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Governor

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February 7, 2003

ROBERT L. CHILDREE
State Comptroller

MEMORANDUM

TO: Fiscal Officers

FROM: Robert L. Childree
State Comptroller

SUBJECT: Update to *Fiscal Policy & Procedures Manual*

Attached hereto is an update to the State of Alabama's *Fiscal Policy & Procedures Manual*. This update to the manual is provided to keep current the rules and regulations put forth by the Department of Finance.

Please distribute this to those individuals in your agency who use the manual. If you have questions or comments, please contact Kathleen Baxter at (334) 242-4857.

RLC: mr

CHANGES/UPDATES TO THE FISCAL POLICY AND PROCEDURES MANUAL

CHAPTER 5 SECTION 5-2 STATUTORY/APPROVAL REQUIREMENTS Page 5-2

Add

A. DISCLOSURE STATEMENT

A Disclosure Statement is required to be filed with all proposals, bids, contracts or grant proposals to the State of Alabama in excess of \$5,000.00. In circumstances where a contract is awarded by competitive bid, the Disclosure Statement is required only from the successful bidder and must be submitted within ten days after award (*Code of Alabama 1975*, §41-16-80 through 88, as amended). See Exhibit 5-4-6.

Change

E. ~~CONTRACTS/AGREEMENTS BETWEEN GOVERNMENTAL ENTITIES~~

~~Contracts/agreements between governmental entities must be approved by the Director of Finance and the Governor and must also be entered into the CAS contract Sub-System.
(Changes/Additions are underlined, deletions are lined through)~~

G. ADDITIONAL LAW CITATIONS AND REGULATIONS GOVERNING CONTRACTS

In addition to all general laws regulating the execution of contracts for the State, the specific provisions of the Competitive Bid Law (§41-16-22 through 79-28 and 41-16-30, ~~41-16-20 through 21.1~~), the Public Works Law (§39-2-1 through 13 and 39-5-1 through 6), and the Minimum Wage Law must be complied with in the execution of all state contracts (all citations are *Code of Alabama 1975*, as amended).
(Changes/Additions are underlined, deletions are lined through)

Delete

~~A. DIRECTOR OF FINANCE APPROVAL ON ALL CONTRACTS~~

~~All contracts for personal or professional services must be submitted to the State Finance Director's Office for approval 30 days prior to submission to the Legislative Contract Review Oversight Committee.
(Deletions are lined through)~~

CHAPTER 5
SECTION 5-4B REQUIRED CONTRACT INFORMATION
Page 5-9

Add

11. Disclosure Statement - A Disclosure Statement is required to be filed with all proposals, bids, contracts or grant proposals to the State of Alabama in excess of \$5,000.00. In circumstances where a contract is awarded by competitive bid, the Disclosure Statement is required only from the successful bidder and must be submitted within ten days after award (*Code of Alabama* 1975, §41-16-80 through 88). See Exhibit 5-4-6.

Delete

9. Signatures - The following signatures are required prior to submission to the Contract Review Committee:
 - a. Contractor
 - b. Department Head
 - c. Attorney General (if contact is for legal services)
 - d. ISD (If contact is for computer software, hardware, and /or computer services).
 - e. ~~Director of Finance~~

If the contract is for personal services, the signature of the Personnel Director is required. This signature is obtained after review by the Legislative Contract Review Oversight Committee ~~and the State Finance Director~~ but prior to submission to the Governor's Office.

(Deletions are lined through)

CHAPTER 6
SECTION 6-5 PAYMENT TYPES
SUBSECTION F PAYMENT FOR REIMBURSEMENT OF TRAVEL EXPENSES

Change

2.b. Mileage Expenses (second paragraph page 6-22)

Effective January 1, 2003 ~~January 1, 2002~~, the mileage reimbursement rate is \$.36 ~~\$.365~~ per mile.
(Changes/Additions are underlined, deletions are lined through)

Delete

~~1.e. Approval required for Conferences/Training seminars (page 6-19)~~

~~Any conference or training seminar which exceeds two days and for which a fee is charged must be approved in advance by the Director of Finance. The signed approval letter must be attached to the travel form upon request for reimbursement of travel expenses. This provision shall not apply to conferences and training seminars funded entirely by federal funds. The Director of Finance may exempt particular agencies from this requirement by providing a letter of exemption that must be attached to the travel form.~~
(Deletions are lined through)

CHAPTER 9
SECTION 9-1 OBJECT/SUB-OBJECT

Add

Page 9-2

0100 79 INDIRECT COST

For use by Department of Transportation only.

