

Account Number	Account Name	Profile Descriptions and Examples
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Accounts FY 2010 – 2011

531010	Consultants	Consultants performing duties in administrative areas, including in-service training. These consultants do not perform classroom duties or work with the students. Also included are the services of architects, engineers, auditors, and accountants. Training Consultants (Account 531010) should be coded to the function pertaining to the group they are training.

533600	Travel-Out of County	Costs for transportation, meals, hotel, pre-registration/registration fees, and other expenses associated with traveling on business for the school district.

533610	Travel-In County	Pre-Registration for the In-County Travel would fall under this account.

533620	Travel-Out of State	Costs for transportation, meals, hotel, pre-registration/registration fees, and other expenses associated with traveling on business for the school district out of the State of Florida.

535010	Repair-Maintenance-External	Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the up-keep of grounds, buildings and equipment. Costs for new construction renovating and remodeling aren't included here, but are considered under Capital Outlay. *Note - Equipment repair services which are direct costs of specific programs within the FEFP shall be charged to the function of Instruction (5xxx). Equipment repair services rendered for the functions of Transportation (7802) and Food Services (7602) should be charged to those functions. Routine maintenance (warranties) of audio visual equipment should be charged to function 6202 (Instructional Media Services) - fund 1000. All other equipment repairs may be charged to function 8102 (Maintenance.)

536630	Tape and Film Rental	Expenditures for leasing or renting films for both temporary and long-range use.

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536640	Rental-Equipment	Expenditures for leasing or renting equipment for both temporary and long-range use such as copy machines and postage meters .
536670	Rental-Lease-Maint-Software	Expenditures for fees charged for annual maintenance of software and broadcast rights fees.
536680	Software Licenses	Use this account for the purchase of software licenses only, not the purchase of the software itself. This is generally software upgrade. This account is also to be used for on-line subscriptions.
536685	Broadcasting Rights	To purchase On-Air broadcast time (generally, this has been for TV).
537100	Postage - Freight	Expenditure to provide postage for the school district. This postage can be loaded into the postage meter.
537400	Telephone-Base Cost	Expenditures to provide local telephone service.
537410	Telephone-Long Distance	Expenditures to provide long distance telephone service and data communication lines.
537420	Other Communication	This account should be used for Pagers, Walkie-Talkies, and Radios (used for communication). Schools should use functions 7310 (School Admin.) 7902 (Operation of Plant/Custodial), or 7922 (Security).
537430	Cell Phone Service	Monthly service charges for official district cell phones.
538440	Water (Incl Bottled Water)	Account 538440 - "Utility-Water" should be used with appropriate function. This account helps the district accumulate the cost of water usage.
539200	Employment Services-Temps	Fees paid to employment agencies who provide temporary workers.

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539300	Printing Services- External	Student Handbooks would use this account.
539350	Educational Contracts	Examples of Educational Contracts are: Sylvan Learning, and FAU and they are generally geared to the classroom. Use the appropriate instructional (5xxx series) function with account 539350
539360	Motivation- Enrichment Contracts	These services are generally geared to the classroom or After-Care, such as story tellers, puppeteers, clowns, crafters, or magicians, to benefit the students' overall learning experience. Schools should use appropriate instructional (5xxx series) function, SACCS (After-Care) should use function 9110 (Community Services). When these performers are used as entertainment at a school party, the cost should be paid through the schools Internal Accounts.
539400	Admissions	Admissions fees charged for field trips and other such events.
539600	Advertising	Advertising fees for district events.
539900	Other Purchased Services	Expenditures for all other purchased services not included above such as binding, reproduction, pest control, charter bus services, and other nonprofessional purchased services.
551100	Supplies	Expenditures for consumable supplies (products) for the operation of the school, including freight. Examples include expenditures for instructional, custodial, and maintenance supplies, etc. Some examples of supplies would include, but not be limited to: blank CD's, blank DVD's, and light bulbs. Light bulbs used in media equipment are considered supplies, rather than audio-visual materials, and should be coded to function 6202. For plant operations, they should be coded to function 7902. Account 551100 should also be used for food with the selected instructional programs, i.e., Home Economics, Culinary Arts, etc., or during after school activities (9110) function. Subscriptions are coded to this account if not for use in the Media Center. Other examples of supplies would be: USB (memory cards), first aid kits, printer and toner ink cartridges, classroom supplies, paper, pencils, pens, lab supplies, assessment supplies, wastebaskets, etc. Please note that supplies should not be purchased with capital project funds (3xxx).
551200	Materials-Supplies- SFS	To be used with School Food Service (Fund 4100).

