Fees	Permits, Fees and Licenses	
324220	Impact Fees - Commercial - Physical Environment	Impact Fees	Permits, Fees and Licenses	
324310	Impact Fees - Residential - Transportation	Impact Fees	Permits, Fees and Licenses	
324320	Impact Fees - Commercial - Transportation	Impact Fees	Permits, Fees and Licenses	
324410	Impact Fees - Residential - Economic Environment	Impact Fees	Permits, Fees and Licenses	
324420	Impact Fees - Commercial - Economic Environment	Impact Fees	Permits, Fees and Licenses	
324510	Impact Fees - Residential - Human Services	Impact Fees	Permits, Fees and Licenses	
324520	Impact Fees - Commercial - Human Services	Impact Fees	Permits, Fees and Licenses	
324610	Impact Fees - Residential - Culture/Recreation	Impact Fees	Permits, Fees and Licenses	
324620	Impact Fees - Commercial - Culture/Recreation	Impact Fees	Permits, Fees and Licenses	
324710	Impact Fees - Residential - Other	Impact Fees	Permits, Fees and Licenses	
324720	Impact Fees - Commercial - Other	Impact Fees	Permits, Fees and Licenses	
325100	Special Assessments - Capital Improvement	Special Assessments	Permits, Fees and Licenses	
325200	Special Assessments - Charges for Public Services	Special Assessments	Permits, Fees and Licenses	
329000	Other Permits, Fees & Special Assessments	Other Permits, Fees, Licenses	Permits, Fees and Licenses	
331100	Federal Grant - General Government	General Government	Federal Grants	
331200	Federal Grant - Public Safety	Public Safety	Federal Grants	
331310	Federal Grant - Water Supply System	Physical Environment	Federal Grants	

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Account Code	Description	Specific Category	General Category	Comments
331320	Federal Grant - Electric Supply System	Physical Environment	Federal Grants	
331330	Federal Grant - Gas Supply System	Physical Environment	Federal Grants	
331340	Federal Grant - Garbage/Solid Waste	Physical Environment	Federal Grants	
331350	Federal Grant - Sewer/Wastewater	Physical Environment	Federal Grants	
331390	Federal Grant - Other Physical Environment	Physical Environment	Federal Grants	
331410	Federal Grant - Airport Development	Transportation	Federal Grants	
331420	Federal Grant - Mass Transit	Transportation	Federal Grants	
331490	Federal Grant - Other Transportation	Transportation	Federal Grants	
331500	Federal Grant - Economic Environment	Economic Environment	Federal Grants	
331610	Federal Grant - Health or Hospitals	Human Services	Federal Grants	
331620	Federal Grant - Public Assistance	Human Services	Federal Grants	
331650	Federal Grant - Child Support Reimbursement	Human Services	Federal Grants	
331690	Federal Grant - Other Human Services	Human Services	Federal Grants	
331700	Federal Grant - Culture/Recreation	Culture/Recreation	Federal Grants	
331810	Federal Grant - Process Servers	Court-Related Grants	Federal Grants	
331820	Federal Grant - Drug Court Management	Court-Related Grants	Federal Grants	
331830	Federal Grant - Hearing Officer	Court-Related Grants	Federal Grants	
331890	Federal Grant - Other Court Related	Court-Related Grants	Federal Grants	
331900	Federal Grant - Other	Other Federal Grants	Federal Grants	
333000	Federal Payments In Lieu Of Taxes	In Lieu of Taxes	Federal Payments in Lieu of Taxes	
334100	State Grant - General Government	General Government	State Grants	
334200	State Grant - Public Safety	Public Safety	State Grants	
334310	State Grant - Water Supply System	Physical Environment	State Grants	
334320	State Grant - Electric Supply System	Physical Environment	State Grants	
334330	State Grant - Gas Supply System	Physical Environment	State Grants	
334340	State Grant - Garbage/Solid Waste	Physical Environment	State Grants	
334350	State Grant - Sewer/Wastewater	Physical Environment	State Grants	
334360	State Grant - Stormwater Management	Physical Environment	State Grants	
334390	State Grant - Other Physical Environment	Physical Environment	State Grants	
334410	State Grant - Airport Development	Transportation	State Grants	
334420	State Grant - Mass Transit	Transportation	State Grants	
334490	State Grant - Other Transportation	Transportation	State Grants	
334500	State Grant - Economic Environment	Economic Environment	State Grants	
334610	State Grant - Health or Hospitals	Human Services	State Grants	
