


**Inventory 101 &  
Year-End Reporting**


Wayne Meyer, Operations Director  
Nona McCall, Financial Services Director



**Objectives**

- Inventory 101
- Year-End Reporting
  - Why is this needed?
  - What is needed?
  - How is it obtained?
  - What does the data show you?
  - What does JAC do with the data?
  - What is a JRO final review?

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## Inventory 101

- Many offices track state and county assets
- All requirements for state assets are guided by ch. 69I-72, F.A.C., & Ch. 273, F.S., *see handouts 1 & 2*
- Inventory can be conducted at any point in the fiscal year

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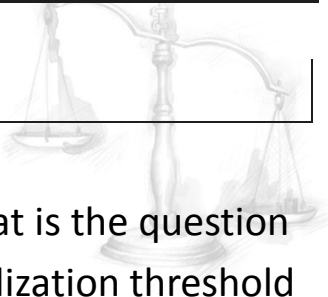


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## Inventory 101



- OCO vs Non-OCO
  - To capitalize or not? That is the question
  - DFS changed the capitalization threshold from \$1,000 to \$5,000 on 7/1/2020
  - What should we do with property items that were listed as OCO before the change?

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## Inventory 101



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## Inventory 101

- JAC's recommendation – update the OCO description in BOMS to read “Acquisition Value  $\geq$  \$5,000”
  - By updating the description, all users will have a clear understanding
- Attractive items
  - DFS defined in July 2020

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**Inventory 101**

- How should you account for a desk that cost \$2,000 when purchased in March of 2020 and was added to inventory as an OCO item?

**JAC**

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**Inventory 101**

- If you purchase a laptop this year for \$3,000 is it. . .
  - OCO or Non-OCO?
  - an Attractive Item?

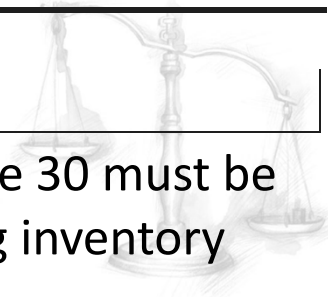
**JAC**


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## Inventory 101

- Items received  $\leq$  June 30 must be added before closing inventory records for the year
- Depreciation starts the month an item is received
  - Items received June 30 will accrue 1 month of Depreciation



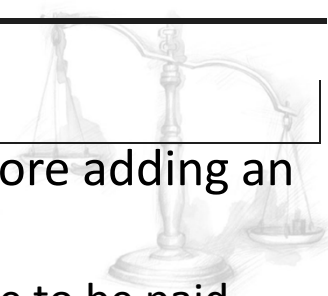



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## Inventory 101

- What is required before adding an item to inventory?
  - Does the vendor have to be paid before adding the asset?
  - Is the voucher number required?
  - Does the item have to be tagged?
  - Does the item have to be received to be tagged?






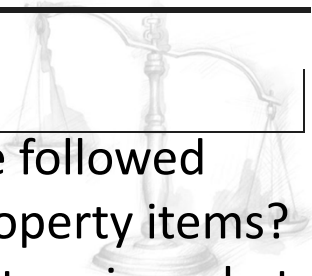
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## Inventory 101

- What steps should be followed when disposing of property items?
- Custodians should determine what property:
  - is obsolete;
  - is uneconomical or inefficient for continued use; or
  - serves no useful function.

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## Inventory 101

- What steps should be followed when disposing of property items?
  - Custodian should convene the property review board
  - Custodian should attempt to dispose of the asset in the state's preferred order

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## Inventory 101

- Methods of Disposition, in order
  - Selling or transferring assets to another governmental entity
  - Selling or donating assets to a nonprofit agency
  - Selling property through a sale open to the public
  - Contracting with an entity to facilitate the disposition of the property

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## Questions




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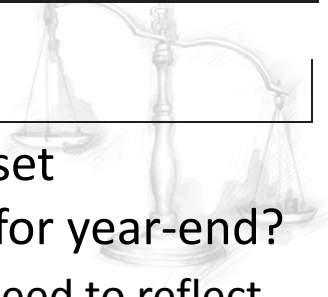
## Year-End Capital Asset Reporting

- Why is this needed?
- What is needed?
- How is it obtained?
- What does the data show you?
- What does JAC do with the data?
- What does a JRO need to do before closing?




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## Inventory 101

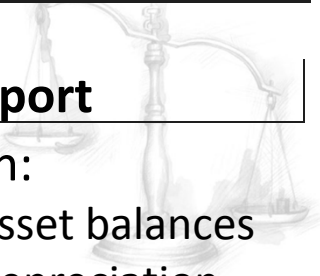
- Why is the capital asset information needed for year-end?
  - Accounting records need to reflect the value of the assets so Florida's Annual Comprehensive Financial Report complies with Statement No. 72 of the Governmental Accounting Standards Board (GASB)



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## What is needed? Final Capital Assets Report

- Report should contain:
  - Beginning & ending asset balances
  - Beginning & ending depreciation balances
  - Purchases or Additions
  - Deletions (surplus disposal)
  - Current year depreciation
  - Gains or Losses

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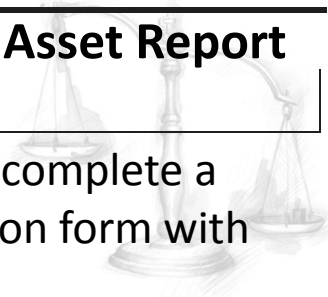
## How is a Capital Asset Report obtained?

- JRO internal inventory systems:
  - BOMS
  - Other system
- Inventory should include items **received** ≤ June 30
- Inventory should not include disposed of items

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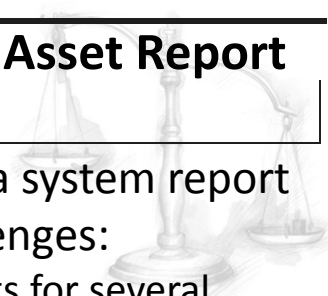
## How is a Final Capital Asset Report obtained?

- Non-BOMS offices will complete a Capital Asset Information form with inventory balances
  - A file with the beginning balances will be provided
- A sample of a populated form is on the Financial Services' Year-End webpage




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## How is a Final Capital Asset Report obtained?

- BOMS offices provide a system report
- Prior year report challenges:
  - Several separate reports for several offices
  - Report was a PDF
  - All information had to be rekeyed for calculations and FLAIR entries



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## How is a Final Inventory Report obtained?

- New BOMS report:
  - A single report provided per office
  - Excel document is created (locked)
  - No format changes, it now rolls up
  - JAC can perform calculations on the existing file

(released 1/26/22 BOMSWeb v. 12.0700)

## What changed from old report?

Depreciation totals by FLAIR asset class - June 30 2020

@ 07/14/2020 01:51 PM

	06/30/2019 Balance	2019-2020 Additions	2019-2020 Deletions	6/30/2020 Balance	Accumulated Depreciation	Adjustment	Current Depreciation	Gains or (Losses)	Total Depreciation
FLAIR FID No: 000000									
1. 264-WORKS OF ART AND HISTORICAL TI	\$297.00	\$0.00	\$0.00	\$297.00	\$158.40	\$0.00	\$29.70	\$0.00	\$188.10
276-FURNITURE AND EQUIPMENT	\$313,787.42	\$99,106.48	\$85,007.51	\$327,886.39	\$304,283.64	\$2,560.37	\$15,125.04	(\$132.00)	\$237,193.54
FID 000000 TOTALS...	\$314,084.42	\$99,106.48	\$85,007.51	\$328,183.39	\$304,542.04	\$2,560.37	\$15,154.74	(\$132.00)	\$237,381.64
2. FLAIR FID No: 000									
000-(none)	\$1,638.00	\$0.00	\$0.00	\$1,638.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
276-FURNITURE AND EQUIPMENT	\$5,539.18	\$0.00	\$4,263.00	\$1,276.18	\$5,539.18	\$0.00	\$0.00	\$0.00	\$1,276.18
FID 000 TOTALS...	\$7,177.18	\$0.00	\$4,263.00	\$2,914.18	\$5,539.18	\$0.00	\$0.00	\$0.00	\$1,276.18
<<<AGENCY TOTALS>>>	\$321,261.60	\$99,106.48	\$89,270.51	\$331,097.57	\$310,081.22	\$2,560.37	\$15,154.74	(\$132.00)	\$238,657.82

The amounts for each category of assets shown above must be supported by the agency. In addition, Chapter 273, Florida Statutes, requires that a physical inventory be made at least once each year, signed, dated and kept for reference and audit purposes.

