



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

July 1, 2017

SUBJECT: CHART OF ACCOUNTS – *DICTIONARY OF OBJECTS*

OBJECT

Object means the service or commodity obtained as the result of a specific expenditure. The major object categories are identified and described in the dictionary: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Energy Services, (5) Materials and Supplies, (6) Capital Outlay, (7) Other Expenses and (8) Transfers. These broad categories are subdivided for more detailed information about objects of expenditures.

100 - SALARIES

Amounts paid to employees of the school system who are considered to be in positions of a permanent nature, including personnel under written contract substituting for those permanent positions. See account 751, Other Personal Services for temporary services. This includes gross salary for personal services rendered while on the payroll of the district school board. Salaries shall be classified as follows:

Persons with administrative duties who have authority for management policies in district and/or school operations. Included here are the superintendent; deputy, associate, assistant and area superintendents; executive and general directors; directors; assistant directors; supervisors; coordinators; administrators on special assignments; principals; assistant principals; curriculum coordinators, deans and persons who carry out those job responsibilities with an alternate job title.

110 - ADMINISTRATOR

- 111 - ADMINISTRATOR - REGULAR**
- 112 - ADMINISTRATOR - OVERTIME**
- 113 - ADMINISTRATOR - SUPPLEMENTS**
- 114 - ADMINISTRATOR - TERMINAL PAY**
- 115 - ADMINISTRATOR - SICK LEAVE BUY BACK**
- 116 - ADMINISTRATOR - SABBATICAL LEAVE**
- 117 - ADMINISTRATOR - MERIT PAY**
- 119 - ADMINISTRATOR - OTHER**

Staff members assigned the professional activity of instructing students in courses.

120 - CLASSROOM TEACHER

- 121 - CLASSROOM TEACHER - REGULAR**
- 122 - CLASSROOM TEACHER - OVERTIME**
- 123 - CLASSROOM TEACHER - SUPPLEMENTS**
- 124 - CLASSROOM TEACHER - TERMINAL PAY**
- 125 - CLASSROOM TEACHER - SICK LEAVE BUY BACK**
- 126 - CLASSROOM TEACHER - SABBATICAL LEAVE**
- 127 - CLASSROOM TEACHER - MERIT PAY**
- 129 - CLASSROOM TEACHER - OTHER**

Included here are all other members of the instructional staff (teachers) as defined in Section 1012.01 F.S., except classroom teachers and their substitutes. Examples include primary specialists, guidance counselors, psychologists, occupational/placement specialists, and media specialist. Salaries of personnel serving in positions which are part-time classroom teaching and part-time primary specialist (or other role) shall be apportioned to the two objects.



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130 - OTHER CERTIFIED

- 131 - OTHER CERTIFIED - REGULAR**
- 132 - OTHER CERTIFIED - OVERTIME**
- 133 - OTHER CERTIFIED - SUPPLEMENTS**
- 134 - OTHER CERTIFIED - TERMINAL PAY**
- 135 - OTHER CERTIFIED - SICK LEAVE BUY BACK**
- 136 - OTHER CERTIFIED - SABBATICAL LEAVE**
- 137 - OTHER CERTIFIED - MERIT PAY**
- 139 - OTHER CERTIFIED - OTHER**

Persons who substitute for classroom teachers either on a full-time or part-time basis.

140 - SUBSTITUTE TEACHER

- 141 - SUBSTITUTE TEACHER - REGULAR**
- 142 - SUBSTITUTE TEACHER - OVERTIME**
- 143 - SUBSTITUTE TEACHER - SUPPLEMENTS**
- 144 - SUBSTITUTE TEACHER - TERMINAL PAY**
- 145 - SUBSTITUTE TEACHER - SICK LEAVE BUY BACK**
- 146 - SUBSTITUTE TEACHER - SABBATICAL LEAVE**
- 147 - SUBSTITUTE TEACHER - MERIT PAY**
- 149 - SUBSTITUTE TEACHER - OTHER**

Persons who are paraprofessionals (aides) under the supervision of a classroom teacher, library paraprofessionals, and other school-level paraprofessionals and aides.

