

BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

40000 POOL REVENUE BUDGET  
40110 TUITION IN STATE ADV/PROF  
40119 TUITION REFUND MATRIC ADV / PROF  
40120 TUITION POSTSECONDARY VOCATIONL  
40129 TUITION REFUND MATRIC POSTSECONDD VOC  
40130 TUITION POSTSECONDD ADULT VOCAT  
40139 TUITION REFUND MATRIC POSTSEC ADULT VOC  
40140 TUITION CWE  
40148 CWE SPECIAL FEES  
40149 TUITION REFUNDED MATRIC CWE  
40150 TUITION COLLEGE PREP  
40159 TUITION REFUNDED MATRIC COLLEGE PREP  
40160 TUITION EPI  
40169 REFUND MATRICULAT CITIZENSHIP  
40170 MATRIC AVOCATION & RECREATION  
40179 REFUND MATRIC AVOCAT & RECREAT  
40200 LIFELONG LEARNING FEES CONTROL  
40210 MATRIC LIFELONG LEARNING  
40219 REFUNDED MATRIC LIFELONG LEARN  
40310 OUT OF STATE ADVANCED & PROFESSIONAL  
40319 REFUND OUT OF STATE ADVANCED & PROF  
40320 OUT OF STATE POSTSECONDARY VOCATION  
40329 REFUND OUT OF STATE POSTSECONDD VOC  
40330 OUT OF STATE POSTSECONDARY ADULT VOCAT.  
40339 REFUND OUT OF STATE POST ADULT VOC  
40340 OUT OF STATE SUPPLEMENTARY VOCATION  
40349 REFUND OUT OF STATE SUPPLEMENTARY  
40350 OUT OF STATE COLLEGE PREPARATORY  
40359 REFUND OUT OF STATE TUITION-COLL PREP  
40360 EPI OUT OF STATE  
40380 TUITION-VOCATIONAL PREP  
40387 TUIT-VOC PREP,FEE PREM(+RFND)  
40388 TUIT-VOC PREP,FEE DISC(+RFND)  
40389 REFUNDED TUITION-VOC PREP  
40390 TUITION A.B.E. & SECONDARY  
40397 TUIT A.B.E. & S,FEE PREM(+RFND)  
40398 TUIT A.B.E. & S,FEE DISC(+RFND)  
40399 REFUNDED TUITION-A.B.E. & S  
40410 LABORATORY FEES CREDIT  
40420 LABORATORY FEES NON CREDIT  
40430 OPEN COLLEGE FEE  
40439 E-LEARNING TECH FEE  
40510 APPLICATION FEES  
40520 DEGREE APPICATION FEES  
40610 GRADUATION FEES  
40700 TRANSCRIPT FEES  
40800 FINANCIAL AID SEE GLC 40820  
40820 TUITION SCHOLARSHIP FEE  
40830 SEE GLC 40850  
40850 STUDENT ACTIVITIES & SERV FEES  
40860 STUDENT CAPITAL IMPROVMENT FEE  
40901 NON CREDIT ECONOMC DEVEL FEE  
40902 EXPERIENTIAL LEARNING FEE  
40903 HOLCOMBE INSTITUTE N/C FEES  
40910 LATE FEES  
40911 CAMPUS SERVICES FEE



BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

40915 IDENTIFICATION CARD FEE  
40920 TESTING FEES  
40921 LATE REGISTRATION FEE  
40922 HIGH SCHOOL CPT TEST  
40923 FAA EXAM FEE  
40929 E-LEARNING ASSESSMENT FEE  
40930 STUDENT INSURANCE  
40939 STUDENT DRUG TESTING FEE  
40940 SAFETY AND SECURITY FEE  
40950 NON CREDIT CONTINUING ED  
40951 ECON DEV TRANS FEE  
40960 PARKING FEES  
40961 COIN PARKING METERS  
40970 LIBRARY FEES  
40990 CONTRACT COURSE FEES  
40998 REFUND CLEARING  
40999 STUDENT FEES CONTRA REVENUE  
41510 GRANTS/CONTRACTS/CITIES-OPERAT  
41520 GRANTS/CONTRACTS/CITIES-NF  
41530 GRANTS/CONTRACTS/CITIES-CF  
41600 GRANT & CONTRACT FROM COUNTIES  
41610 GRANTS/CONTRACTS/COUNTIES/OPER  
41620 GRANTS/CONTRACTS/COUNTIES-NF  
41630 GRANTS/CONTRACTS/COUNTIES-CF  
42110 CCPF APPROPRIATIONS  
42120 CCPF WORKFORCE DEVELOPMENT  
42130 SPEC APPROPRIATION DISABLED  
42140 SPECIAL APPROPRIATION WORKFORCE DEVELOPMENT  
42150 PBIF - GEN REVENUE-CCPF  
42160 INCENTIVE GRANT FUNDS  
42170 CRITICAL DEFERRED MAINTENANCE  
42180 GENDER EQUITY GENERAL REVENUE  
42210 LICENSE TAG FEES APPROPRIATION  
42310 PECO APPROPRIATIONS  
42500 GRANTS & CONTRACTS - STATE  
42501 MISC STATE APPROPRIATION-NF  
42502 MISC STATE APPROPRIATION-CF  
42510 PBIF - CATEGORICAL APPROPRIATIONS  
42520 CHILD CARE PROJECT GENERAL REVENUE  
42530 COMMISSION ON COMMUNITY SERVICES  
42570 STUDENT ADVISING SYSTEM FUNDING  
42580 FACILITIES ENHANCE GRANT  
42591 DISTANCE LEARNING GRANTS  
42610 LOTTERY FUNDS-CCPF  
42620 INFORMATION TECHNOLOGY ENHANCEMENT GRANT  
42630 LOTTERY-FACILITIES ENHANCE CHALLENGE GRANT  
42640 LOTTERY PHIL BENJAMIN GRANT  
42650 LOTTERY FUNDS-2 & 2 PARTNERSHIP  
42660 LOTTERY FUNDS-LITERACY CENTERS  
42670 LOTTERY FUND-LIBRARY AUTOMATIO  
42680 LOTTERY FUND-STUDENT DATA BASE  
42690 LOTTERY CAPITAL INCENTIVE FUNDS  
42710 GRANTS & CONTRACTS/STATE OPER  
42720 GRANTS & CONTRACTS/STATE-N.F  
42730 GRANTS & CONTRACTS/STATE-C.F.  
42901 STATE INDIRECT COST RECOVERY



## LIST OF BCC GENERAL LEDGER CODES

CODES	DESCRIPTION
42910	GRANT REFUND TO STATE/OPER
43510	GRANTS/CONTRACT FEDERAL GOV-OPER
43514	FED CFORWARD
43518	FED CBACK
43520	GRANTS/CONTRACT FEDERAL GOV-NF
43530	GRANTS/CONTRACT FEDERAL GOV-CF
43901	FEDERAL INDIR COSTS-RECOVERY
43902	PELL FEDERAL FEE
43903	VA ALLOWANCE
43910	REFUND GRANTOR-FEDERAL-OPER
44100	CASH CONTRIBUTIONS
44110	CASH CONTRIBUTIONS-OPER
44120	CASH CONTRIBUTIONS-NF
44130	CASH CONTRIBUTIONS-CF
44200	NON CASH CONTRIBUTIONS
44210	NON CASH CONTRIB-OPER
44220	NON CASH CONTRIBUTIONS-NF
44230	NON CASH CONTRIBUTIONS-CF
44240	DONATIONS EQUIPMENT
44241	DONATIONS LIFE < 1 YEAR
44242	DONATIONS >1 YEAR >\$5K
44300	GIFTS FROM BUSINESS & INDUSTRY
44400	GIFTS,GRANTS & CONTRACTS
44409	BCCF REVENUE
44420	FAU LIBRARY CONTRACT
44421	FAU CONTRACTS - NON-LIBRARY
44900	INDIRCT COST PRIVATE SOURCES
44910	REFUND GRANTOR-PRIVATE/OPER
44920	REFUND GRANTOR-PRIVATE/NF
44930	REFUND GRANTOR-PRIVATE/CF
45000	BOOKSTORE SALES & COMMISSIONS
45001	BOOKSTORE SALES-TAXABLE
45002	BOOKSTORE SALES-NON TAXABLE
45010	NEW BOOK SALES TAXABLE
45019	NEW BOOK SALES NON TAXED
45020	USED BOOK SALES TAXABLE
45029	USED BOOK SALES NON TAXABLE
45030	SUPPLIES TAXABLE
45039	SUPPLIES NON TAXABLE
45040	STENO SALES TAXABLE
45049	STENO SALES NON TAXABLE
45050	BOOKSTORE COMMISSION
45059	TICKET SALES COMMISSION
45099	CONTRA BOOKSTORE SALES/COMMISS
45610	FOOD SALES CONTRACTURAL
45620	FOOD SALES VENDING
45628	FOOD SALES VENDING SCHOLARSHIP
45629	FOOD SALES VENDING NON TAXABLE
45630	FOOD SALES VEND SCHOLARSHIP
45639	GAME ROOM VENDING SALES
45699	CONTRA FOOD SERV SALES & COMMS
46210	POSTAGE MACHINE
46220	HYGIENE MACHINE
46230	COPY MACH COMMISSION
46240	GAMES REVENUE
46260	TELEPHONE COMMISSION



