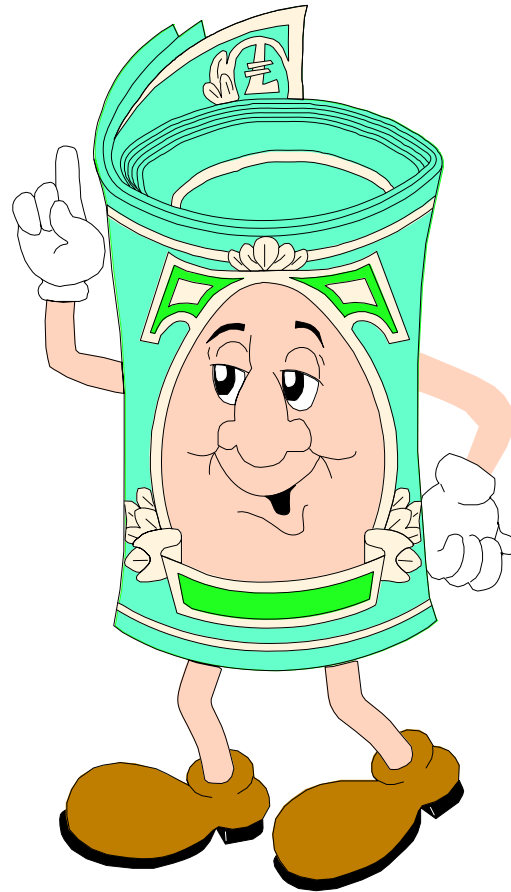


**BUDGETKEEPING BASICS
SAP
CHART OF ACCOUNTS**



***Coding Questions?
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Fax (754)321-8196***

Accounting & Financial Reporting Department

BUDGET KEEPER BASICS

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**BUDGET KEEPER BASICS
INTRODUCTION**

This class is called Budgetkeeper Basics, and that is just what it is basic, beginning with:

What is a budget? The budget is all funds received from the State (i.e. the student Full Time Equivalency [FTE] count generates Florida Education Finance Program [FEFP] funds) or other sources via the District Budget office for the purpose of supporting Instructional Programs and the general operation of the school. (Those dirty dollars [UGH!] that you have to count and deposit in the bank are referred to as Internal Accounts).

Who is responsible for the budget (and budgetkeeper)? The principal or department head.

Who is the budgetkeeper? Anyone who handles the budget. Normally, the term budgetkeeper is used when discussing or distributing information pertaining to the budget. The budgetkeeper could have the official title of Budget keeper, Bookkeeper, Office Manager, etc., depending on which employee the principal/department head has assigned the task of maintaining the budget.

What does the budgetkeeper do? Depending on the SAP Role (budgetkeeper, requisitioner, etc. as assigned by the principal/ department head):

- Maintains the Transaction Log by assigning document numbers to trail online entries and manual documents that impact the budget;
- Enters online vendor requisitions and budget transfers;
- Performs online receiving of goods ordered;
- Enters Warehouse and Instructional Materials requisitions;
- Prepares manual expenditure documents such as: Journal Entry, Printing Requests, Check Requests, etc.;
- Prepares manual budget transfers for those activities and funds for which online entry is not permitted;
- Works with Payroll Contact (usually the Office Manager) to properly code and track labor expenditures (i.e., PRFs, Substitutes, etc.);

What does the budgetkeeper do? The budgetkeeper, at the request of the principal/department head:

YES, THERE IS MORE!

- Works with Custodial staff to properly code and track work-order expenditures;

BUDGET KEEPER BASICS
INTRODUCTION

- Provides coding for forms completed by other staff members (i.e., Temporary Duty Authorizations, Mileage Vouchers, Printing Requests, Field Trip form, etc.)
- Monitors budget online;
- Works with Area Business Analyst in maintaining EXCEL budget information, and;
- Reconciles month-end reports to EXCEL budget.

AND, AS OUR JOB DESCRIPTIONS SAY, ANY OTHER DUTIES ASSIGNED BY THE PRINCIPAL/DEPARTMENT HEAD!

Where do I start learning how to do all of these things? You start here. Today, you will receive information that will help you determine how to code the online and manual documents. Every thing we talk about in class is about the budget and is in the written materials we are handing out. We are focusing on schools because they have many more types of transactions.

Can I really do all of this? YES YOU CAN. We will help you. You will receive many handouts through the next month. YOU MAY HAVE TO RE-READ THEM FROM TIME TO TIME UNTIL YOU GET A HANDLE ON THINGS. You can also call Financial Reporting for coding help at (754)321-8267 or (754)321-8262; and your BRITE LITE person. If we don't know the answer we will tell you where to go (for the answer that is); or we will research the question and get back to you.



**BUDGET KEEPER BASICS
LAYOUT OF CODING BLOCKS**

This layout of the coding blocks (not necessarily in the same order) is used for all budget expenditures, except labor.

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	INTERNAL ORDER (10)	WBS ELEMENT (14)	GRANT (14)	FUNCTIONAL AREA (16)
00000000	0000000000	0000	0000000000	00000000000000	00000000000000	0000000000000000

There are a minimum of four specific sections to the coding block. They are:

GL Account - 8 digits (Same as: **Commitment Item & Cost Element**)

Class - 1 digit

Object - 3 digits

Zero - 4 digits

Cost Center - 10 digits (Same as: **Funds Center**)

Business Area - 4 digits

Type - 1 digit

Location - 4 digits

Zero - 1 digit

Fund - 4 digits

Fund - 4 digits

Functional Area - 16 digits

Function - 4 digits

Activity - 5 digits

Zero - 7 digits

Internal Order - 10 digits (Same as: **Funded Programs**)

Always "0" for Internal Order - 1 digit

Alpha Character - 1 digit

Type - 1 digit

Location - 4 digits

Number - 3 digits (consecutive numbering)

WBS Element - 14 digits

Alpha Character - 1 digit

Project Number - 6 digits (sequential numbering)

Phase - 2 digits

Sub-Phase - 2 digits

Period(.) - 3 digits (2, 9, 12 digit areas)

**BUDGET KEEPER BASICS
LAYOUT OF CODING BLOCKS**

Grant - 14 digits

Grant Type - 1 digit

Location that Owns the Grant - 4 digits

Grant Number - 4 digits

Period(.) - 1 digit (10th digit area)

Fiscal Year Grant started - 4 digits

The coding block of the labor forms, i.e. Position Request Forms (PRF), has a different appearance: Position Create or Change (I Form).

COST CENTER (10)	INTERNAL ORDER (10)	WBS ELEMENT FOR GRANT (16)	PCT. (000.00)	FUND (4)	FUNCTIONAL AREA (16)	GRANT (14)
0000000000	0000000000	0000000000000000	000.00	0000	0000000000000000	00000000000000

Cost Center - 10 digits (Same as: **Funds Center**)

Business Area - 4 digits

Type - 1 digit

Location - 4 digits

Zero - 1 digit

Internal Order - 10 digits (Same as: **Funded Programs**)

Always "0" for Internal Order - 1 digit

Alpha Character - 1 digit

Type - 1 digit

Location - 4 digits

Number - 3 digits (consecutive numbering)

WBS Element for Grants - 16 digits (occasionally 17)

Alpha Character - 1 digit

Location that Owns the Grant - 4 digits

Grant Number - 4 digits (sequential numbering) and 2 digits for program number

Period(.) - 1 digit

Location where it's spent - 4 digits (a department might have an extra digit at the end)

PCT. - 5 digits (Always total needs to equal 100.00%)

Percent - 3 digits - Period(.) 2 digits

Fund - 4 digits

Fund - 4 digits

**BUDGET KEEPER BASICS
LAYOUT OF CODING BLOCKS**

SECTION A - Page 3

Functional Area - 16 digits

Function - 4 digits

Activity - 5 digits

Zero - 7 digits

Grant - 14 digits

Grant Type - 1 digit

Location that Owns - 4 digits

Grant Number - 4 digits

Period(.) - 1 digit (10th digit area)

Fiscal Year Grant started - 4 digits

GL Account - It's an eight-digit field and it combines the Class, Object and Zeros in that order. **Employees are never paid from the Capital Projects Funds (3000 series).** We are only going to be using class '5' for expenses for training.

Cost Center - It's a ten-digit field and it combines the Business Area, Type, Location and a Zero in that order. **Employees are never paid from the Capital Projects Funds (3000 series).**

Fund - It's a four-digit field which determines the funds used.

Internal Order - It's a ten-digit field which the first digit is always "O", an Alpha character then it combines Type, Location and three consecutive numbers assigned.

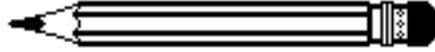
WBS Elements - It's a fourteen- digit field and it combines one Alpha character then divided by a period, a six digit project number then divided by a period, a two digit the phase number and again divided by a period a two digit sub-phase number.

WBS Element for Grants - It's a sixteen-(sometimes 17)digit field and it combines one Alpha character, the location number that owns the grant, the Grant number and program number then divided by a period (.) and then the location number where it is spent,(a department might have an extra digit at the end)

Functional Area - It's a sixteen-digit field which combines the Function, Activity and followed by Zeros in that order.

Grants - It's a fourteen-digit field and it combines one Alpha character for the Type of Grant, location that owns the grant, Grant number in that department, a period (.) as the 10th digit then fiscal year of the grant.

BUDGET KEEPER BASICS
LAYOUT OF CODING BLOCKS



Remember - The terminology use in the new System is similar but not exactly the same as the old MSAS. Some numbers are mandated from DOE and are commonly used in accounting Class Fund, Function, Object, Location and Type. Other numbers are District specific and determined by the district it's use and assignment. (GL=General Ledger)

NOTE: Because Capital Funds Project Tracking does not apply to School Level Budgetkeepers, there will be no specific training regarding Phase and Sub Object fields.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE FUND BLOCK**



This section explains the content and the use of the Fund block of the coding line. Funds are the means to account for the Board's various resources. Day to day expenditures are normally charged to the General Fund "1000".

FUND
(4)
0000

SELECTING A FUND:

Fund 1000 (General) is the fund most of us use on a day to day basis.

General Fund - Regular (FEFP) Budget

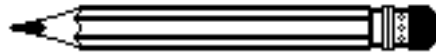
GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	INTERNAL ORDER (10)	WBS ELEMENT (14)	GRANT (14)	FUNCTIONAL AREA (16)
		1000				

Special Project Funds (Funds 1010, 4210-4290) are other funds that some of you may have authorization to use. These Funds have specific Activities assigned by Project Accounting and may never be coded with Activity 00000.

General-Projects/Grants Fund

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	INTERNAL ORDER (10)	WBS ELEMENT (14)	GRANT (14)	FUNCTIONAL AREA (16)
		4230				

BUDGET KEEPER BASICS
CODING THE FUND BLOCK



Remember - Fund, Functional Area, GL Account and Cost Center (see next section) work together and become the BUDGET being charged for the expenditure.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE GL ACCOUNT BLOCK**

This section explains the contents and use of the GL Account. The GL Account (also, same as Commitment Item and Cost Element) contains the Class, Object and Zeros in its coding block:

GL ACCOUNT
(8)
5110000

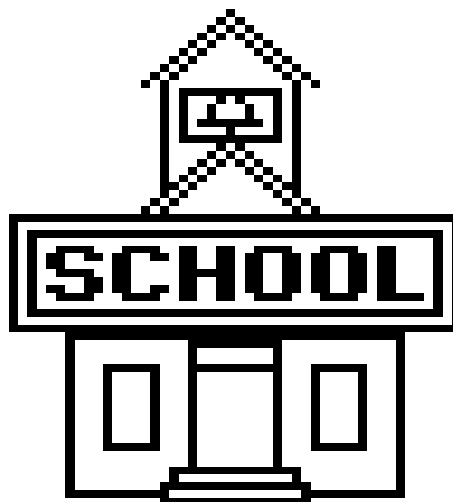
For the example: a '5' was entered in the class block, to indicate an expenditure account; '511' was entered in the object block, to indicate the purchase of "Supplies "and continued with 4 zeros..

Class - is a field utilized by the General Ledger (GL) to designate the kind of transaction, i.e., expense, revenue, etc. The Classes are:

- 1 = Assets Account
- 2 = Liabilities Account
- 3 = Equity Account
- 4 = Revenue Account
- 5 = Expenditure Account**

The class code of '5' is always used with an object.

Object - is a further breakdown of the expenditure account and is used in conjunction with the Class. Each Asset, Liability, Equity and Revenue Account has a unique function and sub-account that is coded in the Object block instead of the regular object.



**BUDGET KEEPER BASICS
CODING THE GL ACCOUNT BLOCK**

SELECTING AN OBJECT:

Object - means the service or commodity obtained as the result of a specific expenditure. Listed here by the first object digit are the most commonly used categories: 1=Salaries, 2=Employee Benefits, 3=Purchased Services, 4=Energy, 5=Materials & Supplies, 6=Capital Outlay and 7=Other Expenses.

When coding an **expenditure form** a full three-digit object is used.

Regular (FEFP) Budget - North Side Elementary/ESOL Supplies

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
55110000	3701100410	1000	5130000000000000

Regular (FEFP) Budget - North Side Elem/Media Equipment \$999.99 or less

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
56420000	3701100410	1000	6200000000000000

When coding a **Budget Transfer form** a one-digit object (with trailing zeros) can be used except when using Grant funds.

Regular (FEFP) Budget - North Side Elementary/ESOL Supplies

FUND (4)	GRANT (14)	FUNDS CENTER (10)	FUNDED PROGRAM (16)	COMMITMENT ITEM (8)	FUNCTIONAL AREA (16)
1000		3701100410		55000000	5130000000000000

Regular (FEFP) Budget - North Side Elem/ Media Equipment \$999.99 or less

FUND (4)	FUND CENTER (10)	COMMITMENT ITEM (8)	FUNCTIONAL AREA (16)
1000	3701100410	56420000	6200000000000000

Regular (FEFP) Budget - Dandy Middle/ESE Teacher

FUND (4)	FUND CENTER (10)	COMMITMENT ITEM (8)	FUNCTIONAL AREA (16)
1000	3804210710	51210000	5250000000000000

Grant Budget - New Renaissance Middle/ESE Supplies

FUND (4)	GRANT (14)	FUND CENTER (10)	FUNDED PROGRAM (WBS) (16)	COMMITMENT ITEM (8)	FUNCTIONAL AREA (16)
4230	C98300001.0809	3611239110	C9830000101.3911	55110000	5250000000000000

**BUDGET KEEPER BASICS
CODING THE GL ACCOUNT BLOCK**

CODING TO AN ASSET, LIABILITY OR EQUITY ACCOUNT:

Assets, Liabilities & Equity Accounts - These accounts are used mainly by the **Finance Division**. When a School's Internal Account is used to purchase an item from the Warehouse, or on a Vendor Requisition for bid items the fund to use should be **8920** and functional area **1142X~X**.