0100 97 COMPENSATION, DECEASED (COMPTROLLER USE)

Page 9-3

0200 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-5

0300 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-6

0400 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-8

0500 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-9

0600 14 UNIFORMS AND LINENS

Charges for rental of uniforms, shop towels, linens and similar items.

0600 15 MEDICAL EQUIPMENT

Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.

Page 9-10

0600 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-11

0700 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-12

0800 12 MEDICAL SERVICES

Charges for health care services paid by the state for individuals. This sub-object is for professional services and supplies purchased from the health professional at the time of service. Drugs and supplies included in a bill from a doctor or hospital should be included here, but separately purchased drugs and supplies should be coded to 0900 04. The cost of special courier services for delivery of medical supplies should also be included here.

(Changes/Additions are underlined, deletions are lined through)

Page 9-13

0800 28 LINEN/LAUNDRY SERVICES

Charges for laundry and dry cleaning services. See 0600 14 for rentals of linens, uniforms and similar items.

(Changes/Additions are underlined, deletions are lined through)

Page 9-14

0800 45 INTERAGENCY CONTRACT GRANTS

0800 46 ENVIRONMENTAL RESTORATION

Amounts paid to contractors for environmental restoration projects to land or waterways such as surface mining reclamation and underground storage tank removal.

0800 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-15

0900 SUPPLIES, MATERIALS, AND OPERATING EXPENSES

A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies included in equipment type items that do not meet the \$500 threshold for recording in objects 1300 and 1400.

(Changes/Additions are underlined, deletions are lined through)

0900 13 BOOKS, SUBSCRIPTIONS AND PERIODICALS

Purchases of books and subscriptions including textbooks for non-library use. See 1400 11 for purchases of library materials which should be capitalized. This code also includes miscellaneous charges and fees paid by libraries to acquire rental materials for patrons where the cost incurred does not represent the acquisition of an asset to be capitalized.

(Changes/Additions are underlined, deletions are lined through)

Page 9-17

0900 35 BUILDING SUPPLIES SELF CONSTRUCTED

0900 49 AUDIO AND VIDEO SUPPLIES

The cost of tapes, batteries, and any other small items for use with audio or video communications equipment. Audio equipment includes radios and cellular phones and their accessories that do not meet the \$500 equipment threshold.

(Changes/Additions are underlined, deletions are lined through)

Page 9-18

0900 79 INDIRECT COST

For use by Department of Transportation only.

0900 80 SHERIFF'S REMOVAL FEES

Comptroller's office use only.

0900 81 ELECTION EXPENSES

Comptroller's office use only.

Page 9-19

1000 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-20

1100 08 INTERAGENCY GRANTS

For grants made from one state agency to another.

Page 9-22

1100 40 TRS SICK LEAVE DEATH BENEFITS

If a member of the Teacher's Retirement System (TRS) dies while still active, their survivors receive a death benefit that totals half of the monetary value of the member's accumulated sick leave.

1100 43 REHABILITATION SERVICES

Payments by the Department of Rehabilitation services to vendors for services provided directly to individual clients.

1100 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-23

1200 06 CONSTRUCTION IN PROGRESS

Payments to construct capital assets including costs paid to contractors and for materials. Costs to internally construct assets should be coded to the appropriate objects and sub-objects between 0100 and 1600. Costs of completed constructions should be capitalized in the appropriate balance sheet account during the CAFR process.

1200 07 RIGHT-OF-WAY LAND (ALDOT USE ONLY)

The cost of land acquired as right-of-way by the Alabama Department of Transportation (ALDOT) and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys and removal or razing of unwanted buildings.