334620	State Grant - Public Welfare	Human Services	State Grants	
334690	State Grant - Other Human Services	Human Services	State Grants	
334700	State Grant - Culture/Recreation	Culture/Recreation	State Grants	
334810	State Grant - Conflict Cases (Formerly 334.161)	Court-Related Grants	State Grants	
334820	Article V Clerk of Court Trust Fund	Court-Related Grants	State Grants	
334830	State Grant - Child Dependency	Court-Related Grants	State Grants	
334890	State Grant - Other Court-Related	Court-Related Grants	State Grants	
334900	State Grant - Other	Other State Grants	State Grants	
335120	State Revenue Sharing - Proceeds	General Government	State Shared	
335130	State Revenue Sharing - Insurance Agents County Licenses	General Government	State Shared	
335140	State Revenue Sharing - Mobile Home Licenses	General Government	State Shared	
335150	State Revenue Sharing - Alcoholic Beverage Licenses	General Government	State Shared	

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
335160	State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	General Government	State Shared	
335170	State Revenue Sharing - Cardroom Tax	General Government	State Shared	
335180	State Revenue Sharing - Local Government Half-Cent Sales Tax	General Government	State Shared	
335190	State Revenue Sharing - Other General Government	General Government	State Shared	
335210	State Revenue Sharing - Firefighter Supplemental Compensation	Public Safety	State Shared	
335220	State Revenue Sharing - Enhanced 911 Fee	Public Safety	State Shared	
335230	State Revenue Sharing - Emergency Management Assistance	Public Safety	State Shared	
335290	State Revenue Sharing - Other Public Safety	Public Safety	State Shared	
335310	State Revenue Sharing - Water Supply System	Physical Environment	State Shared	
335320	State Revenue Sharing - Electric Supply System	Physical Environment	State Shared	
335330	State Revenue Sharing - Gas Supply System	Physical Environment	State Shared	
335340	State Revenue Sharing - Garbage/Solid Waste System	Physical Environment	State Shared	
335350	State Revenue Sharing - Sewer/Wastewater	Physical Environment	State Shared	
335390	State Revenue Sharing - Other Physical Environment	Physical Environment	State Shared	
335410	State Revenue Sharing - Airport Development	Transportation	State Shared	
335420	State Revenue Sharing - Mass Transit	Transportation	State Shared	
335490	State Revenue Sharing - Other Transportation	Transportation	State Shared	
335500	State Revenue Sharing - Economic Environment	Economic Environment	State Shared	
335610	State Revenue Sharing - Health or Hospitals	Human Services	State Shared	
335620	State Revenue Sharing - Public Welfare	Human Services	State Shared	
335690	State Revenue Sharing - Other Human Services	Human Services	State Shared	
335700	State Revenue Sharing - Culture/Recreation	Culture/Recreation	State Shared	
335800	State Revenue Sharing - Clerk Allotment From Justice Administrative Commission	Other State Revenue Sharing	State Shared	
335900	State Revenue Sharing - Other	Other State Revenue Sharing	State Shared	
336000	State Payments In Lieu of Taxes	In Lieu of Taxes	State Payments in Lieu of Taxes	
337100	Local Government Unit Grant - General Government	General Government	Local Government Unit Grants	
337200	Local Government Unit Grant - Public Safety	Public Safety	Local Government Unit Grants	
337300	Local Government Unit Grant - Physical Environment	Physical Environment	Local Government Unit Grants	
337400	Local Government Unit Grant - Transportation	Transportation	Local Government Unit Grants	
337500	Local Government Unit Grant - Economic Environment	Economic Environment	Local Government Unit Grants	
337600	Local Government Unit Grant - Human Services	Human Services	Local Government Unit Grants	
337700	Local Government Unit Grant - Culture/Recreation	Culture/Recreation	Local Government Unit Grants	
337900	Local Government Unit Grants - Other	Other Local Grants	Local Government Unit Grants	
338000	Shared Revenue From Other Local Units	Shared Local Government Unit Grants	Shared Local Government Unit Grants	
339000	Payments From Other Local Units In Lieu Of Taxes	In Lieu of Taxes	Local Payments in Lieu of Taxes	
341100	Service Charge - Recording Fees	General Government	Service Charges	