Due From Internal Accounts - North Side Elementary

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
55210000	3701100410	8920	1142000000000000

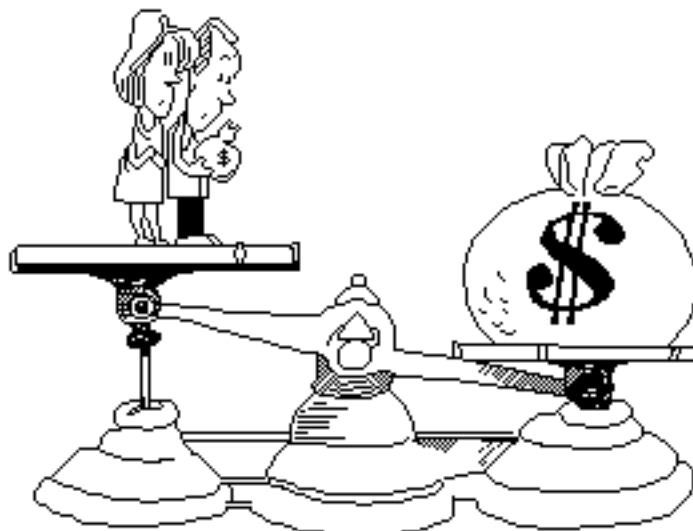
IMPORTANT - You must use the entire 8 digit number as listed in the GL Account section of the Chart of Accounts in this block. No other class or object would be valid with this account.

Retirement Funds Payable - North Side Elementary

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
22170120	1200096590	1000	7500729010000000

The first digit of these Accounts (in class digit) indicates that the account is either an:

- 1 = Asset
- 2 = Liability
- 3 = Equity



**BUDGET KEEPER BASICS
CODING THE GL ACCOUNT BLOCK**

CODING TO A REVENUE ACCOUNT:

Revenue Accounts - These accounts are used mainly by Finance Division. An exception is when a Remittance Advice indicates the source of the revenue. The Remittance Advice is generally hard coded with the Revenue Accounts required to report the revenue.

After Care Operational Fees - Norcrest Elementary

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
43473106	3103105610	1000	9101640280000000

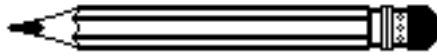
Loss & Damage Textbooks - Coral Spring High

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
43490840	3252311510	1000	5651122010000000

IMPORTANT - You must use the entire 8-digit number as listed in the GL Account section of the Chart of Accounts in the GL Account block. No other class or object would be valid with this account.



BUDGET KEEPER BASICS
CODING THE GL ACCOUNT BLOCK



REMEMBER - It is imperative that you code to the specific Direct function (i.e., 5101, 5130, 5250, etc.) in the functional area when the expenditure pertains to the teaching of students **no matter what GL Account** you are charging for the expense.

We understand the volume of work this entails for you, i.e., additional budget transfers, more time maintaining your budget EXCEL, etc., but we must make an effort to ensure that all legitimate instructional expenses are coded to the proper instructional functional area. This will assist us as a District, to maintain the Program Cost Factors.



Remember - Instructional functions are only valid with school cost center locations.



Remember - Functions (within the functional area) are used in conjunction with Location when expenditures are reported to the DOE.



Remember - Specific valid GL Accounts are listed in the GL Account Section of the Chart of Accounts.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE COST CENTER BLOCK**

This section explains the contents and use of the Cost Center (also, same as Funds Center). The Cost Center contains the Business Area, Type, Location and a zero(0) in the coding block:

COST CENTER
(10)
3203218710

For the example, '3203' entered is the number of Crystal Lake Middle business area (falls under North Area) , '2' was entered, because '2' is the code that indicates that the location is a Middle school; '1871' was entered, this is the location number of Crystal Lake Middle; then followed by a '0'. The expenditure is being charged to the schools regular operations.

Business Area - is a 4-digit number, which represents each School, Division or Department. It is the first 4 digits of the "Cost Center" and of the "Funds Center". A full list for the block of Business Areas and Funds Center is in the Chart of Accounts.

Business Areas Number Ranges:

- 1000 - 2999: Departments
- 3100 - 3299: North Area Schools
- 3300 - 3499: ~~North~~ Central Area Schools
- 3500 - 3699: South Area Schools
- 3700 - 3899: ~~South~~ Central Area Schools
- 6000 - 6400: Charter Schools, Broward Educational Foundation,
Pre-K Agencies, BECON

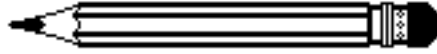
Type - is a 1-digit number to indicate the Type of Location, i.e.:

- 1 = Elementary School
- 2 = Middle School
- 3 = High School
- 4 = Exceptional/Dropout Prevention Center
- 5 = Adult/Vocational Center (Stand alone)
- 6 = Adult/Community School (Share site)
- 0 = Departments
- 8 = Site (with or with out permanent structure)
- 9 = District Administrative Site

Location - is a 4-digit number, which identifies each School, Center or Department. School location numbers are assigned by the Department of Education. Department location numbers are assigned, by the District, according to the Superintendent's Organizational Chart.

BUDGET KEEPER BASICS
CODING THE COST CENTER BLOCK

Zero - the last digit is a zero (0).



Remember - Your Business Area usually will NEVER Change.



Remember - Your Type NEVER Changes.



Remember - Your Location NEVER Changes.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE COST CENTER BLOCK**

**BUDGET KEEPER BASICS
CODING THE FUNCTIONAL AREA BLOCK**

This section relates to the specific coding requirements for the Functional Area. The Functional Area contains the Function, Activity and 7 Zeros in its coding block:

FUNCTIONAL AREA
(16)
5103000000000000

Direct Instructional Functions - All instructional expenditures, should be coded to a specific direct (5000 series) function is the preferred method for all direct classroom related expenditures.

- 5101 - Basic K-3 Grades
- 5102 - Basic 4-8 Grades
- 5103 - Basic 9-12 Grades
- 5130 - Basic ESOL
- 5250 - Exceptional Student Education (ESE)
- 5300 - 9-12 Career Education
- 5340,5350,5360,5370 - Workforce Programs
- 5400 - Adult Education
- 5652 - General Classroom K-12 Grades

Instructional Support Functions - As with all expenditures, coding to a specific direct (6000 series) function is the preferred method for all Instructional Support related expenditures.

- 6110 - Attendance & Social Work
- 6122 - Guidance
- 6190 - Other Pupil Personnel Services
- 6200 - Instructional Media Services
- 6303 - ESE Support
- 6400 - Instructional Staff Training Services
- 6501 - Instructional Related Technology

General Support Functions - As with all expenditures, coding to a specific direct (7000 or 8000 series) function is the preferred method for all General Support related expenditures.

- 7200 - District Administration
- 7301 - School Administration
- 7732 - Non-Instructional Inservices
- 7803 - Transportation-Field Trips
- 7901 - Operation of Plant (Custodial)
- 7902 - Security
- 8102 - Maintenance-General

**BUDGET KEEPER BASICS
CODING THE FUNCTIONAL AREA BLOCK**

8201 - Administrative Technology Services

Community Service Functions - As with all expenditures, coding to a specific direct (9000 series) function is the method for all Community Service related expenditures.

- 9101 - Community Services
- 9200 - Debt Services
- 9700 - Transfer of Funds

Regular Operating Budget - When the Activity is "00000", the expenditure is charged to the regular budget of the center. Some of the day-to-day operations at Fairway Elementary might include:

We will cover how to code from your regular budget, classroom supplies, classroom furniture, equipment rentals, custodial supplies and textbooks from state budget.

Supplies for Kindergarten

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
55110000	3522116410	1000	5101000000000000

Desks for Fourth Grade Class

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
56420000	3522116410	1000	5102000000000000

Rental of School Copier

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
53620000	3522116410	1000	5652000000000000

Light Bulbs for the Custodian

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
55110000	3522116410	1000	7901000000000000

**BUDGET KEEPER BASICS
CODING THE FUNCTIONAL AREA BLOCK**

Instructional Materials - As with all instructional expenditures, coding to a specific direct (5000 series) function is the preferred method for meeting expenditure requirements. However, in the event that you wish to order on either the Textbook or the Warehouse Stock Requisition, you may use general function 5651 "Instructional Materials".

The expenditure object in the GL Account block may be any of the following:

- 521 - Textbooks
- 621 - Audio Visual Materials \$1,000 or more
- 622 - Audio Visual Materials \$999.99 or less
- 691 - Computer Software \$1,000 or more
- 692 - Computer Software \$999.99 or less

Instructional Materials may be purchased from:

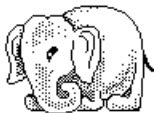
The budget for the Instructional Materials Allocations using one of these Activities:

- 12201 = State Adopted Instructional Materials
- 12202 = Non-Adopted Instructional Materials

An example of the coding block using the budget mentioned above would look as follows:

Textbooks with State Adopted Instructional Material Budget

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
55210000	3522116410	1000	5651122010000000



Remember - You may code to function 5651 when ordering Instructional Materials for mixed classrooms and using activities 12201 or 12202.



Remember - You may not code to 5652 'Classroom Support', when using activities 12201 or 12202.

**BUDGET KEEPER BASICS
CODING THE FUNCTIONAL AREA BLOCK**

In-service - The instructional in-service (6400) or the non-instructional in-service (7732) functions may be used with various Activities, including the Regular budget, Activity "00000", or the State In-service Allocation budget Activity "12301".

Bright Horizons Center might choose to send several teachers (instructional) and paraprofessionals (non-instructional) to a local ESE workshop. The registration and mileage will be paid from a combination of funds from the Regular budget and the State Allocation budget.

Registration (Teachers) State Allocation

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
57330000	3522116410	1000	6400123010000000

Registration (Paraprofessionals) State Allocation

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
57330000	3522116410	1000	7732123010000000

Mileage (Teacher) - Regular budget

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
53360000	3522116410	1000	6400000000000000

Mileage (Paraprofessional) - Regular budget

GL ACCOUNT (8)	COST CENTER (10)	FUND (4)	FUNCTIONAL AREA (16)
53360000	3522116410	1000	7732000000000000

**BUDGET KEEPER BASICS
CODING THE INTERNAL ORDER BLOCK**

This section explains the contents and use of the Internal Order (also, same as Funded Program). The Internal Order contains an "O", an Alpha Character, Type, Location and a three (3) digit number in the coding block:

INTERNAL ORDER
(10)
OB10041001

The above example is an Internal Order for North Side Elementary. The "O" is for Internal Order, the "B" is for Budget, then the '1' is the code that indicates that the location is an Elementary school; '0041' was entered, this is the location number of North Side Elementary; then followed by a '001' which indicates it is the first Internal Order for this school.

The Internal Order replaces some activity numbers most commonly used for a unique program at a school or department to track expenditures. Note: Not all sites will use Internal Orders. If your site does, the internal order number will be provided to you.

First Digit - is always "O" to indicate an Internal Order.

Second Digit - is a representation of what type of Internal Order. There are four (4) types:

- G = Grants
- C = Capital
- B = Budget
- T = Technology

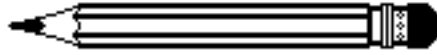
Type - is a 1-digit number to indicate the Type of Location, i.e.:

- 1 = Elementary School
- 2 = Middle School
- 3 = High School
- 4 = Exceptional/Dropout Prevention Center
- 5 = Adult/Vocational Center (Stand alone)
- 6 = Adult/Community School (Share site)
- 0 = Departments
- 8 = Site (with or with out permanent structure)
- 9 = District Administrative Site

Location - is a 4-digit number, which identifies each School, Center or Department. School location numbers are assigned by the Department of Education. Department location numbers are assigned, by the District, according to the Superintendent's Organizational Chart.

Numbers - the 8th thru 10th digit fields will indicate a consecutive numbering of the Internal Order.

BUDGET KEEPER BASICS
CODING THE INTERNAL ORDER BLOCK



Remember - The first digit will ALWAYS be "0" in Internal Orders.



Remember - Your School's Type NEVER Changes.



Remember - Your School's Location NEVER Changes.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE WBS ELEMENT BLOCK**

This section explains the contents and use of the WBS (Work Breakdown Structure) Element. The WBS Element (Project Systems) contains an Alpha Character, a Project number, a Phase and Sub-Phase number in the coding block:

WBS ELEMENT (14)
P.000001.03.03

The above example is a WBS Element for Design-Construction Management Fees. The "P" is for Facilities Project, the "000001" is a sequential Project number, then the '03' is the Phase code that indicates Design and '03' is the Sub-Phase for Construction Management Fees. The WBS Element contains three(3) periods in the 2nd, 9th and 12th digit areas.

The WBS Element represents Capital Facilities and Site Acquisitions Projects and there phase and sub-phase within a determined project. Most commonly used for the building, remodeling or renovating schools in order to track expenditures related to such projects. If your site does at some point use this type of funds the full coding will be provided to you.

First Digit - is an Alpha character of "P" to indicate Facilities Project or an "S" to indicate Site Acquisition.

Project Number - is a 6 digit Sequential project number.

Phase - is a 2-digit number as follows:

- 01 = Planning
- 02 = Pre-Design
- 03 = Design
- 04 = Bid and Award
- 05 = Construction
- 06 = Warranty
- 07 = Equipment Acquisition
- 08 = Technical Equipment

Sub-Phase - is a 2-digit number to indicate the sub-phase within the phase; there are many types of sub-phases and example of just 3 are:

- 01 = Basic Fees
- 02 = Supplementary Services
- 03 = Construction Management Fees

Periods - in the 2nd, 9th and 12th digit fields will be a period(.).



Remember - The first digit will be a "P" or "S" in a WBS Element.



Remember - The 2nd, 9th and 12th digits will ALWAYS be periods.



Remember - Your School will most likely NEVER use a WBS Element.

YOUR NOTES:

**BUDGET KEEPER BASICS
CODING THE GRANT BLOCK**

This section explains the contents and use of the GRANT Block. The Grant contains the Type of Grant, the location number that owns the grant, the Grant number and the fiscal year of the grant, with a period in the 10th digit field in the coding block:

GRANT (14)
C97800101.0910

The above is a Grant example: "C" indicates it is a State grant, the location number '9780' means this grant is owned by the ESE Department, the "0101" is the grant number and the last is the fiscal year number 0910. There is a period (.) in the 10th digit fields.

The Grant block has a total of 14 digits which the 10th field is a period (.) and the rest will have the following:

Type of Grant - it is an Alpha character.

- A = USDE – Federal Direct Grants
- B = DHHS– Federal Direct Grants
- C = USDE – Federal Through State Grants
- D = Federal Through Local
- F = State Direct Grants
- G = Stimulus Fund- IDEA & Title I
- H = Stimulus Fund - Competitive Grants

Location - is a 4-digit number, which identifies each School, Center or Department. This would be the location that **OWNS** the grant.

Grant number - is a 4-digit number of the grant in that department.

Period - in the 10th digit field will always be a period (.).

Fiscal year - is a 4-digit number, which identifies the year the grant started (Example: 2009-2010).

BUDGET KEEPER BASICS
CODING THE GRANT BLOCK



Remember - The first digit will be the type of grant.



Remember - The first location number is the location who owns the grant.



Remember - The last number is fiscal year the grant started.



