CLASSIFICATION OF ACCOUNTS
UNIFORM ACCOUNTING SYSTEM
LOCAL UNITS OF GOVERNMENT
STATE OF FLORIDA

Pursuant to Chapters 216.181 (13) and 218.33 (2), Florida Statutes
To be used by Mosquito Control Districts and counties participating in the State Approved
and/or State Aid Funds Program for Arthropod Control/Mosquito Control
CFSA #42003
Health (Mosquito Control): Account 562

RECEIPTS SECTION OF ALL FINANCIAL REPORTS

311 – AD VALOREM TAXES, REAL AND PERSONAL PROPERTY
Current
Net collections received from the Tax Collector for real and personal property ad valorem taxes levied
for the current year.
Deliquent
Collections received from the Tax Collector or other sources for real and personal property ad valorem
taxes levied for prior years. Includes redemptions of county tax certificates.

334.1 – STATE GRANT
Arthropod Control/Mosquito Control State Aid

337 – GRANTS AND DONATIONS

361 – INTEREST EARNINGS
All interest earned on investments, contracts, and notes. Exclude interest on delinquent taxes, recorded
in Object #311.

362 – RENTS AND ROYALTIES
Rent and percentages of proceeds for use of public property or other assets.

364 – DISPOSITION OF FIXED ASSETS
Governmental Funds
The proceeds of the sale of fixed assets.
Proprietary Funds
The gain or loss from the sale of fixed assets.

369 – OTHER MISCELLANEOUS REVENUES
Settlements (insurance) and deferred compensation contributions.

380 – 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. Includes inter-fund transfers and reimbursements.

389 – NON-OPERATING SOURCES, LOANS
EXPENDITURES SECTION OF ALL FINANCIAL REPORTS

10 - PERSONAL SERVICES
Expense for salaries, wages, sick leave, and terminal pay.

11 – Executive Salaries
Salaries, as applicable for Commissioners of Mosquito Control Districts only.

12 – Regular Salaries and Wages
Employees who are or will be members of a retirement system as a condition of their employment. Includes full time and part time employees who make up the regular work force. If under the State Retirement System, include employees whose expected duration of employment is more than 4 consecutive months in a 12 month period. Employees who are serving a probationary employment period shall be included in this category if they satisfy the other requirements. List position classification, period of time to be employed, salary or wages, and total cost for each employee.

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 a regular work force and who are filling positions having a temporary duration, usually not more than 4 consecutive months in a 12 month period (part-time, temporary, untaxed gross, reverse untaxed gross). List position classification, period of time to be employed, salary or wage, and total cost for each employee whose earnings are not subject to statutory payroll deductions.

14 – Overtime
Includes on non-budgeted over time paid as a special adjustment to regular salaries. Do not use where over time is budgeted in with regular salary amount and not recorded separately (overtime, overtime-holiday).

15 – Special Pay
Includes all non-budgeted special pay such as incentive pay, hazardous duty pay, and special awards. Do not use this object in cases where such amounts represent an indistinguishable part of the budgeted salary of a position (special, disability).

20 – PERSONAL SERVICES BENEFITS
Employee benefits provided for all persons employed by the local unit of government whether on full time, part time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, and similar direct benefits as well as other costs such as Worker’s Compensation and Unemployment Compensation insurance.

21 – FICA Taxes
Social Security Matching. Should be computed at the current percentage rate of the total 562.12 salary account.
22 – Retirement Contributions
Amounts contributed to the retirement fund for regular payroll employees. Should be computed at a current State retirement percentage rate of the total 562.12 salary account.

23 – Life and Health Insurance
Includes life and health insurance premiums and benefits paid for the benefit of employees (Group insurance, group health, flex plans, prescription claims, life, Employee Assistance Program, disability insurance).

24 – Worker’s Compensation
Premiums and benefits paid for worker’s compensation insurance.

25 – Unemployment Compensation
Amounts contributed to the unemployment compensation fund.

30 – OPERATING EXPENSES
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
Services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing.

31.1 – Tax Assessor (Property Appraiser) Fees
Charge to this account fees paid to the tax assessor.

31.2 – Tax Collector Fees
Charge to this account fees paid to the tax collector.

31.3 – Legal and Engineering Services
Charge to this account professional fees and costs paid to attorneys, engineers, insurance consultants, etc.

31.4 – Medical Services
Charge to this account re-employment health examinations, aircraft pilot (s) physical health examinations, and/or any other expense for medical services.

