

Account Listing as of 09-27-10

Acct	Descr	Acct	Descr	Acct	Descr
	ASSETS	116611	Inv-BONY#440649 COPS 2002B-Lea	118001	Due From Reinsurer
111101	Cash - General Disbursement/AP	116612	Inv-BONY#440651 COPS 2002B-Int	121001	Deposits Receivable
111102	Cash - Payroll Account	116613	Inv-BONY#280679 COPS 2002B-Add	122001	Due From Other Agencies
111103	Cash - District Deposits	116614	Inv-BONY#280671 COPS 2002C-Acq	122002	Due From Oth Agencies-Invoiced
111104	Cash - SFS Account	116615	Inv-BONY#280673 COPS 2002C-COI	123001	Prepaid Expenses
111105	Cash - FFEA Scholarship Acct	116616	Inv-BONY#280675 COPS 2002C-Lea	131001	Land
111106	Cash - Wachovia	116617	Inv-BONY#280680 QZAB 2002-Acq	131501	Land Improvements-Nondepr
111107	Cash - Health Insurance	116618	Inv-BONY#280682 QZAB 2002-COI	132001	Improvements Other Than Bldgs
111108	Cash - Taxes	116619	Inv-BONY#280684 QZAB 2002-Lea	132901	Acc Depr-Imp Oth Thn Buildings
111110	Cash - Columbia Gvt Res	116620	Inv-BONY#280760 COPS 2002D-Lea	133001	Buildings/Fixed Equipment
111120	Cash - Dreyfus Prime Cash	116621	Inv-BONY#280761 COPS 2002D-Acq	133901	Acc Depr-Bldgs & Fixed Equip
111130	Cash - JP Morgan TR II	116622	Inv-BONY#280762 COPS 2002D-COI	134001	Furniture Fixtures and Equip
111201	Petty Cash Funds	116623	Inv-BONY#280686 COPS 2002E-Esc	134901	Acc Depr-Furn Fix and Equip
111301	Change Funds	116624	Inv-BONY#280688 COPS 2002E-COI	135001	Motor Vehicles
111401	Cash With Fiscal/Service Agent	116625	Inv-BONY#280699 COPS 2002E-Lea	135901	Acc Depr-Motor Vehicles
111501	Interest Earning Deposits	116626	Inv-BONY#280764 COPS 2003A-Acq	136001	Construction In Progress
111701	Cash on Hand	116627	Inv-BONY#280765 COPS 2003A-COI	137001	Property Under Capital Lease
112101	Taxes Receivable	116628	Inv-BONY#280766 COPS 2003A-Lea	137901	Acc Depr-Prop Under Cap Lease
113001	Accounts Receivable	116629	Inv-BONY#280768 COPS 2003B-Acq	138101	Audio Visual Materials
113002	Unbilled AR	116630	Inv-BONY#280769 COPS 2003B-COI	138201	Computer Software
113003	Premiums Receivable	116631	Inv-BONY#280770 COPS 2003B-Lea	138801	Acc Depr-Audio Visual Mats
113006	AR Transfer Control	116632	Inv-BONY#280771 COPS 2003B-Int	138901	Acc Amort-Computer Software
113007	AR Maintenance Control	116633	Inv-BONY#280775 COPS 2003B-Add	140001	OTHER DEBITS - Issuance Costs
113008	Refund Control AR	116634	Inv-BONY#280777 COPS 2004A-Acq	140002	Deferred Outflow of Resources
113009	Doubtful AR	116635	Inv-BONY#280778 COPS 2004A-COI		LIABILITIES
114101	Intraunit Due To/From Bud Fund	116636	Inv-BONY#280779 COPS 2004A-Lea	201000	Tax - SFO
114201	Due From Internal Funds	116637	Inv-BONY#280781 QZAB 2004-Acq	211001	Wages/Salary Payable
115011	Inventory-Trans-Tires/Tubes	116638	Inv-BONY#280782 QZAB 2004-COI	211002	Bd Shr-Retirement Adjustments
115012	Inventory-Trans-Fuel	116639	Inv-BONY#280783 2004 QZAB-LEAS	211003	Health Insurance
115013	Inventory-Trans-Repair Parts	116640	Inv-BONY#280786 COPS 2005A-Lea	211004	Life Insurance
115019	Inventory-Trans-Clearing	116641	Inv-BONY#280787 COPS 2005A-COI	211005	Bd Shr-Retirement
115021	Inventory-Maintenance Dept	116642	Inv-BONY#281154 COPS 2005B-COI	211006	Bd Shr-Unemployment Comp
115031	Inventory-ITS Communication	116643	Inv-BONY#281155 COPS 2005B-Lea	211007	Bd Shr-Taxable Fringe Benefit