150 - PARAPROFESSIONALS (AIDE)

- 151 - PARAPROFESSIONALS - REGULAR**
- 152 - PARAPROFESSIONALS - OVERTIME**
- 153 - PARAPROFESSIONALS - SUPPLEMENTS**
- 154 - PARAPROFESSIONALS - TERMINAL PAY**
- 155 - PARAPROFESSIONALS - SICK LEAVE BUY BACK**
- 156 - PARAPROFESSIONALS - SABBATICAL LEAVE**
- 157 - PARAPROFESSIONALS - MERIT PAY**
- 159 - PARAPROFESSIONALS - OTHER**

Included here are all school board employees not listed in another category. Examples include clerical/secretarial staff, technicians, transportation workers, custodians, cafeteria workers, accountants, architects, computer programmers, nurses, skilled craftsmen, engineers, mechanics and unskilled laborers. The portion of salaries for teachers and administrators working outside of their field may be coded here using an appropriate function for their out-of-field work and assignments.

160 - OTHER SUPPORT PERSONNEL

- 161 - OTHER SUPPORT PERSONNEL - REGULAR**
- 162 - OTHER SUPPORT PERSONNEL - OVERTIME**
- 163 - OTHER SUPPORT PERSONNEL - SUPPLEMENTS**
- 164 - OTHER SUPPORT PERSONNEL - TERMINAL PAY**
- 165 - OTHER SUPPORT PERSONNEL - SICK LEAVE BUY BACK**
- 166 - OTHER SUPPORT PERSONNEL - SABBATICAL LEAVE**
- 167 - OTHER SUPPORT PERSONNEL - MERIT PAY**
- 169 - OTHER SUPPORT PERSONNEL - OTHER**



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Included here are persons who serve as school board members and those who are attorneys for the school board.

170 - BOARD MEMBERS AND ATTORNEY

171 - BOARD MEMBERS AND ATTORNEY - REGULAR

172 - BOARD MEMBERS AND ATTORNEY - OVERTIME

173 - BOARD MEMBERS AND ATTORNEY - SUPPLEMENTS

174 - BOARD MEMBERS AND ATTORNEY - TERMINAL PAY

175 - BOARD MEMBERS AND ATTORNEY - SICK LEAVE BUY BACK

176 - BOARD MEMBERS AND ATTORNEY - SABBATICAL LEAVE

177 - BOARD MEMBERS AND ATTORNEY - MERIT PAY

179 - BOARD MEMBERS AND ATTORNEY - OTHER

200 - EMPLOYEE BENEFITS

Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff. Benefits are to be identified with the function in which the salaries were recorded. In the special case of Worker's Compensation a functional proration based on an approximate premium cost is required.

Employee Benefits - Allocation Account

201

210 - RETIREMENT

A plan whereby a fund of money, built up through contributions from participants and employer, is used to make regular payments to those who retire from service in the school system by reason of age, disability or length of service.

Retirement

211

No longer valid - use to be Disability (use 239)

212

220 - SOCIAL SECURITY

Contributions by district school board as employer's share of social security and medicare taxes for district personnel.

Social Security (F.I.C.A.)

221

230 - GROUP INSURANCE

Expenditures to provide group insurance coverage for school board personnel such as life, health, and accident.

Health & Accident Insurance

231

Life Insurance

232

Insurance Incentive

233

Disability

239



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240 - WORKER'S COMPENSATION

Expenditures to provide workers compensation coverage for school board personnel,

Worker's Compensation	241
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250 - UNEMPLOYMENT COMPENSATION

Expenditures for the district's share of unemployment compensation claims arising from claims of former board employees. If immaterial charge to Function 7100. If claims of any year are material, this cost may be distributed to other functions on the basis of salaries paid in the current year.

Unemployment Compensation	251
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290 - OTHER EMPLOYEE BENEFITS

Those expenditures which provide the various non-salary benefits for employees that are not provided in any other account classification.

Other Employee Benefits	291
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300 - PURCHASED SERVICES

Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

310 - PROFESSIONAL AND TECHNICAL SERVICES

Services which by their nature can be performed only by persons with specialized skills and knowledge which is acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

For data-processing and coding services and other professional and technical services expenditures related to technology.

Subawards Under Subagreements (first \$25,000)- Grants only	311
Subawards Under Subagreements (excess of \$25,000)- Grants only	312
Special Tax Master	313
Other Personal Services (Manpower, etc.)	314
Consultants & Other Prof./Tech. over \$6,000 or Board approved	315
Consultants-Other \$5,999 or less and not Board approved	316
Witness Fee	317
Legal Cost/ Fees	318
Technology-Related Professional & Technical Services	319

320 - INSURANCE AND BONDS PREMIUMS

Expenditures for all types of insurance coverage other than group insurance (230) such as property, liability, fidelity, and bond premiums.



