Understanding FLAIR Data

Contact for assistance accessing FLAIR, using RDS, or understanding FLAIR reports:

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A. ACCOUNT CODE INFORMATION

The account code is the backbone of state accounting. The Legislature creates statutes to establish the purpose for each fund. The Legislature drafts a budget which is presented to the Governor for approval or veto. The approved budget is known as the General Appropriation Act (GAA) and provides the annual operating budget. The GAA provides budgets based on entity, fund, and categories. The GAA is posted to FLAIR State Accounts based on the 29-digit account codes. The 29-digit account code is comprised of 8 components. Two examples are shown below:

OLO	GF	SF	FID	BE	IBI	CAT	YR
21	10	1	000069	21300800	00	040000	00
21	20	2	339040	21300800	00	001800	00

The 29-digit code is shown on all disbursement vouchers and deposit verifications.

1. **Operating Level Organization (OLO) –** Identifies a state agency. For example, JAC is 21, and the Department of Management Services is 72.

2. **GAAFR Fund (GF) – GF** codes incorporate the Governmental Accounting, Auditing, and Financial Reporting (GAAFR) fund types and account groups into the FLAIR funding structure. A GF is necessary for the State to prepare financial statements that comply with Generally Accepted Accounting Principles (GAAP). GF types enable governmental entities (city, county, or State) to prepare comparable data. GF types within the agency are shown below:

GAAFR Fund (GF)	FLAIR Title	Also Known As
10	General Fund	General Revenue Fund
20	Special Revenue Funds	Trust Funds
74	Agency Fund	Revolving Funds
80	General Fixed Asset Account Group	Fixed Asset Account
90	General Long-Term Debt Account Group	Long-Term Debt Account

3. **State Fund (SF) -** SF types were established per s. 215.32(1), F.S., and consist of one numeric digit. SF codes provide a method to roll or group multiple trusts or other funds at a higher level. SF types are shown below:

State Fund	Title
1	General Revenue Fund
2	Trust Funds
8	Local Fund (used with Revolving funds)
9	Account groups

4. **Fund Identifier (FID) –** A FID is used to differentiate between funds or accounts tied to the funding stream.

- The State solely provides General Revenue (GR) funds. These funds are generated from taxes collected by the State, such as sales tax. A GR fund does not contain a "cash" balance since it's supported at the statewide level. The Department of Financial Services' Treasury Bureau ensures adequate cash is in the fund to support each day's disbursements.

    GR funds are used for agency operations, and the FID **always** begins with at least **3 zeros**. An example of an agency GR fund is shown below:

Fund ID	Fund Description
000069	General Revenue for JAC

- Trust Funds (TF) require some revenue-generating source and may have limitations or restrictions. A TF is like a bank account that requires deposits in order to make payments. The individual FID provides the ability to keep each office's cash separate. If no revenue is collected in a TF, then no cash will be available and nothing can be paid from the TF.

    Examples of revenue sources and limitations:
    ✓ Grants and Donations TF receive and expend state or federal grant funds or receive and expend other reimbursement or project-based funding from local governments or non-profit entities.
    ✓ Other TF will have some type of revenue sources, such as fees assessed for court fees, fines, forfeitures, and restitution.

    The agency's Trust funds are:

Fund ID*	Fund Description
058XXX	State Attorney Revenue Trust Fund (SARTF)
073XXX	Capital Collateral Regional Counsel Trust Fund (CCRCTF)
084XXX	Child Support Trust Fund (CSTF)
095XXX	Civil RICO Trust Fund (RICO)
316XXX	Forfeiture and Equity Support Trust Fund (FIST)
339XXX	Grants and Donations Trust Fund (G&DTF)
974XXX	Indigent Criminal Defense Sharing Trust Fund (ICDTF) (PDs)
976XXX	Indigent Civil Defense Sharing Trust Fund (ICDTF) (RCs)

    *XXX represents the unique digits assigned to the Fund ID for each office.

