

THE SCHOOL DISTRICT
OF PALM BEACH COUNTY, FLORIDA

DIVISION OF FINANCIAL MANAGEMENT
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SUPERINTENDENT

October 16, 2009
Bulletin #P-13344-CAO/COO

Contact Person:
Heather Knust
Director, Accounting Services
434-8096/PX 48096

ACTION BY:
Information Only

TO: All Principals and Department Heads

FROM: Joseph M. Moore *Mich Burke for Joe Moore*
Chief Operating Officer

Jeffrey J. Hernandez *JJ*
Chief Academic Officer

SUBJECT: REQUISITION CODING REVIEW

To help ensure requisitions are charged to the proper account, all requisitions (including Marketplace orders) will now be routed through the Accounting Department for a review of the financial coding information. This review will be handled in a timely manner and all requisitions will be reviewed within 24 hours of submission. Verifying requisitions are coded to the appropriate funding strip will help ensure that expenditures are reported in accordance with the District's Chart of Accounts and the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools* (Redbook).

Should a requisition contain a coding error, it will be denied and returned to the originator for correction. An explanation and instructions for correcting the requisition will accompany all denials. Once corrected, the originator may resubmit the requisition for processing. Approved requisitions with no coding issues will be forwarded for procurement. The delivery of orders may take a day longer than your school or department has experienced in the recent past as a result of the review process.


To help expedite your requisitions through the review process, please have your originator take the following steps:

- Include a detailed item descriptions within the line comments field;
- verify budget is available in the appropriate funding strip;
- if the requisition is for a capital asset, complete the asset profile information;
- and if the requisition is funded through capital project funds (3xxx), the account must be in the 56xxx series.


Please also refer to the attached summary of chart fields and accounts. If you should have any questions, please refer to the contact person indicated on first page of bulletin.

ACJ/AK/JJH/JMM/MJB:ac
Attachment

Reviewed:


Ann Killets, Chief of Staff

Approved:


Arthur C. Johnson, Superintendent

Chartfields:	Definition:	Notes:
PeopleSoft Chart of Accounts		
Department (School or Department)	Indicates the location of the transaction.	This is where the spending takes place.
Fund	The fiscal and accounting entity with a self-balancing set of accounts recording and other financial resources.	You can't transfer from one fund to another fund. The two most used funds are: Operating Funds (Fund 1xxx) and Federal/ Grant Funds (Fund 4xxx). There are also Capital Funds (Fund 3xxx).
Function	Identifies the objective or purpose of the expenditure.	At the school level, the function determines which group is benefiting from the expenditure, i.e., is it the Basic, Exceptional, or Vocational students; or is it the Guidance Office, Principal or Media Dept.? Is it Operation of Plant, Security, or is it Maintenance of Plant?
Account	Indicates the goods and/or services acquired through transactions. The commodity or service obtained as a result of the purchase.	What exactly are you buying/purchasing?
Program	Identifies groups of activities, operations or organization units designated to accomplish an objective or purpose.	Program replaces "Project", which was used in TERMS. "Program" should be viewed as a modifier of the "Account". You may not transfer funds from one program to another.
Budget Manager	Is used to designate an area of budget responsibility. Each funding strip will be assigned to a "Budget Manager".	The "Budget Manager" could be considered the "owner" of the transaction. The Budget Manager indicates approval authority for requisitions. You may not transfer funds from one Budget Manager to another.
Local Code	This is the generic value defined at the school level. The specific meaning is assigned by each school.	The most used local code is 000. It is used for internal use by each school and is intended to eliminate the need for separate accounting systems.

Chartfields:	Definition:	Notes:
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PeopleSoft Chart of Accounts

<i>Award Year</i>	This value indicates the year of the grant.	"Award Year" is used in grants and summer school. It has a beginning and end dates. The "Award Year" facilitates budgeting and reporting across fiscal years. You may not transfer funds from one Award Year to another.
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<i>Project</i>	Identifies expenditures related to a specific activity such as construction or Internal Accounts purchases.	"Project" is used in conjunction with the Project Cost Business Unit (SDPBC) and Activity chartfields. The Treasury Department will provide all chartfield information for capital projects. For internal accounts purchases, use SXXXX as the project number and the appropriate activity to describe the purchase type.
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Account Number	Account Name	Profile Descriptions and Examples
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Accounts FY 2009 – 2010

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.