1200 08 ROADWAYS, BRIDGES AND TUNNELS (ALDOT USE ONLY)

The cost of constructions or alterations of roadways, bridges and tunnels by the Alabama Department of Transportation (ALDOT) including national highway systems and other State owned roadways, bridges and tunnels.

1200 09 IMPROVEMENTS OTHER THAN BUILDINGS

Improvements, other than buildings, that are depreciable and add value to the land (e.g. fences, retaining walls, sidewalks, pavements and gutters). Permanent improvements that are inexhaustible and are therefore not depreciable should be coded to 1200 01 LAND.

1200 10 HISTORICAL SITE ACQUISITION AND PRESERVATION

The cost of historical sites and land as well as their renovation and preservation.

1200 26 LEASEHOLD IMPROVEMENTS

Capital improvements to real estate that is being leased.

1200 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-25

1300 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-27

1400 27 WORKS OF ART AND HISTORICAL TREASURES

Purchases of museum type items or collections of works of arts, historical treasures, scientific artifacts, and similar assets including historical firearms and weapons, regardless of cost, such as cannons, muskets, bayonets, swords or pistols.

Page 9-28

1400 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-29

1500 08 CURRENT REFUNDING TO BONDHOLDER

1500 09 SECURITIES LENDING MANAGEMENT FEES

1500 79 INDIRECT COST

For use by Department of Transportation only.

Page 9-31

1600 79 INDIRECT COST

For use by Department of Transportation only.

Change

(Changes/Additions are underlined, deletions are lined through)

Page 9-16

0900 19 DATA PROCESSING SUPPLIES AND MATERIALS

The cost of paper, ribbons, magnetic media, and similar items used strictly for data processing. The cost of items used for data processing. Examples of such items are ink and toner cartridges, keyboards, mice and other supplemental articles or supplies used in data processing.

Page 9-21

1100 21 LEGAL CLAIMS AND AWARDS - DAMAGES

Payment of claims for damages only. If attorney fees are included expenditure object code 1100 36 should be used. Proprietary type funds, whose primary business is not insurance, should use expenditure object 1100 31.

1100 22 LEGAL CLAIMS AND AWARDS - NON-DAMAGES

Payment of claims other than damages and legal fees. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 37. Proprietary type funds, whose primary business is not insurance, should use 1100 32.

Page 9-22

1100 31 LEGAL CLAIMS AND AWARDS, DAMAGES, NON-OPERATING

Payment for damages only by proprietary type funds whose primary business is not insurance. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 38. Proprietary type insurance funds use 1100 21

1100 32 LEGAL CLAIMS AND AWARDS, NON-DAMAGES, NON-OPERATING

Payment by proprietary type funds whose primary business is not insurance, for non-damages only. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 39. Proprietary type insurance funds should use 1100 22.

1100 35 DEATH BENEFITS - SEICTF

Includes benefits paid for an employee that deceased while receiving disability benefits for SEICT when the employee's death is not directly related to an on-the-job injury.

1100 37 LEGAL CLAIMS AND AWARDS, NON-DAMAGES (INCLUDING ATTORNEY FEES)

Payment of claims other than damages that include unspecified attorney fees. ~~Proprietary type funds, whose primary business is not insurance, should use 1100 36.~~ If attorney fees can be determined, the attorney fees should be coded to 0800 43, and the part of the award/settlement for non-damages to 1100 22.

Page 9-23

1200 01 LAND

The cost of land, right-of-way, and any incidental acquisition costs. The cost of land and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs included commissions, legal fees, surveys and removal or razing of unwanted buildings. The cost of right-of-way (ROW) should not be included in this sub-object but should be coded to 1200 07.

1200 03 ROADS, HIGHWAYS, AND BRIDGES (NON-ALDOT)

The cost of construction or alterations of roads, highways, and bridges by agencies other than the Alabama Department of Transportation (ALDOT). See 1200 08.