BIG010P2      BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES      DESCRIPTION

01/23/08

46410 RENTAL COLLEGE FACILITIES  
46419 RENTAL COLLEGE FACILITY TAXABL  
46420 PARKING LOT REVENUE TAXABLE  
46601 RECYCLABLE MATERIAL SALES  
46602 COIN COPIER SALES  
46610 TICKET SALES TAXABLE  
46611 TICKET SALES TAXABLE RENTOR  
46620 TICKET SALES NON TAXABLE  
46621 TICKET SALES NTAX CULTURAL EVENTS  
46622 TICKET SALES NTAX GOLD COAST OPERA  
46623 TICKET SALES NTAX VISUAL PER  
46624 TICKET SALES NONTAX RENTOR  
46629 TICKET SALES NONTAXABLE UNDIST  
46630 PUBLICATIONS REVENUE  
46639 PUBLICATION REVENUE NONTAXABLE  
46640 MISCELLANEOUS SALE & SERVICE  
46649 MISC SALES AND SERVICE TAXABLE  
46660 DUPLICATE FEE CARD  
46670 PARKING DECALS  
46680 LOST LOCKS AND TOWELS  
46700 TAXABLE SALES  
46910 SALES COLLEGE STORES  
46920 INTERNAL COPY BILLING  
47110 ENDOWMENT INCOME RESTRICTED  
47120 ENDOWMENT INCOME UNRESTRICTED  
48110 INTEREST NON INVESTMENT  
48120 INTEREST ON INVESTMENTS  
48130 MERCHANT DISCOUNT-CONTRA REV  
48210 GAIN LOSS SALE INVESTMENT  
48701 RETURN CHECK FINE  
48710 RETURNED CHECK FINE(OLD)  
48720 TRAFFIC FINE  
48721 LIBRARY FINES  
48730 LIBRARY FINE & REPROCESS (OLD)  
48740 STUDENT COURT  
48910 MISCELLANEOUS REVENUES  
48911 C J I ACADEMIES  
48912 C J I SPECIALIZED TRAINING  
48913 C J I TESTING  
48914 C J I PRESERV ACADEMICS  
48920 ALLIED AND EMT HEALTH INSURANC  
48930 STUDENT TESTING SERVICE  
48940 F A C C DUES  
48941 F A C C DUES COMMISSION  
48950 LOST LIBRARY BOOK REIMBURSEMENT  
48960 CURRENT YEAR RECOVERY  
48965 SYSTEM CONVERSION FEE CLEARING  
48970 INSURED LOSS REIMBURSEMENT  
48971 WILMA REIMBURSEMENT  
48980 OVERHEAD RECOVERY  
48985 CLEAR CARD REV  
49110 MANDATORY TRNS IN FROM FUND 1  
49120 MANDATORY TRNS IN FROM FUND 2  
49130 MANDATORY TRNS IN FROM FUND 3  
49140 MANDATORY TRNS IN FROM FUND 4  
49150 MANDATORY TRNS IN FROM FUND 5



BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

49160 MANDATORY TRNS IN FROM FUND 6  
49170 MANDATORY TRNS IN FROM FUND 7  
49180 MANDATORY TRNS IN FROM FUND 8  
49210 NON MANDATORY TRNS FROM FUND 1  
49220 NON MANDATORY TRNS FROM FUND 2  
49230 NON MANDATORY TRNS FROM FUND 3  
49240 NON MANDATORY TRNS FROM FUND 4  
49250 NON MANDATORY TRNS FROM FUND 5  
49260 NON MANDATORY TRNS FROM FUND 6  
49270 NON MANDATORY TRNS FROM FUND 7  
49280 NON MANDATORY TRNS FROM FUND 8  
49500 PROCEEDS SALE OF PROPERTY  
49505 GAIN FROM SALE OF PROPERTY  
49510 PROCEEDS FROM SALE/PROPERTY  
49520 INSURANCE RECOVERY (GASB 42)  
49600 PRIOR YEAR CORRECTION  
49610 PRIOR YEARS RECOVERY  
49620 OTHER PRIOR ADJUSTMENTS  
49621 INSURED LOSS REIMBURSE PRIOR YEARS  
49630 RETURN TO DONOR  
49631 TRANSFER TO SUBGRANTEE  
49640 SCHOLARSHIP REFUND  
49650 RECOVERY FROM ROBBERY  
49700 LOAN PRIN & INT CANCEL REIMBUR  
49901 CASH OVER OR SHORT  
49902 INVENTORY OVER OR SHORT  
49910 CASH SHORT OR OVER  
50000 POOL PERSONNEL BUDGET  
51000 FULLTIME POOL  
51010 EXEC ADMINISTRATIVE MANAGER FT  
51110 INSTRUCTIONAL ADMINISTRATION  
51200 INSTITUTIONAL MANAGEMENT  
51210 INSTITUTIONAL ADMINIST MANAGER  
51410 EXEC ADMIN MANAGER SABBATICAL  
51419 PROFESSIONAL LEAVE  
51510 EXEC ADMIN MANAGR PERMANENT PT  
52001 INSTRUCTOR FULLTIME  
52002 LIBRARIAN  
52003 COUNSELOR  
52005 DEPARTMENT HEAD  
52010 INSTRUCTIONAL FULL TIME  
52020 INSTRUCTIONAL LIBRARIAN  
52030 INSTRUCTIONAL COUNSELOR  
52050 DEPARTMENT HEAD  
52110 EX-PAY TEACH  
52120 INSTRUCTIONAL SUPPLEMENT  
52200 INSTRUCTIONAL SUBSTITUTION  
52210 INST SUBST  
52300 INSTRUCTIONAL PARAPROFESSIONAL  
52410 INSTRUCTIONAL SABBATICAL LEAVE  
53010 OTHER PROFESSIONAL FULLTIME  
53020 PROFESSIONAL TECHNICAL  
53030 OTHER PROFESSNL REASSIGN TIME  
53110 FT FAC SUPP  
53120 FT SUP-OTH  
53210 OTHER PROFESSIONL SUBSTITUTION



BIG010P2      BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES      DESCRIPTION

01/23/08

53310      OTHER PROFESSIONAL PARA PROF  
53400      OTHER PROFESSIONAL SABBATICAL  
53410      OTHER PROFESSIONAL SABBATICAL  
53510      OPS PRM PT  
54010      PTS NON-UNION FULL TIME  
54020      PTS UNION FULLTIME  
54110      PTS OVERTIME  
54500      PTS PERM PT  
54510      PTS PERM PT\_NON-UNION  
54520      PTS PERM PT UNION  
54610      PTS SABBATICAL  
54700      EMPLOYEE AWARDS  
55010      EXEC ADMIN MANAGER TEMPORARY  
56000      PT INST POOL  
56001      ADJUNCT INSTR  
56002      OPS LIBRARIAN  
56003      OPS COUNSELOR  
56004      OPH-COACH  
56005      OTHER PROFESSIONAL SUPERVISOR  
56006      PARA-PROF INSTRUCTION SUPPORT  
56010      ADJUNCT TEMP  
56020      OPS LIBRAR  
56030      OPS COUNSELOR  
56040      OTHER PROFESSIONAL COACH  
56050      OTHER PROFESSIONAL SUPERVISOR  
56110      OTHER PROFESSIONAL INSTR SUBSTITUTE  
56510      OPS INSTRUCTIONAL SUPPORT TEMPORARY  
56511      TUTORS  
57000      PT OPS POOL  
57001      OTHER PERSONNEL SERVICES TEMP  
57002      OPS TEMP UNION  
57003      TUTORS TEMPORARY  
57004      LAB ASSISTANTS TEMPORARY  
57010      OTHER PERSONNEL SERVICES TEMP  
57011      ON-CALL OPS TEMPORARY  
57020      TECHNICL TRADE SERV TEMP UNION  
57030      TUTORS TEMPORARY  
57040      LAB ASSISTANTS TEMPORARY  
58010      COLLEGE WORKSTUDY ON/OFF CAMPUS BCC FUNDED  
58110      FEDERAL WORKSTUDY ON CAMPUS  
58120      FEDERAL WORKSTUDY OFF CAMPUS  
58210      COLL WORK EXPER. ON-CAMPUS STATE FUNDS  
58310      STUDENT ASSISTANTS\_- ALL FUNDING SOURCES  
58510      ENDOWED TEACHING CHAIRS  
58520      EMPLOYEE AWARDS  
59000      FRINGE POOL  
59100      SOCIAL SECURITY CONTRIBUTIONS  
59101      MEDICARE CONTRIBUTIONS  
59102      SOCSEC YEAR-END ADJUST  
59110      SOCIAL SECURITY CONTRIBUTIONS  
59120      MEDICARE CONTRIBUTIONS  
59201      TEACHERS RETIREMENT  
59203      FLORIDA RETIREMENT  
59204      FRS SENIOR MANAGEMENT  
59206      OPT RETIREMNT PLAN/FRS PORTION  
59207      DROP FRS



BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

59208 OPT RETIREMNT PLAN/TSA PORTION  
59210 TEACHERS RETIREMENT  
59230 FLORIDA RETIREMENT  
59240 OPTIONAL RETIREMENT PLAN / FRS PORTION  
59260 OPTIONAL RETIREMENT PLAN / TSA PORTION  
59300 ACCRUED LEAVE EXPENSE  
59301 ACCRUED ANNUAL LEAVE EXPENSE  
59302 ACCRUED SICK LEAVE EXPENSE  
59310 COMPENSATED ABSENCES EXPENSE  
59320 ACCRUED SICK LEAVE EXPENSE  
59400 ACCRUED SEVERANCE PAY EXPENSE  
59503 HOUSING ALLOWANCE  
59504 COLLEGE PROVIDED EXPENSE ACCT  
59506 MOVING EXPENSE  
59508 DEFERRED COMPENSATION - TAX EXEMPT  
59509 AUTOMOBILE ALLOWANCE  
59510 TERMINAL LEAVE EXPENSE  
59519 OTHER BENEFITS TAXABLE  
59520 BENCOR 2.35% REIMBURSEMENT  
59701 HEALTH INSURANCE  
59702 LIFE INSURANCE  
59703 DENTAL INSURANCE EXPENSE  
59704 DISABILITY INCOME INSURANCE  
59710 HEALTH INSURANCE  
59720 LIFE INSURANCE  
59730 DENTAL INSURANCE EXPENSE  
59740 DISABILITY INCOME INSURANCE  
59750 CAFETERIA PLAN SERVICE FEES  
59801 EMPLOYEE FEE WAIVERS  
59802 DEPENDENT FEE WAIVERS  
59803 EMPLOYEE MATRICULATION REIMB  
59804 DEPENDENT FEE REIMBURSEMENT  
59810 EMPLOYEE FEE WAIVERS  
59820 DEPENDENT FEE WAIVERS  
59830 EMPLOYEE MATRICULATION REIMBR  
59840 DEPENDENT FEE REIMBURSEMENT  
59900 PERSONNEL EXP CONTINGENCY(BUDG  
59901 CONTINGENCY SALARY AND BENEFITS  
59902 LAPSE SALARY & BENEFITS  
59910 CONTINGENCY  
60000 POOL EXPENSE BUDGET  
60501 TRAVEL IN DISTRICT  
60502 TRAVEL OUT OF DISTRICT  
60503 TRAVEL OUT OF STATE  
60504 TRAVEL INTERNATIONAL  
60505 TRAVEL REIMBURSABLE  
60506 TRAVEL STUDENT  
60507 TRAVEL NON EMPLOYEE  
60508 TRAVEL EMPLOYEE RECRUITMENT  
60509 TRAVEL MOVING EXPENSES  
60510 TRAVEL OTHER  
60598 ADVANCE FUNDS TRAVEL  
60599 OTHER ADVANCED FUNDS  
61001 POSTAGE/FREIGHT REIMBURSE  
61010 FREIGHT AND SHIPPING  
61012 POSTAGE (INTERNAL BILLINGS)



## LIST OF BCC GENERAL LEDGER CODES

CODES	DESCRIPTION
61501	LOCAL TELEPHONE/FAX SERVICE
61502	LONG DISTANCE TELEPHONE/FAX
61503	SUNCOM/WATS SERVICE
61504	OTHER COMMUNICATION SERVICE
61505	CELL PHONE EXPENSE MONTHLY SRV
61506	TELEPHONE INSTALLATION
61507	DISTANCE LEARNING SERVICE
61509	DATA COMMUNICATION SERVICE
61527	LIBRARY INTERNET SERVICES
62001	PRINTING/DUPLICATING VENDOR
62002	PRINTING/DUPLICATING COLLEGE
62003	BINDING
62004	DEPT PHOTOCOPYING
62005	DEPT DUPLICATING
62501	REPAIRS & MAINT BLDG VENDOR
62502	REPAIRS & MAINT EQUIP VENDOR
62503	REPAIRS & MAINT GROUNDS VENDOR
62504	SERVICE CONTRACTS/AGREEMENT
62505	REPAIRS & MAINT OTHER VENDOR
62506	REPAIRS & MAINT TECHNOLOGY
62507	IT SOFTWARE
63001	RENTALS FACILITIES
63002	RENTALS EQUIPMENT
63003	RENTALS FILMS
63004	RENTALS COPY MACHINES
63005	RENTALS OTHER
63006	LEASE PURCHASE PAYMENTS-CAPITAL (FUND 8)
63007	ROYALTIES
63008	LONG TERM FACILITIES LEASES
63009	EQUIPMENT LEASES-OPERATING
63010	IT LICENSE AGREEMENT
63501	INSURANCE PROPERTY
63502	INSURANCE WORKERS COMPENSATION
63503	INSURANCE STUDENT
63504	INSURANCE-FLEET
63505	INSURANCE GENERAL LIABILITY
63506	PROFESSIONAL LIABILITY
63509	INSURANCE CONSORTIUM ASSESSMENT
63516	INSURANCE AVIATION
63598	RETIRED PRESIDENT HEALTH/DENTL
63599	CONTRACTED HEALTH/DENTAL
64001	HEATING FUELS
64002	WATER AND SEWAGE
64003	ELECTRICITY
64004	GARBAGE COLLECTIONS
64005	FUEL VEHICULAR
64006	HAZARDOUS WASTE REMOVAL
64007	MEDICAL WASTE DISPOSAL
64017	MEDICAL WASTE DISPOSAL
64019	OTHER UTILITIES
64501	OTHER SERVICES
64502	INSTITUTIONAL MEMBERSHIP
64503	CONTRIBUTED SERVICES
64504	COLLECTION/BILLING SERVICES
64505	ADVERTISING REQUIRED BY LAW
64506	SBE BOND ADMINISTRATIVE EXPENS