YOUR NOTES:

COMMONLY USED OBJECT CODES

5/14/2010

111-191	Administrators	411	Natural Gas
121-129	Classroom Teachers	421	Bottled Gas (Propane)
131-139	Other Certified Instruction	431	Electricity
141-149	Substitute Teachers	441	Heating Oil
151-159	Aides	451	Gasoline
161-169	Other Support Personnel	461	Diesel Fuel
171-179	Board Members and Attorney	491	Other Energy Services
201-291	Employee Benefits	511	Supplies
		512	Custodial (chemicals-7901 only)
311	Prof & Tech Services-Subagrmnts (first 25,000)-NEW	513	Tests
312	Prof & Tech Services-Subagrmnts (over 25,000)-NEW	514	Professional Books
313	Special Tax Master	515	Periodicals (other than Media)
314	Other Personal Services (Manpower, etc.)	516	Instructional Materials (other than textbooks)
315	Consultants-Other Professional/Technical \$6000 or more or Board Approved - NEW	521	Textbooks
316	Consultants-Other Professional/Technical \$5999.99 or less and not Board Approved	531	Periodicals (6200 only)
317	Witness Fees	541	Oil & Grease
318	Legal Costs	551	Repair Parts - Vehicles
319	Legal Fees - NEW	552	Repair Parts - Non-Vehicle
321	Insurance & Bond Premiums	561	Tires
331	Travel, In-County - Board Members (Taxable)	571	Plate Food (Fund 411X Only)
332	Travel, In-County	572	A la Carte - Lunch (Fund 411X Only)
333	Travel, Out-of-County	573	A la Carte - Breakfast (Fund 411X Only)
335	Travel (Consultants - No Honorarium)	581	Commodities - Plate (Fund 411X Only)
336	Mileage (with mileage voucher)	582	Commodities - A la Carte (Fund 411X Only)
337	Travel, Out of State -NEW	591	Other Materials & Supplies
351	Repairs & Maintenance	592	Bottled Water
352	Swimming Pool Maintenance		
353	Calibration of Audio Equipment	611	Library Books (New & Replacement) (Cap)
361	Film Rental	621	Audio Visual Materials \$1,000.00 or More (Cap)
362	Equipment Rental (Including Car Rental)	622	Audio Visual Materials \$999.99 or Less (Non-Cap)
363	Facility Rental - Instructional	631	Building & Fixed Equipment (Cap)
364	Facility Rental - Noninstructional	641	Furniture, Fixtures & Equip \$1,000.00 or More (Cap)
365	Software: Lease, Licensing & Maintenance	642	Furniture, Fixtures & Equip \$999.99 or Less(Non-Cap)
366	Buses-Field Trips (7803 only)	643	Computer Hardware \$1,000.00 or More(Cap)
371	Postage & Freight	644	Computer Hardware \$999.99 or Less (Non-Cap)
372	Communications (Telephone/Telegraph, etc.)	651	Buses (Cap)
373	Communications - Data Line	652	Motor Vehicles, other than buses (Cap)
381	Trash Collection	661	Land (Cap)
382	Water & Sewer (excluding Bottled Water)	671	Capitalized-Improvmnts Oth than Buildings-Short term
391	Oth Purchased Svc-Subagrmnts (first 25,000)-NEW	672	Non-Capitalized Improvements-Off Site
392	Oth Purchased Svc-Subagrmnts (over 25,000)-NEW	673	Capitalized-Improvmnts Oth than Buildings-Long term
393	Admissions	674	Capitalized-Permanent Land Improvements
394	Library Book Processing	681	Capitalized-Remodeling/Renovations
395	Printing (Purchased In-House or Outside)	682	Non-Capitalized-Remodeling/Renovations
396	Linen & Other	691	Computer Software \$1,000.00 or More (Cap)
397	Charter Schools	692	Computer Software \$999.99 or Less (Non-Cap)
398	Advertising - NEW		
399	Other Purchased Services	731	Bank Service Charges and Fees
		733	Professional Dues & Registration Fees
		734	Evaluation & Accreditation Fees
		751	Other Personal Services
		793	Indirect Cost
		794	Miscellaneous Expense

PAYROLL CROSSWALK

One of the areas of major impact in Payroll is that there is no longer the use of the object and use codes within the coding blocks. The object will have a direct relationship and will default based on the Job Class and Position title when a position is created and this will also designate if it is a primary or additional positions. Now the meaning or use of each salary object remains the same as defined below. The order in which we have coded labor distribution for many years changed and below you will find a relationship between the original PAF coding to the HRMS coding and the SAP coding blocks. The way in which the various components of the labor line, such as fund, function, activity, etc., will now be displayed in the following order:

PAF system:

Fund	Account	Center Element			
	<i>Function</i>	<i>Location</i>	<i>T</i>	<i>U</i>	<i>Activity</i>
100	5250	1621	1	0	76201

HRMS system:

Fund	Activity	Object	Cost Center	Location	Type	Use	Function
100	76201	2		1621	1	0	5250

Second digit of Salary Object

SAP system:

COST CENTER	ORDER	WBS ELEMENT	PCT.	FUND	FUNCTIONAL AREA	GRANT
(10)	(10)	(16)	(000.00)	(4)	(16)	(14)
0000	1	1621	0	OB0	9780	002
C	9780	000102	1621	100.00	1000	5250
					76201	0000000
						C 9780 0000
						0910

*NOTE: You normally would not have a WBS or Grant number with Fund 1000; the above is just to illustrate the coding boxes and there numerical logic.

110's => ADMINISTRATOR - i.e. superintendent; deputy, associate, assistant and area superintendents; executive and general directors; directors; assistant directors; supervisors; coordinators; administrators on special assignment; principals; assistant principals; curriculum coordinators, deans, etc.

120's => CLASSROOM TEACHER

130's=> OTHER CERTIFIED - i.e. primary specialists, guidance counselors, psychologists, occupational/placement specialists, and media specialists

140's => SUBSTITUTE TEACHER

150's => AIDE - i.e. library aides, and other school-level aides and paraprofessionals.

160's => OTHER SUPPORT PERSONNEL - i.e. clerical/secretarial staff, technicians, transportation workers, custodians, cafeteria workers, accountants, architects, computer programmers, nurses, skilled craftsmen, engineers, mechanics and unskilled laborers.

170's => BOARD MEMBERS AND ATTORNEY

PAYROLL JOB ID'S

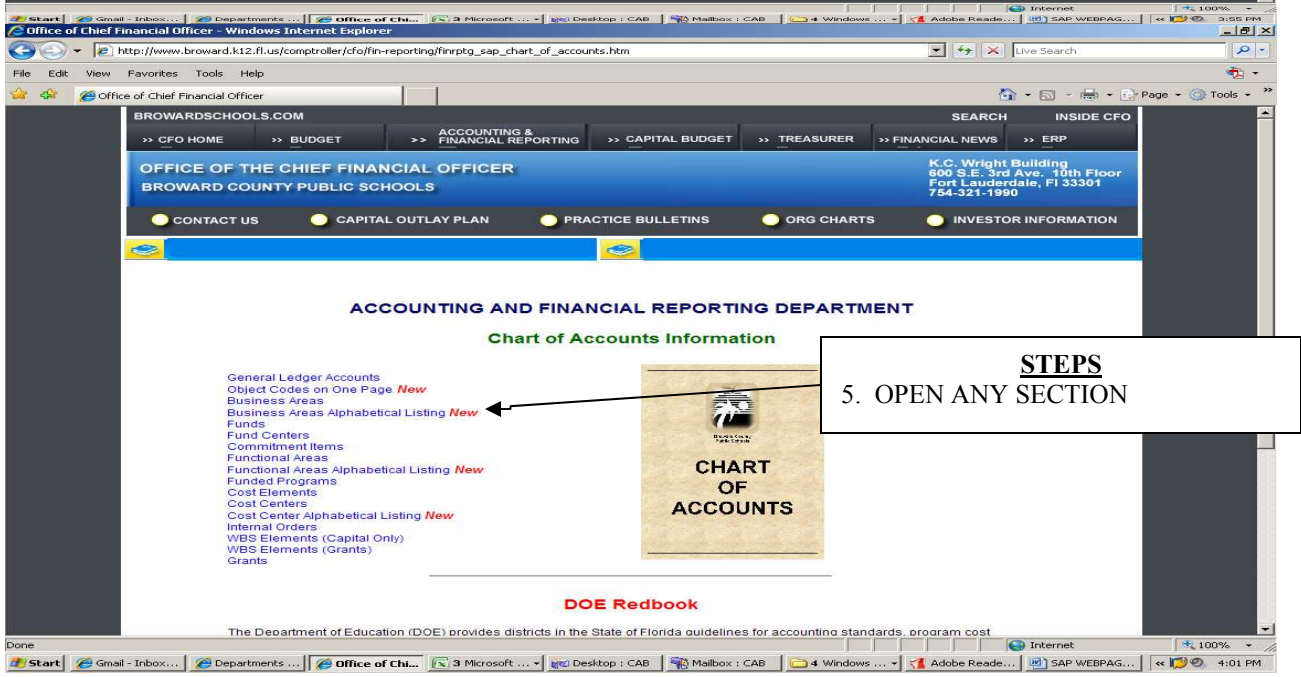
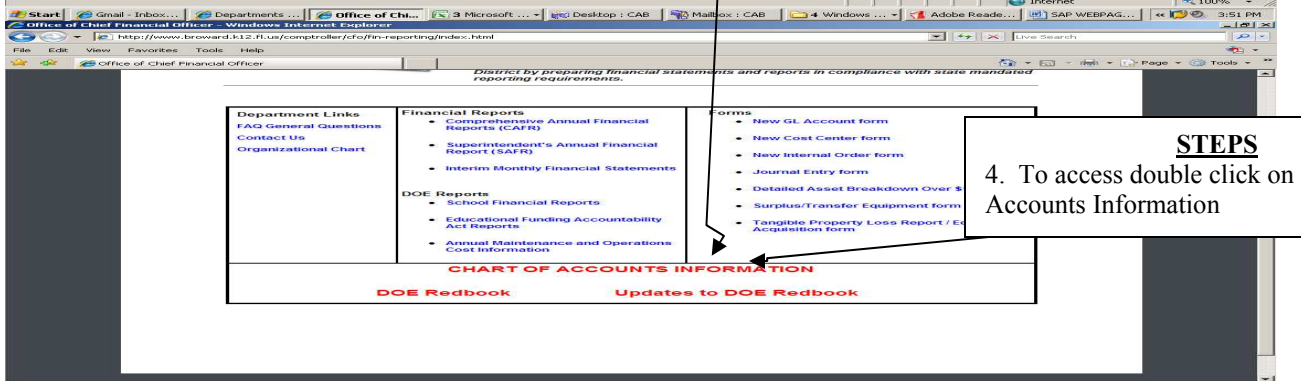
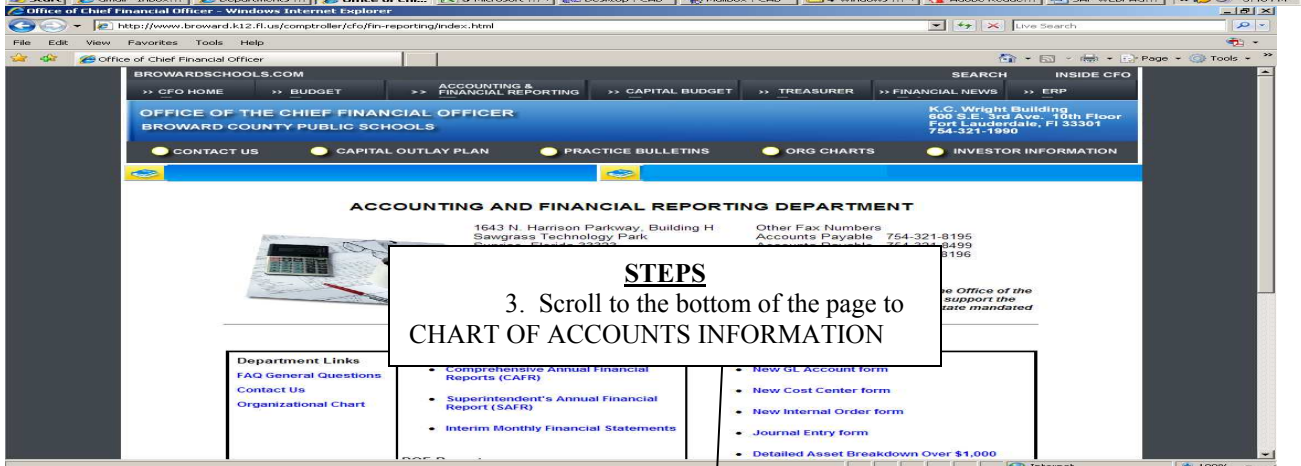
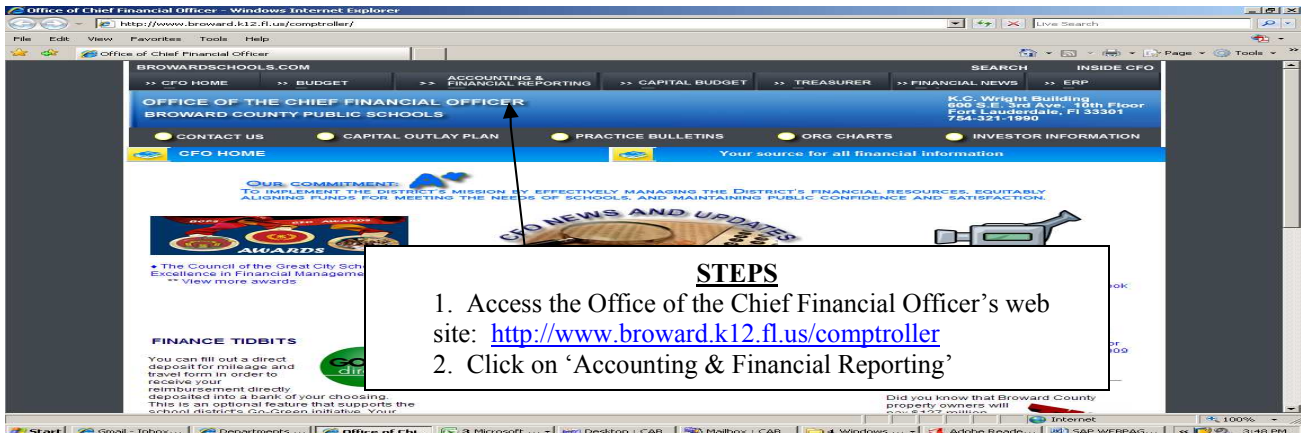
The third digit in a salary expense object has a particular meaning based on the type of payment it is. To better understand the different expenses associated with salary, below is a description of the meaning of the 3rd digit on a salary expense object.

- 1** = REGULAR
- 2** = OVERTIME
- 3** = SUPPLEMENTS
- 4** = TERMINAL PAY
- 5** = SICK LEAVE BUY BACK
- 6** = SABBATICAL LEAVE
- 7** = MERIT PAY
- 9** = OTHER

JOB CLASS (C)

- Job Class Numbers are unchanged from old SAP to new SAP
- Job ID's in SAP 4.6B (old) were systemically assigned without any logic
- Job ID's in SAP 6.0 (new) are comprised by the Salary Object and the Job Class number
- First 2 digits = Salary Object and the following 6 digits = Job Class Number

JOB ID (8)		JOB	JOB TITLE
SAP 4.6	SAP 6.0	CLASS	
10001007	16020211	020211	GENERAL CLERK I (SCHOOL-BASED)
10001008	16020215	020215	CLERK TYPIST I
10001009	16020219	020219	CLERICAL DAYS BEYOND
10001010	16020220	020220	GENERAL CLERK II (SCHOOL-BASED)
10001011	16020221	020221	GENERAL CLERK II
10001012	16020222	020222	CLERK TYPIST II



Summary of fields by SAP ECC Accounting Module

<u>GL Account</u>	<u>Business Area</u>	<u>Cost Center</u>	<u>Order</u>	<u>Fund</u>	<u>Funds Center</u>	<u>Functional Area</u>	<u>Funded Program</u>	<u>Commitment Item</u>	<u>Grant</u>	<u>WBS Element</u>
8 digits	4 digits	10 digits	12 digits	4 digits	10 digits	16 digits	Same as Order or WBS Element	8 digits	14 digits	Up to 16 digits

General Ledger (FI)

GL Account:

- Class
- Function/Object
- additional digits

Business Area:

- NEW – Divisions/Departments

Project Systems (PS)

Work Breakdown Structure (WBS) Element:

- Phase
- Sub object
- Activity

Funds Management (FM)

Fund:

- Fund

Funds Center:

- Business Area
- Type
- Location
- Zero

Commitment Item:

- Class
- Balance Sheet Account*
- Revenue Account
- Object

Functional Area:

- Function
- Activity

Controlling (CO)

Cost Center:

- Business Area
- Type
- Location
- Zero

Cost Element:

- Class
- Revenue Account
- Object

Internal Order:

- Activity

Grants Management (GM)

Grant

WBS Element

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

SECTION M- Page 1

Let's tie everything together. Using the information we have learned so far and the Mini Chart, complete the coding lines on the attached forms using the example Cost Center, GL Account, Internal Order, WBS Element and Functional Area. HAVE FUN!!!