5. **Budget Entity (BE) -** identifies an office and a specific type of program activity funded by the Legislature. An office can have more than one BE, such as a Public Defender office that also has an Appellate function.   An example of a BE is shown below:

Budget Entity	Budget Entity Description
21300800	Executive Director/Support Services

Each of the 49 offices administratively served by JAC has a unique budget entity.

6. **Internal Budget Identifier (IBI) –** The agency's IBI is always 00.

7. **Category (CAT) -** A category code **broadly** defines the type of expenditure or revenue sources. Categories link similar entries together in a much broader manner than Object codes (i.e., travel and office supplies are separate object codes but are broadly tied to the Operations category). A list of common categories is at the end of the document, and a few examples are shown below.

Revenue Categories used by the agency:

Category	Category Title	Category	Category Title
000100	Fees	001225	Article V Fines, Forfeitures & Judgements
000500	Interest	001500	Transfers
000700	U.S. Grants	001510	Transfer of Federal Funds
000799	U.S. Grants - Indirect	001800	Refunds
000800	City or County Grants	001801	Reimbursements

How can you easily distinguish a revenue category from an expense category? Revenue Categories begin with at least 2 zeroes.

Expenditure Category codes used by the agency:

Category	Category Title
010000	Salaries and benefits
030000	Other personal services (OPS)
1032XX	Due Process or Operations Costs**
220020	Refund state revenues
220030	Refund nonstate revenues
310322	Service charge to general revenue

*XX above represent the unique digits assigned to each program.

8. **Year Identifier (YR) -** The YR is always 00.

B. PROGRAM COMPONENT (PC)

The Legislature establishes a program component to group like services across state agencies. The agency has 3 program components:

Program Component	Program Component Title	Used by
1203000000	Legal Representation	all 48 offices & JAC court-appointed
1304000000	Services/Most Vulnerable	GAL
1602000000	Executive Direction / Support Services	JAC
1501000000	State Court System	JAC for jury pass-through

C. ORGANIZATION CODE (ORG)

The ORG provides a tree structure to further breakdown costs and consists of five levels and contains eleven (11) digits which traditionally indicate the department, program, bureau, section, and subsection. The organization levels are:

1. **Level 1 (L1)** represents the department code. Statewide Justice Administration is shown as 21.

2. **Level 2 (L2)** represents the program identifier and corresponds to the Budget Entity or where the funding resides. An example of an L2 code is:

   - 30 – Justice Administrative Commission (JAC);

3. **Level 3 (L3)** represents the circuit, district, or region identifier.

4. **Level 4 (L4)** codes are unique within each program and may be used to identify the county offices within the represented office.

5. **Level 5 (L5)** codes are unique within each program. L5 is primarily used to identify projects. L5 is used to identify the county code for certain types of payments or revenue; examples include:
   - court-appointed attorney and vendor payments
   - case-related due process payments, and
   - revenue for certain trust funds.

ORG Structure	Dept. (Agency)	Division within the Agency	Bureau within the Agency	Section within the Agency	Subsection within the Agency
Level	L1	L2	L3	L4	L5
# of digits	2N	2N	2N	2N	3N
Example 1	21	30	00	00	008

| Example 2 | 21 | 30 | 90 | 00 | 000 |

D. EXPANSION OPTION (EO)

An Expansion Option is a 2 alphanumeric code used to tie critical accounting fields together in FLAIR. An Org and EO combination will tie FID, BE, Revolving Fund ID, Grant, Program Component, etc.

Using an ORG/EO, 13 characters, the system automatically populates several fields such as the 27 digits for the GF, SF, FID, BE, IBI, and Program Component, thus minimizing the information needed to process deposits or payments.

E. OBJECT CODES (OBJ)

Object codes are six-digit codes that provide the ability to classify types of revenue and expenditures. They classify entries and provide a way to group similar items are together (i.e., travel is separated from office supplies).