32 – Accounting and Auditing
Generally includes all services received from independent Certified Public Accountants.

33 – Court Reporter Services
Reporter services used for the proper conduct of legal and administrative matters.

34 – Other Contractual Services
Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Do not include contracts or services which are defined under Objects 31, 32, 33, 46, or 47.
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.

40.1 – Per Diem or Meals
Meals: Breakfast, $6.00; Lunch, $11.00; Dinner, $19.00. Meals provided in Chapter 112.061 (6), Florida Statutes. Per diem (lodging) shall be computed at one fourth of authorized rate for each quarter or fraction thereof. Travel over a period of 24 hours will be calculated on the basis of 6 hour cycles, beginning at midnight. Less than 24 hour travel will be calculated on the basis of 6 hour cycles, beginning at hour of departure from official headquarters.

40.2 - Incidental Travel Expenses
Incidental travel expenses which may be reimbursed include the costs of flights, car rentals, public transportation, motor pool charges, reasonable taxi fare, ferry fares, bridge/road/tunnel tolls, storage or parking fees, telephone or telephone expenses, and convention and conference registration fees.

40.3 – Reimbursements for Use of Private Vehicle
Map mileage can be claimed.

41 – COMMUNICATION SERVICES
Telephone, cellular telephone, telegraph, or other communications. Radio equipment under Object 46.5.

42 – FREIGHT SERVICES
Freight and express charges, drayage, postage, and messenger services. Moving heavy equipment (excavators, bulldozers, etc.) from one location to another when equipment is rented or hired to do the job.

43 – UTILITY SERVICES
Electricity, gas, water, waste disposal, and other public utility services. As needed at mosquito control headquarters site(s).

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. Includes all insurance that does not fall under Object 23.
46 – REPAIR AND MAINTENANCE SERVICES
The cost incurred for the repair and maintenance of buildings and equipment. Include all maintenance and service contracts other than custodial or janitorial which is Object 34.

46.1 – Maintenance of Buildings and Grounds
List all costs for maintaining buildings and grounds by other than district or county employees (562 or 534). Include maintenance and service contracts. List items by type and number to be maintained and estimated costs when budgeting.

46.2 – Maintenance of Automotive Equipment
List the cost of repair and maintenance to all automotive equipment by other than district or county employees (562 or 534).

46.3 Maintenance of Office Equipment
List the cost of repair and maintenance of all office equipment (typewriters, calculators, etc.) by other than district or county employees (562 or 534). Include maintenance and service contracts. List items by type, number to be maintained and estimated cost when budgeting.

46.4 – Maintenance of Other Equipment
List the cost of repair and maintenance of all other type of equipment by other than district or county employees (562 or 534). Include heavy equipment, aircraft, boats, radios, or other machine or equipment. Include maintenance and service contracts. List items by type and number to be maintained and estimated cost when budgeting.

46.5 – Materials for Minor Structural Improvements and Maintenance of Buildings and Grounds
List items and cost of materials and supplies for maintenance of buildings and grounds by mosquito control/landfill employees. Cleaning materials, paint, grass seed, etc. would be included.

46.6 – Materials for Construction and Maintenance of Equipment
List items and cost of materials and supplies for construction, repair, and maintenance of equipment by mosquito control/landfill employees (salaries of these employees or cost of maintaining by others should not be included). List items of equipment by type, number to be maintained, and estimated cost. Replacement parts, tires, batteries, filters, spark plugs, antifreeze, welding supplies, cleaning materials, paint, etc. are included.

47 – PRINTING AND BINDING
Cost of printing, binding, and other reproduction services.

48 – PROMOTIONAL ACTIVITIES
Includes any type of promotional advertising on behalf of the local unit, but does not include legal ads.

49 – OTHER CURRENT CHARGES AND OBLIGATIONS
Includes current charges and obligations not otherwise classified, such as witness fees, information and evidence, legal ads, etc.
49.1 – Payments to Other Government Agencies
Itemized payments to other governmental agencies. Examples are: Federal airway use tax, vehicle registrations, license tags and safety inspections.

49.2 – Advertising
The cost of all advertising required by law (mosquito spraying notices, position advertisements, etc.)

50 – SUPPLIES/MATERIALS

51 – Office Supplies
Includes materials and supplies such as stationary, computer disks, forms, paper, charts, maps, plaques, etc. Include office equipment items under $1,000.00 in unit value not listed under capital outlay.