BIG010P2      BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES          DESCRIPTION

01/23/08

64507      CONTR INSTR STATE FUNDABLE  
64508      CONTRACTED NON INSTR. SERVICES  
64509      OTHER SERVICES NON CONTRACTED  
64510      ADVERTISE NOT REQUIRED BY LAW  
64511      NON-CONTRACTED SERVICE/STIPEND  
64512      TUITION REIMBURSEMENT NON-TAX  
64513      CONTRACT INSTRUCT SERV NON FND  
64514      TECHNOLOGY SERVICES  
64517      CONTRACT INSTRUCTION DUAL CREDIT  
65001      CONSULTANT FEES  
65002      HONORARIA FEES  
65003      LEGAL FEES  
65004      AUDITING FEES  
65007      OTHER PROFESSIONAL FEES  
65008      ACCREDITATION FEES  
65009      BANK SERVICE FEES  
65010      TECHNOLOGY CONSULTANT FEES  
65019      CONSULTANTS SPD  
65029      MERCHANT DISCOUNT  
65501      EDUCATIONAL MATERIALS & SUPPLY  
65502      OFFICE MATERIALS AND SUPPLIES  
65503      DIPLOMAS AND COVERS  
65505      EDUC MATERIALS DUAL CREDIT  
65701      DATA SOFTWARE EDUC NON CAPITAL  
65702      DATA SOFTWARE ADMN NON CAPITAL  
66001      MAINT. MATERIALS & SUPPLIES  
66002      JANITORIAL MATERIALS & SUPPLYS  
66003      AUTO MATERIALS AND SUPPLIES  
66004      GROUNDS MATERIALS & SUPPLIES  
66005      CONSTRUCTION MAT. & SUPPLIES  
66006      HAZARDOUS MATER-NON INSTRUCTN  
66501      ATHLETIC MATERIALS & SUPPLIES  
66502      ATHLETIC UNIFORMS  
66503      FOOD AND FOOD PRODUCTS  
66504      MATERIALS & SUPPLIES OTHER  
66505      DEPARTMENTAL UNIFORMS  
66507      MINOR TECHNOLOGY EQUIPMENT  
66509      OTHER MATERIALS AND SUPPLIES  
67001      LIBRARY SUBSCRIPTIONS  
67002      LIBRARY PERIODICALS  
67003      LIBRARY BOOKS  
67004      LIBRARY OTHER COLLECTIONS  
67005      LIBRARY E RESOURCES-PURCHASED  
67006      LIBRARY E RESOURCES LICENSES  
67010      LIBRARY MICROFICHE  
67011      LIBRARY VIDEO CASSETTES  
67014      LIBRARY SOFTWR STUDENT USE  
67015      LIBRARY SERIAL PURCH BOOKS  
67016      LIBRARY SERIAL PURCH CD ROMS  
67017      LIBRARY LASER DISCS  
67018      LIBRARY SERIAL INTERNET  
67500      PURCHASES FOR RESALE - POOL  
67501      NEW BOOKS RESALE  
67502      USED BOOKS RESALE  
67503      TRADE BOOKS RESALE  
67504      SUPPLIES RESALE



BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

67505 JEWELRY RESALE  
67506 OTHER ITEMS FOR RESALE  
67507 CENTRAL STORES  
67508 FOOD AND FOOD PRODUCTS RESALE  
67509 OTHER PRODUCTS-RESALE  
67510 HAZARDOUS MATERIALS-RESALE  
67516 COST OF GOODS SOLD  
67601 INDIRECT COST EXPENSE PRIVATE  
67602 INDIRECT COST EXPENSE STATE  
67603 INDIRECT COST EXPENSE FEDERAL  
67604 INDIRECT COST EXENSE OTHER  
67701 ADMIN COST FEDERAL POOL  
67702 ADMIN COST STATE POOL  
68001 SCHOLARSHIPS  
68002 FUNDABLE FEE WAIVERS  
68003 TEXTBOOK SCHOLARSHIPS  
68004 SCHOLARSHIP - RECOVERIES  
68005 NONFUNDABLE FEE WAIVERS  
68006 STUDENT STIPENDS  
68007 PAID FOOD LODGING SCHOLARSHIP  
68008 EARLY ADMIN FEE WAIVER  
68009 PAID NURSING SPONSORSHIP  
68010 APPLICATION FEE  
68011 PAID FOOD LODGING SCHOLARSHIP  
68012 EARLY ADMIN FEE WAIVER  
68013 PAID NURSING SPONSORSHIP/68009  
68019 FIN AID OVERPAY DUE  
68091 APPLICATION FEE  
68092 PRIOR YEAR SCHOLARSHIP EXPENSE  
68093 S E O G  
68097 PAID FOOD LODGING SCHOLARSHIP  
68098 STAFFORD CONTRA  
68099 SCHOLARSHIP CONTRA  
68501 INTEREST ON DEBT BONDS  
68502 INTEREST ON DEBT LOANS  
68520 INTEREST ON DEBT NON CAPITAL  
68530 INTEREST ON DEBT CAPITAL  
69000 PAYMENTS ON DEBT PRINCIPAL  
69001 NURSING LOAN CANCELLATION  
69002 PAYMENT DEBT PRINCIPAL LOAN  
69100 CONTROL TRANSFER OUT  
69110 MANDATORY TRANSFER TO FUND 1  
69120 MANDATORY TRANSFER TO FUND 2  
69130 MANDATORY TRANSFER TO AUX FUND  
69140 MAND TRANSFER ENDOWMNT/ANNUITY  
69150 MANDATORY TRANSFER SCHOL FUNDS  
69170 MAND TRNSF TO UNEXPENDED PLANT  
69180 MANDATORY TRANSFER TO FUND 8  
69210 NONMANDATORY TRANSFR TO FUND 1  
69220 NONMANDATORY TRANSFR TO FUND 2  
69230 NONMANDATORY TRANSFR TO FUND 3  
69240 NONMANDATORY TRANSFR TO FUND 4  
69250 NONMANDATORY TRANSFR TO FUND 5  
69270 NONMANDATORY TRANSFR TO FUND 7  
69280 NONMANDATORY TRANSFR TO FUND 8  
69400 DEPRECIATION EXPENSE



BIG010P2      BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES      DESCRIPTION

01/23/08

69501      BAD DEBT EXPENSE  
69502      INVENTORY LOSSES/WRITE OFFS  
69503      UNEMPLOYMENT COMPENSATION  
69504      UNINSURED LOSSES DEDUCT  
69505      LOSS ON SALE OF PROPERTY  
69506      IMPAIRMENT OF FIXED ASSETS  
69507      TRANSFER TO BCCF  
69508      UNDISTRIBUTED INSURANCE CLAIM  
69509      OTHER EXPENSES  
69510      HOUSING/CAR ALLOWANCE  
69620      PRIOR YEAR CORRECTION EXPENSE  
69900      CONTINGENCY  
69907      CONTINGENT SPEC FEES  
69908      CONTINGENT ENROLLMENT GROWTH  
69909      CONTINGENT FUND BAL RESERVE  
70000      POOL CAPITAL OUTLAY BUDGET  
70110      MINOR EQUIPMENT RISK MANAGEMNT  
70501      MINOR LESS THAN \$1000.00  
70502      MINOR REPAIRS  
70506      MINOR COMPUT/TECH < \$1000.00  
70509      ADVANCE FUNDS CAPITAL OUTLAY  
70600      MINOR EQUIP \$1000-4999  
70601      EDUC FURNITURE/EQUIP 1000-4999  
70602      OFFICE FURN/EQUIP 1000-4999  
70603      CONSTRUCTION/MAINT 1000-4999  
70604      VEHICLES \$1000-4999  
70605      ATHLETIC EQUIP 1000-4999  
70606      COMPUTER EQUIP 1000-4999  
71001      EDUCATIONAL FURNITURE & EQUIP \$5,000 & ABOVE  
71002      OFFICE FURNITURE & EQUIPMENT  
71003      CONSTRUCTION & MAINT EQUIPMENT  
71004      VEHICLES & MOBILIZED EQUIPMENT  
71005      NON DECAL FURNITURE & EQUIPMNT  
71006      COMPUTERS AND RELATED EQUIPMENT  
71009      OTHER FURNITURE & EQUIPMENT  
71011      COMPUTER EQUIP 3YR LIFE \$5000+  
71021      VEHICLES 5 YEAR LIFE \$5000+  
71022      OFFICE EQUIP 5 YR LIFE \$5000+  
71023      EDUCATIONAL EQUIP 5 YR \$5000+  
71024      ATHLETIC EQUIP 5 YR \$5000+  
71025      MAINT EQUIPMENT 5 YEAR \$5000+  
71031      OFFICE EQUIP 7 YR \$5000+  
71032      EDUCATIONAL EQUIP 7 YR \$5000+  
71041      BUILD/PORTABLE 10 YEARS \$5000+  
72001      DATA SOFTWARE EDUCATIONAL CAP  
72002      DATA SOFTWARE ADMINISTR CAP  
73001      LIBRARY BOOKS  
73002      PERIODICALS - BOUND  
73003      MICROFILM  
73004      RECORDINGS  
73005      FILMS  
73006      FILMSTRIPS  
73007      SLIDES  
73008      TAPES  
73009      TRANSPARENCIES  
73010      MICROFICHE