115032	Inventory-ITS Computer Hdw	116644	Inv-BONY#281017 COPS 2006A-COI	211008	Bd Shr-FICA
115041	Inventory-Warehouse	116645	Inv-BONY#281077 COPS 2006A-Acq	211009	Bd Shr-Medicare
115042	Inventory Clearing	116646	Inv-BONY#281069 QZAB 2005-COI	211010	Bd Shr-Workers Comp Fund
115043	Inventory Recon Required	116647	Inv-BONY#281068 QZAB 2005-Acq	211011	Bd Shr-Superintendent
115049	Purchase Price Variance	116648	INV-BONY#281076 COPS 2006A LEA	211012	Bd Shr-Emp Assistance Plan
115051	Inventory-Textbooks	116649	INV-BONY#281071 QZAB 2005 PRIN	211013	Florida Combined Life
115061	Inventory-Intrusion Alarms	116650	Inv-BONY#280082 COPS 2007B-Acq	212001	Accounts Payable
115071	Inventory-Admin Cafeteria	116651	Inv-BONY#280083 COPS 2007B-COI	212002	Accts Pay-Dormant Checks
115072	Inventory-Vending Operations	116652	Inv-BONY#280085 COPS 2007B-Lea	212003	SFS Student Prepayments
115073	Inventory-SFS Food	116653	Inv-BONY#280032-COPS 2007A-ACQ	212004	PCard Reimbursement Clearing
115074	Inventory-SFS Mtls/Supplies	116654	Inv-BONY#280033-COPS 2007A-COI	212005	SFS Online Prepayments
115075	SFS Inventory-Schl Commodities	116655	Inv-BONY#2XXXXX-COPS 2007A-LEA	212101	TERMS Misc Accounts Payable
115076	SFS Inventory-Sysco	116656	Inv-BONY#280038-COPS 2007C-COI	212400	Accrued Liabilities
115077	Inventory-SFS Test Kitchen	116657	Inv-BONY#280037-COPS 2007C-LEA	212401	TERMS Accounts Payable
115078	SFS Inventory-ProcessCommodity	116658	Inv-BONY#112094-COPS 2007D-LEA	213001	Judgments Payable
116101	Investment-US Govt Securities	116659	Inv-BONY#112093-COPS 2007D COI	214001	Construction Contracts Payable
116301	Invest-SBE/COBI Bonds	116660	Inv-BONY#280090-COPS 2007E COI	215001	Retainage Payable
116401	Investment-SBA	116661	Inv-BONY# - COPS 2007E LEASE	216101	Due To Budgetary Funds
116402	Invest-SBA-Commercial Paper	116662	Inv-BONY#280095-COPS 2007E-ACQ	217101	P/R Ded-FICA
116403	Investment - Fund B	116699	TERMS BONY Special Payroll	217102	P/R Ded-Medicare
116501	Unamortized Discount on Invest	116701	Inv-BONY#280865 CP 2005-Procee	217103	P/R Ded-Federal Withholding
116601	Inv-BONY#440366 COPS 94-Lea	116702	Inv-BONY#280867 CP 2005-LOC	217104	P/R Ded-Earned Income Credit
116602	Inv-BONY#440609 COPS 95-Lea	116703	Inv-BONY#440486 GOBI 2002-COI	217105	Payroll Deduction Clearing
116603	Inv-BONY#440530 COPS 96-Lea	116704	Inv-BONY#440487 GOBI 2002-PA	217201	P/R Ded-Teacher Retire Contr
116604	Inv-BONY#440614 COPS 2000A-Lea	116705	Inv-BONY#440482 GOBI 2002A-COI	217202	P/R Ded-Tax Shelter Annuities
116605	Inv-BONY#440617 COPS 2000A-Acq	116706	Inv-BONY#440483 GOBI 2002A-PA	217203	P/R Ded-Tax Shelter Mut Fund
116606	Inv-BONY#440630 COPS 2001A-Acq	116801	Unamortized Premium on Invest	217204	P/R Ded-FICA Alternative
116607	Inv-BONY#440632 COPS 2001A-Lea	116901	Investment-Wachovia/PFM	217205	P/R Ded-Special Retirement Plan
116608	Inv-BONY#440634 COPS 2002A-Acq	117001	Interest Receivable/Investment	217206	P/R Ded- Sec125 Flex
116609	Inv-BONY#440636 COPS 2002A-Lea	117002	Purchased Interest Reveivable	217207	P/R Ded-Dependent Sec 125 Flex
116610	Inv-BONY#440647 COPS 2002B-Acq	117003	Gain Or Loss On Investments	217208	P/R Deduction-Bencor

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Acct	Descr	Acct	Descr	Acct	Descr