CHECK REQUEST - Today we are using the check request form so you can practice coding. For this exercise, ignore fields that do not pertain to CODING.

Line 1 - Using Pines Middle's Regular Budget (FEFP), pay for printing the Progress Reports.

Line 2 - Using Western High's Regular Budget (FEFP) reimburse your Custodian for supplies expenditure.

Line 3 - Using Margate Elementary's Summer School Budget pay for supplies for a Reading class.

Line 4 - Using Sawgrass Springs Middle's Magnet Budget pay for software (under \$1,000) for the Pre-Law Class.

Line 5 - A computer was stolen from the Guidance Office at Coral Springs High. Risk Management has agreed to replace it from their D/W (District Wide) Budget. Code this line accordingly.

Line 6 - Using Dillard High's Accountability Budget, register a teacher for a Conference.

NOTE: It is recommended that Requisitions be used, rather than Check Requests. Requisitions allow for much better tracking of expenditures. It is much less work for you and the Commitment item or G/L Account updates your budget the minute the line is entered.

BUDGET TRANSFER -

Lines 1 & 2 - To correct the Regular Budget, McNab Elementary needs to transfer \$2000 from Guidance Salaries to ESE Support Salaries.

Lines 3 & 4 - To correct the Foreign Language Magnet Budget, Dandy Middle needs to transfer \$500 from Basic Supplies to Printing.

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

SECTION M- Page 2

JOURNAL ENTRY (EXPENSE TRANSFER) -

Lines 1 & 2 - Coral Springs Elementary needs to move an expense of \$325.26 from regular classroom supplies to state adopted textbooks.

Lines 3 & 4 - An expense for \$53.84 with Internal Order # OB09780008 for a teacher's mileage was charged to the Iterant Program's Cost Center instead of the ESE Department and it need to be corrected.

Lines 5 & 6 - A bus trip for \$591.00 at Parkway Middle for an Athletic activity was charged to the regular budget. Need to move expense to the Athletic activity budget.

Lines 7 & 8 - Need to correct an expense of \$2,849.28 on program A9808000101.9808 (WBS) for the purchase of a computer in fund 4210 within the School Counseling Grant (A98080001.0708) to the correct program of A9808000107.9808 (WBS).

Lines 9 & 10 - A Purchasing card expense incorrectly posted for \$253.76 as software (under \$1000) at Boyd, Anderson High which should have been for supplies in their regular budget.

Lines 11 & 12 - Coconut Creek Elementary needs to move a Seas expense bus trip (BXI2395) for \$192.00 from the regular budget to an Internal Account expense.

PAF -

Line 1 - The Principal at Piper High hired an ESE Support specialist. Code this line accordingly.

Line 2 - The Principal at Nova Middle hired a teacher for their Business Entrepreneur magnet program. Code this line accordingly.

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

The School Board of Broward County, Florida	CHECK REQUEST	A/P Syst Document Number
---	----------------------	--------------------------

For Use by Accounts Payable Pay to: Name: _____ Send to: _____ City/St/Zip: _____	Check Box ONLY If for Next Fiscal Year <input type="checkbox"/> Amount: _____ Reason: _____
Only Vendor Number: _____	Class/Dept: _____

Invoice Number	Invoice Date	Check Req. No.	Gross Amount	G/L Account (8)		Bus Area (4)	Cost Center (10) BA+T+L+0	Fund (4) #+0	Internal Order (12)	WBS Element (14)	Grant (14)	Functional Area (16)	
				Class+Obj+0's	Area (4)							Function+Activity+0's	
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
													0000000
Total:													

Was the service or item purchased available from warehouse stock or through established bid?		If "Yes", explain below:
_____		_____
Enter Vendor Tax Identification Number or Social Security Number on the appropriate line, if applicable:		
TIN Number: _____	Social Sec No.: _____	
Deliver Check to: _____	Prepared by: _____ Phone #: _____ Date: _____	Approved: _____ Additional Approval: _____
Date Required: _____		

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

BUDGET TRANSFER

Grant: _____ School/Dept. Name: _____

Period: _____ Page ____ of ____

Line	Sndr (-)/ Rcvr (+)	Fund	Grant Number	Funds Center	Funded Program	Functional Area	Commitment Item	Amount
1								
2								
3								
4								
5								
6								

Explanation: _____

Principal/Dept. Head: _____ **Contact Number:** _____

Date: _____ **SAP Doc ID #:** _____

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

JOURNAL ENTRY

Document Date										Document Number	
Posting Date										Date Entered	

Doc. Header Txt (25)		Document Balance										0
----------------------	--	------------------	--	--	--	--	--	--	--	--	--	---

	GL Account (8)	D/C*	Amount	Description/Text (50)	BA (4)	Cost Center (10)	Order (10)	WBS Element (14)	Fund (4)	Grant (14)	Functional Area (16)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											

* D=Debit (S), C=Credit (H)

()= The number inside the parenthesis represents the length of the field

Provide any additional remarks:	Prepared by (print)		Approved by (print)	
	Prepared by (signature)		Approved by (signature)	
	School/ Department		Telephone	
	Date		Date	

**BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE**

Position Create

Reference #



Purpose of Form

The Position request form is used to request a new position. After entering the fields 'Position Title', 'is described by job', 'belongs to org unit' and 'reports to position' select the 'Lookup Data' button and review the data. Once you have completed and reviewed the form for accuracy submit the form for approval.

Prepared By:

Validity dates From To

Position Description

Position Title

Is described by job # Grade

Belongs to Org Unit #

Reports to Position #

Position Attributes

Employee Group Employee Subgroup

Personnel Area Personnel Subarea

Wrk Sch percentage

Does position require overstaffing yes No

Cost Distribution

Cost Center	Order	WBS Element	Pct.	Fund	Functional Area	Grant
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Comments

General Fund Processor

Special Revenue Processor

BUDGETKEEPING BASICS NEW SAP COA
ONE, TWO, AND THREE LET'S EXERCISE

NEW SAP PAYROLL SYSTEM

<i>COST CENTER</i> (10)	<i>ORDER</i> (10)	<i>WBS ELEMENT</i> (16)	<i>PCT.</i> (000.00)	<i>FUND</i> (4)	<i>FUNCTIONAL AREA</i> (16)	<i>GRANT</i> (14)
0000 1 1621 0	OB0 9780 002		100.00	1000	5250 76201 0000000	
		C 9780 000102.1621	100.00	4230	5250 000000000000	C 9780 0001.0910



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-401

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNDS

NUMBER	DESCRIPTION
1000	General Fund
1010	General Grant Match
1015	Driver's Education
1020	BECON
1030	BRITE Project
1040	Summer School
1050	Financial Aid
1060	Student Enrichment
1070	Bwd Virtual Univ
1150	TANS Proceeds
1170	TANS Sinking Fund
2110	COBI
2310	F.S. Loans
2510	District Bonds
2710	Capital Leases
2910	COP-Series
2920	COP-Series
2930	COP-Series
3120	COBI Bonds 1997A
3140	COBI Bonds 2001
3145	COBI Bonds - 2002
3155	COBI Bonds - 2004
3165	COBI Bonds - 2006
3175	COBI Bonds 2008
3185	COBI Bonds 2009
3310	F.S. Loans
3406	PECO Ft. Laud Aqua
3409	PECO Class Size Red
3416	PECO 2000-01
3417	PECO Maint 00-01
3418	Classrm for Kids 04
3420	Class Size Red 2005
3424	PECO Gen Rev 2002
3425	PECO Maint 2002
3426	PECO 2002-03
3427	PECO Maint 2003
3428	PECO Gen Rev 2004
3430	Class Size Red 2006
3437	PECO Maint 2004
3438	PECO Maint 2005
3439	PECO Maint 2006
3440	PECO Maint 2007
3449	Class Size Red 2007
3450	Clstrm for Kids 2007
3454	PECO 1998-99
3455	PECO Maint 98-99
3456	PECO Constr 2006
3457	PECO Constr 2007



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNDS

NUMBER	DESCRIPTION
3937	Mitigation Fees
3943	COPs-2002-03
3944	COPs-2003-03 Op.
3950	COPs 1990A
3970	COPs-1992A
3971	Lease
3972	Effort Recog Pgm
3973	CSR Transfer 06-07
3980	COPs-1997C
3981	COPs-2001 QZAB
3983	COPs-2001-02
3984	COPs-2001-02 Op.
3985	COPs-2002 QZAB
3986	SIT Award 2000-01
3987	SIT Award 2000-01
3988	SIT Award 2001-02
3989	SIT Award 2002-03
3990	Classrooms First
3991	SIT Awd 2002-03
3994	SIT Awd Charts 99-00
3995	EIG 2000
3996	COPs-2000-01 Op.
3997	COPs-2000-01
3998	Charter Sch CSR
3999	ARRA Stimulus Cap
4110	FS - 180 Day Program
4111	FS - Summer Nat'l
4112	FS - Summer Feed
4113	FS - Supersession
4210	USDE Fed Direct
4220	DHHS Fed Direct
4230	USDE Fed Thru State
4240	Through Local
4250	State Direct
4280	Interest Grants
4290	USDE Stud Fin Asst
4300	ARRA Econ Stimulus
4310	Fiscal Stabilization
4311	Ed Stabiliztn K-12
4312	Govt Svcs Stab K-12
4313	Ed Stabiliztn WFD
4314	Govt Svcs Stab WFD
4320	ARRA Stimulus
4330	Other ARRA Stimulus
4331	ARRA - Head Start
4910	After Care Fund
4920	Misc-Internal
4990	Misc-External



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNDS

NUMBER	DESCRIPTION
5000	Treasurer's Fund
5100	Payroll Fund
7110	Worker's Comp
7120	Auto & Gen Liab
7130	OPEB (GASB 45)
7910	Printing Services
7920	Facilities Planning
7930	HSS/MCO
7940	Research
8410	Investment Trust
8510	Private Purp Trust
8920	Internal Funds



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
1142000000000000	Internal Accounts
5101000000000000	K-3 Basic
5101121010000000	CSR - State
5101121020000000	Summer Reading
5101121030000000	Reading Alloc - State
5101121300000000	Comm/Brdcst - Magnet
5101121310000000	Comptr High Tech - Magnet
5101121320000000	Fgn Lan/Intl Std - Magnet
5101121330000000	Int'l Baccal - Magnet
5101121340000000	Montessori - Magnet
5101121350000000	Perf & Vis Arts - Magnet
5101121360000000	Pre-Law - Magnet
5101121370000000	Pre-Med/Med Sci - Magnet
5101121380000000	Sci/Math//PreEng - Magnet
5101121390000000	Marine Sci/Tech - Magnet
5101121400000000	Hlth & Well - Magnet
5101121410000000	Environ Sci - Magnet
5101121420000000	The Latin Sch - Magnet
5101121430000000	Bus Entrepr - Magnet
5101121440000000	Arch & Dsgn - Magnet
5101121450000000	Technical - Magnet
5101121460000000	Primary Years Magnet
5101121470000000	Cambridge Class Studies
5101121480000000	Ctr for Inst Tch - Magnet
5101121490000000	Urban Tchr Acad - Magnet
5101121500000000	Ctr for Lit Arts - Magnet
5101121510000000	CITY - Magnet
5101153020000000	Safe Schools-BTIP
5101153060000000	Safe Schools-Altern
5101164010000000	SAI
5101640290000000	Behavior Change
5101671600000000	Critically Low Performing
5101691110000000	CSR (Local)
5101691460000000	Medicaid - 504
5101739310000000	Teacher Recruitment
5101771200000000	Nat'l Teacher Cert Supp
5101782030000000	Lead Program
5101791130000000	E-Rate
5101799630000000	Salary Lapse
5102000000000000	4-8 Basic
5102121010000000	CSR - State
5102121020000000	Summer Reading
5102121030000000	Reading Alloc - State
5102121300000000	Comm/Brdcst - Magnet
5102121310000000	Comptr High Tech - Magnet
5102121320000000	Fgn Lan/Intl Std - Magnet
5102121330000000	Int'l Baccal - Magnet
5102121340000000	Montessori - Magnet



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
5102121350000000	Perf & Vis Arts - Magnet
5102121360000000	Pre-Law - Magnet
5102121370000000	Pre-Med/Med Sci - Magnet
5102121380000000	Sci/Math//PreEng - Magnet
5102121390000000	Marine Sci/Tech - Magnet
5102121400000000	Hlth & Well - Magnet
5102121410000000	Environ Sci - Magnet
5102121420000000	The Latin Sch - Magnet
5102121430000000	Bus Entrepr - Magnet
5102121440000000	Arch & Dsgn - Magnet
5102121450000000	Technical - Magnet
5102121460000000	Primary Years Magnet
5102121470000000	Cambridge Class Studies
5102121480000000	Ctr for Inst Tch - Magnet
5102121490000000	Urban Tchr Acad - Magnet
5102121500000000	Ctr for Lit Arts - Magnet
5102121510000000	CITY - Magnet
5102153040000000	Safe Schs-Enhanced Lrng
5102153060000000	Safe Schs-Alternative
5102164010000000	SAI
5102640290000000	Behavior Change
5102660800000000	SECME
5102691110000000	CSR (Local)
5102691160000000	Distance Learning
5102691460000000	Medicaid - 504
5102722020000000	District-wide Athletics
5102739310000000	Teacher Recruitment
5102761000000000	Student Act-Subs Local
5102771200000000	Nat'l Teacher Cert Supp
5102782030000000	Lead Program
5102791130000000	E-Rate
5102799630000000	Salary Lapse
5103000000000000	9-12 Basic
5103121010000000	CSR - State
5103121020000000	Summer Reading
5103121030000000	Reading Alloc - State
5103121300000000	Comm/Brdcst - Magnet
5103121310000000	Comptr High Tech - Magnet
5103121320000000	Fgn Lan/Intl Std - Magnet
5103121330000000	Int'l Baccal - Magnet
5103121340000000	Montessori - Magnet
5103121350000000	Perf & Vis Arts - Magnet
5103121360000000	Pre-Law - Magnet
5103121370000000	Pre-Med/Med Sci - Magnet
5103121380000000	Sci/Math//PreEng - Magnet
5103121390000000	Marine Sci/Tech - Magnet
5103121400000000	Hlth & Well - Magnet
5103121410000000	Environ Sci - Magnet



