

**Reconciliation of Expenditure Data Listed in LCIR 'Local Fiscal Data' Datafiles to
Expenditure Accounts Listed in the 2005 Uniform Accounting System Manual**

Expenditure Category in LCIR Spreadsheet	Expenditure Account in 2005 UAS Manual	
	Account #	Account Name
Total General Gov'tal Services	51X.XX	General Government Services
Legislative	511.00	Legislative
Executive	512.00	Executive
Financial and Administrative	513.00	Financial and Administrative
Legal	514.00	Legal Counsel
Comprehensive Planning	515.00	Comprehensive Planning
Judicial	60X.XX	General Court Administration
	61X.XX	Circuit Court - Criminal
	62X.XX	Circuit Court - Criminal (continued)
	63X.XX	Circuit Court - Civil
	64X.XX	Circuit Court - Civil (continued)
	65X.XX	Circuit Court - Family (excluding Juvenile)
	66X.XX	Circuit Court - Family (continued)
	67X.XX	Circuit Court - Juvenile
	68X.XX	Circuit Court - Juvenile (continued)
	69X.XX	Circuit Court - Probate
	70X.XX	Circuit Court - Probate (continued)
	71X.XX	General Operations
	72X.XX	County Court - Criminal
	73X.XX	County Court - Criminal (continued)
	74X.XX	County Court - Civil
75X.XX	County Court - Civil (continued)	
76X.XX	County Court - Traffic	
Other General Govt. Services	519.00	Other General Governmental Services
Total Public Safety	52X.XX	Public Safety
Law Enforcement	521.00	Law Enforcement
Fire Control	522.00	Fire Control
Detention and Correction	523.00	Detention and/or Correction
Protective Inspections	524.00	Protective Inspections
Ambulance and Rescue	526.00	Ambulance and Rescue Services
Other Public Safety	525.00	Emergency and Disaster Relief Services
	527.00	Medical Examiners
	528.00	Consumer Affairs
	529.00	Other Public Safety
Total Physical Environment	53X.XX	Physical Environment
Electric	531.00	Electric Utility Services
Gas	532.00	Gas Utility Services
Water	533.00	Water Utility Services
Garbage/Solid Waste	534.00	Garbage/Solid Waste Control Services
Sewer	535.00	Sewer/Wastewater Services
Water/Sewer Combination	536.00	Water-Sewer Combination Services
Flood Control	538.00	Flood Control/Stormwater Management
Other Physical Environment	537.00	Conservation and Resource Management
	539.00	Other Physical Environment
Total Transportation	54X.XX	Transportation
Road and Street Facilities	541.00	Road and Street Facilities
Airports	542.00	Airports
Water Transportation	543.00	Water Transportation
Transit Systems	544.00	Transit Systems

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	Account #	Account Name
Parking and Other Transportation	545.00	Parking Facilities
	549.00	Other Transportation Services
Total Economic Environment	55X.XX	Economic Environment
Employment Opportunity/Develop.	551.00	Employment Opportunity and Development
Downtown/Indust. Develop./Improve.	552.00	Industry Development
Housing/Urban Development	554.00	Housing and Urban Development
Other Economic Environment	553.00	Veterans' Services
	559.00	Other Economic Environment
Total Human Services	56X.XX	Human Services
Hospitals	561.00	Hospitals
Health	562.00	Health
Mental Health	563.00	Mental Health
Welfare	564.00	Public Assistance
Other Human Services	565.00	Developmental Disabilities
	569.00	Other Human Services
Total Culture and Recreation	57X.XX	Culture/Recreation
Libraries	571.00	Libraries
Parks and Recreation	572.00	Parks and Recreation
Other Recreation	573.00	Cultural Services
	574.00	Special Events
	575.00	Special Recreation Facilities
	578.00	Charter Schools
	579.00	Other Culture/Recreation
Debt Service	517.00	Debt Service Payments
Total Expenditures	5XX.XX	Expenditures/Expenses

Notes:

