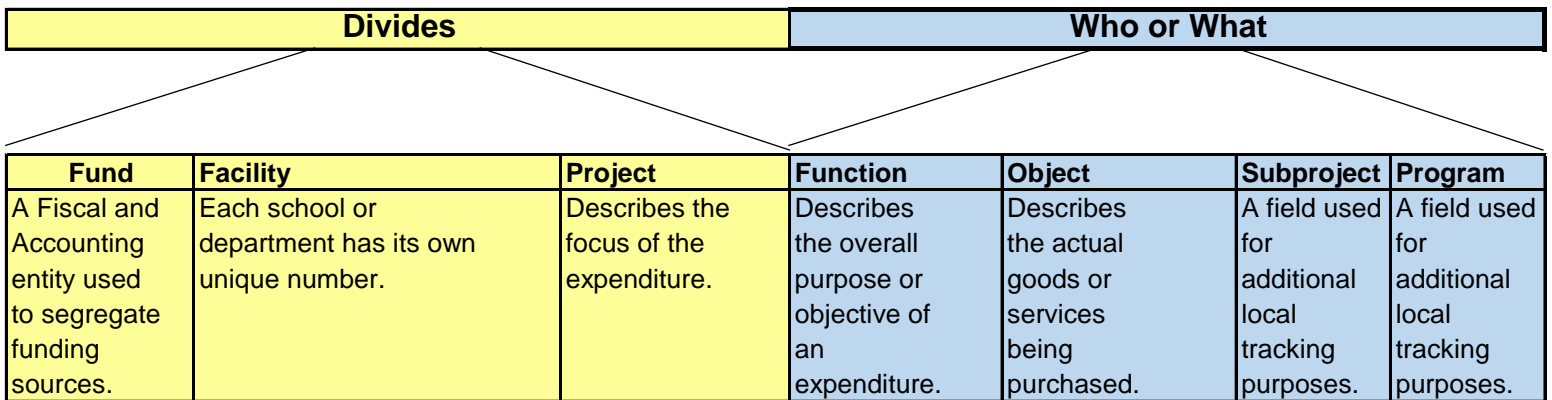




EXPENDITURE ACCOUNT CODES HOW DO THEY ALL FIT TOGETHER?

Accounting codes:

- ▶ Are used to identify and track both revenues and expenditures.
- ▶ Are mandated by the state and prescribed through set parameters.
- ▶ Each item or service that is purchased must be coded, based on what the item is and what that item is to be used for.



How do we spend our money?

Florida Dept. of Education (DOE) requires districts to classify expenditures 3 ways:

1. Direct Classroom
2. Schools Indirect
3. District Indirect

Direct Classroom + School Indirect = School Total

School Total + District Indirect = Grand Total