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
5103121420000000	The Latin Sch - Magnet
5103121430000000	Bus Entrepr - Magnet
5103121440000000	Arch & Dsgn - Magnet
5103121450000000	Technical - Magnet
5103121460000000	Primary Years Magnet
5103121470000000	Cambridge Class Studies
5103121480000000	Ctr for Inst Tch - Magnet
5103121490000000	Urban Tchr Acad - Magnet
5103121500000000	Ctr for Lit Arts - Magnet
5103121510000000	CITY - Magnet
5103153040000000	Safe Schs-Enhanced Lrng
5103153060000000	Safe Schs-Alternative
5103162000000000	Driver's Education
5103164010000000	SAI
5103620040000000	Athletic Supplement
5103630500000000	Restructuring
5103630600000000	Advanced Placement
5103640290000000	Behavior Change
5103660800000000	SECME
5103691300000000	9th Grade Int Read
5103691460000000	Medicaid - 504
5103722020000000	District-wide Athletics
5103739310000000	Teacher Recruitment
5103761000000000	Student Act-Subs Local
5103771200000000	Nat'l Teacher Cert Supp
5103782030000000	Lead Program
5103784000000000	H SCT Retakes
5103791130000000	E-Rate
5103799090000000	Reserve-SAI Set-Aside
5103799220000000	Reserve - Virtual School
5103799630000000	Salary Lapse
5130000000000000	ESOL
5130121010000000	CSR - State
5130121030000000	Reading Alloc - State
5130164010000000	SAI
5130691110000000	CSR (Local)
5130782030000000	Lead Program
5130791130000000	E-Rate
5130799630000000	Salary Lapse
5250000000000000	ESE
5250121010000000	CSR - State
5250121020000000	Summer Reading
5250121030000000	Reading Alloc - State
5250153060000000	Safe Schs-Alternative
5250164010000000	SAI
5250630200000000	ESE Contracts
5250630500000000	Restructuring
5250640290000000	Behavior Change



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February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
5501121190000000	Voluntary Pre-K (Summer)
5501164010000000	SAI
5501640230000000	Fee Support
5501640260000000	VPK Parent Full Fees
5501721250000000	Voluntary Pre-K
5501791130000000	E-Rate
5501799630000000	Salary Lapse
5503640230000000	Fee Support
5621771200000000	Nat'l Teacher Cert Supp
5621791030000000	Excellent Tchng Pgm
5621791130000000	E-Rate
5651122010000000	Instr Mat-Adopted
5651122020000000	Instr Mat-Non Adopted
5651722030000000	Dual Enrollment Textbooks
5651722070000000	Media Reimb
5651799260000000	Reserve - Instr Materials
5652000000000000	General - K-12 Clsr Sup
5652121010000000	CSR - State
5652121020000000	Summer Reading
5652121030000000	Reading Alloc - State
5652121080000000	School Recognition
5652121090000000	Accountability
5652121300000000	Comm/Brdcst - Magnet
5652121310000000	Comptr High Tech - Magnet
5652121320000000	Fgn Lan/Intl Std - Magnet
5652121330000000	Int'l Baccal - Magnet
5652121340000000	Montessori - Magnet
5652121350000000	Perf & Vis Arts - Magnet
5652121360000000	Pre-Law - Magnet
5652121370000000	Pre-Med/Med Sci - Magnet
5652121380000000	Sci/Math//PreEng - Magnet
5652121390000000	Marine Sci/Tech - Magnet
5652121400000000	Hlth & Well - Magnet
5652121410000000	Environ Sci - Magnet
5652121420000000	The Latin Sch - Magnet
5652121430000000	Bus Entrepr - Magnet
5652121440000000	Arch & Dsgn - Magnet
5652121450000000	Technical - Magnet
5652121460000000	Primary Years Magnet
5652121470000000	Cambridge Class Studies
5652121480000000	Ctr for Inst Tch - Magnet
5652121490000000	Urban Tchr Acad - Magnet
5652121500000000	Ctr for Lit Arts - Magnet
5652121510000000	CITY - Magnet
5652122030000000	Science Lab
5652143040000000	Instr Technology Imprv
5652153040000000	Safe Schs-Enhanced Lrng
5652153060000000	Safe Schs-Alternative



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
5801121320000000	Fgn Lan/Intl Std - Magnet
5801121330000000	Int'l Baccal - Magnet
5801121340000000	Montessori - Magnet
5801121350000000	Perf & Vis Arts - Magnet
5801121360000000	Pre-Law - Magnet
5801121370000000	Pre-Med/Med Sci - Magnet
5801121380000000	Sci/Math//PreEng - Magnet
5801121390000000	Marine Sci/Tech - Magnet
5801121400000000	Hlth & Well - Magnet
5801121410000000	Environ Sci - Magnet
5801121420000000	The Latin Sch - Magnet
5801121430000000	Bus Entrepr - Magnet
5801121440000000	Arch & Dsgn - Magnet
5801121450000000	Technical - Magnet
5801121460000000	Primary Years Magnet
5801121470000000	Cambridge Class Studies
5801121480000000	Ctr for Inst Tch - Magnet
5801121490000000	Urban Tchr Acad - Magnet
5801121500000000	Ctr for Lit Arts - Magnet
5801121510000000	CITY - Magnet
5801123000000000	Tchr Trn - Prof Dev
5801164010000000	SAI
5801723500000000	Ness Supplements
5801729250000000	At-Risk Certification
5801761050000000	Academic Competitions
5801771040000000	Supplements-BTU Contract
5801771200000000	Nat'l Teacher Cert Supp
5951000000000000	Non-Public Schools
5952640230000000	Fee Support
5953670250000000	Commercial Food
6110000000000000	Attendance & SW
6110153060000000	Safe Schs-Alternative
6110164010000000	SAI
6110630500000000	Restructuring
6110640290000000	Behavior Change
6110650380000000	I-Zone
6110691060000000	Medicaid - Adm Outreach
6110782030000000	Lead Program
6110791130000000	E-Rate
6121000000000000	District Guidance
6122000000000000	Guidance
6122121080000000	School Recognition
6122153060000000	Safe Schs-Alternative
6122164010000000	SAI
6122630500000000	Restructuring
6122640290000000	Behavior Change
6122691120000000	Service Learning
6122691230000000	Medicaid-Fee for Svc



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
6200000000000000	Instructional Media Svcs
6200121090000000	Accountability
6200164010000000	SAI
6200630500000000	Restructuring
6200650510000000	Unfunded School Staff
6200691150000000	CCC Settlement
6200691160000000	Distance Learning
6200722000000000	Library Media
6200722070000000	Media Reimb
6200771200000000	Nat'l Teacher Cert Supp
6200782030000000	Lead Program
6200791130000000	E-Rate
6200799020000000	Reserve-Distance Learning
6200799630000000	Salary Lapse
6301000000000000	Instructional Admin
6301121010000000	CSR - State
6301121180000000	Voluntary Pre-K
6301153060000000	Safe Schs-Alternative
6301640230000000	Fee Supp (ex Child Care)
6301650540000000	ELC3 Broward County
6301671600000000	Critically Low Perf
6301680020000000	New Mid Schl Planning
6301691060000000	Medicaid - Adm Outreach
6301720050000000	Discretionary - Instr Adm
6301721250000000	Voluntary Pre-K
6301761020000000	Athletic Comp-Subs
6301766010000000	Literacy Learning
6301771200000000	Nat'l Teacher Cert Supp
6301791130000000	E-Rate
6302000000000000	Instruction & Curr Devel
6302121030000000	Reading Alloc - State
6302121190000000	Voluntary Pre-K (Summer)
6302153080000000	Safe Schs-Trng & Sup
6302162000000000	Driver's Education
6302164010000000	SAI
6302630500000000	Restructuring
6302650540000000	ELC3 Broward County
6302671640000000	District Reimb
6302680010000000	New Elm Schl Plan
6302691060000000	Medicaid - Adm Outreach
6302759620000000	Alliance-Curriculum
6302766010000000	Literacy Learning
6302771200000000	Nat'l Teacher Cert Supp
6302782030000000	Lead Program
6302791130000000	E-Rate
6302799080000000	Reserve-Misc Adjustments
6302799630000000	Salary Lapse
6303000000000000	ESE Support



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
6303630200000000	ESE Contracts
6303650520000000	ESE Cluster/Autism
6303650530000000	ESE/Specialized VE
6303691020000000	ADA Accommodations
6303691060000000	Medicaid - Adm Outreach
6303691230000000	Medicaid-Fee for Svc
6303739310000000	Teacher Recruitment
6303771200000000	Nat'l Teacher Cert Supp
6303782030000000	Lead Program
6303791130000000	E-Rate
6303799630000000	Salary Lapse
6400000000000000	Instr Staff Training
6400121030000000	Reading Alloc - State
6400121090000000	Accountability
6400121300000000	Comm/Brdcst - Magnet
6400121310000000	Comptr High Tech - Magnet
6400121320000000	Fgn Lan/Intl Std - Magnet
6400121330000000	Int'l Baccal - Magnet
6400121340000000	Montessori - Magnet
6400121350000000	Perf & Vis Arts - Magnet
6400121360000000	Pre-Law - Magnet
6400121370000000	Pre-Med/Med Sci - Magnet
6400121380000000	Sci/Math//PreEng - Magnet
6400121390000000	Marine Sci/Tech - Magnet
6400121400000000	Hlth & Well - Magnet
6400121410000000	Environ Sci - Magnet
6400121420000000	The Latin Sch - Magnet
6400121430000000	Bus Entrepr - Magnet
6400121440000000	Arch & Dsgn - Magnet
6400121450000000	Technical - Magnet
6400121460000000	Primary Years Magnet
6400121470000000	Cambridge Class Studies
6400121480000000	Ctr for Inst Tch - Magnet
6400121490000000	Urban Tchr Acad - Magnet
6400121500000000	Ctr for Lit Arts - Magnet
6400121510000000	CITY - Magnet
6400123000000000	Tchr Trn - Prof Dev
6400123010000000	Inservice - State
6400123020000000	Teacher Training
6400164010000000	SAI
6400620080000000	TDIF
6400630500000000	Restructuring
6400650380000000	I-Zone
6400650540000000	ELC3 Broward County
6400660800000000	SECME
6400691160000000	Distance Learning
6400691230000000	Medicaid-Fee for Svc
6400723500000000	Ness Supplements



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
7790729090000000	Federation Incentive
7790729160000000	Extended Sick Leave
7790739350000000	Longevity
7790739390000000	Salary Adj - TSP
7790739400000000	Salary Adj - BTU
7790739410000000	CAP Adjustment
7790739420000000	Salary Adj - BPAA
7790739430000000	Salary Adj - Para
7790739440000000	Salary Adj - ASPT
7790739450000000	Salary Adj - Conf
7790739460000000	Admn Leave
7790739470000000	Salary Adj - FOPE
7790759480000000	Surplussed Employees
7790791050000000	Military Leave
7790791130000000	E-Rate
7790791140000000	Dept Health Bonus
7790799400000000	Reserve - P-Card Posting
7801000000000000	Pupil Transp - Admin
7802000000000000	Operation of Buses
7802660000000000	Inventory Purchases
7802723000000000	Advance Degree
7802723100000000	Insurance Incentive
7802729010000000	Retirement Sick Leave
7802729020000000	Prior Year Adjustments
7802729030000000	RAP
7802729040000000	DROP
7802729060000000	PPA Tuition
7802729070000000	Sick Leave Incentive
7802729080000000	DROP Sick Pay
7802729090000000	Federation Incentive
7802729160000000	Extended Sick Leave
7802739350000000	Longevity
7802739390000000	Salary Adj - TSP
7802739400000000	Salary Adj - BTU
7802739410000000	CAP Adjustment
7802739420000000	Salary Adj - BPAA
7802739430000000	Salary Adj - Para
7802739440000000	Salary Adj - ASPT
7802739450000000	Salary Adj - Conf
7802739460000000	Admn Leave
7802739470000000	Salary Adj - FOPE
7802759480000000	Surplussed Employees
7802791050000000	Military Leave
7802791130000000	E-Rate
7802791140000000	Dept Health Bonus
7803000000000000	Transp - Field Trips
7803121080000000	School Recognition
7803121090000000	Accountability



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SUBJECT: CHART OF ACCOUNTS – FUNCTIONAL AREAS

NUMBER	DESCRIPTION
7803121300000000	Comm/Brdcst - Magnet
7803121310000000	Comptr High Tech - Magnet
7803121320000000	Fgn Lan/Intl Std - Magnet
7803121330000000	Int'l Baccal - Magnet
7803121340000000	Montessori - Magnet
7803121350000000	Perf & Vis Arts - Magnet
7803121360000000	Pre-Law - Magnet
7803121370000000	Pre-Med/Med Sci - Magnet
7803121380000000	Sci/Math//PreEng - Magnet
7803121390000000	Marine Sci/Tech - Magnet
7803121400000000	Hlth & Well - Magnet
7803121410000000	Environ Sci - Magnet
7803121420000000	The Latin Sch - Magnet
7803121430000000	Bus Entrepr - Magnet
7803121440000000	Arch & Dsgn - Magnet
7803121450000000	Technical - Magnet
7803121460000000	Primary Years Magnet
7803121470000000	Cambridge Class Studies
7803121480000000	Ctr for Inst Tch - Magnet
7803121490000000	Urban Tchr Acad - Magnet
7803121500000000	Ctr for Lit Arts - Magnet
7803121510000000	CITY - Magnet
7803153050000000	Safe Schs-After Care Mid
7803153060000000	Safe Schs-Alternative
7803164010000000	SAI
7803620040000000	Athletic Supplement
7803630500000000	Restructuring
7803650380000000	I-Zone
7803650530000000	ESE/Specialized VE
7803660800000000	SECME
7803671550000000	SEAS
7803691230000000	Medicaid-Fee for Svc
7803720010000000	NA Discr-Transp Fld Trips
7803720030000000	SA Discr-Transp Fld Trips
7803720040000000	CA Discr-Transp Fld Trips
7803722020000000	District-wide Athletics
7803761050000000	Academic Competitions
7804000000000000	Transp - Unique Aides
7804721540000000	Unique Bus Aides
7901000000000000	Operation of Plant
7901121020000000	Summer Reading
7901121080000000	School Recognition
7901121090000000	Accountability
7901121190000000	Voluntary Pre-K (Summer)
7901121300000000	Comm/Brdcst - Magnet
7901121310000000	Comptr High Tech - Magnet
7901121320000000	Fgn Lan/Intl Std - Magnet
7901121330000000	Int'l Baccal - Magnet