Account Number	Account Name	Profile Descriptions and Examples
552300	Textbooks - Other	
552310	Textbooks-District Produced	Expenditures for textbooks furnished free by districts, including freight. This also included the costs of workbooks, textbook binding or repair, and text related materials.
552320	Textbooks-Non-State Adopted	
552330	Textbooks-State Adopted	
553420	Periodicals-Newspaper	Expenditures for periodicals and newspapers ordered for the media center at the school. They should be coded to (Function 6202). Periodicals for other functions should be coded to the supply account (551100). A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
561100	Library Books	Expenditures for regular or incidental purchases of school library books (to be processed/bar-code) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded to this account are the costs of freight for the school library books.
562120	AV Materials - \$1000 Up	Use this account when the audio visual materials are priced at \$1,000.00 each or more. This would include non-consumable materials such as charts, maps, globes, films, filmstrips, and pre-recorded materials on (DVD's, CD's, Cassette tapes) that cost \$1,000.00 or more each. These items are tagged and tracked for property control purposes and must be designated with an Asset Management Business Unit (SDPBC) and Asset Profile (AUDIOVIS) in Peoplesoft.
562230	AV Materials - \$999.99 Less	Use this account when the audio visual materials are priced at \$999.99 each or less. This would include non-consumable materials such as charts, maps, globes, films, filmstrips, and pre-recorded materials on (DVD's, CD's, Cassette tapes) that cost \$999.99 or less each.

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564120	Furn-Fix/Equip - \$1000 Up	<p>Expenditures for Furniture, Fixtures and Equipment when the Equipment is priced at \$1,000.00 or higher, per item.</p> <p>Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, and portable bleachers that are not integral parts of the building or building service systems. Other examples would include: Speakers, Amplifiers, Sound systems, TV cameras, Kitchen Equipment, Classroom Equipment, Electronics, Furniture, Music Equipment, and Physical Education Equipment. Maintenance Equipment - Building and Grounds. These items are tagged and tracked for property control purposes and must be designated with an Asset Management Business Unit (SDPBC) and Asset Profile (CAFETERIA, CLASSROOM, ELECTRONIC, FURNITURE, MUSIC, PHYSED, MAINT EQUIP) in Peoplesoft. For document cameras, LCD Projectors, and smartboards > \$1,000.00, use Asset Profile (OTHCOMPTR – Other IT Equipment).</p>
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564220	Furn-Fix/Equip - \$999.99 Less	<p>Equipment is priced at \$999.99 or less, per item. Examples of equipment would include, but not be limited to: Televisions, stereos, speakers, etc. and should be coded to this account, depending on price per item. Also included under the equipment account would be Lawn Mowers and Pressure Cleaners for use with functions 7902 (Operation of Plant/Custodial) or 8102 (Maintenance). Never purchase lawn mowers, pressure cleaners or other equipment necessary to keep the school plant in operating condition out of instructional functions (5xxx). Depending on the unit price, radios would be coded to this account. If the radio is used in the classroom it would be coded to a (5xxx) series function. If the radio/s are being used in the Media Center, it would be coded to function 6202 (Instructional Media Services). Other examples of equipment would be document cameras, desks, and filing cabinets.</p>
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Account Number	Account Name	Profile Descriptions and Examples
564320	Computer Hardware-\$1000 Up (Capitalized)	<p>Use this account when the computer is priced at \$1,000.00 or higher, per item. A computer is a digital, electronic device capable of reading, processing and executing software designed for administrative and instructional uses. The term "computer" includes not only the main processing unit, but also expansion cards, upgrade devices and peripherals, such as: operating system software (ROM based), installable memory, processor upgrades, video boards, sound cards, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, CD- ROM drives, plotters, modems, computer projection devices, adaptive hardware and other peripherals that attach to the main unit. Desktops, Laptops, Computer Servers, and other IT Equipment are some more examples of computer hardware. When the computer is purchased for classroom use, use instruction function (5xxx). When the computer is purchased for office use, use administrative function (7310). These items are tagged and tracked for property control purposes and must be designated with an Asset Management Business Unit (SDPBC) and Asset Profile (DESKTOP, LAPTOP, SERVERS, or OTHERCOMPUTR) in Peoplesoft.</p>
564420	Computer Systems - \$999.99 or less (Tagged and Tracked for Property Control Purposes)	<p>Use this account when purchasing new computers with a unit price of less than \$1,000. These computers are tagged and tracked for property control purposes and must be designated with an Asset Management Business Unit (SDPBC) and Asset Profile (COMPUTERS<\$1000) in Peoplesoft. The District has decided to tag and track all computers, regardless of price.</p>
564430	Computer Hardware - \$999.99 or Less (Non-Capitalized)	<p>Use this account when the computer peripherals are priced at \$999.99 or less, per item. Examples would include other computer peripherals such as: printers, keyboard, headphones, and replacement mouse. When you use this account code, Peoplesoft automatically attaches an Asset Profile (Computer < \$1,000.00) to the line item, when it does, please REMOVE the Asset Profile.</p>