52 – Operating Supplies
All types of supplies consumed in the conduct of operations. Do not include materials and supplies unique to construction or repair of roads and bridges (Object #63).

52.1 – Gasoline, Oil, and Lubricants
List the various items, quantity, unit cost, and total cost chargeable to this account.

52.2 – Chemicals, Solvents, Additives
Budget each item separately. Include all petroleum products, surfactant, additives, vegetable oils, spreader sticker agents, etc. that may be used in formulations, or independently, to accomplish the desired control of insects or aquatic weeds.

52.3 – Clothing and Wearing Apparel
Examples of items: Rubber or PVC boots, rain coats and rain hats, special protective clothing, and uniforms that are purchased. Rented uniforms are listed under Object #34.

52.4 Miscellaneous Supplies and Incidental Expenses
Charge to this account entomological laboratory and medical supplies: first kits, safety markings and devices such as beacons and decals, etc.

52.5 – Tools and Small Implements
Charge to this account items with a unit cost of less than $1,000.00.

55 - TRAINING
Includes training and educational costs.

54 – BOOKS, PUBLICATIONS, SUBSCRIPTIONS, DUES AND MEMBERSHIPS
Includes subscriptions, memberships, and related educational and/or professional data costs. List membership dues as number of memberships, annual dues for each, total cost, and name of organization(s) to which dues will be paid.
60 – CAPITAL OUTLAY
Outlays for the acquisition of or addition to fixed assets.

61- Land
Land acquisition cost, easements, right-of-ways. Includes the purchase price and costs such as appraisal fees, legal fees, filling and excavating costs, etc. 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.

62 – Buildings
The cost of constructing or improving a building. Includes materials, wages, architect, or engineering fees, etc.

63 – Improvements Other Than Buildings
Structures and facilities other than buildings such as roads, curbs, gutters, fences, storage tanks, lighting systems, parking areas, storm drains, etc.

64 – Machinery and Equipment
Includes motor vehicles, heavy equipment transportation, other heavy equipment, office furniture, office equipment, and other machinery and equipment. Itemize and list the cost of purchasing items with a useful life beyond one year and with an initial cost of $500.00 or more.

70 – DEBT SERVICE
Outlays for debt service purposes.

71 – Principal
Bonds and notes.

72 – Interest
Bonds, notes, and deferred amount refunding.

73 – Other Debt Services

89 – CONTINGENCY (CURRENT YEAR)
A budget account only, no expenditures may be charged to this account. Amounts reserved under this classification are made available for expenditures by budget amendment transferring this reserve to specific budget expenditure items. The total amount of funds in this reserve may not exceed 10% of the total funds budgeted for expenditure plus contingency.

90 – OTHER USES

99 – Payment of Prior Year Accounts
State fund expenditures for any fiscal year must not exceed state fund beginning cash balances plus receipts. When goods and/or services are received in one fiscal year and not paid for until the following or succeeding fiscal years, payments shall be made with local funds only and reported under “Payment of Prior Year Accounts.” If funds are encumbered within budgeting limitations for the completion of a contract which has not been fulfilled at the close of the fiscal
The involved funds shall be carried forward as cash carryover amounts and re-budgeted for payment of the contract item(s) and next fiscal year.

**RESERVES**

**.001 FUTURE CAPITAL OUTLAY**
A reserve to establish funds for future construction or to purchase land and/or equipment. *Funds may not be transferred to any expenditure account during the current budget year.* Funds may be placed in an interest bearing account.

**.002 OTHER RESTRICTED RESERVES RESERVED FOR SELF INSURANCE**
This reserve of local funds is created for the purpose of self insurance by the county or mosquito control district. Funds may be added to this account during the fiscal year, and insurance claims paid from this account. Pursuant to Chapter 129.01 (2)(c) F.S.

**.003 RESERVE FOR CASH BALANCE TO BE CARRIED FORWARD AT THE END OF THE FISCAL YEAR**
This reserve shall be for local funds only and shall not exceed 20% of the total amount of the local and state funds budgeted for expenditures. No expenditures or transfers in or out may be made in this account. The budgeted amount shall be held throughout the fiscal year. The funds may be placed in an interest bearing account.

**.004 RESERVE FOR SICK AND ANNUAL LEAVE**
This reserve of local funds is created for the purpose of accounting for sick and annual leave accrued by employees of your department. Funds in this account may be used upon the termination or retirement of the employee.