CERTIFIED TRUE AND CORRECT AND SUPPORTED BY RECORDS MAINTAINED BY THIS OFFICE.

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

NOTE:  
 Accumulated Depreciation = Form 19's (1) Audited Balance  
 Current Depreciation = Form 19's (4) Depreciation Expense  
 Deletions = Form 19's (3) Sales / Dispositions  
 Gains/Losses = Accumulated + Adjustments + Current + Disposal Value - Purchase Price

SION

## New BOMS Report

SA99 @ 01/14/2022 11:28

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**DEPRECIATION TOTALS BY FLAIR ASSET CLASS**

State Attorney - 99th Judicial Circuit

	06/30/2021 balance	2021-2022 Additions	2021-2022 Deletions	06/30/2022 balance	Accumulated depreciation	Adjustments	Current depreciation	Gains or (losses)	Total depreciation
276-FURNITURE AND EQUIPMENT	\$423,960.73	\$0.00	\$0.00	\$423,960.73	\$270,869.56	\$0.00	\$24,780.33	\$0.00	\$295,649.89
288-OTHER FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>&lt;&lt;&lt; Agency totals &gt;&gt;&gt;</b>	<b>\$423,960.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$423,960.73</b>	<b>\$270,869.56</b>	<b>\$0.00</b>	<b>\$24,780.33</b>	<b>\$0.00</b>	<b>\$295,649.89</b>

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<<< e-signed: John Doe on 2/22/22 2:45 PM >>>

NOTE:  
 Accumulated Depreciation = Form 19's (1) Audited Balance  
 Current Depreciation = Form 19's (4) Depreciation Expense  
 Deletions = Form 19's (3) Sales / Dispositions  
 Gains/Losses = Accumulated + Adjustments + Current + Disposal Value - Purchase Price  
 Total Depreciation = Accumulated + Adjustments+ Current - Deletions - Gains or Losses

Approved by: JOHN DOE  
EXECUTIVE DIRECTOR

DATE

FILTER: Effective 07/01/2021 thru 06/30/2022 for budget entity "Trials, Revenue (G & D), State Attorneys Revenue Trust" and groups "OCO"

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## New BOMS Report


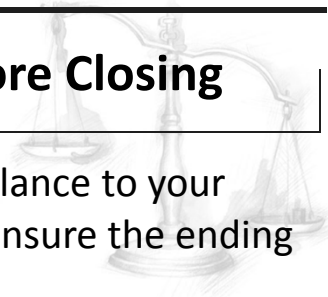
- Provides data in a usable electronic format
- JAC can calculate the entries needed in FLAIR to record the changes

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## JRO Final Review Before Closing




- Compare the final trial balance to your Capital Assets Report to ensure the ending balances are correct
- JAC provides examples on the Year-end webpage
  - Non-BOMS offices
  - BOMS offices



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## Questions



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**CHAPTER 69I-72**  
**STATE-OWNED TANGIBLE PERSONAL PROPERTY**

69I-72.001	Definitions
69I-72.002	Threshold for Recording Tangible Personal Property for Inventory Purposes
69I-72.003	Recording of Property
69I-72.004	Marking of Property
69I-72.005	Certification of Surplus Property and Property Disposition
69I-72.006	Inventory of Property
69I-72.007	Capitalization of Property

**69I-72.001 Definitions.**

The following terms, as used in rule Chapter 69I-72, F.A.C., are defined as set forth below:

(1) “Attractive Items” means tangible personal property used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protection public safety, and avoid potential liability, or to compensate for a heightened risk of theft.

(2) “Class Code” means a classification number used to identify similar items of property that is established by the State’s Chief Financial Officer in the State’s financial system.

(3) “Control Accounts” means summary accounts designed to control accountability for individual property records. Unlike individual property records that establish accountability for particular items of property, control accounts accumulate the total cost or value of the custodian’s property and through entries to the control accounts documenting acquisitions, transfers, and dispositions, provide evidence of the change in that total cost or value over periods of time as well as the total cost or value at any point in time.

(4) “Cost” means the amount paid to acquire or procure property (i.e., invoice price plus freight and installation charges less discounts). In determining cost, the value of property exchanged by a custodian in satisfaction of a portion of the purchase price of new property shall not be deducted from the full purchase price regardless of any property “traded in” on the new property.

(5) “Custodian” has the meaning set forth in Section 273.01(1), F.S.

(6) “Custodian’s Delegate” means a person acting under the supervision of the custodian to whom the custody of property has been delegated by the custodian and from whom the custodian receives custody receipts.

(7) “Depreciation” is the systematic and rational allocation of the acquisition cost of an asset over the expected useful life of the asset.

(8) “Financial System” means the Florida Accounting Information Resource (FLAIR) or its successor.

(9) “Fiscal Year” means the State’s fiscal year established in Section 215.01, F.S., to begin on the first day of July and to end on the following thirtieth day of June, both dates inclusive, in each and every year; or the fiscal year established by other law applicable to a particular custodian.

(10) “Identification Number” means a unique number assigned and affixed to each item of property to identify it as property held by the custodian and to differentiate one item of property from another.

(11) “Property” has the meaning set forth in Section 273.02, F.S. Data processing software, as defined in Section 119.011(6), F.S., is not considered to be property within the meaning of this rule chapter.

(12) “Unaccounted for Property” means property held by a custodian subject to the accountability provisions of Section 273.03, F.S., that cannot be physically located by the custodian or custodian’s delegate and has not been otherwise lawfully disposed of.

(13) “Value” means the worth or acquisition value at the date of acquisition for donated property.

*Rulemaking Authority 273.02, 273.025 FS. Law Implemented 273.01, 273.02, 273.025, 273.03, 273.04, 273.05 FS. History—New 1-13-08, Amended 7-1-20.*

**69I-72.002 Threshold for Recording Tangible Personal Property for Inventory Purposes.**

All tangible personal property with a value or cost of \$5,000 or more and having a projected useful life of one year or more shall be recorded in the state’s financial system as property for inventory purposes. Any hardback book with a value or cost of \$25 or more and having a useful life of one year or more that is circulated to students or the general public, and any hardback book with a value or cost of \$250 or more that is not circulated shall be recorded in the state’s financial system as property for inventory purposes. For

the purpose of this rule chapter, “cost” is used if the property is purchased and represents the purchase price of the property item; “value” is used if the property is donated and represents the worth or acquisition value of the property item at the date of donation. Attractive items with a value or cost of less than \$5,000 shall be recorded in the state’s financial system as property for inventory purposes.

*Rulemaking Authority 273.02 FS. Law Implemented 273.02 FS. History—New 1-13-08, Amended 7-1-20.*

### **69I-72.003 Recording of Property.**

(1) Maintenance of Property Records – Custodians shall maintain records of property in their custody that contain, at a minimum, the information required by this rule.

(2) Individual Records Required for Each Property Item – Each item of property shall be accounted for in a separate property record. Related individual items which constitute a single functional system may be designated as a property group item. A property group item may be accounted for in one record if the component items are separately identified within the record. Examples of property items that may be accounted for as a property group item include: modular furniture, computer components, book sets, and similar associations of items. All property group items, the total value or cost which is equal to or greater than \$5,000, shall be inventoried in accordance with the requirements of this rule chapter.

