

Account Listing as of 04-09

Acct	Descr	Acct	Descr	Acct	Descr
	ASSETS	116619	Inv-BONY#280684 QZAB 2002-Lea	135901	Acc Depr-Motor Vehicles
111101	Cash - General Disbursement/AP	116620	Inv-BONY#280760 COPS 2002D-Lea	136001	Construction In Progress
111102	Cash - Payroll Account	116621	Inv-BONY#280761 COPS 2002D-Acq	137001	Property Under Capital Lease
111103	Cash - District Deposits	116622	Inv-BONY#280762 COPS 2002D-COI	137901	Acc Depr-Prop Under Cap Lease
111104	Cash - SFS Account	116623	Inv-BONY#280686 COPS 2002E-Esc	138101	Audio Visual Materials
111105	Cash - FFEA Scholarship Acct	116624	Inv-BONY#280688 COPS 2002E-COI	138201	Computer Software
111106	Cash - Wachovia	116625	Inv-BONY#280699 COPS 2002E-Lea	138801	Acc Depr-Audio Visual Matls
111107	Cash - Health Insurance	116626	Inv-BONY#280764 COPS 2003A-Acq	138901	Acc Amort-Computer Software
111108	Cash - Taxes	116627	Inv-BONY#280765 COPS 2003A-COI	140001	GLTD-OTHER DEBITS
111110	Cash - Columbia Gvt Res	116628	Inv-BONY#280766 COPS 2003A-Lea	152004	Encumbrances-Work Orders
111120	Cash - Dreyfus Prime Cash	116629	Inv-BONY#280768 COPS 2003B-Acq		LIABILITIES
111130	Cash - JP Morgan TR II	116630	Inv-BONY#280769 COPS 2003B-COI	201000	Tax - SFO
111201	Petty Cash Funds	116631	Inv-BONY#280770 COPS 2003B-Lea	211001	Wages/Salary Payable
111301	Change Funds	116632	Inv-BONY#280771 COPS 2003B-Int	211002	Bd Shr-Retirement Adjustments
111401	Cash With Fiscal/Service Agent	116633	Inv-BONY#280775 COPS 2003B-Add	211003	Health Insurance
111501	Interest Earning Deposits	116634	Inv-BONY#280777 COPS 2004A-Acq	211004	Life Insurance
112101	Taxes Receivable	116635	Inv-BONY#280778 COPS 2004A-COI	211005	Bd Shr-Retirement
113001	Accounts Receivable	116636	Inv-BONY#280779 COPS 2004A-Lea	211006	Bd Shr-Unemployment Comp
113002	Unbilled AR	116637	Inv-BONY#280781 QZAB 2004-Acq	211007	Bd Shr-Taxable Fringe Benefit
113003	TERMS Accounts Receivable	116638	Inv-BONY#280782 QZAB 2004-COI	211008	Bd Shr-FICA
113006	AR Transfer Control	116639	Inv-BONY#280785 COPS 2005A-Esc	211009	Bd Shr-Medicare
113007	AR Maintenance Control	116640	Inv-BONY#280786 COPS 2005A-Lea	211010	Bd Shr-Workers Comp Fund
113008	Refund Control AR	116641	Inv-BONY#280787 COPS 2005A-COI	211011	Bd Shr-Superintendent
113009	Doubtful AR	116642	Inv-BONY#281154 COPS 2005B-COI	211012	Bd Shr-Emp Assistance Plan
114101	Intraunit Due To/From Bud Fund	116643	Inv-BONY#281155 COPS 2005B-Lea	211013	Florida Combined Life
114201	Due From Internal Funds	116644	Inv-BONY#281017 COPS 2006A-COI	212001	Accounts Payable
115011	Inventory-Trans-Tires/Tubes	116645	Inv-BONY#281077 COPS 2006A-Lea	212002	Accts Pay-Dormant Checks
115012	Inventory-Trans-Fuel	116646	Inv-BONY#281069 QZAB 2005-COI	212003	SFS Student Prepayments
115013	Inventory-Trans-Repair Parts	116647	Inv-BONY#281068 QZAB 2005-Acq	212004	PCard Reimbursement Clearing
115019	Inventory-Trans-Clearing	116648	INV-BONY#281076 COPS 2006A LEA	212005	SFS Online Prepayments
115021	Inventory-Maintenance Dept	116649	INV-BONY#281071 QZAB 2005 PRIN	212101	TERMS Misc Accounts Payable