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NUMBER	DESCRIPTION
11141411	ASST DUE FROM FOOD SERV FUND
11141421	ASST DUE FROM FED/ST CASH ADV FUND
11141422	ASST DUE FROM US DOE-FED DIR FUND
11141423	ASST DUE FROM CASH REIMBURSE FUND
11141424	ASST DUE FROM CASH ADV-OTHER FUND
11141425	ASST DUE FROM FED/ST CASH ADV-LOC FUND
11141426	ASST DUE FROM FED/ST CASH ADV-STD SAL FUND
11141427	ASST DUE FROM FED DIRECT-DEPT HSS FUND
11141428	ASST DUE FROM CASH ADV PROJ/CONT INT FUND
11141429	ASST DUE FROM STU FIN ASSIST-FED DIR FUND
11141700	ASST DUE FROM INTERNAL SERV FUNDS
11141800	ASST DUE FROM TRUST/AGENCY FUNDS
11142000	ASST DUE FROM INTERNAL FUNDS
11142100	ASST DUE FROM INTERNAL ACCOUNTS
11142101	ASST DUE FROM INT ACCTS-SALARIES
11142102	ASST DUE FROM INT ACCTS-BENEFITS
11142200	ASST DUE FROM INT ACCTS-LOANS
11142301	ASST DUE FROM INTERNL ACCOUNTS-ATHLETIC PAYROLL
11150100	ASST INVENTORY-SUPPLIES/EQUIP
11150101	ASST INVENTORY-SUPPLIES/EQUIPMENT
11150110	ASST INVENTORY-TEXTBOOKS
11150400	ASST INVENTORY-COMMODITY (FOOD SERVICE)
11150401	ASST INVENTORY-COMMODITY (FDSV) JE
11150402	ASST FOOD SERVICE COMMODITY REV CLEARING
11150410	ASST INVENTORY-PAPER GOODS/SUPPLIES
11150411	ASST INVENTORY-PAPER GOODS/SUPPLIES (FD SV) JE
11150420	ASST INVENTORY-PURCHASED FOOD
11150421	ASST INVENTORY-PURCHASED FOOD (FD SV) JE
11161100	ASST INVESTMENT AT MARKET
11164100	ASST INVESTMENTS-SBA
11164101	ASST FIXED INVESTMENT
11164102	ASST MONEY MARKET
11164103	ASST CERTIFICATE OF DEPOSIT
11164104	ASST INVESTMENTS-INVESTMENT WITH ADVISORS
11170100	ASST INTEREST REC-INVESTMENTS
11170101	ASST INTEREST RECEIVABLE-OTHER
11210100	ASST DEPOSITS RECEIVABLE
11220100	ASST DUE FROM OTHER AGENCIES
11220101	ASST DF OTHER AGENCIES-SUMMER PROG
11220102	ASST DF OTHER AGENCIES-ST BREAKFAST PROG
11220103	ASST DF OTHER AGENCIES-ST LUNCH SUPPLEMENT
11220200	ASST DUE FROM OTHER AGENCIES-GRANTS
11230100	ASST PREPAID EXPENSES
11230200	ASST HRMS LABOR POSTING
11230900	ASST DEFERRED BOND ISSUE COSTS
11240101	ASST PS CLEARING-MAINTENANCE
11240102	ASST PS CLEARING-VEHICLE MAINT
11410100	ASST OTHER POST-EMPLOYMENT BENEFIT ASSET
22110100	LIAB SALARIES & WAGES PAYABLE



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SUBJECT: CHART OF ACCOUNTS – GENERAL LEDGER ACCOUNTS

NUMBER	DESCRIPTION
51530000	EXPS AIDES - SUPPLEMENTS
51540000	EXPS AIDES - TERMINAL PAY
51550000	EXPS AIDES - SICK LEAVE BUY BACK
51560000	EXPS AIDES - SABBATICAL
51570000	EXPS AIDES - MERIT PAY
51590000	EXPS AIDES - OTHER
51600000	EXPS OTHER SUPPORT PERSONNEL- ROLL UP
51610000	EXPS OTHER SUPPORT-REGULAR
51620000	EXPS OTHER SUPPORT PERSONNEL - OVERTIME
51630000	EXPS OTHER SUPPORT PERSONNEL - SUPPLEMNT
51640000	EXPS OTHER SUPPORT PERSONNEL - TERMINAL PY
51650000	EXPS OTHER SUPPORT PERSONNEL - SICK LVE BB
51660000	EXPS OTHER SUPPORT PERSONNEL - SABBATICAL
51670000	EXPS OTHER SUPPORT PERSONNEL - MERIT PAY
51690000	EXPS OTHER SUPPORT PERSONNEL - OTHER
51700000	EXPS BOARD MBRS ATTORNEY-ROLL UP
51710000	EXPS BOARD MBRS ATTORNEY - REGULAR
51720000	EXPS BOARD MBRS ATTORNEY - OVERTIME
51730000	EXPS BOARD MBRS ATTORNEY - SUPPLEMENTS
51740000	EXPS BOARD MBRS ATTORNEY - TERMINAL PAY
51750000	EXPS BOARD MBRS ATTORNEY - SICK LVE BUY BCK
51760000	EXPS BOARD MBRS ATTORNEY - SABBATICAL
51770000	EXPS BOARD MBRS ATTORNEY - MERIT PAY
51790000	EXPS BOARD MBRS ATTORNEY - OTHER
52010000	EXPS EMPLOYEE BENEFITS
52110000	EXPS RETIREMENT MATCHING
52210000	EXPS SOCIAL SECURITY
52310000	EXPS HEALTH INSURANCE
52320000	EXPS LIFE INSURANCE
52330000	EXPS INSURANCE INCENTIVE
52410000	EXPS WORKERS' COMPENSATION
52510000	EXPS UNEMPLOYMENT COMPENSATION
52910000	EXPS OTHER EMPLOYEE BENEFITS
53000000	EXPS PURCHASED SERVICES ROLL-UP
53110000	EXPS PROF & TECH SVC-SUBAGMNTS-1st 25,000
53120000	EXPS PROF & TECH SVC-SUBAGMNTS-OVER 25,000
53130000	EXPS SPECIAL TAX MASTER
53140000	EXPS OTHER PERSONAL SERVICES
53150000	EXPS CONSULT-\$6000 OR MORE-NEW
53160000	EXPS CONSULT-\$5999.99 OR LESS
53170000	EXPS WITNESS FEES
53180000	EXPS LEGAL COSTS
53190000	EXPS LEGAL FEES - NEW
53210000	EXPS INSURANCE/BOND PREMIUMS
53310000	EXPS TRAVEL IN-CTY BOARD (TAX)
53320000	EXPS TRAVEL IN-COUNTY
53330000	EXPS TRAVEL OUT-OF-COUNTY
53350000	EXPS TRAVEL/CONSULTANTS-NO HONORARIUM
53360000	EXPS MILEAGE



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SUBJECT: CHART OF ACCOUNTS – GENERAL LEDGER ACCOUNTS

NUMBER	DESCRIPTION
53370000	EXPS TRAVEL OUT-OF-STATE
53510000	EXPS REPAIRS/MAINTENANCE
53520000	EXPS SWIMMING POOL MAINT
53530000	EXPS CALIBRATION OF AUDIO EQUIPMENT
53610000	EXPS FILM RENTAL
53620000	EXPS EQUIPMENT RENTAL
53630000	EXPS FACILITY RENT-INSTRUCTIONAL
53640000	EXPS FACILITY RENT-NONINSTRUCT
53650000	EXPS SOFTWARE MAINT LIC LEASE 7-05
53660000	EXPS BUSES-TRANSPORTATION 7-05
53710000	EXPS POSTAGE FREIGHT
53720000	EXPS COMMUNICATION-TELEPHN/TELEGRPH
53720100	EXPS COMMUNICATION-CELL PHONE REIMB-PAYROLL
53730000	EXPS COMMUNICATIONS-DATA LINES
53810000	EXPS TRASH COLLECTION
53820000	EXPS WATER SEWER
53910000	EXPS OTH PURCHASE SVC-SUBAGMNTS-1st 25,000
53920000	EXPS OTH PURCHASE SVC-SUBAGMNTS-OVER 25,000
53930000	EXPS ADMISSIONS
53940000	EXPS LIBRARY BOOK PROCESSING
53950000	EXPS PRINTING
53960000	EXPS LINEN & OTHER
53970000	EXPS CHARTER SCHOOLS
53980000	EXPS ADVERTISING - NEW
53990000	EXPS OTHER PURCHASED SERVICES
53990100	EXPS PURCHASED SERVICES CLEARING-PPO
53990200	EXPS PURCHASED SERVICES CLEARING-VEHICLE MAINT
54110000	EXPS NATURAL GAS
54210000	EXPS BOTTLED GAS
54310000	EXPS ELECTRICITY
54410000	EXPS HEATING OIL
54510000	EXPS GASOLINE
54510100	EXPS SCRAP-GASOLINE
54510200	EXPS PHYSICAL INVENTORY ADJ-GASOLINE
54610000	EXPS DIESEL FUEL
54610100	EXPS SCRAP-DIESEL
54610200	EXPS PHYSICAL INVENTORY ADJ-DIESEL
54910000	EXPS OTHER ENERGY SERVICES
55000000	EXPS MATERIALS/SUPPLIES ROLL-UP
55110000	EXPS SUPPLIES
55120000	EXPS CUSTODIAL SUPPLIES
55130000	EXPS TESTS
55140000	EXPS PROFESSIONAL BOOKS
55150000	EXPS PERIODICALS NOT FOR MEDIA CENTER
55160000	EXPS INSTRUCTIONAL MATERIALS (OTHER THAN TEXTBOOKS)
55210000	EXPS TEXTBOOKS
55310000	EXPS PERIODICALS
55410000	EXPS OIL & GREASE
55510000	EXPS REPAIR PARTS-VEHICLES



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-401

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – GENERAL LEDGER ACCOUNTS

NUMBER	DESCRIPTION
55520000	EXPS REPAIR PARTS-NONVEHICLE
55610000	EXPS TIRES
55710000	EXPS PLATE FOOD
55720000	EXPS A LA CARTE-LUNCH
55730000	EXPS A LA CARTE-BREAKFAST
55810000	EXPS COMMODITIES-PLATE
55820000	EXPS COMMODITIES-A LA CARTE
55910000	EXPS OTHER MATSUP
55910100	EXPS SCRAP- MATERIALS AND SUPPLIES
55910150	EXPS PO CONVERSION MATERIAL EXPENSE
55910200	EXPS PHYSICAL INVENTORY ADJUSTMENT
55910300	EXPS COST (PRICE) DIFFERENCES
55910400	EXPS ACCOUNTS PAYABLE CASH DISCOUNT
55910500	EXPS DIRECT OUT PURCHASES PCARD -STOCKROOM
55910510	EXPS DIRECT OUT PURCHASES PCARD -ZONE 1
55910520	EXPS DIRECT OUT PURCHASES PCARD -ZONE 2
55910530	EXPS DIRECT OUT PURCHASES PCARD -ZONE 3
55910540	EXPS DIRECT OUT PURCHASES PCARD -ZONE 4
55910550	EXPS DIRECT OUT PURCHASES PCARD -CUSTODIAL GROUNDS
55910600	EXPS INTERNAL ACCOUNTS CLEARING
55920000	EXPS BOTTLED WATER 705
56110000	EXPS LIBRARY BOOKS
56210000	EXPS AV-\$1000 OR MORE
56220000	EXPS AV-LESS THAN \$999.99
56310000	EXPS BUILDINGS/FIXED EQUIP
56410000	EXPS FURN FIX EQUIP-\$1000 OR MORE
56420000	EXPS FURN/FIX/EQUIP-LESS THAN \$999.99
56430000	EXPS COMPUTER EQUIP-\$1000 OR MORE
56440000	EXPS COMPUTER EQUIP-LESS THAN \$999.99
56510000	EXPS BUSES
56520000	EXPS MOTOR VEHICLES-EXCL BUSES
56610000	EXPS LAND
56710000	EXPS CAPITALIZED IMPROVMT OTH THAN BDLGS-SHORT TERM
56720000	EXPS NON-CAPITALIZED IMPROVMT OTH THAN BDLG-OFF SITE
56730000	EXPS CAPITALIZED IMPROVMTS OTH THAN BDLG-LONG TERM
56740000	EXPS CAPITALIZED PERMANENT LAND IMPROVEMENTS
56810000	EXPS CAPITALIZED REMODELING/RENOVATIONS
56820000	EXPS NON-CAPITALIZED REMODELING/RENOVATIONS
56910000	EXPS SOFTWARE-\$1000 OR MORE
56920000	EXPS SOFTWARE-LESS THAN \$999.99
57110000	EXPS REDEMPTION OF PRINCIPAL
57110900	EXPS REDEMPTION OF PRINCIPAL
57210000	EXPS INTEREST EXP-NOTES BONDS
57210100	EXPS INTEREST EXPENSE - SWAP PAYMENTS
57210900	EXPS INTEREST EXP-NOTES BONDS
57220000	EXPS INTEREST EXPENSE-OTHER
57310000	EXPS BANK SERV CHARGESFEES
57320000	EXPS VEHICLE REG FEES
57330000	EXPS PROFESSIONAL DUES REG FEES

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
2600098520	A++/NCLB
2600097580	ACADEMY PROGRAM
2700097580	ACADEMY PROGRAMS
2650098520	ACCOUNTABILITY
2200097064	ACCOUNTS PAYABLE
2200097080	ACCT & FIN REPORTING
2400906810	ADMIN AT ROCK ISLAND
2400096150	ADMIN SITE OPERATION
2600097850	ADULT SPECIAL PROJEC
2700097850	ADULT SPECIAL PROJEC
2725097850	ADULT SPECIAL PROJEC
2600097880	ADVANCED ACADEMIC
2730097880	ADVANCED ACADEMIC
6000452510	ADVANTAGE ACMY OF BW
3709155810	ALPHABETLAND – MARGA
2600465040	ALTERNATIVES-UNLIMIT
3452317410	ANDERSON BOYD H. H
3709155110	ANN STORCK CENTER I
3605217910	APOLLO M
3709155010	ARC BROWARD INC.
1340096100	AREA MAINTENANCE
3809247020	ASHE JR. ARTHUR M
1200096550	ASSOCIATE-HR
2400991610	AT RISK PRG ADLT SIT
2660096750	ATHLETIC & STUDENT
2600095330	ATHLETICS
3484522210	ATLANTIC TECHNICAL C
3117125110	ATLANTIC WEST E
3600203430	ATTUCKS M
3709156020	BABY BOOMERS
3405226110	BAIR M
3316120010	BANYAN E
3709155210	BAUDHUIN ORAL SCHOOL
3713106410	BAYVIEW E
6200098700	BECON ADM & STATION
2600097900	BEFORE & AFTER SCHOO
6000454100	BEN GAMLA CHARTER
6000453920	BEN GAMLA SOUTH
1200096580	BENEFITS
3704102010	BENNETT E
3508103410	BETHUNE E
1000095010	BOARD
3516109710	BOULEVARD HEIGHTS E
3270408710	BRIGHT HORIZONS CTR
2200097321	BRITE SUPPORT CTR
3305108110	BROADVIEW E
3709155310	BROWARD CHILDREN'S C
3709155410	BROWARD CHILDREN'S C
6000453150	BROWARD COMMUNITY CH
6000453860	BROWARD COMMUNITY CH
6000454030	BROWARD COMMUNITY CH
6100095160	BROWARD ED FOUNDATIO

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
3710105010	BROWARD ESTATES E
2400927710	BROWARD FIRE ACADEMY
3480460210	BROWARD INTENSIVE HA
3659139230	BROWARD VIRTUAL E
2600339240	BROWARD VIRTUAL H
3659339210	BROWARD VIRTUAL H
6200339240	BROWARD VIRTUAL H
2600239220	BROWARD VIRTUAL M
3659239220	BROWARD VIRTUAL M
6200239220	BROWARD VIRTUAL M
2220097030	BUDGET OFFICE
1370096050	BUILDING DEPARTMENT
2400993270	C AREA ADMIN SITE
3300095819	C AREA PAYROLL DEFA
3300095813	C ESE
3300095811	C PSYCH SVCS
3300095812	C SOCIAL WORKERS
3300095810	C SUPERINTENDENT
2230097310	CAPITAL BUDGET
2400096120	CAPITAL PLANN & PROG
2230097311	CAPITAL RESERVES
3312114610	CASTLE HILL E
6000450410	CENTRAL CHARTER SCHO
3724126410	CENTRAL PARK E
1200096600	CERTIFICATION INCENT
3324137710	CHALLENGER E
3532129610	CHAPEL TRAIL E
6000452710	CHAR OF EXC AT DAVIE
6000452810	CHAR SCH OF EX N.L
2600098110	CHARTER SCHL SUPPORT
6000451010	CHARTER SCHOOL INSTI
6000451310	CHARTER SCHOOL INSTI
6000450310	CHARTER SCHOOL OF EX
1500095130	CHIEF AUDITOR
2200097300	CHIEF FINANCIAL OFFI
1300095150	CHIEF OPS OFFICER
6000452810	CHRT SCHL EXCL RIVER
6000452010	CHRT SCHL EXCL TAM 1
6000452910	CHRT SCHL EXCL TAM 2
6000450910	CITY OF CORAL SPRING
2200097064	CLOSED-DO NOT USE
2200097062	CLOSED-DO NOT USE
3111114210	COCONUT CREEK E
3253316810	COCONUT CREEK H
3542137410	COCONUT PALM E
3506102310	COLBERT E
3454338510	COLLEGE ACADEMY
3507103310	COLLINS E
1200099030	COMM & MEDIA RLTNS
1600099030	COMM & MEDIA RLTNS
1200099040	COMM INVOLVEMENT
2400993270	COMMUNITY N SITE ANX