BIG010P2 BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES DESCRIPTION

01/23/08

73011 VIDEOCASSETTES  
73012 OTHER LIBRARY MEDIA  
73013 COMPACT DISKS  
73014 SOFTWARE FOR STUDENT USE  
73015 BOOKS-SERIAL PURCHASED  
73016 CD ROMS-SERIAL PURCHASED  
73017 LASER DISCS  
73018 SERIAL INTERNET - LIBRARY  
73050 ARTWORK/ARTIFACT  
75001 ARCHITECTURAL  
75002 ARCHITECT/ENGINEER-BASIC SERV  
75003 ARCHITECT/ENGINEER EXTRA SERVICES  
75004 ARCHITECT/ENGINEER-REIMBURSABLE  
75005 CONSTRUCTION MANAGER-BASIC SERVICES  
75006 CONSTRUCTION MGR.-EXTRA SERV  
75007 CONSTRUCTION MANAGER - REIMBURSABLE  
75008 JOB OFFICE  
75009 INSTITUTIONAL ADMINISTRATION  
75010 BLUEPRINTING/DUPLICATING/ADVER  
75011 INSURANCE  
75012 SURVEY/TEST BORINGS  
75013 PERMITS/FEES  
75014 BUILDING ACQUISITION  
75015 DEMOLITION  
75016 LEGAL FEES  
75017 SITE PREPARATION  
75018 MATERIALS TESTING/INSPECTION  
75019 FOUNDATIONS/STRUCTURES  
75020 ELEVATOR  
75021 HVAC(HEATING,VENTILATION & AIR CONDITIONING  
75022 PLUMBING  
75023 ELECTRICAL  
75024 NEW BLDG CONSTRUCTION GENERAL  
75025 GENERAL CONDITIONS  
75026 HVAC AUTOMATION  
75027 TEST AND BALANCE  
75028 CONSTRUCTION MATERIALS  
75029 FIXED EQUIPMENT  
75030 RESIDENT INSPECTION  
75031 RENOVATION & REMODELING  
75032 INITIAL SUPPLIES  
75033 TELEPHONE INSTALLATION  
75034 MISCELLANEOUS  
75099 BUILDINGS & FIXED EQUIPMENT  
76001 NON CAPITAL REPAIRS & MAINTEN  
77001 PURCHASE OF LAND (SITE)  
77002 MISCELLANEOUS COST LAND  
79001 OTHER STRUCT GRTR THAN \$25,000  
79002 LANDSCAPING GRTR THAN \$25,000  
79003 INFRASTRUCTURE GE 5% OF ASSETS  
79004 PARKING LOTS AND LIGHTING  
79005 SIGNS  
79006 FENCES  
79007 FLAGPOLES AND MEMORIALS  
79008 UTILITY SYSTEMS  
79009 OTHER STRUCTURAL IMPROVEMENTS



BIG010P2      BROWARD COMMUNITY COLLEGE  
LIST OF BCC GENERAL LEDGER CODES  
CODES        DESCRIPTION

01/23/08

79900        CAPITAL OUTLAY CONTINGENCY  
79990        FACILITIES RESERVE

\*\*\*\*\* END OF REPORT \*\*\*\*\*