115031	Inventory-ITS Communication	116650	Inv-BONY#280082 COPS 2007B-Acq	212400	Accrued Liabilities
115032	Inventory-ITS Computer Hdw	116651	Inv-BONY#280083 COPS 2007B-COI	212401	TERMS Accounts Payable
115041	Inventory-Warehouse	116652	Inv-BONY#280085 COPS 2007B-Lea	213001	Judgments Payable
115042	Inventory Clearing	116653	Inv-BONY#280032-COPS 2007A-ACQ	214001	Construction Contracts Payable
115043	Inventory Recon Required	116654	Inv-BONY#280033-COPS 2007A-COI	215001	Retainage Payable
115049	Purchase Price Variance	116655	Inv-BONY#2XXXXX-COPS 2007A-LEA	216101	Due To Budgetary Funds
115051	Inventory-Textbooks	116656	Inv-BONY#280038-COPS 2007C-COI	217101	P/R Ded-FICA
115061	Inventory-Intrusion Alarms	116657	Inv-BONY#280037-COPS 2007C-LEA	217102	P/R Ded-Medicare
115071	Inventory-Admin Cafeteria	116658	Inv-BONY#112094-COPS 2007D-LEA	217103	P/R Ded-Federal Withholding
115072	Inventory-Vending Operations	116659	Inv-BONY#112093-COPS 2007D COI	217104	P/R Ded-Earned Income Credit
115073	Inventory-SFS Food	116660	Inv-BONY#280090-COPS 2007E COI	217105	Payroll Deduction Clearing
115074	Inventory-SFS Mtls/Supplies	116661	Inv-BONY# - COPS 2007E LEASE	217201	P/R Ded-Teacher Retire Contr
115075	SFS Inventory-Schl Commodities	116662	Inv-BONY#280095-COPS 2007E-ACQ	217202	P/R Ded-Tax Shelter Annuities
115076	SFS Inventory-Sysco	116699	TERMS BONY Special Payroll	217203	P/R Ded-Tax Shelter Mut Fund
115077	Inventory-SFS Test Kitchen	116701	Inv-BONY#280865 CP 2005-Procee	217204	P/R Ded-FICA Alternative
115078	SFS Inventory-ProcessCommodity	116702	Inv-BONY#280867 CP 2005-LOC	217205	P/R Ded-Special Retirement Plan
116101	Investment-US Govt Securities	116703	Inv-BONY#440486 GOBI 2002-COI	217206	P/R Ded- Sec125 Flex
116301	Invest-SBE/COBI Bonds	116704	Inv-BONY#440487 GOBI 2002-PA	217207	P/R Ded-Dependent Sec 125 Flex
116401	Investment-SBA	116705	Inv-BONY#440482 GOBI 2002A-COI	217208	P/R Deduction-Bencor
116402	Invest-SBA-Commercial Paper	116706	Inv-BONY#440483 GOBI 2002A-PA	217209	P/R Deductions-PENCO
116501	Unamortized Discount on Invest	116801	Unamortized Premium on Invest	217210	P/R Deduction- Trustmark
116601	Inv-BONY#440366 COPS 94-Lea	116901	Investment-Wachovia/PFM	217211	P/R Deduction- United Way
116602	Inv-BONY#440609 COPS 95-Lea	117001	Interest Receivable/Investment	217212	P/R Ded - Certification
116603	Inv-BONY#440530 COPS 96-Lea	117002	Purchased Interest Reveivable	217213	P/R Ded - Fingerprinting
116604	Inv-BONY#440614 COPS 2000A-Lea	117003	Gain Or Loss On Investments	217214	P/R Ded - Lincoln Investment
116605	Inv-BONY#440617 COPS 2000A-Acq	118001	Due From Reinsurer	217401	P/R Ded-Empl Share Health
116606	Inv-BONY#440630 COPS 2001A-Acq	121001	Deposits Receivable	217402	P/R Ded-LOA/Cobra Payments
116607	Inv-BONY#440632 COPS 2001A-Lea	122001	Due From Other Agencies	217403	P/R Ded-Empl Share Dental
116608	Inv-BONY#440634 COPS 2002A-Acq	122002	Due From Oth Agencies-Invoiced	217404	P/R Ded-Empl Share Vision
116609	Inv-BONY#440636 COPS 2002A-Lea	123001	Prepaid Expenses	217501	P/R Deductions-Involuntary