Page 9-24

1300 TRANSPORTATION EQUIPMENT PURCHASES

A major object for the cost of purchasing all types of transportation equipment. Equipment purchased under this object should cost at least \$500 for each asset separately identified and inventoried. All normal and reasonable expenditures necessary to get the asset in place and ready to use should also be coded here to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

Page 9-25

1300 90 TRANSPORTATION EQUIPMENT BETTERMENTS

~~The addition to or refurbishing of transportation equipment.~~ Records the costs of additions to transportation equipment where the cost exceeds \$500. Costs under \$500 should be coded to the appropriate sub-object of major objects 1000 or 0900.

Page 9-26

1400 OTHER EQUIPMENT PURCHASES

This major object captures all equipment item purchases in excess of \$500 except those related to transportation (all weapons included regardless of price). For items under \$500, use ~~0900-42~~ use the appropriate sub-object of major object 0900. All normal and reasonable expenditures necessary to get the asset in place and ready to use should be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

Page 9-27

1400 26 NON-INVENTORIABLE MODULAR FURNITURE

This expenditure code is to be used only for wall panels and modular workstation components regardless of cost (Does not require a Q number).

Page 9-28

1400 90 EQUIPMENT BETTERMENTS

~~The addition to or refurbishing of equipment.~~ Records the cost of additions to equipment where the cost exceeds \$500. Costs under \$500 should be coded to the appropriate sub-object of major object 0900.

Page 9-31

1600 81 PENSION FUND INVESTMENT EXPENSE

For pension fund use only to record investment expenses required to be reported on the financial statements.

Delete

Page 9-17

0900 42 — ~~NON CONSUMABLE EQUIPMENT UNDER \$500~~

The purchase of non-inventoriable furniture, fixtures or equipment (except weapons) for less than \$500, with a useful life of one year or more. Items costing less than \$100 should be coded to 0900 02.

0900 47 — ~~SURPLUS PROPERTY DIVISION TRANSFER FEES~~

Fees charged by ADECA for purchases of property inventory transferred from one agency to another without remuneration provided by the receiving agency.

Page 9-23

1200 05 — ~~ARCHITECTURAL AND ENGINEERING~~

Architectural and engineering fees associated with construction design or alteration of buildings and improvements.

1200 06 — ~~BUILDING - CONSTRUCTION~~

Payments to contractors for the construction or alterations performed on buildings and permanent equipment (see 1200 02 for purchase of existing buildings).

Page 9-26

1400 10 — ~~TEXTBOOKS/EDUCATIONAL~~

Purchase of school textbooks or educational teaching aids.

Page 9-30

1600 09 — ~~RESIDUAL EQUITY TRANSFERS~~

Non-recurring or non-routine transfers of equity between funds – e.g., contribution of enterprise or internal service fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a debt service fund. This code must be used only in conjunction with a revenue source of 0809 in the receiving fund.

1600 31 — ~~APPROPRIATED OPERATING TRANSFERS OUT OF THE EDUCATION TRUST FUND (ETF)~~

Represents the disbursement of funds, which were appropriated for transfer from the General Fund. This code must be used in conjunction with revenue source 0801 in the receiving fund.

1600 32 — ~~APPROPRIATED OPERATING TRANSFERS OUT OF THE EDUCATION TRUST FUND (ETF)~~

Represents the disbursements of funds, which were appropriated for transfer from the ETF. This code must be used only in conjunction with a revenue source of 0802 in the receiving fund.

1600 33 — ~~OPERATING TRANSFERS OUT TO HIGHER EDUCATION (CAFR)~~

For Comptroller's Office use only for financial reporting purposes.

1600 35 — ~~APPROPRIATED OPERATING TRANSFERS OUT~~

The disbursement of funds, which were, appropriated for transfer from a fund other than the General Fund or Education Trust Fund (ETF). This code should be used only in conjunction with a revenue source of 0805 in the receiving fund.