- Revenue Object Codes - Revenue is classified by source and type, allowing the user to identify the specific types of revenue being received. Examples of objects used by the agency are below, and a complete list is at the end of the document:

Revenue Object	Object Titles
001000	State Fees
0010XX	State Fees **by County**
001500	County & City Fees
0015XX	County & City Fees - Ordinances **by County**
0016XX	County & City Fees- Local Ordinance Violations **by City**
018000	Refunds
047000	Repayment of Revolving Funds

*XX above represents the unique digits assigned to the county or city.

How can you easily distinguish a revenue object code from an expense object code? Revenue object codes begin with a zero.

- Expenditure Object Codes - Expenditure object codes identify the type of services, materials, or other charges for which funds are expended. Expenditure object codes allow the user to identify specific types of expenditures. A complete list can be found on the JAC website. See the example:

Object Code - First 4 Digits	Object Code	Long Title
13**	13****	Contracted Services
1314	131400	COURT REPORTING/TRANSCRIPTION - GENERAL
1314	131412	COURT REPORTING/TRANSCRIPTION - TRANSLATION
1314	131414	COURT REPORTING/TRANSCRIPTION – APPEARANCE
1314	131415	COURT REPORTING/TRANSCRIPTION – ATTENDANCE
1314	131417	COURT REPORTING/TRANSCRIPTION - DEPO TRANSCRIPT
1314	131448	COURT REPORTING/TRANSCRIPTION - VIDEO DEPOSITION
34**	34****	Supplies
3410	341018	SUPPLIES - OFFICE – CONSUMABLE
3410	341021	SUPPLIES - OFFICE - NON-CONSUMABLE

E. GENERAL LEDGER CODE (GL)

A general ledger code is a 5-digit code used to group types of entries into major accounting groups such as Cash, Accounts Receivable, Accounts Payable, Revenue, and Expenditures. These accounting groups are used to prepare agency financial statements.

A complete list can be found at the end of the document. The most common general ledgers are below:

General Ledger Group	General Ledger Classification	General Ledger Description
6XXXX	Revenues	Include fees, grants, interest, fines, forfeitures, restitution, refunds, and transfers received from other agencies.
7XXXX	Expenditures	Expenditures are costs of goods delivered or services rendered. These include current, capital outlay, and transfers out.

F. PRIMARY DOCUMENT NUMBER (PDN)

Primary Document Numbers are assigned to track entries in FLAIR. The PDN field is an 11-character alphanumeric field.
- The 1st character is a unique character that identifies the type of entry.
- The 2nd through 7th characters are unique to a specific document.
- The 9th through 11th characters are system-assigned line numbers. The line number enhances the ability to distinguish between entries and assists with record keeping. Line numbers are only added to certain types of transactions.

PDNs are assigned as follows:
- Vendor payment and internal journal transfer entries always start with a **"V**." The next 6 digits are numeric and system assigned by FLAIR (numbering restarts each fiscal year). Original payment entries will always have line numbers systematically assigned.
- Payroll entries always start with a "VP" and the next 5 digits corresponding to the Bureau of State Payroll's voucher number assigned to the payment. The various FLAIR Payroll Reports contain a Bureau of State Payroll (BOSP) voucher number that is 7 digits in length. If the first digit is a zero, the BOSP voucher is for payroll costs. If the first digit is a nine, the BOSP voucher is for a payroll refund or cancellation. The FLAIR voucher number consists of the first and the last 4 digits of the BOSP Voucher number as illustrated below.
  - ✓ BOSP voucher number 0000234   FLAIR voucher number VP00234
  - ✓ BOSP voucher number 9000555   FLAIR voucher number VP90555
- Revenue entries will always start with a "C." The next 2 to 4 characters identify the type of deposit and then a numeric sequence for uniqueness.
- Accounts Payable always starts with a "P". The remaining characters vary based on the type of Accounts Payable created.
- Accounts Receivable always start with an "R." The remaining characters vary based on the type of Accounts Receivable created.
- General Accounting entries always start with a "G." The remaining characters vary based on the type of entry created. These entries are primarily used for year-end functions in July and August.
- Budget Entries always start with an "A." The remaining characters vary based on the type of entry being created.