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
3486639410	COMMUNITY SCHOOL N
3487639510	COMMUNITY SCHOOL S
1380098583	COMPUTER OPER
3518112110	COOPER CITY E
3655319310	COOPER CITY H
3525120110	CORAL COVE E
3258338610	CORAL GLADES H
3127130410	CORAL PARK E
2600931410	CORAL SPRINGS AQUATI
3118125510	CORAL SPRINGS E
3252311510	CORAL SPRINGS H
3204225610	CORAL SPRINGS M
2600097760	CORE CURRICULUM
2700097760	CORE CURRICULUM
2705097760	CORE CURRICULUM
3129131110	COUNTRY HILLS E
3726129810	COUNTRY ISLES E
3108109010	CRESTHAVEN E
3705102210	CROISSANT PARK E
3272432220	CROSS CREEK SCHOOL
3203218710	CRYSTAL LAKE M
2600097840	CTACE
2700097840	CTACE
2715097810	CTACE
2700098010	CURRICULUM
1340096081	CUSTODIAL SVCS
1340096080	CUSTODIAL/GROUNDS
3856336230	CYPRESS BAY H
3113117810	CYPRESS E
3271421230	CYPRESS RUN ED CTR
3804210710	DANDY WILLIAM M
3501101010	DANIA E
2400320310	DAVE T ED CTR WEST
3485536510	DAVE THOMAS EDUCATIO
3528128010	DAVIE E
6000454110	DAYSRING ELM CHARTE
2210097041	DEBT SERVICE
3101100110	DEERFIELD BEACH E
3254317110	DEERFIELD BEACH H
3202209110	DEERFIELD BEACH M
3102103910	DEERFIELD PARK E
4200097020	DEP SUP/CHIEF OF STA
1300095150	DEP SUP/OPERATIONS
2400096010	DEPUTY FAC & CONST M
2600098040	DEPUTY/CURRICULUM
2400096020	DESIGN SERVICES
3706102710	DILLARD E
3851303710	DILLARD H
3325139620	DISCOVERY E
6000454120	DISCOVERY MIDDLE
6200098703	DISTANCE LEARNING
2220097039	DISTRICT PAYROLL DEF

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
2220097031	DISTRICT RESERVES
2600095410	DIVERSITY&CULTURAL
3700095610	DO NOT USE
3700095611	DO NOT USE
3700095612	DO NOT USE
3700095613	DO NOT USE
3700095619	DO NOT USE
3543137510	DOLPHIN BAY E
6000453310	DOLPHIN PARK HS
3256330110	DOUGLAS MARJORIE ST
6000453210	DOWNTOWN ACADEMY OF
6000454130	DOWNTOWN ELEMENTARY
3132132210	DREW CHARLES E
3302103010	DREW CHARLES FAMILY
3514107210	DRIFTWOOD E
3603208610	DRIFTWOOD M
2600095400	DROPOUT PREVENTION
6000452310	EAGLE ACADEMY CHARTE
3732134610	EAGLE POINT E
3133134410	EAGLE RIDGE E
6000453550	EAGLES NEST E CHARTE
6000453560	EAGLES NEST M CHARTE
1200097530	EAP
6000453850	EARLY BEGINNINGS ACA
1340096091	ECT ENERGY CONSERV
2600098020	ED PGMS & STUDENT SU
2600098100	EDUCATIONAL PROG
2625098100	EDUCATIONAL PROG
3325139620	ELEMENTARY A
3544120410	ELEMENTARY C
3138139610	ELEMENTARY Z
3251303610	ELY BLANCHE H
3534131910	EMBASSY CREEK E
1200096570	EMPLOYEE RELATIONS
3322133010	ENDEAVOUR PRIMARY
1340096090	ENERGY CONSERVATION
6200098702	ENGINEERING
1200095120	EQUAL ED OPPORT
2200097320	ERP PROJECT MGMT
2600097800	ESE
2610097800	ESE
2600098300	ESEA TITLE I
2640098300	ESEA TITLE I
2600097801	ESE-ITINERANT
2610097801	ESE-ITINERANT
2600097802	ESE-OT/PT SERVICES
2610097802	ESE-OT/PT SERVICES
1380098580	ETS
3725129420	EVERGLADES E
3657337310	EVERGLADES H
6000453930	EXCELSIOR OF BROWARD
1400097549	EXTERNAL PART PY DEF

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
1000095020	GEN COUNSEL
3607220210	GLADES M
9999099990	GM CONVERSION
2600099980	GRANTS - BANK INT
1400099020	GRANTS ADMIN
2600099020	GRANTS ADMIN
2655099020	GRANTS ADMIN
3529128510	GRIFFIN E
1340096082	GROUND SVCS
3612239310	GULFSTREAM M
3481505920	HALLANDALE ADULT/COM
3504101310	HALLANDALE E
3652304030	HALLANDALE H
3709104910	HARBORDALE E
3533131310	HAWKES BLUFF E
2600097830	HEAD START
2700097830	HEAD START
2600098260	HEALTH EDUCATION
2635098260	HEALTH EDUCATION
3138139610	HERON HEIGHTS E
6000453250	HOLLYWOOD ACADEMY OF
6000453620	HOLLYWOOD ACADEMY OF-MID
3503101210	HOLLYWOOD CENTRAL E
3502101110	HOLLYWOOD HILLS E
3653316610	HOLLYWOOD HILLS H
3523117610	HOLLYWOOD PARK E
3317125310	HORIZON E
2400990670	HORTT ADMIN SITE
1400097540	HRD
1400097541	HRD - EFF SCHLS PGM
1400097543	HRD - LEADERSHIP DEV
1400097542	HRD - PROF DEV SUPP
1400097544	HRD - TEACHER DEV
1200096560	HRIS
3115119710	HUNT JAMES S. E
6000451110	IMAGINE CHARTER AT W
6000454150	IMAGINE CHARTER SCHO
6000451710	IMAGINE N LAUD ELEM
6000452610	IMAGINE N LAUD MID
6000453870	IMAGINE SCH OF FT. L
3807234710	INDIAN RIDGE M
3728131810	INDIAN TRACE E
2630098120	INNOVATIVE PROGRAMS
1200096520	INST STAFFING
1215096520	INST STAFFING
2600097770	INST TECHNOLOGY
2605097770	INST TECHNOLOGY
6000454160	INTERNATIONAL SCHOOL
2210097042	INVESTMENTS
2600425810	ITINERANT PROGRAMS
2610425810	ITINERANT PROGRAMS
2400991290	ITV CENTER

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
2400990480	JOINT USE FACILITY
6000454170	JOSE MARTI LANGUAGE
3480460110	JUVENILE DETENTION C
2400993280	KCW ADMIN SITE
3709155060	KIDS IN DISTRESS
6000454090	KIDZ CHOICE CHARTER
3721116110	KING MARTIN LUTHER
3515108310	LAKE FOREST E
3540135910	LAKESIDE E
3670404050	LANIER-JAMES ED CTR
3304106210	LARKDALE E
3402217010	LAUDERDALE LAKES M
3708104310	LAUDERDALE MANORS E
6000453510	LAUDERHILL HS
3401213910	LAUDERHILL M
3310113810	LAUDERHILL PAUL TURN
2600098540	LEARNING RESOURCES
2700098540	LEARNING RESOURCES
2740098540	LEARNING RESOURCES
1200096590	LEAVES DEPARTMENT
3137138210	LIBERTY E
6000453650	LIFE SKILLS BROWARD
3672460150	LIGHTHOUSE CARE CENT
3658339710	LLL H SCHOOL
3307110910	LLOYD ESTATES E
2600095340	LOCKHART OPS
2600932310	LOCKHART STADIUM-LEA
3208231010	LYONS CREEK M
2600098120	MAGNET/PROGRAM DEV
1340096110	MAINT & FAC OPS
3736138410	MANATEE BAY E
3124127410	MAPLEWOOD E
3110111610	MARGATE E
3201205810	MARGATE M
6200098701	MARKETING
3112116710	MARKHAM ROBERT C. E
3729132910	MARSHALL THURGOOD E
1330096130	MATERIAL LOGISTICS
3651302410	MCARTHUR H
3483512910	MCFATTER TECHNICAL C
3106108410	MCNAB E
3602204810	MCNICOL M
3715107610	MEADOWBROOK E
2600098560	MEDIA & INST MATERIA
2700098560	MEDIA & INST MATERIA
2400992140	METRIC ADMIN SITE
2600098340	MIGRANT EDUCATION
2645098310	MIGRANT EDUCATION
3406247720	MILLENNIUM M
3511105310	MIRAMAR E
3654317510	MIRAMAR H
3722118410	MIRROR LAKE E

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
3601204710	OLSEN M
3513107110	ORANGE BROOK E
3314118310	ORIOLE E
3480460910	PACE CENTER FOR GIRL
3481460940	PACE CENTER FOR GIRL
3535133110	PALM COVE E
3109111310	PALMVIEW E
3538135710	PANTHER RUN E
6000453810	PARAGON ACADEMY OF T
6000453750	PARAGON E CHARTER
1400099040	PARENTS,BUSINESS&COM
1605099040	PARENTS,BUSINESS&COM
3323137610	PARK LAKES E
3311113820	PARK LAKES E ANNEX
3114119510	PARK RIDGE E
3131131710	PARK SPRINGS E
3136137810	PARK TRAILS E
3135136310	PARKSIDE E
6000451810	PARKWAY ACADEMY
3802207010	PARKWAY M
3526120710	PASADENA LAKES E
2200097060	PAYROLL
2200097060	PAYROLL AND AP
2200097062	PAYROLL DEPARTMENT
3527126610	PEMBROKE LAKES E
6000450510	PEMBROKE PINES CHART
6000451210	PEMBROKE PINES CHART
3519112210	PEMBROKE PINES E
6000450810	PEMBROKE PINES M CHA
2600932110	PERFORMING ARTS CTR
3521116310	PERRY ANNABEL C. E
3604210110	PERRY HENRY D. M
1200096540	PERSONNEL RECORDS
3717109310	PETERS E
1340096040	PHYSICAL PLANT OP
3870406530	PINE RIDGE ED CTR
3530128610	PINES LAKES E
3606218810	PINES M
3319128110	PINEWOOD E
3608225710	PIONEER M
3453319010	PIPER H
3718109410	PLANTATION E
3853314510	PLANTATION H
3801205510	PLANTATION M
3720112510	PLANTATION PARK E
4210098573	PMO
1380098586	PMO
3480460210	POMP SUBST ABUSE CTR
3105107510	POMPANO BEACH E
3250301850	POMPANO BEACH H S
3200200210	POMPANO BEACH M
6000453950	POMPANO CHARTER M SC

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
2400993900	SA SUPER AT SAWGRASS
1360095360	SAFETY
3107108910	SANDERS PARK E
3321130610	SANDPIPER E
1210098576	SAP SUPPORT CTR
1380098589	SAP SUPPORT CTR
3731134010	SAWGRASS E
3209234310	SAWGRASS SPRINGS M
3700095619	SC AREA PAYROLL DEFA
3700095613	SC ESE
3700095614	SC PSYCH SERV
3700095612	SC SOCIAL WORKERS
3700095610	SC SUPERINTENDENT
1210098575	SCHOOL APPS
1380098588	SCHOOL APPS
1100095140	SCHOOL BOARD REC
1200095140	SCHOOL BOARD REC
2500095390	SCHOOL BOUNDARIES
2600095390	SCHOOL BOUNDARIES
2500098520	SCHOOL IMPROVEMENT
2600097790	SCHOOL READINESS
6200098706	SCHOOL SERVICES
2600098050	SCHOOL SOCIAL WORK
2600097890	SCHOOL TO CAREER
2700097890	SCHOOL TO CAREER
2600932410	SCIENCE MUSEUM-LEASE
3531128710	SEA CASTLE E
3488506010	SEAGULL ADULT HIGH
2600095200	SEC SCHOOL REFORM
3805218910	SEMINOLE M
3524118110	SHERIDAN HILLS E
3520113210	SHERIDAN PARK E
3482510510	SHERIDAN TECHNICAL C
3536133710	SILVER LAKES E
3206229710	SILVER LAKES M
3537134910	SILVER PALMS E
3727130810	SILVER RIDGE E
3539135810	SILVER SHORES E
3610233310	SILVER TRAIL M
6000450710	SMART SCHOOL CHARTER
6000450110	SMART SCHOOL INST H
6000452210	SOMEREST ACADEMY CHA
6000452110	SOMERSET ACADEMY DAV
6000454050	SOMERSET ACADEMY E-M
6000451510	SOMERSET ACADEMY M S
6000454060	SOMERSET ACADEMY M-M
6000453910	SOMERSET ACMY E PREP
6000453910	SOMERSET ACMY W DAVI
6000453960	SOMERSET ARTS CONSER
6000450210	SOMERSET NEIGHBORHOO
6000451410	SOMERSET NEIGHBORHOO
3650301710	SOUTH BROWARD H

2009-2010 COST CENTERS ALPHABETICAL LISTING

NUMBER	DESCRIPTION
2600097850	USE 2700097850
2600097890	USE 2700097890
2600095190	USE 2700098010
2600095200	USE 2700098010
2600098010	USE 2700098010
2600098170	USE 2700098170
2600098540	USE 2700098540
2600098560	USE 2700098560
2600097760	USE 2705097760
2700097760	USE 2705097760
2600097810	USE 2715097810
2600097890	USE 2715097810
2700097890	USE 2715097810
2600097840	USE 2720097840
2700097840	USE 2720097840
2600097850	USE 2725097850
2700097850	USE 2725097850
2600098170	USE 2735098170
2700098170	USE 2735098170
2600098540	USE 2740098540
2700098540	USE 2740098540
3481460510	USE 3480460510
3481460910	USE 3480460910
2600465010	USE 3481565010
2600239220	USE 3659239220
6200239220	USE 3659239220
2600339210	USE 3659339210
6200339210	USE 3659339210
1310097220	VEHICLE MAINT
6200098704	VIDEO GRAPHICS
3313116210	VILLAGE E
1200099050	VLTR SVGS
1400099050	VLTR SVGS
2600097840	VOC SPECIAL PROJECTS
2700097840	VOC SPECIAL PROJECTS
2720097840	VOC SPECIAL PROJECTS
2400993340	W CENTRAL BUS PARKNG
3707103210	WALKER E
3510105110	WATKINS E
3320128810	WELLEBY E
6000454220	WEST BROWARD ELEMENT
3658339710	WEST BROWARD HIGH
3505101610	WEST HOLLYWOOD E
3121126810	WESTCHESTER E
3855328310	WESTERN H
3210238710	WESTGLADES M
3403220520	WESTPINE M
3712106310	WESTWOOD HEIGHTS E
2400904120	WHIDDON-ROGERS ANNEX
3480504520	WHIDDON-ROGERS ED CT
3672417520	WHISPERING PINES
3703101910	WILTON MANORS E