1600 36 — ~~TRANSFER TO PRIMARY GOVERNMENT (CAFR)~~

1600 37 — ~~TRANSFER TO COMPONENT UNIT (CAFR)~~

Page 9-31

1600 51 — ~~A.B.C STORE PROFITS - COUNTY~~

Transfers of profits from ABC to the County Government

1600 52 — ~~A.B.C STORE PROFITS - CITY~~

Transfers of profits from ABC to the City Government

CHAPTER 9
SECTION 9-2 REVENUE SOURCE CODES

Add

Page 9-34

0002 PRIVILEGE TAX

Annual Tax on every corporation, limited liability, entity and disregarded entity doing business in Alabama based on the taxpayer's net worth in Alabama.

0005 SHARES TAX

Annual tax on all corporation doing business in Alabama based on their shares tax base (see Act Number 1999-665).

Page 9-38

0075 USE TAX DISCOUNT

Discount on use taxes not to exceed 3% of taxes collected by the seller or vendor on or after June 1, 2001 if authorized by the Governor (Ref: Act Number 2001-669).

0078 SALES TAX DISCOUNT

Discount for sales taxes by license holders to encourage timely remittance.

Page 9-41

0747 AHIP ASSESSMENTS

Used for Alabama Health Insurance Program (AHIP) revenues.

Page 9-42

0135 HOME MEDICAL EQUIPMENT SERVICES LICENSE

For Home Medical Equipment Services Provider Board use only.

0136 ALABAMA ONSITE WASTEWATER

This is a license fee.

0137 INTERPRETERS & TRANSLITERATORS

This is a license fee.

Page 9-45

0211 FOOD SAFETY PERMIT

Permit for food sales establishments.

Page 9-47

0314 ARTIFICIAL REEF PERMITS

Page 9-48

0357 SCRAP TIRES

0498 PAWN SHOP EXAM FEES

0499 PAWN SHOP LICENSE FEES

Page 9-49

0387 MOTOR VEHICLE REINSTATEMENT

0388 DUPLICATE DRIVER'S LICENSE

Page 9-50

0413 MOTOR VEHICLE REGISTRATION REINSTATEMENT FEE

Page 9-53

0485 PRENEED FUNERAL CEMETARY FEE

0488	DRY CLEANING REGISTRATION FEE
Page 9-54	
0501	MORTGAGE BROKER APPLICATION AND LICENSE FEES
0502	BANK MERGER APPLICATION FEES
0503	BANK CONVERSION APPLICATION FEES
0507	MOTGAGE BROKER EXAMINATION FEES
0509	CMRS WIRELESS 911 SERVICE CHARGE
Page 9-55	
0519	TELEMARKETING BLOCKING FEES
Page 9-57	
0565	FOOD SAFETY PENALTIES
0589	TICKET REIMBURSEMENTS
0596	TOBACCO SETTLEMENTS
Page 9-64	
0746	FLEXIBLE BENEFITS CONTRIBUTION
Page 9-65	
0783	ALABAMA CORRECTIONAL INDUSTRIES GOODS AND SERVICES
0784	ACES ADMINISTRATIVE FEES
Page 9-66	
0588	TOBACCO SETTLEMENT TRANSFER TO GENERAL FUND
Page 9-67	
0819	MEDICAID-REIMBURSEMENTS
Page 9-71	
0949	CORRECTIONS CANTEEN PROFITS TRANSFERRED IN
	Represents the operating transfer in of a funds' share of the profits of the Corrections Canteen.
0980	TUITION BENEFITS REVENUE-PACT

Change

(Changes/Additions are underlined, deletions are lined through)

Page 9-35

0025 SECURITIES COMMISSION RECORDING FEES

Registration fee of one tenth of one percent of the aggregate offering price of the securities which are to be offered in this state not to exceed one thousand dollars.

Page 9-36

0032 EXAMINERS, ASSESSORS, AND COLLECTORS EXAMINATION, ASSESSMENT, COLLECTION AD VALOREM

Property taxes determined by examination of prior years to be due to the State and collected by the Examiners of Public Accounts.

0038 ADVERTISING LAND REDEMPTION ADVERTISE/SALE OF TAX LANDS-AD VALOREM

Monies collected to reimburse the State for advertising costs incurred in the sale of tax lands to recover taxes owed to the State.