G. TRANSACTION TYPE (TR)

These FLAIR codes determine what transaction type function the user performs in the system. The type of transaction determines the accounting entries created by FLAIR. Transaction Types most commonly used are:

- TR 07 are specialized automated entries used to record the certified forward balances in the new fiscal year and occur mid-July when certified forward ends.
- TR 08 are specialized automated entries that record the beginning balances from the post-closing trial balance.
- TR 10 is a specialized entry only used by JAC Financial Services Staff, typically for year-end closing entries.
- TR11 is a specialized entry that occurs when a FACTS contract is closed. These entries close the life-to-date subsidiary balances for the contract. It is NOT added or included in the FLAIR Trial Balance, or Schedule of Allotment Balance reports. For reconciliation, ignore any TR11 entries on the FLAIR Merge Detail report.
- TR 20 is an entry to record allotments used to manage a budget and spending at an ORG code level.
- TR 21 records the appropriation (aka approved budget) as provided in the General Appropriations Act, Administered Funds, or approved budget amendment**.**
- TR 22 is used to record the portion of the appropriation that has been made available or issued for use in accordance with the Annual Release Plan. The budget has to be released before it can be expended.

- TR 30 is a deposit transaction used to record cash, checks, or electronic fund transfers.
- TR 51 is an unencumbered disbursement, entered using accounting information provided on the batch sheet. This is the most common disbursement transaction. This entry is also used to create journal transfers to move expenditures across a Fund Identifier (FID), Budget Entity (BE), or Category (CAT). For example, move expenditures from General Revenue FID (000XXX) to Grants and Donations FID (339XXX).
- TR 53 is an accounts payable disbursement. The entry is automatically populated with the accounting information from the accounts payable (see TR 80). TR53 will create 2 entries:
  - ✓ A reversal of the accounts payable entry. This entry will not contain a PDN; the PDN will be blank.
  - ✓ Payment entry with a voucher number is similar to a TR 51.
- TR 58 is a correcting entry used to modify a past disbursement entry. It's used to correct information such as Grant ID, Invoice number, General Ledger, ORG code. A TR58 entry cannot be used to make corrections that cause the Fund Identifier (FID), Budget Entity (BE), or Category (CAT) to change.
- TR 80 is an accounts payable entry used to record the amount owed to a vendor. This entry will be reversed when the vendor is paid (see TR 53). TR 80s are only created during the year-end closing process.
- TR 90 is an accounts receivable entry used to record the amount due to the agency. TR 90s are only created during the year-end closing process.
- TR 96 is a deposit transaction used to record receipts from other state agencies
- TR 99 is an automated entry created to:
  - ✓ Reverse the expenditures related to a deleted disbursement voucher or
  - ✓ Record the benefitting side of a journal transfer (TR51 or TR53). For example, a journal transfer is keyed to move an expenditure to G&D FID (charge) from the GR FID (credit), the FLAIR Merge Detail report will show the GR FID entries contain a TR 99 code.

H. VENDOR IDENTIFIER

Vendor identifiers are used to designate a specific person or entity for payment. Payments can be made through electronic fund transfer (EFT) or paper warrants (checks). They are also used for IRS 1099 reporting.

- Vendors that start with an "F" contain a 9-digit registered Federal Employer Identifier Number (FEIN). A 3-digit vendor sequence is created and identifies the specific remittance address printed on the check.
- Vendors that start with an "S" contain their 9-digit social security number. A 3-digit vendor sequence is also created when using a social security number.
- Employees that start with an "E" use their People First ID.