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Insurance & Bond Premiums

321

330 - TRAVEL

Costs for transportation, meals, hotel, registration fee, **admissions** and other expenses associated with traveling on business for the district school board. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.

Travel In-County - Board Members (Taxable)	331
Travel In-County	332
Travel Out-of-County	333
Travel (Consultants - No Honorarium)	335
Mileage (used with Mileage Voucher Form)	336
Travel Out-of-State	337
Registration Fees	338
Admissions	339

350 - REPAIRS & MAINTENANCE

Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. Costs for new construction renovating and remodeling are **not** 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. **Expenditures for Technology-related repairs and maintenance.** Equipment repair services rendered for the functions of Transportation and Food Services are to be charged to those functions. Routine maintenance of audio visual equipment should be charged to function 6200. All other equipment repairs may be charged to 8106.

Repairs & Maintenance	351
Swimming Pool Maintenance	352
Calibration of Audio Equipment	353
Technology-Related Repairs & Maintenance	359

360 - RENTALS

Expenditures for leasing or renting land, buildings, films, and equipment for both temporary and long-range use of the district school board. **This should be used for transportation using chartered buses or other vehicles. Includes expenditures for computer and related equipment rentals, fees charged for support and maintenance of software, annual software licenses or subscription, annual access fees for electronic devices and fees for broadcast rights.** Payments on capital leases are **not** recorded in this account, but are recorded to recognize principal and interest components of each payment.

Film Rental	361
Equipment Rental (Including Car Rental)	362



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Facility Rental - Instructional purpose	363
Facility Rental - Non-Instructional purpose	364
Software: Lease, Licensing & Maintenance	365
Buses-Field Trips (use always with 7803)	366
Credit Card Processing Fees	367
Technology-Related Rentals (incus: Software licensing,leasing & Maint.)	369

370 - COMMUNICATION

Expenditures to provide telephone service, telegraph service, and postage for the district school system. Telephone service should be charged to function 7903. Other communication costs should be identified with the appropriate functions.

Postage & Freight	371
Communications (Telephone, Telegraph, etc.)	372
Communications—Data line	373
Communications - Data line	379

380 - PUBLIC UTILITY SERVICES OTHER THAN ENERGY SERVICES

Expenditures for services usually provided by public utilities except energy services (objects 400's). Examples include water, sewage, and garbage collection.

Trash Collection	381
Water & Sewer (excluding bottled water)	382

390 - OTHER PURCHASED SERVICES

Expenditures for all other purchased services not included above such as printing, binding, reproduction, pest control, and other non professional purchased services. Distribution to charter schools are also included as other purchased services. **In addition, expenditures for all other technology-related purchased services.**

Subawards Under Subagreements (first \$25,000)- Grants only	391
Subawards Under Subagreements (excess of \$25,000)- Grants only	392
Charter Schools	393
Library Book Processing	394
Printing (purchased In-house or Outside)	395
Linen & Other	396
Other Purchased Services	397
Advertising	398
Other Technology-Related Purchased Services	399

400 - ENERGY SERVICES

Expenditures for the various types of energy used by the district are to be classified as follows:

Natural Gas	411
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Compressed Natural Gas (Student Transportation only)	412
Bottled Gas (Propane)	421
Liquefied Petroleum Gas (Student Transportation only)	422
Electricity	431
Heating Oil	441
Gasoline	451
Diesel Fuel	461
Other Energy Services	491

500 - MATERIALS AND SUPPLIES

Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use or, items that lose their identity through fabrication or incorporation into different or more complex units or substances.

510 - SUPPLIES

Expenditures for consumable supplies for the operation of a school system, including freight and cartage. Examples include expenditures for instructional, custodial, maintenance supplies, etc. The purchase of any chemical based products used for custodial purposes must be coded to 512, other consumable items such as light bulbs, brooms, etc., should be coded to object 511.

Expenditures for supplies used for technology-related purposes, such as flash drives and other supply items not reported in objects 644-Noncapitalized Computer Hardware, 649-Technology-Related Noncapitalized Furniture, Fixtures and Equipment or 692-Noncapitalized Software.

Supplies	511
<u>Custodial</u> (chemical based products only such as: graffiti remover, degreasers, odor eliminators, toilet bowl cleaner, handsoap, floor finishes, detergents, disinfectants, polishes, bug sprays, ant traps, oils, greases, roach bait, etc.)	512
Test	513
Professional Books	514
Instructional Materials (other than Textbooks)	516
Technology-Related Supplies	519

520 - TEXTBOOKS

Expenditures for textbooks furnished free by districts, including freight. This category also includes the costs of **electronic** (e-books), workbooks, textbooks binding or repair, and text related materials.

