

ACCOUNT STRUCTURE

The internal funds account structure has been established in accordance with the guidelines set forth in the Financial and Program Cost Accounting and Reporting for Florida Schools ("The Red Book"). The internal funds account structure used by the Leon County School District consists of the following elements:

- Fund (8910)
- Function (0000)
- Object (See The Red Book –Chapter 4)
- Location (Cost Center)
- Project (See District SBAA Chart of Accounts)
- Sub Project (See District SBAA Chart of Accounts)
- Program (00000)

The object classification indicates the type of goods or services obtained as a result of a specific expenditure. Function and object code field sizes are four and three characters, respectively. The State does not currently require direct coding of the third and fourth characters of function codes or the third character of object codes, but it may specify such coding in the future.

The account structure below provides a sample line of coding for a baseball booster account at Chiles High School.

Fund	Function	Object	Location	Project	Sub Project	Program
8910	0000	0000	1141	17001	00003	00000