341150	Public Records Modernization Trust Fund	General Government	Service Charges	
341160	County Portion (\$2) of \$4 Additional Service Charge	General Government	Service Charges	
341200	Internal Service Fund Fees and Charges	General Government	Service Charges	
341300	Administrative Service Fees	General Government	Service Charges	
341510	Fees remitted to County from Tax Collector	General Government	Service Charges	
341520	Fees remitted to County from Sheriff	General Government	Service Charges	
341530	Fees remitted to County from Clerk of Circuit Court	General Government	Service Charges	

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
341540	Fees remitted to County from Clerk of County Court	General Government	Service Charges	
341550	Fees remitted to County from Supervisor of Elections	General Government	Service Charges	
341560	Fees remitted to County from Property Appraiser	General Government	Service Charges	
341800	County Officer Commission and Fees	General Government	Service Charges	
341900	Other General Government Charges and Fees	General Government	Service Charges	
342100	Service Charge - Law Enforcement Services	Public Safety	Service Charges	
342200	Service Charge - Fire Protection	Public Safety	Service Charges	
342300	Service Charge - Housing for Prisoners	Public Safety	Service Charges	
342400	Service Charge - Emergency Management Service Fees/Charges	Public Safety	Service Charges	
342500	Service Charge - Protective Inspection Fees	Public Safety	Service Charges	
342600	Service Charge - Ambulance Fees	Public Safety	Service Charges	
342900	Service Charge - Other Public Safety Charges and Fees	Public Safety	Service Charges	
343100	Service Charge - Electric Utility	Physical Environment	Service Charges	
343200	Service Charge - Gas Utility	Physical Environment	Service Charges	
343300	Service Charge - Water Utility	Physical Environment	Service Charges	
343400	Service Charge - Garbage/Solid Waste	Physical Environment	Service Charges	
343500	Service Charge - Sewer/Wastewater Utility	Physical Environment	Service Charges	
343600	Service Charge - Water/Sewer Combination Utility	Physical Environment	Service Charges	
343700	Service Charge - Conservation and Resource Management	Physical Environment	Service Charges	
343800	Service Charge - Cemetery	Physical Environment	Service Charges	
343900	Service Charge - Other Physical Environment Charges	Physical Environment	Service Charges	
344100	Service Charge - Airports	Transportation	Service Charges	
344200	Service Charge - Water Ports and Terminals	Transportation	Service Charges	
344300	Service Charge - Mass Transit	Transportation	Service Charges	
344400	Service Charge - Railroads	Transportation	Service Charges	
344500	Service Charge - Parking Facilities	Transportation	Service Charges	
344600	Service Charge - Tolls (Ferry, Road, Bridge, Etc.)	Transportation	Service Charges	
344900	Service Charge - Other Transportation Charges	Transportation	Service Charges	
345100	Service Charge - Housing	Economic Environment	Service Charges	
345900	Service Charge - Other Economic Environment Charges	Economic Environment	Service Charges	
346100	Service Charge - Health Inspection Fees	Human Services	Service Charges	
346200	Service Charge - Hospital Charges	Human Services	Service Charges	
346300	Service Charge - Clinic Fees	Human Services	Service Charges	
346400	Service Charge - Animal Control and Shelter Fees	Human Services	Service Charges	
346900	Service Charge - Other Human Services Charges	Human Services	Service Charges	
347100	Service Charge - Libraries	Culture/Recreation	Service Charges	
347200	Service Charge - Parks and Recreation	Culture/Recreation	Service Charges	
347300	Service Charge - Cultural Services	Culture/Recreation	Service Charges	
347400	Service Charge - Special Events	Culture/Recreation	Service Charges	
347500	Service Charge - Special Recreation Facilities	Culture/Recreation	Service Charges	
347800	Service Charge - Charter Schools	Culture/Recreation	Service Charges	
347900	Service Charge - Other Culture/Recreation Charges	Culture/Recreation	Service Charges	
348110	County Court Criminal - Filing Fees	County Court Criminal	Court-Related Revenues	
348120	County Court Criminal - Service Charges	County Court Criminal	Court-Related Revenues	