Textbooks	521
Technology-Related Textbooks	529

530 - PERIODICALS

Expenditures for all periodicals and newspapers. A periodical is any publication (paper or **electronic**) appearing at regular intervals of less than a year and continuing for an indefinite period.

Periodicals	531
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Technology-Related Periodicals

539

540 - OIL AND GREASE

Expenditures for oil and grease for all types of motor vehicles.

Oil & Grease

541

550 - REPAIR PARTS

Expenditures for repair parts, antifreeze, and supplies used in district-owned vehicles, pupil transportation or otherwise, with the exception of gas, oil, grease, gear lubricants, tires and tubes.

Repair Parts - Vehicles

551

560 - TIRES AND TUBES

Expenditures for tires and tube replacement, including recapping. If done in a district-operated garage, labor costs would be recorded under salaries.

Tires

561

570 - FOOD

Expenditures for food purchased for use in the food service program. Food or food products used in instructional programs should be charged to Material and Supplies, object 511.

Food Service - Plate Food

571

Food Service - A la Carte - Lunch

572

Food Service - A la Carte - Breakfast

573

580 - COMMODITIES

Market value of USDA donated commodities

Commodities - Plate

581

Commodities - A la Carte

582

590 - OTHER MATERIALS AND SUPPLIES

Expenditures for all other supplies and materials not included above.

Other Materials & Supplies

591

Bottled Water

592

600 - CAPITAL OUTLAY

Expenditures for the acquisition of capital assets or additions of capital assets. These are expenditures for land or



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existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, new and replacement equipment, and software.

610 - LIBRARY BOOKS

Expenditures for noncapitalized regular or incidental purchases of school library books (hard copy or electronic) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Cost of freight for school library books are included.

Library Books	611
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620 - AUDIOVISUAL (AV) MATERIALS

Expenditures for materials such as film, filmstrips, recordings, exhibits, charts, maps and globes, regardless of cost, are charged to these objects.

Capitalized AV Materials - \$1,000 or more	621
Noncapitalized AV Materials - \$999.99 or less	622

630 - BUILDING AND FIXED EQUIPMENT

All expenditures to acquire existing buildings or to construct new buildings and additions. Construction costs of buildings and additions consist of all expenditures for general construction, advertisements for contracts; payments on contracts for construction: installation of plumbing, heating, lighting, ventilating and electrical systems; built-in lockers; elevators, architectural and engineering services; travel expenditures incurred in connection with construction; paint and other interior and exterior decorating; and any other costs connected with planning and construction of building or additions to buildings. (Additions to buildings extend the floor area, while remodeling or improvements usually take place within the existing floor area).

Building & Fixed Equipment Series (Capitalized)	631
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640 - FURNITURE, FIXTURES AND EQUIPMENT

Non-computer Items:

Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, TV's, DVD players or recorders and portable bleachers that are not integral parts of the building or building service system. **Capitalized and Non-Capitalized Technology-Related Furniture, Fixtures and Equipment.**

Capitalized Furniture, Fixtures & Equipment-\$1,000 or more	641
Noncapitalized Furniture, Fixtures & Equipment-\$999.99 or less	642

Technology-Related Capitalized Furniture, Fixtures & Equipment	648
Technology-Related Non-Cap. Furniture, Fixtures & Equipment	649



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Computer Hardware and peripheral Items:

Included in this category is computer hardware which is a digital, electronic device capable of reading, processing and executing software programs designed for administrative and instructional uses. Also included are tablets, e-readers and other portable devices. 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, internal and external hard disk drives, floppy disk drives, CD-ROM drives, plotters, modems, computer projection devices, adaptive hardware and other peripherals that attach to the main unit.

Comp Hardware & Tech-Related Infrastructure 1,000.00+(Cap)	643
Noncapitalized Computer Hardware - \$999.99 or less	644

650 - MOTOR VEHICLES

Expenditures for all types of motor vehicles. Buses are motor vehicles regularly used for the transportation of public schools students to and from school or to and from school activities, except motor vehicles of the type commonly called "pleasure cars" and carrying eight pupils or fewer. Other motor vehicles include driver's education vehicles, vehicles used for the maintenance (Golf carts) or operation of educational plant and equipment, security vehicles and vehicles used for storing and distributing materials and equipment.