- State agencies will use the first 21 digits of their account code as a vendor ID. Using an account code will cause the payment to be moved within FLAIR to the designated account instead of issuing a check/warrant. A 21-digit account code example used for payment to DMS is shown below:

OLO	GF	SF	FID	BE	IBI
72	60	2	696001	72400100	00

I. VENDOR INVOICE (INV)

The invoice field represents different data based on the type of expenditure being recorded and is limited to 9 digits. This field is the only information printed on a payment warrant (check). The vendor uses it to match the payment to outstanding invoices in their internal accounting system.

Vendor invoices
- The invoice number supplied on the batch is used and must be 9 digits or less.

Purchasing Card
- The bank assigns a unique invoice number when a transaction is added to Purchasing Card System, Works. It does not tie to any vendor document.

Statewide Travel Management System (STMS)
- A unique master trip number is assigned by STMS when a travel authorization or a trip is created. The trip number is added to FLAIR for tracking between the systems.

J. DESCRIPTION (DESC)

Description represents different data based on the type of expenditure being recorded and is limited to 16 characters.

Vendor invoices
- The batch number is entered in the field

Purchasing Card
- The first 16 characters of the Description field in Works are uploaded to FLAIR. The cardholder or the approvers can edit the Works Description.

K. OTHER DOCUMENT NUMBER (ODN)

Other Document Number represents different data based on the type of expenditure being recorded and is limited to 11 characters.

Vendor invoices
- Contains the Mail Tracker number assigned when JAC receives the batch.

Purchasing Card
- The first 11 characters of the Notes field in Works are uploaded to FLAIR. The Works Notes are optional and can be edited by the cardholder or the approvers.

L. BENEFITTING ORG, BENEFITTING EO, BENEFITTING OBJECT, AND BENEFITTING CATEGORY (BF ORG, BF EO, BF OBJ, BF CAT)

Reflects where, within the accounting records, the other side of a journal transfer is posted for payments or transfers within the agency or to other state agencies.

Internal Journal Transfers
- Should contain a BF ORG, BF EO, BF Object, and BF Category, which will automatically create benefitting accounting records. The benefitting transactions will contain a TR code 99.

M. SUB-VENDOR ID

The State converted from using an employee's Social Security Number to an employee's People First user ID as Sub-Vendor IDs. The Sub-Vendor ID identifies the employee for which goods, services, or travel were purchased. All travel and conference or training registrations using a PCard require a Sub-Vendor ID to be entered to process the charge for payment. For example, an employee staying at a Holiday Inn for a training conference would need to have their Sub-Vendor ID added to the transaction record to ensure that all travel purchases related to the employee are easily identified.

N. CHECK NUMBER

This field is used when keying entries to replenish/reimburse a revolving fund or petty cash funds used by offices. The offices write checks or use petty cash funds as appropriate and then submit a batch to request reimbursement from state funds.

O. CONTRACT IDENTIFIER

This field contains a 5 character identifier created when a contract is executed and entered into Florida Accountability Contract Tracking System (FACTS) system. Florida Statute 215.985(16) requires the contract to be added to FACTS. It defines a contract as "Any written agreement between two or more parties, with a financial consideration, " including revenue and expense-related contracts. Only case-related, confidential, or sensitive contracts may be excluded from FACTS. FACTS link is below:

https://facts.fldfs.com/Search/ContractSearch.aspx

P. GRANT IDENTIFIER

A grant is a 5 character identifier assigned for tracking purposes to grants or projects awarded to the agency. Grant identifiers allow a life-to-date balance for projects that cross multiple state fiscal years.

Q. OTHER COST ACCUMULATOR (OCA)

JAC does not use OCAs. OCA is a 5-digit identifier that captures costs and is limited to 5 digits. OCAs only retain OCA balances for a state fiscal year. Balances reset to zero each fiscal year.

R. SECONDARY DOCUMENT NUMBER (SDN)

This field tracks related entries and is automatically created in FLAIR.