116610	Inv-BONY#440647 COPS 2002B-Acq	131001	Land	217601	P/R Deductions-Voluntary
116611	Inv-BONY#440649 COPS 2002B-Lea	131501	Land Improvements-Nondepr	217602	Miscellaneous Deductions
116612	Inv-BONY#440651 COPS 2002B-Int	132001	Improvements Other Than Bldgs	218001	Matured Bonds Payable
116613	Inv-BONY#280679 COPS 2002B-Add	132901	Acc Depr-Imp Oth Thn Buildings	219001	Matured Interest Payable
116614	Inv-BONY#280671 COPS 2002C-Acq	133001	Buildings/Fixed Equipment	221001	Accrued Interest Payable
116615	Inv-BONY#280673 COPS 2002C-COI	133901	Acc Depr-Bldgs & Fixed Equip	221101	Accrued Interest-TANS
116616	Inv-BONY#280675 COPS 2002C-Lea	134001	Furniture Fixtures and Equip	221102	Accrued Interest-Sale Of Bonds
116617	Inv-BONY#280680 QZAB 2002-Acq	134901	Acc Depr-Furn Fix and Equip	221201	Accrued Interest-CP
116618	Inv-BONY#280682 QZAB 2002-COI	135001	Motor Vehicles	222001	Deposits Payable- WT

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Acct	Descr	Acct	Descr	Acct	Descr
222002	Deposits Payable - Cks	437920	Premium On Refunding Bonds	434240	Tuition
222003	Deposits Payable - Spec Events	437930	Premium On COPS	434250	Rent
222004	Deposits Payable - Family Cent	432510	Adult General Education	434300	Interest Fr Tax Collector
222005	Deposits Payable - Grants	432530	Vocational Rehabilitation	434310	Interest On Investments
223001	Due To Other Agencies	432610	School Lunch Reimbursement	434320	Gain On Sale Of Investments
223101	Due To Oth Agen-Certification	432620	School Breakfast Reimbursement	434330	Incr/Decr-Fair Value/Invest
224001	Due To Fiscal Agent	432630	After School Snack Reimburse	434400	Gifts/Grants/Bequests
225001	TANS Notes Payable	432640	Child Care Food Program	434510	Student Lunches
225101	RANS Notes Payable	432650	USDA Donated Commodities	434520	Student Breakfasts
225501	Commercial Paper Payable	432660	Cash In Lieu Of Donated Foods	434530	Adult Breakfasts/Lunches
226001	Sales Tax Payable	432670	Summer Food Service Pgm	434540	Student A La Carte
227100	Estimated Unpaid Claims	432680	Nutrition Ed/Training Program	434550	Student Snacks
228001	Est Liab For Arbitrage Rebate	432690	Other Food Services	434560	Other Food Sales
229001	Internal Accounts Payable	432700	Elem/Secondary Ed-Title VI	434570	Catering Sales
231001	Notes Payable	432800	Federal Through Local	434580	Retail Food Sales
231201	Sec 237.161/162 Notes Payable	432910	Cuban/Haitian Refugee Program	434590	Campus Vending Program
231301	Bond Anticipation Notes	432920	Transition-Refugee Children	434610	Adult General Ed Course Fees
231501	Obligations Under Cap Leases	432930	Emergency Immigrant Ed Pgm	434620	Postsecondary Voc Course Fees
232101	SBE/COBI Bonds Payable	432990	Misc Federal Through State	434630	Continuing WKFS Ed Course Fees
232201	District Bonds Payable	433100	Florida Ed Finance Program	434640	Capital Improvement Fees
232301	Special Act Bonds Payable	433150	Workforce Development	434650	Postsecondary Lab Fees
232401	Motor Veh Lic Revenue Bond Pay	433160	WKFS Dev Capitalization Incent	434660	Lifelong Learning Fees
233001	Liab For Compensated Absence	433170	Workforce Ed Perform Incentive	434670	GED Testing Fees