<u>Buses</u> (Capitalized) Buses purchased with Local Capital Improvement revenue should be recorded in the capital projects fund. All other bus purchases should be recorded in the general fund.	651
<u>Motor Vehicles</u> -other than Buses (Non-Cap) includes Golf carts	652

660 - LAND

Expenditures for the purchase of any land by the school district and any ancillary charges to prepare the land for its intended use. Examples of ancillary charges include right of way, site preparation, attorney fees and professional fees.

Land (Capitalized)	661
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670 - IMPROVEMENTS OTHER THAN BUILDINGS

Construction costs of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general construction, advertisements for contracts, payments, or construction. Examples of such improvements are excavation, fill dirt, grading, utility installation, sod, shrubs, fences, retaining walls, sidewalks, sewage treatment systems, original or expanded paving projects, the initial purchase of fixed playground equipment, flagpoles, gateways, underground storage tanks that are not part of the building service systems. If the improvements are purchased or constructed, the purchase or contract price and related costs should be recorded. If improvements are obtained by gifts, the fair market value at the time of acquisition should be recorded. Include under this classification permanent bleachers requiring footing or foundations, and swimming pools, including the necessary filtering and plumbing equipment.



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<u>Capitalized Improvements other than buildings</u> -Short term	671
Examples include sidewalks, parking lots, driveways, retaining walls, sewage treatment plants, fences, underground storage tanks and fixed playground equipment.	
<u>Non-Capitalized Improvements other than buildings</u> - Off Site	672
Examples include excavation, fill, grading, utility installation and landscaping demolition.	
Capitalized Improvements other than buildings-Long term	673
Capitalized Permanent Land Improvements	674

680 - REMODELING & RENOVATIONS

Expenditures for major permanent structural alterations and the initial installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are renovations which should be capitalized. Installation of replacement systems should be capitalized and the replaced systems removed from the accounting records. Remodeling projects should be capitalized. Remodeling or improvement of buildings usually takes place within the existing floor area while a building addition extends the floor area. Repairs to buildings and service systems are classified under Function 8100, Maintenance of plant.

<u>Capitalized Remodeling / Renovations</u>	681
Examples include permanent structures, relocatables, modular/fixed furniture, sprinkler systems, electrical systems, water systems, heating/cooling/air circulation and roofing.	
<u>Non-Capitalized Remodeling / Renovations</u>	682

690 - COMPUTER SOFTWARE

The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are (1) **systems software** which include operating systems, programming languages, and utility programs; and (2) **application programs** that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Generally, when software is acquired with computer hardware for a single purchase price and the relative value of the software is material to the total cost it is necessary to allocate the acquisition cost to both the software and hardware in accordance with generally accepted accounting principals (GAAP) for lump-sum or basket purchases. However, **systems software** acquired in conjunction with computer hardware may be recorded as part of the equipment purchased (no allocation of cost to the software) when the software will not be removed, transferred, or in any way separated from the original hardware. In the event that the originally recorded as equipment is subsequently removed, transferred or detached from the original hardware, it would be necessary to retroactively allocate a portion of the original cost, if material, to the software for proper recording of the removal or transfer. Use object 365 for Leases, licensing and maintenance of software.

Included with computer software is enterprise resource software, which consists of programs and applications used district-wide for administration of the school district or used to comply with state-mandated reporting requirements. Such software includes software used district-wide to account



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for and coordinate resources and information related to items such as financial data, human resource information and student and asset records, but does not include instructional software. This software must be classified as a capital asset in accordance with GASB Statement 51, Accounting and Financial Reporting for Intangible Assets, and have a useful life of at least five years.

Capitalized Computer Software - \$1,000 or more	691
Noncapitalized Computer Software - \$999.99 or less	692

700 - OTHER EXPENSES

Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.

710 - REDEMPTION OF PRINCIPAL

Expenditures from current funds to retire serial bonds or Section 239.161 loans.

Redemption of Principal	711
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720 - INTEREST

Expenditures from current funds for interest on serial bonds, Section 327.161 or 327.151 loans.

Interest Expense - Notes and Bonds	721
Interest Expense - Other	722

730 - DUES AND FEES

Expenditures for dues and fees include dues in professional organizations as determined by school board policy and procedures. Also include tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.

Bank Service Charges and Fees	731
Vehicle Registration Fees	732
Professional Dues & Fees (includes in-house registration and tuition)	733
Evaluation & Accreditation Fees	734
Paying Agents Fees/Tax Commissions	735

740 - JUDGMENTS/SETTLEMENT OF LITIGATION AGAINST SCHOOL SYSTEM

Expenditures from current funds for all judgments (except as indicated) against the school system that are not covered by insurance. Judgments against the school system resulting from failure to



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pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. Also record settlements of litigation in this account.