- 1) Account numbers having an XX.XX or X.XX notation indicate further levels of expenditure detail via the existence of additional expenditure subaccounts. For example, expenditure account 60X.XX General Administration has nine additional expenditure subaccounts (e.g., 601.00 Court Administration, 602.00 State Attorney Administration, etc.). Consult the 2005 Uniform Accounting System Manual for additional information.
- 2) The following notes pertain to the reconciliation of the LCIR's Local Gov't Expenditure datafiles (www.floridalcir.gov/fiscal.html) to the local government expenditure data reported in the Department of Financial Services' (DFS) 'Expenditure Detail Report' (www.fldfs.com/localgov/DownLoads.html):
 - a) For any specific expenditure account, the dollar figure listed in the DFS fund type column labeled 'Enterprise' are listed in the corresponding 'Enterprise' column of the LCIR spreadsheet.
 - b) For any specific expenditure account, the dollar figure listed in the DFS fund type column labeled 'Internal Service' are excluded entirely from the LCIR spreadsheet since Internal Service funds are used to account for the financing of goods or services provided by one department/agency to other departments/agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
 - c) For any specific expenditure account, the cumulative total of any dollar figures listed in the DFS fund type columns: General, Special Revenue, Debt Service, and Capital Projects, are listed in the LCIR spreadsheet column labeled 'Governmental'.
 - d) Any dollar figures reported in the DFS detailed expenditure report as 'Other Uses' or 'Other Nonoperating' expenditure accounts (i.e., accounts numbered 58X.XX - 59X.XX) are excluded entirely from the LCIR spreadsheet. These accounts reflect expenditures of a disbursing fund or budgetary transfers rather than expenditures of the local government as a whole.

**Reconciliation of Revenue Data Listed in LCIR 'Local Fiscal Data' Datafiles to
Revenue Accounts Listed in the 2005 Uniform Accounting System Manual**

Revenue Category in LCIR Spreadsheet	Revenue Account in 2005 UAS Manual	
	Account #	Account Name
Total Taxes	31X.XXX	Taxes
Property Taxes	311.000	Ad Valorem Taxes
Sales, Use, and Fuel Taxes	312.100	Local Option Tourism Taxes
	312.200	Special Act Fuel Tax (s. 206.61, F.S.)
	312.300	County Ninth-cent Voted Fuel Tax
	312.410	First Local Option Fuel Tax
	312.420	Second Local Option Fuel Tax
	312.510	Fire Insurance Premium Tax (Firefighters' Pension)
	312.520	Casualty Insurance Premium Tax (Police Officers' Retirement)
	312.600	Discretionary Sales Surtaxes
Franchise Fees	313.100	Electricity
	313.200	Telecommunications
	313.300	Water
	313.400	Gas
	313.500	Cable Television
	313.600	Sewer
	313.700	Solid Waste
	313.900	Other
Utility Services Taxes	314.100	Electricity
	314.200	Telecommunications
	314.300	Water
	314.400	Gas
	314.500	Cable Television
	314.700	Fuel Oil
	314.800	Propane
	314.900	Other
Communications Services Taxes	315.000	Communications Service Taxes
Other Taxes	319.000	Other Taxes
Total Licenses and Permits	32X.XXX	Licenses and Permits
Professional/Occupational	321.000	Occupational Licenses
Building Permits	322.000	Building Permits
Other Licenses and Permits	329.000	Other Licenses, Fees, and Permits
Total Intergov'tal Revenues	33X.XXX	Intergovernmental Revenue
Federal Grants	331.100	General Government
	331.200	Public Safety
	331.3XX	Physical Environment
	331.4XX	Transportation
	331.500	Economic Environment
	331.6XX	Human Services
	331.700	Culture/Recreation
	331.8XX	Court-Related Grants
	331.900	Other Federal Grants
Federal Shared/PILT	333.000	Federal Payments in Lieu of Taxes

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Revenue Category in LCIR Spreadsheet	Revenue Account in 2005 UAS Manual	
	Account #	Account Name
State Grants	334.100	General Government
	334.200	Public Safety
	334.3XX	Physical Environment
	334.4XX	Transportation
	334.500	Economic Environment
	334.6XX	Human Services
	334.700	Culture/Recreation
	334.8XX	Court-Related Grants
	334.900	Other State Grants
State Shared/PILT	335.1XX	General Government
	335.2XX	Public Safety
	335.3XX	Physical Environment
	335.4XX	Transportation
	335.500	Economic Environment
	335.6XX	Human Services
	335.700	Culture/Recreation
	335.900	Other State Shared Revenue
	336.000	State Payments in Lieu of Taxes
Local Grants	337.100	General Government
	337.200	Public Safety
	337.300	Physical Environment
	337.400	Transportation
	337.500	Economic Environment
	337.600	Human Services
	337.700	Culture/Recreation
	337.900	Other Grants
Local Shared/PILT	338.000	Shared Revenues from Other Local Units
	339.000	Payments from Other Local Units in Lieu of Taxes
Total Charges for Services	34X.XXX	Charges for Services
General Government (Not Court-Related)	341.100	Recording Fees
	341.150	Public Records Modernization Trust Fund
	341.200	Internal Service Fund Fees and Charges
	341.300	Administrative Fees
	341.5XX	County Officers Fees
	341.800	County Officer Commission and Fees
	341.900	Other General Government Charges and Fees
Public Safety	342.100	Police Services
	342.200	Fire Protection Services
	342.300	Room and Board for Prisoners
	342.400	Emergency Service Fees
	342.500	Protective Inspection Fees
	342.600	Ambulance Fees
	342.900	Other Public Safety Charges and Fees