(3) Content of Individual Property Records – Each property record shall include the following information unless the information listed below does not exist for the property in the record:

- (a) Identification number.
- (b) Description of item or items.
- (c) Physical location (the city, county, address or building name and room number therein).
- (d) Name of custodian or custodian’s delegate with assigned responsibility for the item.
- (e) Class Code.
- (f) In the case of a property group, the number and description of the component items comprising the group.
- (g) Name, make, or manufacturer.
- (h) Year and model(s).
- (i) Manufacturer’s serial number(s).
- (j) If an automobile, the vehicle identification number (VIN) and title certificate number.
- (k) Date acquired.

(l) Cost or value at the date of acquisition for the item or the identified component parts thereof. When the historical cost of the purchased property is not practicably determinable, the estimated historical cost of the item shall be determined and recorded. Estimated historical costs shall be so identified in the record and the basis of determination established in the custodian’s public records. The basis of valuation for property items constructed by custodian personnel shall be the costs of material, direct labor, and overhead identifiable to the project. Donated items, including federal surplus tangible personal property, shall be valued at acquisition value at the date of acquisition. Regardless of acquisition method, the cost or value of a property item shall include ancillary charges. Ancillary charges are costs that are directly attributable to placing the asset into its intended location and condition for use, such as freight and transportation charges, site preparation costs, and professional fees.

(m) Method of acquisition and, for purchased items, the statewide document (voucher) number obtained from the State’s financial system.

(n) Date the item was last physically inventoried and the condition of the item at that date.

(o) If certified as surplus, the information prescribed in section 273.05(5), F.S.

(p) If disposed of, the information prescribed in rule 69I-72.005, F.A.C.

(4) Control Accounts – A custodian-wide control account showing the total cost or value of the custodian’s property shall be maintained. A custodian may keep additional control accounts for property for different funds and sub-funds. Control totals may not be established by periodically summarizing the costs or values recorded on the individual property records. Entries to control accounts shall be derived from documents evidencing transactions resulting from the acquisition, transfer, or disposition of property items and shall be posted contemporaneously with entries to the individual property records.

(5) Depreciation shall be recorded to meet financial reporting requirements relating to depreciation accounting. However, depreciation shall not be recorded on the individual property records or in control accounts in such a manner as to reduce the recorded acquisition cost or value (i.e., depreciation shall be recorded as an item separate from the acquisition cost).

*Rulemaking Authority 273.02, 273.025, 273.055 FS. Law Implemented 273.02, 273.025, 273.04, 273.055 FS. History--New 1-13-08, Amended 7-1-20.*

#### **69I-72.004 Marking of Property.**

(1) Marking of Property – Each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the custodian holding title to the item. The marking shall visually display the property identification number of the item and may include an electronic scanning code (“barcode”) to facilitate electronic inventory procedures.

(2) Exemptions for Marking Property – Any item of property whose value or utility would be significantly impaired by the attachment or inscription of the property identification number is exempt from the requirement for physical marking. However, the custodian’s property records shall contain sufficient descriptive data to permit positive identification of such items.

(3) Location of Marking – Items with the same class code shall be marked in a similar manner to facilitate identification. In determining a marking location, careful consideration shall be given to the intended use of the items; the probability that the marking could be obliterated by wear, vandalism or routine maintenance functions; and, the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen shall not mar the appearance of the item. When utilizing an electronic scanning format system, electronic codes shall be placed on property in the same manner as other markings specified in this section.

*Rulemaking Authority 273.02 FS. Law Implemented 273.02 FS. History--New 1-13-08.*

#### **69I-72.005 Certification of Surplus Property and Property Disposition.**

(1) Method of Certification – Property within the meaning of these rules may be lawfully certified as surplus as provided in Section 273.05, F.S.

(2) Required Information – The following information shall be recorded on the individual property record for each item lawfully certified as surplus property pursuant to Section 273.05, F.S.

(a) Date of certification.

(b) Reason for certification (obsolete, continued use uneconomical or inefficient, or serves no useful function).

(c) Date of review board recommendation on certification and reference to location of documentation thereof.

(d) Reference to location of documentation evidencing compliance with those rules and guidelines promulgated by the custodian of surplus property.

(3) Transfer of Property Records – The individual property records for each item lawfully certified as surplus shall, upon the custodian’s certification, be transferred to a certified surplus property file.

(4) Methods of Disposition – Property within the meaning of these rules may be lawfully disposed of as provided in Sections 273.04, 273.05 and 273.055, F.S. Property assigned to a custodian or a custodian’s delegate which is not accounted for during regular or special inventories shall be subject to the rules regarding unaccounted for property (See subsection 69I-72.006(7), F.A.C.).

(5) Required Information – The following information shall be recorded on the individual property record for each item lawfully disposed of pursuant to Section 273.04, 273.05 or 273.055, F.S.:

(a) Date of disposition.

(b) Authority of disposition (custodian certification as surplus property, agency resolution, etc., as appropriate).

(c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).

(d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.

(e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).

(f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 273.055(3), F.S.

(6) Transfer of Property Records – The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to a disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, F.S.

(7) Control Account – The cost or value of items lawfully disposed of shall be removed from the control account at the time of



disposition.

*Rulemaking Authority 273.02, 273.025, 273.05, 273.055 FS. Law Implemented 273.02, 273.025, 273.04, 273.05, 273.055 FS. History—New 1-13-08, Amended 5-4-14.*

### **69I-72.006 Inventory of Property.**

(1) **Physical Inventory Required** – Each custodian shall ensure that a complete physical inventory of all property is taken at least once each fiscal year. Each custodian shall ensure that a complete physical inventory of all property under the control of the custodian or custodian’s delegate is taken whenever there is a change of custodian or custodian’s delegate.

(2) **Inventory Forms** – The form used to record the physical inventory shall be at the discretion of the custodian. However, the form shall display, at a minimum, for each property item the following information:

- (a) Date of the current inventory.
- (b) Name and signature of the person who conducted the current inventory.
- (c) Identification number.
- (d) Existence of item (or indication that the item was not located).
- (e) Description of the item or items.
- (f) Present condition of the item or items.
- (g) Physical location (the city, county, address or building name and room number therein).
- (h) The name of the custodian or the custodian's delegate with assigned responsibility for the item.
- (i) State standard class code.
- (j) In the case of a property group, the number and description of the component items comprising the group.
- (k) Name, make or manufacturer, if applicable.
- (l) Year and/or model(s), if applicable.
- (m) Manufacturer’s serial number(s), if any, and if an automobile, vehicle identification number (VIN) and title certificate number, if applicable.
- (n) Date acquired.

(3) **Unrecorded Property** – Any property item found during the conduct of an inventory which meets the requirements for accounting and control as defined in Rule 69I-72.002, F.A.C., and which item is not included on the inventory forms described above, shall have an inventory form created for the item when located. After appropriate investigation to establish the ownership of the item, it shall be added to the custodian's property records or, if ownership cannot be reasonably established, the item may be disposed of as surplus property pursuant to Section 273.05, F.S.

(4) **Custodian’s Delegate Shall Not Inventory Certain Items** – The custodian’s delegate shall not personally inventory items for which they are responsible.

(5) **Property Assigned to Other Custodians** – In some instances, it may not be cost effective to make a physical inventory of property that has been temporarily assigned to another custodian at an off-site location. In such instances, the custodian’s delegate may, in lieu of a physical inventory, obtain a certified statement from the other custodian’s delegate attesting to the existence and condition of the property.

(6) **Reconciliation of Inventory to Property Records** – Upon completion of a physical inventory:

(a) The data listed on the inventory forms shall be compared with the individual property records. Noted differences such as location, condition, and custodian’s delegate shall be investigated and corrected as appropriate or, alternatively, the item shall be relocated to its assigned location and custodian or custodian’s delegate shown in the individual property record.