Judgments Against School System **741**

750 - OTHER PERSONNEL SERVICES

Compensation paid to persons (including substitute teachers not under written contract) on temporary appointment rendering services for less than four months. These services may be in lieu of those rendered by an absent regular employee or for the creation of temporary additional capacity as authorized by the board. The annual budget should anticipate the payment of such compensation prior to payment of same. Payments made from these funds are not subject to retirement deductions; however, Federal income tax is to be withheld in accordance with the withholding tables. Other personal services may be budgeted in any area of responsibility.

Other Personal Services **751**

760 - PAYMENTS TO REFUNDED BOND ESCROW AGENT

Payments escrowed pursuant to refunding contract.

Payments to Refunded Bond Escrow Agent **761**

Payments to Refunded Lease-Purchase Escrow Agent **762**

770 - CLAIMS

Expenditures by Internal Service Fund to settle claims of participating funds or agencies.

Claims Expense **771**

780 - DEPRECIATION AND AMORTIZATION EXPENSE

The portion of the cost of a fixed asset which is charged to expense during a particular period. Use only in Internal Service Fund. See GL accounts 1329, 1339, 1349, 1359, 1388 and 1389.

Depreciation Expense **781**

790 - MISCELLANEOUS EXPENSE

Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account. Included here is the Expenditure for Federal Indirect Cost and for Food Service Indirect Cost. **Any other expenditures that cannot be assigned to any other Technology-related object.**

Clearances (Film & TV) **791**

Election Expenses **792**

Indirect Cost **793**

Miscellaneous Expense **794**

Miscellaneous Technology-Related 799



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800 - DISPOSITION OF ASSETS

810 - LOSS ON DISPOSITION OF ASSETS

The excess of carrying value of the disposed assets over the financial inflows generated from the disposition.

Loss on Disposition of Assets	811
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890 - DISCOUNT ON LONG TERM DEBT

Discount on Sale of Bonds	891
Discount on Refunding Bonds	892
Discount on Lease-Purchase Agreements	893
Discount on Refunding Lease-Purchase Agreements	894

900 - TRANSFERS

Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the school district to another fund without an equivalent return and without a requirement for repayment.

910 - TRANSFERS TO GENERAL FUND

Permanent transfers budgeted to the General Fund from other funds under control of the same board with no return or requirement for repayment.

Transfers to General Fund	911
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920 - TRANSFERS TO DEBT SERVICE FUNDS

Permanent transfers budgeted to Debt Service Funds from other funds under control of the same board with no return or requirement for repayment.

Transfers to Debt Service Funds	921
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930 - TRANSFERS TO CAPITAL PROJECTS FUNDS

Permanent transfers budgeted to Capital Project Funds from other funds under control of the same board with no return or requirement for repayment.

Transfers to Capital Project Funds	931
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940 - TRANSFERS TO SPECIAL REVENUE FUND

Permanent transfers budgeted to Special Revenue Fund from other funds under control of the same board with no return or requirement for repayment. Includes transfers of budgeted funds to subsidize the Food Service Fund in order to avoid operating deficits. This account should be used to record the transfer from other funds so that all direct expense of the Food Service Fund can be properly included in the records of the fund.



BUSINESS PRACTICE BULLETIN

The School Board of Broward County, Florida

BULLETIN NO.: **A-401**

July 1, 2017

SUBJECT: CHART OF ACCOUNTS – *DICTIONARY OF OBJECTS*

Transfers to Special Revenue Fund **941**

950 - INTERFUND TRANSFERS

Permanent transfers budgeted Funds within the same budget part with no return or requirement for repayment.

Interfund Transfers - In-service **951**

960 - TRANSFERS TO PERMANENT FUNDS

Amounts disbursed to Permanent Funds transfers from other budgeted Funds with no return or requirement for repayment.

Transfers to Permanent Funds **961**

970 - TRANSFERS TO INTERNAL SERVICE FUNDS

For recording permanent transfers from other budgeted funds with no return or requirement for repayment.

Transfers to Internal Service Funds **971**

990 - TRANSFERS TO ENTERPRISE FUNDS

For recording permanent transfers from other budgeted funds to Enterprise Funds with no return or requirement for repayment.

Transfers to Enterprise Funds **991**