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: A-401

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUND CENTERS

NUMBER	DESCRIPTION
3106108410	MCNAB E
3107108910	SANDERS PARK E
3108109010	CRESTHAVEN E
3109111310	PALMVIEW E
3110111610	MARGATE E
3111114210	COCONUT CREEK E
3112116710	MARKHAM ROBERT C. E
3113117810	CYPRESS E
3114119510	PARK RIDGE E
3115119710	HUNT JAMES S. E
3116122310	NORTH LAUDERDALE E
3117125110	ATLANTIC WEST E
3118125510	CORAL SPRINGS E
3119126210	TAMARAC E
3120126310	FOREST HILLS E
3121126810	WESTCHESTER E
3122126910	MORROW E
3123127210	RAMBLEWOOD E
3124127410	MAPLEWOOD E
3125128910	RIVERGLADES E
3126130310	RIVERSIDE E
3127130410	CORAL PARK E
3128130910	WINSTON PARK E
3129131110	COUNTRY HILLS E
3130131210	QUIET WATERS E
3131131710	PARK SPRINGS E
3132132210	DREW CHARLES E
3133134410	EAGLE RIDGE E
3134134810	TRADEWINDS E
3135136310	PARKSIDE E
3136137810	PARK TRAILS E
3137138210	LIBERTY E
3138139610	HERON HEIGHTS ELEM
3200200210	POMPANO BEACH M
3201205810	MARGATE M
3202209110	DEERFIELD BEACH M
3203218710	CRYSTAL LAKE M
3204225610	CORAL SPRINGS M
3205227110	RAMBLEWOOD M
3206229710	SILVER LAKES M
3207230510	FOREST GLEN M
3208231010	LYONS CREEK M
3209234310	SAWGRASS SPRINGS M
3210238710	WESTGLADES M
3250301850	POMPANO BEACH H S
3251303610	ELY BLANCHE H
3252311510	CORAL SPRINGS H
3253316810	COCONUT CREEK H



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

February 1, 2010

SUBJECT: CHART OF ACCOUNTS – FUND CENTERS

NUMBER	DESCRIPTION
3728131810	INDIAN TRACE E
3729132910	MARSHALL THURGOOD E
3730133210	YOUNG VIRGINIA S. E
3731134010	SAWGRASS E
3732134610	EAGLE POINT E
3733135310	FOX TRAIL E
3734136420	GATOR RUN E
3735137010	ROCK ISLAND E
3736138410	MANATEE BAY E
3800202510	SUNRISE M
3801205510	PLANTATION M
3802207010	PARKWAY M
3803208810	NEW RIVER M
3804210710	DANDY WILLIAM M
3805218910	SEMINOLE M
3806231510	TEQUESTA TRACE M
3807234710	INDIAN RIDGE M
3808236220	FALCON COVE M
3809247020	ASHE JR. ARTHUR M
3850302110	STRANAHAN H
3851303710	DILLARD H
3852309510	FORT LAUDERDALE H
3853314510	PLANTATION H
3854323510	SOUTH PLANTATION H
3855328310	WESTERN H
3856336230	CYPRESS BAY H
3870406530	PINE RIDGE ED CTR
6000450110	SMART SCHOOL INST
6000450210	SOMERSET NEIGHBORHOOD
6000450310	CHARTER SCHOOL OF EX
6000450410	CENTRAL CHARTER SCHO
6000450510	PEMBROKE PINES CHART
6000450710	SMART SCHOOL CHARTER
6000450810	PEMBROKE PINES M CHA
6000450910	CITY OF CORAL SPRING
6000451010	CHARTER SCHOOL INSTI
6000451110	IMAGINE SCHOOL AT WE
6000451210	PEMBROKE PINES CHART
6000451310	CHARTER SCHOOL INSTI
6000451410	SOMERSET NEIGHBORHOOD
6000451510	SOMERSET ACADEMY M S
6000451610	NORTH BROWARD ACADEM
6000451710	IMAGINE N LAUD ELEM
6000451810	PARKWAY ACADEMY
6000452010	CHART EXCL TAMARAC 1
6000452110	SOMERSET ACADEMY DAV
6000452210	SOMEREST ACADEMY CHA
6000452310	EAGLE ACADEMY CHARTE



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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February 1, 2010

SUBJECT: CHART OF ACCOUNTS – COMMITMENT ITEMS

NUMBER	DESCRIPTION
43720100	LOANS
43721100	SEC 237.161 (RAN)
43721900	SEC 237.161 (RAN)
43722100	BOND ANTIC LOANS
43724100	CAPITAL LEASE AGREE
43724200	LEASE EQUIP & BUSES
43724900	CAP LEASE REV - GW
43731100	SALE OF LAND
43732100	SALE OF BLDGS
43733100	SALE OF EQUIPMENT
43733200	SALE OF VEHICLES
43740100	INS LOSS RECOV
43741100	INS LOSS RECOV
43742100	OTHER LOSS RECOVER
43750100	PROCEEDS OF COPS
43750900	PROCEEDS OF COPS
43780100	GAIN/DISP OF ASSETS
43791100	PREM - SALE OF BONDS
43791900	PREM - SALE OF BONDS
43792100	PREM ON REFUND BONDS
43792900	PREM ON REFUND BONDS
43793100	PREMIUM ON COPS
43793900	PREMIUM ON COPS
48888999	GRANTS COST SHARING
50000995	GRANT HIST BAL CONV
50000996	GRANT EXP HIST BAL
50000998	PROJ EXP HIST BAL
51000000	SALARIES
51100000	ADMINISTRATOR-RLUP
51110000	ADMINISTRATOR-REG
51120000	ADMIN - OT
51130000	ADMIN - SUPPLMT
51140000	ADMIN - TERM PAY
51150000	ADMIN - SCK BYBK
51160000	ADMIN - SABBAT
51170000	ADMIN - MERIT
51190000	ADMIN - OTHER
51200000	TEACHERS-ROLL UP
51210000	TEACHERS-REG
51220000	TCHR - OT
51230000	TCHR - SUPPLMT
51240000	TCHR - TERM PAY
51250000	TCHR - SCK BYBK
51260000	TCHR - SABBAT
51270000	TCHR - MERIT
51290000	TCHR - OTHER
51300000	OTHER CERT INSTRUCT
51310000	OTHER CERT INSTRUCT



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February 1, 2010

SUBJECT: CHART OF ACCOUNTS – COMMITMENT ITEMS

NUMBER	DESCRIPTION
53900000	2 DIGIT ROLL-UP
53910000	OTHER PURCH SVCS
53920000	OTHER PURCH SVCS
53930000	ADMISSIONS
53940000	LIBRARY BOOK PROC
53950000	PRINTING
53960000	LINEN & OTHER
53970000	CHARTER SCHOOLS
53980000	ADVERTISING
53990000	OTHER PURCHASED SERV
53990100	PURCH SERV CLRNG-PPO
53990200	PRCHSD SERV CLRNG-VM
54000000	ENERGY SERVICES
54100000	2 DIGIT ROLL-UP
54110000	NATURAL GAS
54200000	2 DIGIT ROLL-UP
54210000	BOTTLED GAS
54300000	2 DIGIT ROLL-UP
54310000	ELECRTICITY
54400000	2 DIGIT ROLL-UP
54410000	HEATING OIL
54500000	2 DIGIT ROLL-UP
54510000	GASOLINE
54510100	SCRAP - GASOLINE
54510200	INV ADJ - GASOLINE
54600000	2 DIGIT ROLL-UP
54610000	DIESEL FUEL
54610100	SCRAP - DIESEL FUEL
54610200	INV ADJ -DIESEL FUEL
54900000	2 DIGIT ROLL-UP
54910000	OTHER ENERGY SERVICE
55000000	MATERIALS & SUPPLIES
55100000	2 DIGIT ROLL-UP
55110000	SUPPLIES
55120000	CUSTODIAL SUPPLIES
55130000	TESTS
55140000	PROFESSIONAL BOOKS
55150000	PERIODICALS NOT FOR
55160000	INSTRUCT MATERIALS
55200000	2 DIGIT ROLL-UP
55210000	TEXTBOOKS
55300000	2 DIGIT ROLL-UP
55310000	PERIODICALS
55400000	2 DIGIT ROLL-UP
55410000	OIL & GREASE
55500000	2 DIGIT ROLL-UP
55510000	REPAIR PARTS-VEHICLE
55520000	REPAIR PARTS-NONVEHI



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

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February 1, 2010

SUBJECT: CHART OF ACCOUNTS – INTERNAL ORDERS

NUMBER	DESCRIPTION
OB09779A03	School Readiness Assessment
OB09779A04	School Readiness Enhanced Svcs
OB09779A05	ELOA Discretionary
OB09779A06	Non-Profit Sales to Elem Schools
OB09780001	USE OB09780A01
OB09780002	USE OB09780A02
OB09780003	USE OB09780A03
OB09780004	USE OB09780A04
OB09780005	USE OB09780A05
OB09780006	USE OB09780A06
OB09780007	USE OB09780A07
OB09780008	USE OB09780A08
OB09780A01	Deaf & Hard of Hearing
OB09780A02	ESE - Speech
OB09780A03	ESE Parent Activity
OB09780A04	Higgins
OB09780A05	Itinerant Programs
OB09780A06	OT/PT
OB09780A07	Summer Teacher's Academy
OB09780A08	Vision Impaired
OB09781001	USE OB09781A01
OB09781002	USE OB09781B02
OB09781003	USE OB09781B03
OB09781004	USE OB09781B04
OB09781005	USE OB09781B05
OB09781006	USE OB09781B06
OB09781007	USE OB09781B07
OB09781008	USE OB09781B08
OB09781009	USE OB09781B09
OB09781010	USE OB09781A10
OB09781011	USE OB09781B11
OB09781012	USE OB09781B12
OB09781013	USE OB09781B13
OB09781A01	Adult Educator-Activity Fee - CLOSED
OB09781A02	USE OB09781B02
OB09781A03	USE OB09781B03
OB09781A04	USE OB09781B04
OB09781A05	USE OB09781B05
OB09781A06	USE OB09781B06
OB09781A07	USE OB09781B07
OB09781A08	USE OB09781B08
OB09781A09	USE OB09781B09
OB09781A10	Student Assessment/Placement - CLOSED
OB09781A11	USE OB09781B11
OB09781A12	USE OB09781B12
OB09781B02	Adult Educator-Registration
OB09781B03	Back to School
OB09781B04	Community Education Day



BUSINESS PRACTICE BULLETIN

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February 1, 2010

SUBJECT: **CHART OF ACCOUNTS – GRANTS**

NUMBER	TITLE	DESCRIPTION
A95170001.0409	TTT-STAR	TRANSITION TO TEACH-STAR
A95170002.0708	TTT PROMISE	TRANSITION TO TEACH -PROMISE
A95170002.0712	DO NOT USE	DO NOT USE
A95170004.0914	TTT-TEACHER	TRANSITION TO TEACH-TEACHER
A96550001.0508	DO NOT USE	LEADERSHIP DO NOT USE
A97040001.0799	GRANT INVESTMENT 1	GRANT INVESTMENT 1
A97540001.0508	LEADERSHIP DEV	LEADERSHIP DEVELOPMENT PROGRAM (ENDS 9/30/09)
A97540002.0811	FIE EARMARK	FUND FOR THE IMPROVEMENT OF EDUCATION (9/2/08 - 9/01/11)
A97760001.0508	AMERICAN HISTORY	TEACHING AMERICAN HISTORY (ENDS 11/30/08)
A97760001.0811	AMERICAN HISTORY	AMERICAN HISTORY
A97760002.0609	PROJECT TEACHER	PROJECT TEACHER-FLAP (ENDS 12/31/09)
A97790009.0811	EARLY READING FIRST	EARLY READING FIRST
A98080001.0708	SCHOOL COUNSELING	ELEM & SEC SCHOOL COUNSELING (ENDS 6/30/08)
A98080001.0809	SCHOOL COUNSELING	ELEM & SEC SCHOOL COUNSELING (ends 7/2/09)
A98080005.0610	CHARACTER EDUCATION	CHARACTER EDUCATION
A98080013.0811	BRIDGE	BRIDGE
A98080013.0813	DO NOT USE	DO NOT USE
A98100002.0510	SLC-DBH	SLC-DBH
A98100003.0510	SLC-DIH	SLC-DIH
A98100004.0510	SLC-FLH	SLC-FLH
A98100005.0510	SLC-HHH	SLC-HHH
A98100006.0510	SLC-NOH	SLC-NOH
A98100007.0510	SLC-PIH	SLC-PIPER HIGH
A98100008.0510	SLC-STH	SLC-STH
A98100009.0510	SLC-CNH	SLC-CNH
A98120001.0708	MAGNET SCHOOLS	MAGNET SCHOOLS ASSIST-MSAP (ENDS 6/30/08)
A99980001.0708	GM LEGACY CARRYFRWRD	GM LEGACY CARRYFORWARD
A99990001.0708	CONVERSION - CFDA	CONVERSION - CFDA
B97040001.0799	GRANT INVESTMENT 2	GRANT INVESTMENT 2
B97790001.0708	HEAD START	HEAD START (ENDS 9/30/08)
B97790001.0809	HEAD START	HEAD START (ENDS 9/30/09)
B97790001.0910	HEAD START	HEAD START (ENDS 9/30/10)
B97790002.0708	EARLY HEAD START	EARLY HEAD START (ENDS 9/30/08)
B97790002.0809	EARLY HEAD START	EARLY HEAD START (ENDS 9/30/09)
B97790002.0910	EARLY HEAD START	EARLY HEAD START (ENDS 9/30/10)
B98260001.0708	HEALTH & WELL-BEING	IMPROVING HEALTH ED (ENDS 6/30/08)
B98260001.0809	DO NOT USE	DO NOT USE-IMPROV HEALTH
B98260003.0809	HEALTH & WELL BEING	IMPROVING THE HEALTH, ED & WELL BEING YR 1 OF 5
B98260003.0910	HEALTH & WELL BEING	IMPROVING THE HEALTH, ED/HIV-YR2 OF 5
B99980001.0708	GM LEGACY CARRYFRWRD	GM LEGACY CARRYFORWARD
B99990001.0708	CONVERSION - CFDA	CONVERSION - CFDA
C12820001.0910	LEARN & SERVE	FL LEARN & SERVE-NOVA FORMAN (ENDS 7/31/10)
C12910001.0707	SUCCEED	SUCCEED MCFATTER-AUTO (ENDS 6/30/08)
C12910002.0707	SUCCEED	SUCCEED MCFATTER-EMP (ENDS 6/30/08)
C22210001.0707	SUCCEED PATHS	SUCCEED ATLANTIC TECH- CAREER PATHS (ENDS 6/30/08)
C22210002.0707	SUCCEED HEALTH	SUCCEED ATLANTIC TECH-HEALTH (ENDS 6/30/08)
C22210003.0707	SUCCEED MTP	SUCCEED ATLANTIC TECH-MANUFACTURING TECHNOLOGY
C23510002.0708	LEARN & SERVE	LEARN & SERVE (ENDS 6/30/08)