Examples:
- A unique PDN is created when an accounts payable entry is entered (TR 80). A voucher is created when a payment is entered for an accounts payable item (TR53), and the accounts payable number is shown in the SDN field.

S. STATEWIDE DOCUMENT NUMBER (SWDN)

This field contains the Statewide Document Number assigned by the Department of Financial Services (DFS). It is used to track payments from DFS's State Account perspective. FLAIR is comprised of 2 systems, Departmental contains all internal agency entries and Central contains all DFS approved deposits and payments. SWDNs are printed in the top right corner of a disbursement voucher. They also appear on the Deposit Validation reports and the Posted Journal Transaction reports confirming deposits or FLAIR journal transfers from other state agencies or within our agency.

Revenue Category Lists

Category	Category Title
000100	Fees
000500	Interest
000700	U.S. Grants
000799	U.S. Grants - Indirect
000800	City or County Grants
000810	City or County Grants - No Service Charge
001100	Other Grants
001110	Other Grants - No Service Charge
001200	Fines, Forfeitures, Judgements, and Penalties
001204	Restitution
001205	Cost of Prosecution
001225	Article V Fines, Forfeitures & Judgements
001270	Fines/Forfeitures from Federal Programs
001308	Service Charge to General Revenue of 8%
001500	Transfers
001510	Transfer of Federal Funds
001520	Transfers – Subject to Service Charge
001800	Refunds
001801	Reimbursements
001870	Refunds/Reimbursements of Federal Funded Expenditures
001903	Sales of Goods/Services to State Agencies
002900	Sale of Surplus Property
004700	Repayment of Revolving Funds

Expenditure Category Lists

Category	Category Title	Note
010000	SALARIES AND BENEFITS	
030000	OTHER PERSONAL SERVICES	
040000	EXPENSES	
060000	OPERATING CAPITAL OUTLAY	
100021	ACQUISITION MOTOR VEHICLES	
100255	GRANT & AID-FOSTER CARE REVIEW PANEL	JAC
100276	GRANT & AID-COURT SYSTEM SERVICES	
100648	CASE RELATED COSTS	CCRC
100777	CONTRACTED SERVICES	
100778	GRANT & AID-CONTRACTED SERVICES	SA04
101889	GRANT & AID-JURY EXPENDITURES	
103224	PAYMENT QUALIFIED TRANSPORTATION BENEFIT PROG.	
103XXX	OPERATIONS OR DUE PROCESS COSTS**	
103241	RISK MANAGEMENT INSURANCE	
103290	SALARY INCENTIVE PAYMENTS	
103605	STATE ATTORNEY & PUBLIC DEFENDER TRAINING	
105281	LEASE OR PURCHASE OF EQUIPMENT	
107040	TRANSFER TO DMS FOR HR SVCS/STATEWIDE CONTRACT	
180056	TRANSFER/SECTION 215.32	
180205	TR OTHER FUNDS WITHIN AGENCY	
210004	DATA PROCESSING ASSESSMENT	JAC
210014	OTHER DATA PROCESSING SERVICES	GAL
210023	NORTHWEST REGIONAL DC	GAL
220020	REFUND STATE REVENUES	
220030	REFUND NONSTATE REVENUES	
310322	SERVICE CHARGE PAID TO GENERAL REVENUE	
314400	PAYROLL DEFAULT-FLAIR USE ONLY	