217209	P/R Deductions-PENCO	241201	Deferred Rev-Cash Adv Grants	433150	Workforce Development
217210	P/R Deduction- Trustmark	241301	Deferred Revenue-Commodities	433160	WKFS Dev Capitalization Incent
217211	P/R Deduction- United Way	241401	Deferred Rev-Classrooms First	433170	Workforce Ed Perform Incentive
217212	P/R Ded - Certification	241501	Deferred Revenue	433180	Adults With Disabilities
217213	P/R Ded - Fingerprinting	241601	Deferred Rev-Unamortized Prem	433210	CO & DS Distributed
217214	P/R Ded - Lincoln Investment	327101	Reserve-Categorical Programs	433220	CO & DS Withheld Sbe/Cobi Bond
217215	SFS Shoes	327201	Reserve-Encumbrances	433230	CO & DS Withheld-Admin Exp
217401	P/R Ded-Empl Share Health	327202	Reserve-Inventory Encumb	433240	Cost Of Issuing SBE/COBI Bonds
217402	P/R Ded-LOA/Cobra Payments	327203	Reserve-Payroll Encumb	433250	Interest/Undistributed CO & DS
217403	P/R Ded-Empl Share Dental	327204	Reserve-Work Orders	433260	SBE/COBI Bond Interest
217404	P/R Ded-Empl Share Vision	327291	Reserve-Board Contingency	433340	Florida Teachers Lead Program
217501	P/R Deductions-Involuntary	327301	Reserve-Inventory	433350	Diagnostic/Learn Resource Ctr
217601	P/R Deductions-Voluntary	327511	Bond Reserve	433360	Instructional Materials
217602	Miscellaneous Deductions	327521	Oth Amts Reserved For Debt Svc	433370	School Breakfast Supplement
218001	Matured Bonds Payable	327621	Designated-Ins Loss Recovery	433380	School Lunch Supplement
219001	Matured Interest Payable	327622	Designated for Group Health	433410	Racing Commission Funds
221001	Accrued Interest Payable	327623	Designated for Communications	433420	State Forest Funds
221101	Accrued Interest-TANS/RANS	327624	Designation-Salary Increases	433430	State License Tax
221102	Accrued Interest-Sale Of Bonds	327625	Designation-Mid Yr Funding	433440	District Discretionary Lottery
221201	Accrued Interest-CP	327681	Residual Equity Transfer	433540	Transportation
222001	Deposits Payable- WT	327691	Undesignated Fund Balance	433550	Class Size Reduction
222002	Deposits Payable - Cks	327692	Undesignated Fund Bal-Spec Rev	433610	School Recognition Funds
222003	Deposits Payable - Spec Events	327693	Undesignated FB_Debt Svs	433630	Excellent Teaching Program
222004	Deposits Payable - Family Cent	327694	Undesignated FB-Cap Proj	433710	Voluntary Pre-K
222005	Deposits Payable - Grants	327701	Net/Invested In Cap Assets	433720	Pre-School Projects
222006	Deposits Payable - SACC	327801	Net Assets-Restricted	433730	Reading Programs
222007	Deposits Payable - Summer SACC	327851	Net Assets-Held In Trust	433750	Public School Technology
222008	Deposits Payable - Middle AC	327901	Net Assets-Unrestricted	433780	Full Service Schools
223001	Due To Other Agencies		REVENUE	433910	Public Ed Capital Outlay-PECO
223101	Due To Oth Agen-Certification	404000	Revenue-Sales	433920	Classroom First Program
224001	Due To Fiscal Agent	430660	Fund Balance	433930	School Infrastructure Thrift
225001	TANS Notes Payable	431210	Federal Impact, Current Oper	433940	Effort Index Grants
225101	RANS Notes Payable	431700	Workforce Investment Act	433950	Smart Sch Small County Assist
225501	Commercial Paper Payable	431800	Community Action Programs	433960	Class Size Reduction-Cap Out