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	Account #	Account Name
Court Related	348.1XX	County Court Criminal
	348.2XX	Circuit Court Criminal
	348.3XX	County Court Civil
	348.4XX	Circuit Court Civil
	348.5XX	Traffic Court (Criminal and Civil)
	348.6XX	Juvenile Court (Dependency/Delinquency)
	348.7XX	Probate
	348.8XX	Court Service Reimbursement
	348.9XX	Restricted Court-Related Board Revenue
Electric	343.100	Electric Utility Revenue
Gas	343.200	Gas Utility Revenue
Water	343.300	Water Utility Revenue
Garbage/Solid Waste	343.400	Garbage/Solid Waste Revenue
Sewer	343.500	Sewer/Wastewater Utility Revenue
Water/Sewer Combination	343.600	Water-Sewer Combination Revenue
Other Physical Environment	343.700	Conservation and Resource Management Fees
	343.800	Cemetery Fees
	343.900	Other Physical Environment Revenue
Transportation	344.100	Airports
	344.200	Water Ports and Terminals
	344.300	Mass Transit
	344.400	Railroads
	344.500	Parking Facilities
	344.600	Tolls (Ferry, Road, Bridge, etc.)
	344.900	Other Transportation Revenue
Economic Environment	345.100	Housing
	345.900	Other Economic Environment Revenue
Human Services	346.100	Health Inspection Fees
	346.200	Hospital Charges
	346.300	Clinic Fees
	346.400	Animal Control and Shelter Fees
	346.900	Other Human Services Charges
Recreation/Culture	347.100	Libraries
	347.200	Parks and Recreation
	347.300	Cultural Services
	347.400	Special Events
	347.500	Special Recreation Facilities
	347.800	Charter Schools
	347.900	Other Culture/Recreation
Other Charges for Services	349.000	Other Charges for Services (Not Court-Related)
Total Fines and Forfeitures	35X.XXX	Fines and Forfeits
	351.XXX	Judgments and Fines
	352.000	Library Fines
	353.000	Pollution Control Violations
	354.000	Violations of Local Ordinances
	359.000	Other Fines and/or Forfeits

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Revenue Category in LCIR Spreadsheet	Revenue Account in 2005 UAS Manual	
	Account #	Account Name
Total Miscellaneous Revenues	36X.XXX	Miscellaneous Revenues
Interest Earnings	361.100	Interest
	361.200	Dividends
	361.300	Net Increase (Decrease) in Fair Value of Investments
	361.400	Gain (Loss) on Sales of Investments
Rents and Royalties	362.000	Rents and Royalties
Special Assessments/Impact Fees	363.1XX	Special Assessments
	363.2XX	Impact Fees
Sales and Comp. for Loss of Assets	364.000	Disposition of Fixed Assets
	365.000	Sales of Surplus Materials and Scrap
Contributions and Donations	366.000	Contributions and Donations from Private Sources
Other Miscellaneous Revenue	369.XXX	Other Miscellaneous Revenues
Total Revenues	3XX.XXX	Revenue

Notes:

- 1) Account numbers having an XX.XXX or X.XXX notation indicate further levels of revenue detail via the existence of additional revenue subaccounts. For example, revenue account 331.3XX Federal Grants - Physical Environment has six additional revenue subaccounts (e.g., 331.310 Water Supply System, 331.320 Electric Supply System, etc.). Consult the 2005 Uniform Accounting System Manual for additional information.
- 2) The following notes pertain to the reconciliation of the LCIR's Local Gov't Revenue datafiles (www.floridalcir.gov/fiscal.html) to the local government revenue data reported in the Department of Financial Services' (DFS) 'Revenue Detail Report' (www.fldfs.com/localgov/DownLoads.html):
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 - c) For any specific revenue account, the cumulative total of any dollar figures listed in the DFS fund type columns: General, Special Revenue, Debt Service, and Capital Projects, are listed in the LCIR spreadsheet column labeled 'Governmental'.
 - d) Any dollar figures reported in the DFS detailed revenue report as 'Other Sources' revenue accounts (i.e., accounts numbered 38X.XX) are excluded entirely from the LCIR spreadsheet. These accounts reflect 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.