(b) Items not located during the inventory process shall be promptly reported to the custodian or the custodian’s designee (who shall be an individual other than the custodian’s delegate responsible for the unaccounted for property) and the custodian shall cause a thorough investigation to be made. If the investigation determines that the item was stolen, the individual property record shall be so noted and a report filed with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

(7) **Unaccounted for Property** – For items identified as unaccounted for, recording the items as dispositions or otherwise removing the items from the property records shall be subject to approval of the State’s Chief Financial Officer as provided in Section 17.04, F.S., and Rule 69I-21.002, F.A.C.

*Rulemaking Authority 273.02 FS. Law Implemented 273.02 FS. History—New 1-13-08.*

**69I-72.007 Capitalization of Property.**

For statewide financial reporting purposes, all tangible personal property with a value or cost of \$5,000 or more and having a projected useful life of one year or more must be capitalized. Any hardback book with a value or cost of \$25 or more and having a useful life of one year or more that is circulated to students or the general public, and any hardback book with a value or cost of \$250 or more that is not circulated must be capitalized. Attractive items must not be capitalized for statewide financial reporting purposes.

*Rulemaking Authority 273.025 FS. Law Implemented 273.025 FS. History—New 1-13-08, Amended 7-1-20.*

Select Year:

## The 2021 Florida Statutes

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[Title XVIII](#)

[Chapter 273](#)

[View Entire Chapter](#)

PUBLIC LANDS AND PROPERTY STATE-OWNED TANGIBLE PERSONAL PROPERTY

### CHAPTER 273

#### STATE-OWNED TANGIBLE PERSONAL PROPERTY

- 273.01 Definitions.
- 273.02 Record and inventory of certain property.
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- 273.055 Disposition of state-owned tangible personal property.
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**273.01 Definitions.**—The following words as used in this act have the meanings set forth in the below subsections, unless a different meaning is required by the context.

- (1) “Custodian” means any elected or appointed state officer, board, commission, or authority, and any other person or agency entitled to lawful custody of property owned by the state.
- (2) “Property” means all tangible personal property owned by the state.
- (3) “Private nonprofit agency” means a nonprofit charitable organization, no part of the net earnings of which inures or may lawfully inure to the benefit of any private shareholder or individual, which has been held to be tax-exempt under the provisions of s. 501 of the Internal Revenue Code of 1954, and which has as its principal mission:
  - (a) Public health and welfare;
  - (b) Education;
  - (c) Environmental restoration and conservation;
  - (d) Civil and human rights; or
  - (e) The relief of human suffering and poverty.

**History.**—s. 1, ch. 57-277; s. 24, ch. 94-226.

**273.02 Record and inventory of certain property.**—The word “property” as used in this section means equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature. The Chief Financial Officer shall establish by rule the requirements for the recording of property in the state’s financial systems and for the periodic review of property for inventory purposes.

**History.**—s. 2, ch. 57-277; s. 1, ch. 59-430; s. 1, ch. 69-74; s. 8, ch. 69-82; s. 3, ch. 80-380; s. 2, ch. 81-256; s. 4, ch. 87-137; s. 8, ch. 89-291; s. 185, ch. 95-148; s. 11, ch. 99-155; s. 27, ch. 99-399; s. 38, ch. 2006-122.

**273.025 Financial reporting for recorded property.**—The Chief Financial Officer shall establish by rule the requirements for the capitalization of property that has been recorded in the state’s financial systems.

**History.**—s. 39, ch. 2006-122.

**273.03 Property supervision and control.**—The custodian shall be primarily responsible for the supervision, control, and disposition of the property in his or her custody but may delegate its use and immediate control to a person under his or her supervision and may require custody receipts.

**History.**—s. 3, ch. 57-277; s. 25, ch. 94-226; s. 857, ch. 95-148.

**273.04 Property acquisition.**—Whenever acquiring property, the custodian may pay the purchase price in full or may exchange property with the seller as a trade-in. If, whenever acquiring property, the custodian may best serve the interests of the state by outright sale of property rather than by exchange as a trade-in, the custodian may make the sale in the manner prescribed in this act for the disposal of surplus property.

**History.**—s. 4, ch. 57-277; s. 3, ch. 73-233; s. 215, ch. 92-279; s. 55, ch. 92-326; s. 26, ch. 94-226.

**273.05 Surplus property.**—

(1) The custodian may classify as surplus any property in his or her custody that is obsolete or the continued use of which is uneconomical or inefficient or which serves no useful function as to any activity or location under his or her supervision.

(2) Each custodian shall appoint one or more review boards to examine and make recommendations on approval or disapproval of classification of property as surplus.

(3) Property determined to be surplus shall be certified as such by the custodian.

(4) Each custodian shall promulgate rules or guidelines regarding the certification of surplus property.

(5) The custodian shall maintain records of property that is certified as surplus with information indicating the value and condition of the property. Agency records for property certified as surplus shall comply with rules issued by the Chief Financial Officer.

**History.**—s. 5, ch. 57-277; ss. 22, 35, ch. 69-106; s. 4, ch. 70-146; s. 216, ch. 92-279; s. 55, ch. 92-326; s. 27, ch. 94-226; s. 858, ch. 95-148; s. 6, ch. 2011-52.

**273.055 Disposition of state-owned tangible personal property.**—

(1) Certified surplus property shall not be sold, transferred, cannibalized, scrapped, warehoused, or destroyed without prior written authority from the custodian.

(2) Custodians shall maintain records to identify each property item as to disposition. Such records shall comply with rules issued by the Chief Financial Officer.

(3) Custodians may dispose of property certified as surplus by:

(a) Selling or transferring the property to any other governmental entity;

(b) Selling or donating the property to any private nonprofit agency;

(c) Selling the property through a sale open to the public; or

(d) Entering into contractual agreements with other entities, including, but not limited to, other governmental agencies or private vendors, which facilitate the final disposition of the property. Such agreements may include, but are not limited to, the leasing of storage space or arrangements for the disposal of scrap property.

(4) Each custodian shall adopt guidelines or administrative rules and regulations pursuant to chapter 120 providing for, but not limited to, transferring, warehousing, bidding, destroying, scrapping, or other disposing of state-owned tangible personal property. However, the approval of the Department of Management Services is required prior to the disposal of motor vehicles, watercraft, or aircraft pursuant to ss. 287.15 and 287.16.

(5) All moneys received from the disposition of state-owned tangible personal property or from any agreement entered into under this chapter must be retained by the custodian and may be disbursed for the acquisition of exchange and surplus property and for all necessary operating expenditures. The custodian shall maintain records of the accounts into which the money is deposited.

**History.**—ss. 1, 2, ch. 73-233; s. 52, ch. 79-190; s. 1, ch. 81-300; s. 217, ch. 92-279; s. 55, ch. 92-326; s. 28, ch. 94-226; s. 14, ch. 94-265; s. 57, ch. 98-279; s. 28, ch. 99-399; s. 40, ch. 2006-122.

**273.09 Penalty.**—Any custodian who violates any provision of this chapter or any rule prescribed pursuant to its authority shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 9, ch. 57-277; s. 157, ch. 71-136.

**273.10 Repeal.**—This act shall not repeal existing law relating to property but shall be interpreted to be supplementary in nature and shall be applicable to the extent that existing law is not in conflict.

History.—s. 11, ch. 57-277.