226001	Sales Tax Payable	431910	Reserve Officers Train Corp	433970	Charter School Capital Outlay
227100	Estimated Unpaid Claims	431990	Miscellaneous Federal Direct	433990	Other Misc State Revenue
228001	Est Liab For Arbitrage Rebate	432010	Vocational Education Acts	434090	Tax Revenue-Prior Year
228010	Est Liab for Arbitrage ST	432020	Medicaid	434100	Tax Revenue-Current Year
229001	Internal Accounts Payable	432100	State Fiscal Stabilization-K12	434110	District School Tax
231001	Notes Payable	432110	State Fiscal Stabii-Workforce	434120	District Debt Service Taxes
231201	Sec 237.161/162 Notes Payable	432120	State Fiscal Stabilization-VPK	434130	Dist Local Capital Improve Tax
231301	Bond Anticipation Notes	432130	State Fiscal Stabii-Exc Teach	434140	Refund Of Prior Year Taxes
231501	Obligations Under Cap Leases	432200	Workforce Investment Act	434150	Commission On Taxes
232001	Bonds Payable Short Term	432260	Eisenhower Math/Science	434170	Vocational Capital Improvement
232002	Net Prem Disc on Bonds Payable	432270	Drug Free Schools	434180	Local Sales Tax
232003	Refunding Charge - Bonds	432300	Individuals W/Disabilities	434200	Vendor Insurance-Leases
232101	SBE/COBI Bonds Payable	432400	ESEA Title I	434210	Tax Redemptions
232201	District Bonds Payable	432510	Adult General Education	434220	Payments In Lieu Of Taxes
232301	Special Act Bonds Payable	432530	Vocational Rehabilitation	434230	Excess Fees
232401	Motor Veh Lic Revenue Bond Pay	432610	School Lunch Reimbursement	434240	Tuition
233001	Liab For Compensated Absence	432620	School Breakfast Reimbursement	434250	Rent
233002	Liab for Other Post Emp Ben	432630	After School Snack Reimburse	434300	Interest Fr Tax Collector
233010	Liab for Comp Absence - ST	432640	Child Care Food Program	434310	Interest On Investments
233020	Liab for OPEB - ST	432650	USDA Donated Commodities	434320	Gain On Sale Of Investments
234001	COPS Payable	432660	Cash In Lieu Of Donated Foods	434330	Incr/Decr-Fair Value/Invest
234002	Net Prem Disc on COPS	432670	Summer Food Service Pgm	434400	Gifts/Grants/Bequests
234003	Refunding charge on COPS	432680	Fresh Fruit and Vegetable Prog	434510	Student Lunches
234005	Derivative Instrument-COPS	432690	Other Food Services	434520	Student Breakfasts
234010	COPS Payable Short Term	432700	Elem/Secondary Ed-Title VI	434530	Adult Breakfasts/Lunches
234020	Borrowing	432800	Federal Through Local	434540	Student A La Carte
235001	Est Liab For Long Term Claims	432910	Cuban/Haitian Refugee Program	434550	Student Snacks
235010	Est Liab for LT Claims - ST	432930	Emergency Immigrant Ed Pgm	434560	Catering Sales
241001	Deferred Revenue	432990	Misc Federal Through State	434570	Other Food Sales
241101	Deferred Revenue-PECO	433100	Florida Ed Finance Program	434580	Retail Food Sales

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Acct	Descr	Acct	Descr	Acct	Descr
434590	Campus Vending Program		EXPENSES	539400	Admissions
434610	Adult General Ed Course Fees	500660	Fund Balance	539500	Child Care Providers
434620	Postsecondary Voc Course Fees	510010	Sick Leave Payoff	539510	Child Care Matching
434630	Continuing WKFS Ed Course Fees	510020	Annual Leave Payoff	539520	Child Care Admin Services
434640	Capital Improvement Fees	510030	Retirement Incentive Salaries	539600	Advertising