348130	County Court Criminal - Court Costs	County Court Criminal	Court-Related Revenues	
348140	County Court Criminal - Non-Local Fines and Forfeitures	County Court Criminal	Court-Related Revenues	

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
348210	Circuit Court Criminal - Filing Fees	Circuit Court Criminal	Court-Related Revenues	
348220	Circuit Court Criminal - Service Charges	Circuit Court Criminal	Court-Related Revenues	
348230	Circuit Court Criminal - Court Costs	Circuit Court Criminal	Court-Related Revenues	
348240	Circuit Court Criminal - Non-Local Fines and Forfeitures	Circuit Court Criminal	Court-Related Revenues	
348310	County Court Civil - Filing Fees	County Court Civil	Court-Related Revenues	
348320	County Court Civil - Service Charges	County Court Civil	Court-Related Revenues	
348330	County Court Civil - Court Costs	County Court Civil	Court-Related Revenues	
348340	County Court Civil - Non-Local Fines and Forfeitures	County Court Civil	Court-Related Revenues	
348410	Circuit Court Civil - Filing Fees	Circuit Court Civil	Court-Related Revenues	
348420	Circuit Court Civil - Service Charges	Circuit Court Civil	Court-Related Revenues	
348430	Circuit Court Civil - Court Costs	Circuit Court Civil	Court-Related Revenues	
348440	Circuit Court Civil - Non-Local Fines and Forfeitures	Circuit Court Civil	Court-Related Revenues	
348480	Circuit Court Civil - Fees and Service Charges	Circuit Court Civil	Court-Related Revenues	
348510	Traffic Court - Filing Fees	Traffic Court (Criminal and Civil)	Court-Related Revenues	
348520	Traffic Court - Service Charges	Traffic Court (Criminal and Civil)	Court-Related Revenues	
348530	Traffic Court - Court Costs	Traffic Court (Criminal and Civil)	Court-Related Revenues	
348540	Traffic Court - Non-Local Fines and Forfeitures	Traffic Court (Criminal and Civil)	Court-Related Revenues	
348610	Juvenile Court - Filing Fees	Juvenile Court (Dependency/Delinquency)	Court-Related Revenues	
348620	Juvenile Court - Service Charges	Juvenile Court (Dependency/Delinquency)	Court-Related Revenues	
348630	Juvenile Court - Court Costs	Juvenile Court (Dependency/Delinquency)	Court-Related Revenues	
348640	Juvenile Court - Non-Local Fines and Forfeitures	Juvenile Court (Dependency/Delinquency)	Court-Related Revenues	
348710	Probate Court - Filing Fees	Probate	Court-Related Revenues	
348720	Probate Court - Service Charges	Probate	Court-Related Revenues	
348730	Probate Court - Court Costs	Probate	Court-Related Revenues	
348740	Probate Court - Non-Local Fines and Forfeitures	Probate	Court-Related Revenues	
348820	Circuit-Wide Judicial Reimbursement-Other Counties	Court Service Reimbursement	Court-Related Revenues	
348850	State Reimbursement	Court Service Reimbursement	Court-Related Revenues	
348860	Mediation and Arbitration (Alternative Dispute Resolution)	Court Service Reimbursement	Court-Related Revenues	
348870	Public Defender Liens	Court Service Reimbursement	Court-Related Revenues	
348880	Probation/Alternatives	Court Service Reimbursement	Court-Related Revenues	
348921	Court Innovations/Local Requirements	Restricted Court Related Board Revenue	Court-Related Revenues	
348922	Legal Aid	Restricted Court Related Board Revenue	Court-Related Revenues	
348923	Law Library	Restricted Court Related Board Revenue	Court-Related Revenues	
348924	Juvenile Alternative Programs	Restricted Court Related Board Revenue	Court-Related Revenues	
348930	State Court Facility Surcharge (\$30)	Restricted Court Related Board Revenue	Court-Related Revenues	
348931	Traffic Surcharge	Restricted Court Related Board Revenue	Court-Related Revenues	
348932	Domestic Violence Surcharge	Restricted Court Related Board Revenue	Court-Related Revenues	

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
348933	Animal Control Surcharge	Restricted Court Related Board Revenue	Court-Related Revenues	
348990	Other Court Collections Transferred to BOCC	Restricted Court Related Board Revenue	Court-Related Revenues	
349000	Other Charges for Services	Other Charges for Services	Service Charges	