**Statewide Expenditure Object Codes**

updated 3/22/21

The Statewide Expenditure Object Code list below represents a uniform codification of expenditures for use by all state agencies in FLAIR. State agencies no longer have the capability to create unique expenditure object codes by changing the last two digits of the full six digit structure. All codes below will be

Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
<b>5**</b>	<b>5****</b>	<b>Property</b>			
<b>51**</b>	<b>51****</b>	<b>Tangible Personal Property</b>			
5110	511000	PROP - BOOKS/LIBRARY RESOURCES	Cost of books and library resources that is over the inventory threshold.		
5120	512000	PROP - FURNITURE/EQUIPMENT - GENERAL	Cost of furniture and equipment over the inventory threshold that is not otherwise classified.		
5120	512028	PROP - FURNITURE/EQUIPMENT - AUDIO/VIDEO	Cost of audio or video equipment that is over the inventory threshold.		
5120	512048	PROP - FURNITURE/EQUIPMENT - COMMUNICATION	Cost of equipment related to communication that is over the inventory threshold.		
5160	516000	PROP - INFORMATION TECHNOLOGY - GENERAL	Cost of information technology equipment over the inventory threshold not otherwise classified.		
5160	516019	PROP - INFORMATION TECHNOLOGY - NETWORK/COMMUNICATIONS	Cost of information technology equipment over the inventory threshold that is related to communications.		
5160	516022	PROP - INFORMATION TECHNOLOGY - SERVERS	Cost of servers that is over the inventory threshold.	purchase of server	
5160	516023	PROP - INFORMATION TECHNOLOGY - PERSONAL COMP	Cost personal computers that is over the inventory threshold.		
5160	516027	PROP - INFORMATION TECHNOLOGY - MOBILE DEVICES	Cost of mobile devices, including mobile phones and tablets.	purchase 2in1 Tablet (>\$1000)	
5160	516028	PROP - INFORMATION TECHNOLOGY - STORAGE	Cost of information technology storage infrastructure.		
5170	517000	PROP - VEHICLE - PASSENGER	Cost of passenger vehicle that is over the inventory threshold.		Not Used
5190	519000	PROP - OTHER	Cost of property over the inventory threshold that is not otherwise classified.		
5190	519026	PROP - FIREARMS/WEAPONRY	Cost of firearms or weapons that is over the inventory threshold.		Not Used
5190	519031	PROP - ART WORK	Cost of art work that is over the inventory threshold.		Not Used
5190	519032	PROP - ATTRACTIVE ITEMS	Cost of property that is under the inventory threshold but is being tracked for accountability.	<\$5000 - Ipads, laptops - items added to inventory	
<b>53**</b>	<b>53****</b>	<b>Intangible Assets</b>			<b>Not Used</b>
5310	531000	INTANGIBLE ASSETS - COMPUTER SOFTWARE	Cost of computer software.		Not Used
5321	532100	INTANGIBLE ASSETS - NON-AMORTIZABLE	Cost of intangible assets that are non-amortizable. Include conservation easements.		Not Used
5330	533000	INTANGIBLE ASSETS - AMORTIZABLE	Cost of intangible assets that are amortizable.		Not Used
<b>56**</b>	<b>56****</b>	<b>Real Property</b>			<b>Not Used</b>

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5610	561000	BUILDINGS/BUILDING IMPROVEMENTS	Cost of building or building improvements.		Not Used
5620	562000	LAND/LAND IMPROVEMENTS	Cost of land or land improvements.		Not Used
5630	563000	INFRASTRUCTURE/INFRASTRUCTURE IMPROVEMENTS	Cost of infrastructure or infrastructure improvements.		Not Used
<b>6**</b>	<b>6****</b>	<b>Debt Service</b>			Not Used
<b>61**</b>	<b>61****</b>	<b>Interest</b>			<b>Not Used</b>
6100	610000	INTEREST - GENERAL	Payment of interest on a debt not otherwise classified.		Not Used
6100	610006	INTEREST - CEFP	Payment of interest on a deferred payment purchase of equipment financed using the Consolidated Equipment Financing Program.		Not Used
6100	610013	INTEREST - TREASURY CASH DEPOSIT	Payment of interest on cash deposited in the State Treasury.		Not Used
<b>62**</b>	<b>62****</b>	<b>Principal</b>			<b>Not Used</b>
6200	620000	PRINCIPAL - GENERAL	Payment of principal on a debt not otherwise classified.		Not Used
6200	620006	PRINCIPAL - CEFP	Payment of principal on a deferred payment purchase of equipment financed using the Consolidated Equipment Financing Program.		Not Used
6200	620009	PRINCIPAL - SBA SINKING FUND	Transfer of money to the State Board of Administration Sinking Fund for debt service principal payment.		Not Used
6200	620013	PRINCIPAL - OFFSET PAYMENT	Offset to bond principal payment when converting debt service fund from modified accrual to full accrual basis for financial reporting.		Not Used
<b>63**</b>	<b>63****</b>	<b>Loan Repayment</b>			<b>Not Used</b>
6300	630000	LOAN REPAYMENT	Repayment of loan.		Not Used
<b>69**</b>	<b>69****</b>	<b>Other Debt Service</b>			<b>Not Used</b>
6900	690000	DEBT SERVICE - OTHER	Payment for debt service not otherwise classified.		Not Used
6900	690001	AMORTIZATION - AMOUNT DEFERRED - REFUNDING	Used to record the amortization of the amount deferred on refunding (a deferred outflow or deferred inflow of resources) over the shorter of the life of the old or new debt.		Not Used
6900	690005	AMORTIZATION - BOND PREMIUM/DISCOUNT	Used to record the amortization of bond premiums or discounts over the life of the debt.		Not Used

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updated 3/22/21

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Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
6900	690007	BOND/DEBT REFUNDING	Payment to an escrow agent from resources provided from the issuance of new debt used to repay old debt over the shorter of the life of the old or new debt.		Not Used
6900	690008	BOND/DEBT REFUNDING - ADVANCE	Payment of resources to escrow agents for advanced refunded bonds. Include existing resources used in defeasance and exclude bond proceeds from the issuance of new debt.		Not Used
6900	690011	DEBT SERVICE - REDEMPTION PREMIUM	Payment of premiums to bondholders when debt is repaid by the State in advance refunding.		Not Used
6900	690012	BOND ISSUANCE COST	Cost related to the issuance of bonds, including but not limited to insurance, financing, printing, legal, and other related expenses.		Not Used
<b>7***</b>	<b>7*****</b>	<b>Grants and Aid</b>			
<b>71**</b>	<b>71****</b>	<b>Aid to Municipalities</b>			<b>Not Used</b>
7100	710000	AID TO MUNICIPALITIES - GENERAL	Funds granted to municipalities to be used for one or more specified purposes or activities not otherwise classified.		Not used
7100	710028	AID TO MUNICIPALITIES - ADVANCE	Advance of funds to municipalities to be used for one or more specified purposes or activities.		Not Used
7100	710032	AID TO MUNICIPALITIES - LOAN	Loan to municipalities to be used for one or more specified purposes or activities.		Not Used
<b>72**</b>	<b>72****</b>	<b>Aid to Counties - Educational</b>			<b>Not Used</b>
7200	720000	AID TO COUNTIES - EDUCATIONAL - GENERAL	Funds granted to counties under various education programs not otherwise classified.		Not used
7200	720005	AID TO COUNTIES - EDUCATIONAL-ADVANCE	Advance of funds to counties related to education.		Not Used
7200	720008	AID TO COUNTIES - EDUCATIONAL - ART/LIBRARY	Transmission of funds to counties related to art or library program.		Not used
<b>73**</b>	<b>73****</b>	<b>Aid to Counties - Non-Educational</b>			<b>Not Used</b>
7300	730000	AID TO COUNTIES - NON-EDUCATIONAL - GENERAL	Funds granted to counties not otherwise specified.		Not used
7300	730068	AID TO COUNTIES - NON-EDUCATIONAL - ADVANCE	Advance of funds to counties.		Not Used
7300	730072	AID TO COUNTIES - NON-EDUCATIONAL - LOAN	Loan to counties to be used for one or more specified purposes or activities.		Not Used
<b>74**</b>	<b>74****</b>	<b>Aid to Others</b>			<b>Not Used</b>
7400	740000	AID TO OTHERS - STUDENT LOANS	Payment of student loans to eligible recipients.		Not Used