434650	Postsecondary Lab Fees	510040	Settlement Payments	539700	Charter School Payments
434660	Lifelong Learning Fees	510050	Furlough Credit	539701	Other Sub-recipient Payments
434670	GED Testing Fees	511000	Administrator	539720	Stipends-Private/Charter Schls
434680	Financial Aid Fees	512000	Classroom Teacher Salary	539800	Other Purchased Serv-Proc/Del
434690	Other Student Fees	513000	Other Certified	539900	Other Purchased Services
434710	Preschool Program Fees	514000	Substitute Teacher	541000	Natural Gas
434720	Prek Early Intervention Fees	515000	Aide	542000	Bottled Gas
434730	School Age Child Care Fees	516000	Other Support Personnel	543000	Electricity
434790	Other Schs/Courses/Class Fees	517000	Board Members & Attorneys	544000	Heating Oil
434800	Services Provided/Fin Aid Fees	518400	Part Time In System Personnel	545000	Gasoline
434810	Charges For Services	518410	Bonus Pay	546000	Diesel Fuel
434820	Charges For Sales	518420	Stipends	549000	Other Energy Services
434830	Revenue From Other Funds	518430	Extra Duty Days	551100	Supplies
434840	Premium Revenue	518440	Extra Periods	551130	Work Order Materials
434890	Other Operating Revenue	519990	Overtime	551200	Materials-Supplies-SFS
434900	Miscellaneous Local Sources	521000	Retirement	551210	Sfs Suppply Inv Adj To Actual
434901	Inventory Purchase - Internal	522000	Social Security	551310	Materials-Uniforms-SFS
434910	Bus Fees	523000	Group Insurance	552300	Textbooks - Other
434920	Trans Services-Schl Activities	523200	Employee Assistance Program	552310	Textbooks-District Produced
434930	Sale Of Junk	523500	Waived Medical Coverage	552320	Textbooks Non-State Adopted
434940	Federal Indirect Cost Rate	524000	Worker's Compensation	552330	Textbooks State Adopted
434950	Other Misc Local Sources	525000	Unemployment Compensation	553420	Periodicals-Newspaper
434960	Impact Fees	529000	Other Employee Benefits	553430	Periodicals-Other
434970	Refund-Prior Year Expenditures	530210	SBE Admin Exp	554100	Oil-Grease
434980	Collect-Lost/Damaged/Sold Text	531010	Consultants	555010	Automotive Supply
434990	Federal Indirect-Schl Food Srv	531020	Attorney Fees	555020	Repair Parts
436100	Transfers From General Fund	531030	Other Legal Services	556100	Tires - Tubes
436200	Transfer From Debt Service	531040	Division-Admin Hearings (DOAH)	557010	SFS Food Inv Adj To Actual Cnt
436300	Transfers From Capital Proj	531050	Professional Tech Serv-Other	557020	Food - SFS Only
436400	Transfers From Special Rev	531100	Health Related Contracts	558100	Commodities-SFS Only
436500	Interfund	531110	Direct ESE Instructional Serv	558110	Commodities - SFS Usage
436700	Trans Fr Internal Svc Funds	532100	Insurance Bonds & Premiums	561100	Library Books
437110	State Board-Education/Cobi	533600	Travel-Out Of County	562120	Av Materials-\$1000 Up
437120	District No. 1 Bonds	533610	Travel-In County	562230	Av Materials-\$999.99 Less
437130	Race Track Revenue Bonds	533620	Travel-Out of State	563100	Build-Fixed Equip Const Base
437140	Motor Vehicle Lic Rev Bonds	535010	Repair-Maintenance-External	563200	Portables - Relo & Demo
437150	Proceeds Of Refunding Bonds	535020	Repair-Maintenance-Internal	564120	Furn-Fix/Equip-\$1000 Up
437160	Sales Surtax Bonds	536630	Tape And Film Rental	564220	Furn-Fix/Equip -\$999 Less