Page 9-39

0096 CELLULAR MOBILE TELECOMMUNICATIONS TAX

Privilege or license tax for providers in business of furnishing cellular radio telecommunication services.

Page 9-40

0107 OIL & GAS PRODUCTION PRIVILEGE TRASFERS

Code Reference: (§40-20-32)

0108 OIL & GAS PRODUCTION PRIVILEGE TAX RECOUP-WASHINGTON COUNT

Code Reference: (§40-20-2)

0114 OIL & GAS PRODUCTION CREDIT

Code Reference: (§40-20-14)

Page 9-41

0121 WORKER'S COMPENSATION ASSESSMENT

Code Reference: (§25-5-316)

0130 PHARMACEUTICAL SERVICES TAX

Privilege tax on business activities of providers of pharmaceutical services.

0131 NURSING FACILITIES TAX

There is levied and shall be collected a privilege tax on the business activities of every nursing facility in the State of Alabama. The privilege tax imposed is in addition to all other taxes, and shall be at the annual rate of \$999.96 for each bed in the nursing facility.

Page 9-44

0192 TRAINEE ANNUAL LICENSE FEE

For Trainee Real Property Appraiser classification.

Page 9-47

0310 ~~FISH & OYSTER DEALERS~~ COMMERCIAL CRAB LICENSE

0311 ~~LIVE SHRIMP DEALERS LICENSE~~ PLACARD REPLACEMENT

0312 ~~OYSTER BOAT~~ COMMERCIAL PARTY BOAT LICENSE

0315 ~~OYSTER TRANSPORT TAGS~~

0316 ~~SHIPPERS AND PROCESSORS LICENSE~~ SEAFOOD DEALERS LIKENS

0317 COMMERCIAL SHRIMP TRAWL BOAT LICENSE

0318 **RECREATIONAL SHRIMP TRAWL BOAT LICENSE**

0320 **RECREATIONAL SALTWATER FISHING LICENSE**

0321 **PURSE SEINE RECREATIONAL NET LICENSE**

Page 9-49

0399 **COMMERCIAL SALTWATER HOOK & LINE LICENSE**

0400 **COMMERCIAL NET SALTWATER SEINE LICENSE**

Page 9-58

0622 **INTEREST & DIVIDEND RECEIVABLE INCOME-INVESTMENT**

Page 9-63

0740 **EMPLOYEES' RETIREMENT CONTRIBUTION**

A classification for recording the receipt of monies by the Retirement Systems for employee's retirement contributions withheld by the employer. Contributions received by the Retirement Systems that have not yet been identified as to the portion that is employee (0740) and the portion that is employers (0880).

0741 **SECTION 12 UNDISTRIBUTED RETIREMENT CONTRIBUTIONS**

A classification for recording city and county governmental retirement contributions to the State Retirement Systems.

0810 **INTERAGENCY STATE GRANTS**

Grants received from another State agency. Should not be confused with 0825, Federal Pass Through Grants, where the original source of funding is Federal Money

Page 9-67

0822 **GRANTS PAID BY FEDERAL GOVERNMENT**

Records revenues for grants administered by State departments but paid directly from the Federal government to the recipients. Amounts to this revenue source are recorded on a journal voucher as no money flows through the State Treasury. See sub-object 1100 33 for the related expenditure.

Page 9-70

0897 **COAL SEVERANCE TAX-CITY & COUNTY 204 20c**

This classification includes coal severance tax monies collected by the State Department of Revenue.

Delete

Page 9-37

~~0050 TELEGRAPH COMPANIES TAX~~

Tax levied on telephone companies based on gross receipts.
(Changes/Additions are underlined, deletions are lined through)