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updated 3/22/21

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Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
7401	740100	AID TO OTHERS - GENERAL	Contribution to entities or individuals not otherwise specified to be used for one or more specified purposes or activities not otherwise classified.		Not Used
7401	740101	AID TO OTHERS - CLAIMS	Payment of claims processed from financial aid lenders for students that have defaulted on student loans.		Not used
7401	740104	AID TO OTHERS - ADVANCE	Advance contribution to entities or individuals not otherwise specified to be used for one or more specified purposes or activities.		Not Used
7401	740105	AID TO OTHERS - LOAN	Loan to entities or individuals not otherwise specified to be used for one or more specified purposes or activities.		Not Used
7401	740106	AID TO OTHERS - WITHIN AGENCY	Contribution to another division, section, etc. within the same state agency to be used for one or more specified purposes or activities.		Not Used
7401	740107	AID TO OTHERS - STATE AGENCY	Contribution to another state agency to be used for one or more specified purposes or activities.		Not Used
7401	740108	AID TO OTHERS - NON-ST-ENTITY	Contributions to a non-state entity to be used for one or more specified purposes or activities.		Not Used
7402	740200	AID TO OTHERS - OPPORTUNITY SCHOLARSHIPS	Payment of opportunity scholarships to eligible recipients.		Not Used
<b>75**</b>	<b>75****</b>	<b>State Financial Assistance</b>	<b>Refer to Section 215.97, Florida Statutes, for additional information related to state financial assistance.</b>		
7510	751000	STATE FINANCIAL ASSISTANCE - GENERAL	Payment of state financial assistance not otherwise classified.		Not Used
7510	751001	STATE FINANCIAL ASSISTANCE - MUNICIPALITIES	Payment of state financial assistance to municipalities.		Not Used
7510	751002	STATE FINANCIAL ASSISTANCE - COUNTIES	Payment of state financial assistance to counties.		Not Used
7510	751003	STATE FINANCIAL ASSISTANCE - ADVANCE	Advance payment of state financial assistance.		Not Used
7510	751004	STATE FINANCIAL ASSISTANCE - ENERGY PROJECTS	Payment of state financial assistance for energy projects.		Not Used
7510	751005	STATE FINANCIAL ASSISTANCE - WATER MGMT DISTRICT	Payment of state financial assistance to water management districts.		Not Used
7510	751006	STATE FINANCIAL ASSISTANCE - WITHIN AGENCY	Payment of state financial assistance to another office within the agency.		Not Used
7510	751007	STATE FINANCIAL ASSISTANCE - ST. COLLEGES/ST. UNIVERSITIES	Payment of state financial assistance to state colleges and/or state universities within Florida.		Not Used
7510	751008	STATE FINANCIAL ASSISTANCE - NON-ST ENTITY	Payment of state financial assistance to a non-state entity.	Foster Care Review	

**Statewide Expenditure Object Codes**

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Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
7511	751100	STATE FINANCIAL ASSISTANCE - LOANS	Payment of financial assistance through lending of state monies for a specific period of time with a reasonable expectation of payment.		Not Used
7512	751200	STATE FINANCIAL ASSISTANCE - MEDICAL SERVICES	Payment of state financial assistance for medical services.		Not Used
<b>78**</b>	<b>78*****</b>	<b>Federal Financial Assistance</b>			<b>Not Used</b>
7800	780000	FEDERAL FINANCIAL ASSISTANCE - GENERAL	Payment of federal financial assistance not otherwise classified.		Not Used
7800	780001	FEDERAL FINANCIAL ASSISTANCE - MUNICIPALITIES	Payment of federal financial assistance to municipalities.		Not Used
7800	780002	FEDERAL FINANCIAL ASSISTANCE - COUNTIES	Payment of federal financial assistance to counties.		Not Used
7800	780003	FEDERAL FINANCIAL ASSISTANCE - ADVANCE	Advance payment of federal financial assistance.		Not Used
7800	780004	FEDERAL FINANCIAL ASSISTANCE - WITHIN AGENCY	Payment of federal financial assistance to another office within the agency.		Not Used
7800	780005	FEDERAL FINANCIAL ASSISTANCE - BETWEEN AGENCIES	Payment of federal financial assistance to another office between agencies.		Not Used
7800	780006	FEDERAL FINANCIAL ASSISTANCE - ST. COLLEGES/ST. UNIVERSITIES	Payment of federal financial assistance to state colleges and/or state universities within Florida.		Not Used
7800	780007	FEDERAL FINANCIAL ASSISTANCE - NON-ST ENTITY	Payment of federal financial assistance to a non-state entity.		Not Used
7801	780100	FEDERAL FINANCIAL ASSISTANCE - LOANS	Payment of financial assistance through lending of state monies for a specific period of time with a reasonable expectation of payment.		Not Used
7802	780200	FEDERAL FINANCIAL ASSISTANCE - MEDICAL SERVICES	Payment of federal financial assistance for medical services.		Not Used
<b>8***</b>	<b>8*****</b>	<b>Distributions, Transfers and Other Expenditures</b>			
<b>81**</b>	<b>81*****</b>	<b>Distributions and Transfers - Non-Operating</b>	<b>Non-operating distributions or transfers occur within or to another state agency that is not directly related to operations of the agency and does not change or redistribute the operating budget of an agency.</b>		
8101	810100	DISTRIBUTIONS/TRANSFERS - GENERAL	Non-operating distribution or transfer not otherwise classified.		Not Used
8101	810131	DISTRIBUTIONS/TRANSFERS - GR	Non-operating distribution or transfer to the General Revenue Fund.		Not Used
8101	810133	DISTRIBUTIONS/TRANSFERS - GR - SWCAP	Reimbursement of allocable statewide overhead deposited in the General Revenue Fund pursuant to Section 215.195(2), Florida Statutes.		Not Used

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8101	810177	DISTRIBUTIONS/TRANSFERS - GR - SWEEPS	Non-operating distribution or transfer of trust fund monies to the General Revenue Fund.	Sweeps	
8101	810187	DISTRIBUTIONS/TRANSFERS - INTER DEPT	Non-operating distribution or transfer to another agency within the state.		
8101	810188	DISTRIBUTIONS/TRANSFERS - INTRA DEPT	Non-operating distribution or transfer within an agency.	Used for COVID JTs toJROs	
8101	810189	DISTRIBUTIONS/TRANSFERS - LEGAL	Non-operating distribution or transfer related to legal activities.		Not Used
8101	810191	DISTRIBUTIONS/TRANSFERS - LOCAL GOVERNMENT	Non-operating distribution or transfer to a local government.		Not Used
8101	810192	DISTRIBUTIONS/TRANSFERS - NON STATE ENTITIES	Non-operating distribution or transfer to a non-state entity.		Not Used
8101	810193	DISTRIBUTIONS/TRANSFERS - PECO	Non-operating distribution or transfer related to Public Education Capital Outlay funds.		Not Used
8101	810194	DISTRIBUTIONS/TRANSFERS - UNIVERSITIES/COLLEGES	Non-operating distribution or transfer to a state university or college.		Not Used
8101	810199	DISTRIBUTIONS/TRANSFERS - ADMINISTRATIVE	Non-operating distribution or transfer related to administrative activities.		
8102	810200	DISTRIBUTIONS/TRANSFERS - DEVOLVED UNIVERSITIES	Non-operating distribution or transfer related to university devolution.		Not Used
8103	810300	DISTRIBUTIONS/TRANSFERS - GENERAL	Not for general use. Use "810100 - Distribution/Transfers - General" for non-operating distribution or transfer not otherwise classified.		
8103	810302	DISTRIBUTIONS/TRANSFERS - CS COLLECTIONS - STATE	Non-operating distribution or transfer related to disposition of the state share of child support collections retained against assistance obligations.		Not Used
8103	810303	DISTRIBUTIONS/TRANSFERS - CS COLLECTIONS - FED	Non-operating distribution or transfer related to disposition of the federal share of child support collections retained against assistance obligations.		Not Used
8103	810304	DISTRIBUTIONS/TRANSFERS - INDIRECT COST	Non-operating distribution or transfer related to indirect cost activities.		Not Used
8103	810305	DISTRIBUTIONS/TRANSFERS-CITIES-FIREFIGHTERS	Non-operating distribution or transfer of funds to municipalities for firefighters' supplemental compensation pursuant to Section 633.422, Florida Statutes.		Not used
8103	810306	DISTRIBUTIONS/TRANSFERS-CITIES-1/2 CENT SALES TAX	Non-operating distribution or transfer of funds to municipalities from 1/2 cent sales tax revenue pursuant to Section 212.20, Florida Statutes.		Not used