233002	Liab for Other Post Emp Ben	433180	Adults With Disabilities	434680	Financial Aid Fees
234001	COPS Payable	433210	CO & DS Distributed	434690	Other Student Fees
235001	Est Liab For Long Term Claims	433220	CO & DS Withheld Sbe/Cobi Bond	434710	Preschool Program Fees
241001	Deferred Revenue	433230	CO & DS Withheld-Admin Exp	434720	Prek Early Intervention Fees
241101	Deferred Revenue-PECO	433240	Cost Of Issuing SBE/COBI Bonds	434730	School Age Child Care Fees
241201	Deferred Rev-Cash Adv Grants	433250	Interest/Undistributed CO & DS	434790	Other Schs/Courses/Class Fees
241301	Deferred Revenue-Commodities	433260	SBE/COBI Bond Interest	434800	Services Provided/Fin Aid Fees
241401	Deferred Rev-Classrooms First	433340	Florida Teachers Lead Program	434810	Charges For Services
241501	Deferred Revenue	433350	Diagnostic/Learn Resource Ctr	434820	Charges For Sales
241601	Deferred Rev-Unamortized Prem	433360	Instructional Materials	434830	Revenue From Other Funds
	FUND BALANCE	433370	School Breakfast Supplement	434840	Premium Revenue
327101	Reserve-Categorical Programs	433380	School Lunch Supplement	434890	Other Operating Revenue
327201	Reserve-Encumbrances	433410	Racing Commission Funds	434900	Miscellaneous Local Sources
327202	Reserve-Inventory Encumb	433420	State Forest Funds	434901	Inventory Purchase - Internal
327203	Reserve-Payroll Encumb	433430	State License Tax	434910	Bus Fees
327204	Reserve-Work Orders	433440	District Discretionary Lottery	434920	Trans Services-Schl Activities
327291	Reserve-Board Contingency	433540	Transportation	434930	Sale Of Junk
327301	Reserve-Inventory	433550	Class Size Reduction	434940	Federal Indirect Cost Rate
327511	Bond Reserve	433610	School Recognition Funds	434950	Other Misc Local Sources
327521	Oth Amts Reserved For Debt Svc	433620	Teacher Recruitment/Retention	434960	Impact Fees
327621	Designated-Ins Loss Recovery	433630	Excellent Teaching Program	434970	Refund-Prior Year Expenditures
327622	Designated for Group Health	433710	Voluntary Pre-K	434980	Collect-Lost/Damaged/Sold Text
327681	Residual Equity Transfer	433720	Pre-School Projects	434990	Federal Indirect-Schl Food Srv
327691	Undesignated Fund Balance	433730	Reading Programs	436100	Transfers From General Fund
327692	Undesignated Fund Bal-Spec Rev	433750	Public School Technology	436200	Transfer From Debt Service
327693	Undesignated FB_Debt Svs	433760	Teacher Training	436300	Transfers From Capital Proj
327694	Undesignated FB-Cap Proj	433780	Full Service Schools	436400	Transfers From Special Rev
327701	Net/Invested In Cap Assets	433910	Public Ed Capital Outlay-PECO	436500	Interfund
327801	Net Assets-Restricted	433920	Classroom First Program	436700	Trans Fr Internal Svc Funds
327851	Net Assets-Held In Trust	433930	School Infrastructure Thrift	436800	Trans Fr Trust/Agency Funds
327901	Net Assets-Unrestricted	433940	Effort Index Grants	437110	State Board-Education/Cobi
	REVENUE	433950	Smart Sch Small County Assist	437120	District No. 1 Bonds