Page 9-41

~~0132 DISPROPORTION SHARE HOSPITAL TAX~~

Page 9-43

~~0173 WATER WELL OPERATORS~~

Page 9-45

~~0213 AGRICULTURE NURSERY AGENT PERMITS~~

Page 9-46

~~0293 NOT OTHERWISE CLASS-PETROLEUM~~

Page 9-48

~~0372 MOBILE HOME INSTALLERS~~

~~0373 ABC LICENSES AND FEES~~

Page 9-49

~~0382 HAZARDOUS WASTE FEE 2 1/2%~~

Page 9-51

~~0423 BEEF PROMOTION FEES~~

Page 9-52

~~0463 SHELLS IN LIEU OF PLANTING FEE~~

Page 9-54

~~0494 INVESTIGATION SERVICE-DIVORCE~~

~~0514 BUILDING COMMISSION USER FEES~~

Page 9-56

~~0552 PUBLIC SAFETY FINES NOT OTHERWISE CLASSIFIED~~

Page 9-58

~~0615 PREMIUM ON REDEMPTION~~

Page 9-59

~~0630 AFTERCARE AND REHABILITATION~~

~~0639 LABORATORY FEES~~

Page 9-60

~~0644 DREDGING REEF SHELL CONTRACTS~~

~~0651 OYSTER BOTTOM LEASE~~

~~0658 OIL & GAS LEASE RIGHTS-NONOPERATING~~

~~0661 OCS LEASE PAY-ROYALTIES-CONSERVATION~~

~~0664 OIL & GAS PAY-BONUSES/PRODUCING WELLS~~

Page 9-62

~~0706 LEGISLATIVE DESKS ACT 87-749~~

Page 9-63

~~0726 IN-KIND DONATED SERVICES (NON-CASH)~~

~~0737 ENERGY PENALTIES-OIL COMPANIES~~

Page 9-65

~~0778 REVENUE FROM LEASEHOLD IMPROVEMENTS~~

Page 9-66

~~0801 APPROPRIATED OPERATING TRANSFERS IN FROM GENERAL FUND~~

~~Represents funds that were appropriated for transfer out of the General Fund. This code should be used only in conjunction with an expenditure object of 1600 31 in the General Fund.~~

~~0802 APPROPRIATED OPERATING TRANSFERS IN FROM EDUCATION TRUST FUND (ETF)~~

~~Represents funds that were appropriated for transfer out of the ETF. This code should be used only in conjunction with an expenditure object of 1600 32 in the ETF.~~

~~0803 APPROPRIATED TRANSFERS TO HIGH ED (CAFR)~~

~~Used to report as a transfer in the amounts appropriated and paid to the colleges from the Education Trust Fund (ETF).~~

~~0804 APPROPRIATED OPERATING TRANSFERS IN FROM ABC BOARD~~

~~0805 APPROPRIATED OPERATING TRANSFERS IN~~

~~Represents funds that were appropriated for transfer out of a fund other than the General Fund or Education Trust Fund (ETF). This code should be used only in conjunction with an expenditure object of 1600 35 in the disbursing fund.~~

~~0806 TRANSFERS IN FROM PRIMARY GOVERNMENT (CAFR)~~

~~0807 TRANSFERS IN FROM COMPONENT UNIT (CAFR)~~

~~0808 APPROPRIATED OPERATING TRANSFERS IN PRIMARY GOVERNMENT FROM ETF~~

~~0809 RESIDUAL EQUITY TRANSFERS IN~~

~~Represents nonrecurring or non-routine transfers of equity between funds. For example, the transfer of residual balances of discontinued funds to the General Fund. This code should be used only in conjunction with an expenditure object of 1600 09 in the disbursing fund.~~

Page 9-67

~~0815 MEDICAID INITIAL SCREENING OF CHILD~~

~~0816 MEDICAID MATERNITY & INFANT CARE~~

~~0817 MEDICAID PREVENTION & CONTROL OF DENTAL DISORDERS~~

Page 9-69

~~SS. INTERGOVERNMENTAL REVENUES~~

~~Delete entire section. Includes 083x FEDERAL GRANTS through 7 GENERAL GOVERNMENT~~

Page 9-71

~~0972 PACT SUBSTITUTE BENEFICIARY~~

~~0977 PACT FAILURE PROVIDE SUFFICIENT INFORMATION~~

~~0978 PACT CHANGE PAYMENT SCHEDULED/METHOD~~

~~0988 CONTRIBUTIONS FROM OWNERS (CAFR)~~