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8103	810307	DISTRIBUTIONS/TRANSFERS-CITIES-1/5 LOOP GAS TAX	Non-operating distribution or transfer of funds to municipalities from 1 to 5 cents local option gas tax revenue pursuant to Section 206.41, Florida Statutes.		Not used
8103	810308	DISTRIBUTIONS/TRANSFERS-CITIES-LOCAL OPTION GAS TAX	Non-operating distribution or transfer of funds to municipalities from local option gas tax revenue pursuant to Sections 206.41 and 206.87, Florida Statutes.		Not used
8103	810309	DISTRIBUTIONS/TRANSFERS-CITIES-REVENUE SHARING	Non-operating distribution or transfer of funds to municipalities for the revenue sharing program pursuant to Chapter 218 - Part II Revenue Sharing Act of 1972.		Not used
8103	810310	DISTRIBUTIONS/TRANSFERS-COUNTIES-FIREFIGHTERS	Non-operating distribution or transfer of funds to counties for firefighters' supplemental compensation pursuant to Section 633.422, Florida Statutes.		Not used
8103	810311	DISTRIBUTIONS/TRANSFERS-COUNTIES-1/2 CENT SALES TAX	Non-operating distribution or transfer of funds to counties from 1/2 cent sales tax revenue pursuant to Section 212.20, Florida Statutes.		Not used
8103	810312	DISTRIBUTIONS/TRANSFERS-COUNTIES-1/5 LOOP GAS TAX	Non-operating distribution or transfer of funds to counties from 1 to 5 cents local option gas tax revenue pursuant to Section 206.41, Florida Statutes.		Not used
8103	810313	DISTRIBUTIONS/TRANSFERS-COUNTIES-LOCAL OPTION GAS TAX	Non-operating distribution or transfer of funds to counties from local option gas tax revenue pursuant to Sections 206.41 and 206.87, Florida Statutes.		Not used
8103	810314	DISTRIBUTIONS/TRANSFERS-COUNTIES-REVENUE SHARING	Non-operating distribution or transfer of funds to counties for the revenue sharing program pursuant to Chapter 218 - Part II Revenue Sharing Act of 1972.		Not used
8103	810315	DISTRIBUTIONS/TRANSFERS - SEMINOLE GAMING	Non-operating distribution or transfer of funds related to Seminole gaming tax revenue.		Not used
8103	810316	DISTRIBUTIONS/TRANSFERS - SPORTS FRANCHISES	Non-operating distribution or transfer of funds related to sports franchise revenue pursuant to Section 212.20, Florida Statutes.		Not used
8103	810317	DISTRIBUTIONS/TRANSFERS - REPORTED EXPENDITURES	Non-operating distribution or transfer related to expenditures reported by educational entities.		Not used
8103	810318	DISTRIBUTIONS/TRANSFERS - CASH ADVANCE	Advance to counties related to education.		Not used
8103	810320	DISTRIBUTIONS/TRANSFERS - DOCUMENTARY STAMP SURTAX	Non-operating distribution or transfer of funds related to documentary stamp surtax revenue pursuant to Section 201.031, Florida Statutes.		Not used
8103	810321	DISTRIBUTIONS/TRANSFERS - E911 WIRELESS	Non-operating distribution or transfer of funds related to E911 wireless revenue.		Not used

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8103	810322	DISTRIBUTIONS/TRANSFERS - EMERGENCY 1/2 CENT SALES TAX	Non-operating distribution or transfer of funds related to emergency 1/2 cent sales tax revenue pursuant to Section 218.65, Florida Statutes.		Not used
8103	810323	DISTRIBUTIONS/TRANSFERS - TOURIST DEVELOPMENT	Non-operating distribution or transfer of funds related to local option tourist development tax revenue pursuant to Section 125.0104, Florida Statutes.		Not used
8103	810324	DISTRIBUTIONS/TRANSFERS - NON-WIRELESS	Non-operating distribution or transfer of funds related to non-wireless revenue.		Not used
8103	810325	DISTRIBUTIONS/TRANSFERS - OIL/GAS TAX	Non-operating distribution or transfer of funds related to oil and gas production tax revenue pursuant to Section 211.06, Florida Statutes.		Not used
8103	810326	DISTRIBUTIONS/TRANSFERS - SBA - GAS TAX	Non-operating distribution or transfer of funds related to gas tax revenue pursuant to Sections 206.41 and 206.87, Florida Statutes.		Not used
8103	810327	DISTRIBUTIONS/TRANSFERS - SEVERANCE TAX	Non-operating distribution or transfer of funds related to severance tax revenue pursuant to Section 211.3103, Florida Statutes.		Not used
8103	810328	DISTRIBUTIONS/TRANSFERS - VOTED GAS TAX	Non-operating distribution or transfer of funds related to voted gas tax revenue pursuant to Sections 206.41 and 206.87, Florida Statutes.		Not used
8103	810329	DISTRIBUTIONS/TRANSFERS - INTANGIBLES TAX	Non-operating distribution or transfer of funds related to intangible tax revenue pursuant to Section 199.292, Florida Statutes.		Not used
8103	810330	DISTRIBUTIONS/TRANSFERS - FUEL TAX	Non-operating distribution or transfer of funds related to fuel tax revenue pursuant to Sections 206.41 and 206.87, Florida Statutes.		Not used
8103	810331	DISTRIBUTIONS/TRANSFERS - PARI-MUTUEL WAGERING	Non-operating distribution or transfer of funds related to pari-mutuel wagering tax revenue pursuant to Section 212.20, Florida Statutes.		Not used
8103	810332	DISTRIBUTIONS/TRANSFERS - FISCAL CONSTRAINT	Non-operating distribution or transfer of funds to counties to offset reductions in property tax revenue with funds appropriated by the Legislature pursuant to Section 218.67, Florida Statutes.		Not used
8110	811000	DISTRIBUTIONS/TRANSFERS - FEDERAL FUNDS	Non-operating distribution or transfer of federal funds not otherwise classified.		Not Used
8110	811006	DISTRIBUTIONS/TRANSFERS - FEDERAL - INTER DEPT	Non-operating distribution or transfer of federal funds to another state agency.		Not Used
8110	811019	DISTRIBUTIONS/TRANSFERS - FEDERAL - INTRA DEPT	Non-operating distribution or transfer of federal funds within the state agency.		Not Used
<b>82**</b>	<b>82****</b>	<b>Distributions and Transfers - Non-Operating</b>			