437200	Loans	536640	Rental-Equipment	564320	Computer Hardware-\$1000 Up
437210	Section 237.161/162 Loans	536650	Rental-Bldgs-Rooms-Land	564420	Computer System Non-Capitalize
437220	Bond Anticipation Loans	536660	Lease-Purchase	564430	Computer Hdw -\$999 Less
437240	Capital Lease Agreements	536670	Rental-Lease-Maint-Software	564440	Computer-Mobile Device
437310	Sale Of Land	536680	Software Lic/subscription/rene	565100	Buses-Capitalized+1000
437320	Sale Of Buildings	536685	Broadcasting Rights	565110	Buses, Non-Cap -\$999.99
437330	Sale Of Equipment	537100	Postage - Freight	565200	Other Motor Vehicles+\$1000.00
437410	Insurance Loss Recovery	537400	Telephone-Base	565210	Other Motor Vehicles, Non-Cap
437420	Other Loss Recovery	537410	Telephone-Long Distance	566100	Land
437500	Proceeds Of Cops	537420	Other Communication	566200	Land - Non Cap
437800	Gain On Disposition Of Assets	537430	Cell Phone Service	567100	Improvements-Other Than Bldgs
437910	Premium On Sale Of Bonds	537440	Other Cellular Devices	567200	Improv Oth Than Build-Non Cap
437920	Premium On Refunding Bonds	538400	Public Utility-Non-Energy	568100	Remodeling and Renovations
437930	Premium On COPS	538440	Water (Incl Bottled Water)	568200	Remodel and Renov-Non Cap
		538450	Trash Collection	569120	Software - \$1000 Up
		538460	Sewer	569220	Software - \$999 Less
		539200	Employment Services-Temps	571000	Redemption Of Principal
		539300	Printing Services-External	572000	Interest
		539350	Educational Contracts	573400	Dues & Fees
		539360	Motivational-Enrichment	573410	State Assessment Fee
		539370	Environmental Serv Contracts	573420	Administrative Fees

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Acct	Descr	Acct	Descr	Acct	Descr
573430	Excess Coverage				
573440	Paying Agent Fees				
574100	Judgments/Settlements				
575100	Temp Employees 6 Months Plus				
575200	Other Personnel Services				
576000	Payments-Refunded Escrow Agt				
577010	Claims-Auto Self Ins				
577020	Claims-Liability Self Ins				
577030	Claims-Worker's Compensation				
577040	Claims-Health Insurance				
578000	Depreciation Expense				
578100	Amortization Expense				
579010	Miscellaneous Expense				
579011	Inventory-Cycle/Physical Count				
579012	Inventory-Other Gains/Losses				
579020	Vandalism				
579030	Bad Debt				
579040	IA-Supp Pay Expend Clearing				
579050	IA-Police OT Expend Clearing				
579070	IA-Purchasing Expend Clearing				
579090	IA-Trans Maint Expend Clearing				
579100	Inhouse-Repair/Maint				
579110	Repair/Maintenance-Vehicles				
579120	Inhouse-Bus Maintenance				
579130	Inhouse-Repair/Maint, Other				
579200	Transportation-Bus Trips				
579250	Printing Services-In House				
579300	Legal Services-Internal				
579400	Indirect Cost Federal				
579900	Other Miscellaneous				
579910	Refund Of Prior Year Revenues				
581000	Loss On Disposition Of Assets				
589100	Discount On Sale Of Bonds				
589200	Discount On Refunding Bonds				
589300	Discount On COPS				
591000	Trans To General Fund				
592000	Transfer-Debt Service Fund				
593000	Transfer-Capital Projects Fund				
594000	Transfer-Special Revenue Fund				
595000	Interfund Transfer				
596000	Transfers To Permanent Funds				
597000	Transfer-Internal Svs Fds				
599000	Transfer-Enterprise Funds				
599999	Contingency				