351100	Judgments and Fines - As Decided by County Court Criminal	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351200	Judgments and Fines - As Decided by Circuit Court Criminal	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351300	Judgments and Fines - As Decided by County Court Civil	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351400	Judgments and Fines - As Decided by Circuit Court Civil	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351500	Judgments and Fines - As Decided by Traffic Court	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351600	Judgments and Fines - As Decided by Juvenile Court	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351700	Intergovernmental Radio Communication Program	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351800	10% of Fines to Public Records Modernization Trust Fund	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
351900	Judgments and Fines - Other Court Ordered	Judgments and Fines (Court Ordered)	Judgments, Fines and Forfeits	
352000	Fines - Library	Fines	Judgments, Fines and Forfeits	
353000	Fines - Pollution Control Violation	Fines	Judgments, Fines and Forfeits	
354000	Fines - Local Ordinance Violation	Fines	Judgments, Fines and Forfeits	
355000	Federal Fines and Forfeits	Other Judgments, Fines and Forfeits	Judgments, Fines and Forfeits	
356000	State Fines and Forfeits	Other Judgments, Fines and Forfeits	Judgments, Fines and Forfeits	
358100	Confiscation of Deposits or Bonds Held as Performance Guarantees	Other Judgments, Fines and Forfeits	Judgments, Fines and Forfeits	
358200	Sale of Contraband Property Seized by Law Enforcement	Other Judgments, Fines and Forfeits	Judgments, Fines and Forfeits	
359000	Other Judgments, Fines and Forfeits	Other Judgments, Fines and Forfeits	Judgments, Fines and Forfeits	
361100	Interest	Interest and Other Earnings	Interest and Other Earnings	
361200	Dividends	Interest and Other Earnings	Interest and Other Earnings	
361300	Net Increase (Decrease) in Fair Value of Investments	Interest and Other Earnings	Interest and Other Earnings	
361400	Gain (Loss) on Sale of Investments	Interest and Other Earnings	Interest and Other Earnings	
362000	Rents and Royalties	Rents and Royalties	Rents and Royalties	
364000	Disposition of Fixed Assets	Sales	Sales	
365000	Sale of Surplus Materials and Scrap	Sales	Sales	
366000	Contributions and Donations from Private Sources	Contributions	Contributions and Donations	
367000	Licenses	Other Permits, Fees, Licenses	Permits, Fees and Licenses	
368000	Pension Fund Contributions	Contributions	Contributions and Donations	
369300	Settlements	Miscellaneous	Miscellaneous Revenues	
369400	Slot Machine Proceeds	Miscellaneous	Miscellaneous Revenues	
369700	Deferred Compensation Contributions	Miscellaneous	Miscellaneous Revenues	
369900	Other Miscellaneous Revenues	Miscellaneous	Miscellaneous Revenues	

## Revenue Account Codes for FY 13 - 14 Reporting

Account Code	Description	Specific Category	General Category	Comments
381000	Inter-Fund Group Transfers In	Non-Operating	Other Sources-Transfers	
382000	Contributions from Enterprise Operations	Enterprise Contributions	Other Sources	
383000	Installment Purchases & Capital Lease Proceeds	Proceeds	Other Sources	
384000	Debt Proceeds	Proceeds	Other Sources	
385000	Proceeds from Refunding Bonds	Proceeds	Other Sources	
388100	Sale of General Capital Asset	Proceeds of General Capital Asset Disposition	Other Sources	
388200	Compensation for Loss of General Capital Asset	Proceeds of General Capital Asset Disposition	Other Sources	
389100	Proprietary - Interest	Proprietary Non-Operating	Other Sources	
389200	Proprietary - Federal Grants and Donations	Proprietary Non-Operating	Other Sources	
389300	Proprietary - State Grants and Donations	Proprietary Non-Operating	Other Sources	
389400	Proprietary - Other Grants and Donations	Proprietary Non-Operating	Other Sources	
389500	Proprietary - Capital Contributions from Federal Government	Proprietary Non-Operating	Other Sources	
389600	Proprietary - Capital Contributions from State Government	Proprietary Non-Operating	Other Sources	
389700	Proprietary - Capital Contributions from Other Public Source	Proprietary Non-Operating	Other Sources	
389800	Proprietary - Capital Contributions from Private Source	Proprietary Non-Operating	Other Sources	
389900	Proprietary - Other Non-Operating Sources	Proprietary Non-Operating	Other Sources	
392000	Extraordinary Items (Gain)	Non-Operating	Other Sources	
393000	Special Items(Gain)	Non-Operating	Other Sources	