Revenue Object Codes Lists

Revenue Object	Object Titles
001000	State Fees
0010XX	State Fees **by County**
001500	County & City Fees
0015XX	County & City Fees - Ordinances **by County**
0016XX	County & City Fees- Local Ordinance Violations **by City**
005000	Interest
007000	Grants & Donations U.S.
007099	U.S. Grants - Indirect
008000	Grants & Donations, City & County
008100	Grants & Donations, City & County-continued
010300	Sale of Goods & Services to State Agencies
010301	Sale of Goods & Services to State Agencies, State Funds Transferred in
010303	Sale of Goods & Services to State Agencies, not Federal, not Transferred in
011000	Grants & Donations, other
011011	Other Grants & Donations - no service charge
012000	Fines/Forfeitures/Judgements/Assessments
0120XX	Fines/Forfeitures/Judgements/Assessments - **By County**
012077	Fines/Forfeitures/Judgements/Assessments - Federal
012099	Fines/Forfeitures/Judgements/Assessments - general
0121XX	Fines & Fees Collected - **by County**
013000	Service Charge to General Revenue (sec 215.22)
015000	Transfers
015001	Transfers w/in Agency
015100	Transfers-continued
018000	Refunds
018002	Reimbursements
018003	Non-Grant Federal Reimbursements to Trust Fund
018077	Refund/Reimburse Federal Revenues - Non-Grant
018099	Regional Counsels County Support Reimbursements
019030	Sale/Goods/Services to State Agencies
029000	Sale of Surplus Property
047000	Repayment of Revolving Funds

Common General Ledger Codes

Items shown in red italics with 4-digit GL are headers and are not to be used for coding.

1000 Current Assets	**Released Appropriations**
Cash Outside State Treasury	63100 Released General Revenue Appropriation
11100 Cash on Hand	63500 Reversion of Appropriation, 6/30
11200 Cash in Bank	63600 Reversion of Appropriation, 12/31
Cash In State Treasury	**Operating Transfers In**
12100 Unreleased Cash in State Treasury	65100 Transfers in From Component Units/Primary
12200 Released Cash in State Treasury	65200 Property Transfer In
Unexpended Releases	65500 Federal Funds Transfers within Agency
13100 Unexpended General Revenue Releases	63100 Released General Revenue Appropriation
Receivables	65700 Transfers in from within The Agency
15100 Accounts Receivable	65800 General Revenue Transfers In
Due From Governmental Units	65900 Transfer In from Other Agency
16100 Due from Other Fund, within Division	**Operating Revenues (Proprietary Funds)**
16200 Due from Other Fund, within Agency	66700 Fees
16300 Due from Other Agency	**Operating Revenues (Proprietary Funds)**
16400 Due from Federal Government	67100 Sales of Goods and Services - State
16500 Due from Other Governments	67200 Sales of Goods & Services - Nonstate
65600 Federal Funds Transfer In from Other Agency	67300 Fines, Forfeits, Judgments and Settlements
16900 Due From Clearing Fund	*7000 Expenditures*
Payables	**Expenditure (Governmental Funds)**
31100 Accounts Payable	71100 Expenditures, Current
Governmental Payables	**Expenditures, Capital Outlay**
35100 Due To Other Fund, within Division	72100 Expend.- Operating Capital Outlay
35200 Due To Other Fund, within Agency	**Operating Transfers Out**
35300 Due To Other Agency	75500 Federal Funds Transfer Out within the Agency
35400 Due To Federal Government	75600 Federal Funds Transfer Out to Other Agency
35500 Due To Other Governments	75700 Transfers Out within the Agency
35600 Due To General Revenue	75800 General Revenue Transfers Out
5000 Equity	75900 Transfers Out to Other Agency
Fund Balance (Governmental Funds)	**9000 Budgetary Controls**
54600 Collections, General Revenue	91100 Appropriations
54900 Committed Fund Balance	91200 Appropriations, Allocated
57200 Restricted by Federal Government	91200 Appropriations, Allocated
57300 Restricted by Grantors and Contributors (Non-Federal)	92200 Approved Budget, Allotted
57400 Restricted by Enabling Legislation	93100 Allotments
6000 Revenues and Receipts	
61100 Taxes	
61300 Fees, Charges, Commissions and Sales	
61400 Grants and Donations – Non-Capital	
61500 Interest and Dividends	
61600 Fines, Forfeits, Judgments and Settlements	
61800 Refunds	