Account Number	Account Name	Profile Descriptions and Examples
564440 New 03/18/2010	Computer – Mobile Device (Non-Capitalized)	Use this account for iPads, ITouches, iPods, and any E-Readers (Kindles, Nooks, etc.). Any items coded to this new account code should be bar-coded and tracked through the Destiny Library Management System.
569120	Software - \$1000 Up (Software not downloaded from the internet that cost \$1,000 or more) - Capitalized Software	Use this account when Software is priced at \$1,000.00 or higher, per item. There are two primary types of software (1) <i>systems software</i> which includes operating systems, programming languages, and utility programs; and (2) <i>application programs</i> that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. These items are tagged and tracked for property control purposes and must be designated with an Asset Management Business Unit (SDPBC) and Asset Profile (SOFTWARE) in Peoplesoft.
569220	Software - \$999 Less (Non-Capitalized)	Use this account when Software is priced at \$999.99 or less, per item. An example of Software - non-capitalized would be Rosetta Stone and Adobe.

- A new account code has been created for mobile devices defined as: iPods, ITouches, iPads, and any E-Readers (Kindles, Nooks, etc.). The new account code is **564440** and should be bar-coded and tracked through the Destiny Library Management System. No Asset Profile should be attached.
- When you are making a purchase using an Internal Accounts funding strip – please make sure that the account code corresponds with what you are purchasing. An example would be: Laptop computer with a unit cost of \$1,100.00 – the account code would be 564320 (Computer Hardware - \$1,000.00) and you would attach the Asset Profile (**INTERNAL**). A second example would be: A computer with a unit cost of \$917.00 – the account code would be 564420 (Computer Systems - \$999.99 or less) and you would attach the Asset Profile (**INTERNAL**). A third example would be: Fire proof file cabinet with a unit cost of \$1,150.00 – the account code would be 564120 (Furniture/Fixtures and equipment - \$1,000.00 up) and you would attach the Asset Profile (**INTERNAL**). A final example would be: Table with a unit cost of \$750.00 – the account code would be 564220 (Furniture/Fixtures and equipment - \$999.99 or less) and you would not attach an Asset Profile.