404000	Revenue-Sales	433960	Class Size Reduction-Cap Out	437130	Race Track Revenue Bonds
430660	Fund Balance	433970	Charter School Capital Outlay	437140	Motor Vehicle Lic Rev Bonds
431210	Federal Impact, Current Oper	433990	Other Misc State Revenue	437150	Proceeds Of Refunding Bonds
431700	Workforce Investment Act	434090	Tax Revenue-Prior Year	437160	Sales Surtax Bonds
431800	Community Action Programs	434100	Tax Revenue-Current Year	437200	Loans
431910	Reserve Officers Train Corp	434110	District School Tax	437210	Section 237.161/162 Loans
431990	Miscellaneous Federal Direct	434120	District Interest/Sinking Tax	437220	Bond Anticipation Loans
432010	Vocational Education Acts	434130	Dist Local Capital Improve Tax	437240	Capital Lease Agreements
432020	Medicaid	434140	Refund Of Prior Year Taxes	437310	Sale Of Land
432200	Workforce Investment Act	434150	Commission On Taxes	437320	Sale Of Buildings
432260	Eisenhower Math/Science	434170	Vocational Capital Improvement	437330	Sale Of Equipment
432270	Drug Free Schools	434180	Local Sales Tax	437410	Insurance Loss Recovery
432300	Individuals W/Disabilities	434200	Vendor Insurance-Leases	437420	Other Loss Recovery
432400	ESEA Title I	434210	Tax Redemptions	437500	Proceeds Of Cops
437800	Gain On Disposition Of Assets	434220	Payments In Lieu Of Taxes		
437910	Premium On Sale Of Bonds	434230	Excess Fees		

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Acct	Descr	Acct	Descr	Acct	Descr
	EXPENSES				
500660	Fund Balance	539700	Charter School Payments	579010	Miscellaneous Expense
510010	Sick Leave Payoff	539701	Other Sub-recipient Payments	579011	Inventory-Cycle/Physical Count
510020	Annual Leave Payoff	539800	Other Purchased Serv-Proc/Del	579012	Inventory-Other Gains/Losses
510030	Retirement Incentive Salaries	539900	Other Purchased Services	579020	Vandalism
510040	Settlement Payments	541000	Natural Gas	579030	Bad Debt
511000	Administrator	542000	Bottled Gas	579040	IA-Supp Pay Expend Clearing
512000	Classroom Teacher Salary	543000	Electricity	579050	IA-Police OT Expend Clearing
513000	Other Certified	544000	Heating Oil	579070	IA-Purchasing Expend Clearing
514000	Substitute Teacher	545000	Gasoline	579090	IA-Trans Maint Expend Clearing
515000	Aide	546000	Diesel Fuel	579100	Inhouse-Repair/Maint
516000	Other Support Personnel	549000	Other Energy Services	579110	Repair/Maintenance-Vehicles
517000	Board Member	551100	Supplies	579120	Inhouse-Bus Maintenance
518400	Part Time In System Personnel	551130	Work Order Materials	579130	Inhouse-Repair/Maint, Other
518410	Bonus Pay	551200	Materials-Supplies-SFS	579200	Transportation-Bus Trips
518420	Stipends	551210	Sfs Supply Inv Adj To Actual	579250	Printing Services-In House
518430	Extra Duty Days	551310	Materials-Uniforms-SFS	579300	Legal Services-Internal
518440	Extra Periods	552300	Textbooks - Other	579400	Indirect Cost Federal
519990	Overtime	552310	Textbooks-District Produced	579900	Other Miscellaneous
521000	Retirement	552320	Textbooks Non-State Adopted	579910	Refund Of Prior Year Revenues
522000	Social Security	552330	Textbooks State Adopted	581000	Loss On Disposition Of Assets