**Statewide Expenditure Object Codes**

updated 3/22/21

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Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
8200	820000	DISTRIBUTIONS/TRANSFERS - GENERAL	Not for general use. Use "810100 - Distribution/Transfers - General" for non-operating distribution or transfer not otherwise classified.		
8200	820094	DISTRIBUTIONS/TRANSFERS - INVESTMENTS	Non-operating distribution or transfer related to investment activities.		Not Used
8200	820096	DISTRIBUTIONS/TRANSFERS - SBA	Non-operating distribution or transfer of funds to the State Board of Administration.		Not Used
<b>83**</b>	<b>83****</b>	<b>Distributions and Transfers - Operating</b>	<b>Operating distributions or transfers occur when an agency transfers/distributions from within or to another state agency for which no benefit was received and does not meet the definition of "state financial assistance." These transfers/distributions generally relate directly to the operations of an agency.</b>		<b>Not used</b>
8300	830000	DISTRIBUTIONS/TRANSFERS - OPERATING - GENERAL	Operating distribution or transfer not otherwise classified.		Not Used
8300	830003	DISTRIBUTIONS/TRANSFERS - OPERATING - GR	Operating distribution or transfer to the General Revenue Fund.		Not Used
8300	830004	DISTRIBUTIONS/TRANSFERS - OPERATING - INTER DEPT	Operating distribution or transfer to another state agency.		Not Used
8300	830005	DISTRIBUTIONS/TRANSFERS - OPERATING - INTRA DEPT	Operating distribution or transfer within the state agency.		Not Used
8300	830006	DISTRIBUTIONS/TRANSFERS - OPERATING - COLL/UNIV	Operating distribution or transfer to a state university or college.		Not Used
8300	830007	DISTRIBUTIONS/TRANSFERS - OPERATING - NON-ST ENTITY	Operating distribution or transfer to a non-state entity.		Not Used
8300	830008	DISTRIBUTIONS/TRANSFERS - OPERATING - HOSPITAL	Operating distribution or transfer to a state hospital.		Not Used
8300	830009	DISTRIBUTIONS/TRANSFERS - OPERATING - LEG - DISTRICT OFFIC	Operating distribution or transfer to and between legislators' member expense accounts or allocation budget accounts.		Not Used
<b>84**</b>	<b>84****</b>	<b>Investment Cost</b>			<b>Not used</b>
8400	840000	INVESTMENT COST - GENERAL	Investment cost not otherwise classified.		Not used
8400	840001	INVESTMENT COST - EQUITY INVESTMENTS	Purchase cost of equity investments such as shares of stock on a stock market.		Not Used
8400	840002	INVESTMENT COST - FIXED INCOME	Purchase cost of long-term debt investments where the maturity date is generally greater than one year.		Not used
8400	840003	INVESTMENT COST - FOREIGN CURRENCY	Purchase cost of foreign currency.		Not used

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8400	840004	INVESTMENT COST - SBA	Investment cost paid to the State Board Administration .		Not Used
8400	840005	INVESTMENT COST - SHORT TERM	Purchase cost of short-term debt investments where the maturity date is generally 1 year or less.		Not Used
8400	840006	INVESTMENT COST - STATE TREASURER	Payment of State of Florida Treasurer investment service charges. Include Single Premium Immediate Annuity charges.		Not Used
8400	840009	INVESTMENT COST - SECURITY LENDING	Payment to security lending agents for net lending earnings.		Not Used
8400	840010	INVESTMENT COST - OPTIONS	Purchase cost of put or call option investments.		Not Used
8400	840011	INVESTMENT COST - REAL ESTATE	Purchase cost of real estate investments.		Not Used
8401	840100	INVESTMENT COST - MANAGEMENT FEES	Fees paid to external investment managers.		Not Used
8401	840101	INVESTMENT COST - BROKER COMMISSION	Commission paid to investment brokers.		Not Used
<b>85**</b>	<b>85****</b>	<b>Proceeds of Bonds</b>			<b>Not used</b>
8500	850000	PROCEEDS OF BONDS - GENERAL	Distribution to the ultimate beneficiary of moneys received from the sale of revenue certificates or from the sale of bonds.		Not Used
8510	851000	PROCEEDS OF BONDS - TAXABLE	Distribution of bond proceeds that are reported as taxable income.		Not Used
<b>86**</b>	<b>86****</b>	<b>Refunds</b>			
8600	860000	REFUNDS - GENERAL	Refund not otherwise classified.		Rare
8600	860028	REFUNDS - CLAIMS	Refund of claims.		Not Used
8600	860053	REFUNDS - EMPLOYEE CONTRIBUTIONS	Refund of employee contributions.		Not Used
8600	860061	REFUNDS - EMPLOYER CONTRIBUTIONS	Refund of employer contributions.		Not Used
8600	860062	REFUNDS - FEDERAL	Refund of federal dollars.		Not Used
8600	860066	REFUNDS - NON STATE REVENUES	Refund of non-state revenues.		
8600	860076	REFUNDS - STATE REVENUES	Refund of state revenues.		
8600	860077	REFUNDS - FUEL	Refund related to fuel tax collection.		Not Used

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Object Code - First 4 Digits	Object Code	Long Title	Definition	Object Code Examples	JAC will never use for operational costs
8610	861000	INTEREST - LATE PAYMENT OF TAX REFUNDS	Interest on late payment of taxable refund.		Not Used
8611	861100	INTEREST - LATE PAYMENT OF NON-TAX REFUNDS	Interest on late payment of non-taxable refund.		Not Used
<b>87**</b>	<b>87****</b>	<b>Revolving and Working Capital Funds</b>			<b>Not used</b>
8700	870000	REVOLVING/WORKING CAPITAL FUNDS	Payment to a revolving fund or working capital fund. Include the disbursement of initial funds to establish a revolving fund.		Not Used
<b>88**</b>	<b>88****</b>	<b>General Revenue Service Charges</b>			
8804	880400	GENERAL REVENUE SERVICE CHARGE 4%	4 % service charge deposited in the General Revenue Fund pursuant to Section 215.20, Florida Statutes.		Not Used
8808	880800	GENERAL REVENUE SERVICE CHARGE 8%	8% service charge deposited in the General Revenue Fund pursuant to Section 215.20, Florida Statutes.		
<b>89**</b>	<b>89****</b>	<b>Other Expenditures Not Otherwise Classified</b>			
8910	891000	INTEREST - LATE PAYMENT OF INVOICES	Payment of interest at a rate set annually in Section 55.03(1), Florida Statutes, and required to be calculated on the unpaid balance of an invoice from the expiration of the 40-day period until such time a payment is made pursuant to Section 215.422, Florida Statutes.	Late fee	
8980	898000	DEFERRED COMPENSATION DISBURSEMENTS - PROVIDER	Payment to a provider related to deferred compensation.		Not Used
8989	898900	DISBURSEMENT - JOURNAL TRANSFER	Not for general use. Used in Departmental and Central FLAIR to accommodate batch uploads during the FLAIR nightly process.		Not Used
8991	899100	OTHER EXPENDITURES - NONOPERATING	Non-operating payments not otherwise classified.		Rare
8991	899103	HMO PAYMENTS	Payments to Health Maintenance Organizations related to insurance services, claims, and prescriptions.		Not Used
8991	899105	WITHDRAWALS - NONOPERATING	Non-operating withdrawals. Include Client Trust Account Withdrawals.		Not Used
8991	899106	YEAREND ADJUSTMENTS - NONOPERATING	Used to record year-end financial statement adjustments.		
8991	899107	CHILD SUPPORT DISBURSEMENTS	Disbursement of child support collections received to the State Disbursement Unit.		Not Used
8991	899108	DIRECT LABOR COSTS/DISTRIBUTION	Distribution of direct labor costs which are costs that can be specifically and consistently assigned to or associated with the manufacture of a product, a particular work order, or provision of a service.		Not Used



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8991	899109	INDIRECT LABOR COSTS/DISTRIBUTION	Distribution of indirect labor costs which are costs that are not directly accountable to a cost object such as a particular project, facility, function or product. Examples of indirect costs are administration, personnel and security costs.		Not used
8991	899111	ARBITRAGE TAX PAYMENT	Payment of federal taxes related to arbitrage.		Not Used
8991	899112	CHANGE IN ACTUARY ESTIMATE	Used to record changes in actuary estimates for financial reporting.		Not Used
8992	899200	OTHER EXPENDITURES - NONOPERATING	Not for general use. Use "899100 - Other Expenditures - Non-operating" for non-operating payments not otherwise classified.		Rare
8992	899202	REBATE PAYMENTS	Payment for rebate programs such as solar energy programs.		Not Used
8993	899300	INTEREST - NONOPERATING	Non-operating interest paid on bonds.		Not Used