523000	Group Insurance	553420	Periodicals-Newspaper	589100	Discount On Sale Of Bonds
523200	Employee Assistance Program	553430	Periodicals-Other	589200	Discount On Refunding Bonds
523500	Waived Medical Coverage	554100	Oil-Grease	589300	Discount On COPS
524000	Worker's Compensation	555010	Automotive Supply	591000	Trans To General Fund
525000	Unemployment Compensation	555020	Repair Parts	592000	Transfer-Debt Service Fund
529000	Other Employee Benefits	556100	Tires - Tubes	593000	Transfer-Capital Projects Fund
530210	SBE Admin Exp	557010	SFS Food Inv Adj To Actual Cnt	594000	Transfer-Special Revenue Fund
531010	Consultants	557020	Food - SFS Only	595000	Interfund Transfer
531020	Attorney Fees	558100	Commodities-SFS Only	596000	Transfers To Permanent Funds
531030	Other Legal Services	558110	Commodities - SFS Usage	597000	Transfer-Internal Svs Fds
531040	Division-Admin Hearings (DOAH)	561100	Library Books	598000	Transfer-Trust/Agency Funds
531050	Professional Tech Serv-Other	562120	Av Materials-\$1000 Up	599000	Transfer-Enterprise Funds
531100	Health Related Contracts	562230	Av Materials-\$999.99 Less	599999	Contingency
531110	Direct ESE Instructional Serv	563100	Build-Fixed Equip Const Base		
532100	Insurance Bonds & Premiums	564120	Furn-Fix/Equip-\$1000 Up		
533600	Travel-Out Of County	564220	Furn-Fix/Equip -\$999 Less		
533610	Travel-In County	564320	Computer Hardware-\$1000 Up		
535010	Repair-Maintenance-External	564420	Computer System Non-Capitalize		
535020	Repair-Maintenance-Internal	564430	Computer Hdw -\$999 Less		
536630	Tape And Film Rental	565100	Buses-Capitalized+1000		
536640	Rental-Equipment	565110	Buses, Non-Cap -\$999.99		
536650	Rental-Bldgs-Rooms-Land	565200	Other Motor Vehicles+\$1000.00		
536660	Lease-Purchase	565210	Other Motor Vehicles, Non-Cap		
536670	Rental-Lease-Maint-Software	566100	Land		
537100	Postage - Freight	567100	Improvements-Other Than Bldgs		
537400	Telephone-Base	568100	Remodeling and Renovations		
537410	Telephone-Long Distance	569120	Software - \$1000 Up		
537420	Other Communication	569220	Software - \$999 Less		
537430	Cell Phone Service	571000	Redemption Of Principal		
537440	Other Cellular Devices	572000	Interest		
538400	Public Utility-Non-Energy	573400	Dues & Fees		
538440	Water (Incl Bottled Water)	573410	State Assessment Fee		
538450	Trash Collection	573420	Administrative Fees		
538460	Sewer	573430	Excess Coverage		
539200	Employment Services-Temps	573440	Paying Agent Fees		
539300	Printing Services-External	574100	Judgments/Settlements		
539350	Educational Contracts	575100	Temp Employees 6 Months Plus		
539360	Motivational-Enrichment	575200	Other Personnel Services		
539370	Environmental Serv Contracts	576000	Payments-Refunded Escrow Agt		
539400	Admissions	577010	Claims-Auto Self Ins		
539500	Child Care Providers	577020	Claims-Liability Self Ins		
539510	Child Care Matching	577030	Claims-Worker's Compensation		
539520	Child Care Admin Services	577040	Claims-Health Insurance		
539600	Advertising	578000	Depreciation Expense		