

SCHOOL DISTRICT OF OKALOOSA COUNTY
CHART OF ACCOUNTS - EXPENDITURES - OBJECT CODES
FISCAL YEAR 2004-2005
UPDATED 02/27/2004

<u>Dimension</u>	<u>Expenditure Object Number</u>	<u>Account Name</u>
4	0100	SALARY - NON-INSTRUCTIONAL
4	0102	SALARY - OTHER COMPENSATION
4	0103	SALARY - SUPPLEMENTS
4	0104	SALARY - PERFORMANCE PAY
4	0105	SALARY - BONUS
4	0107	SALARY - EXTENDED SUBSTITUTES
4	0111	SALARY - ADMINISTRATIVE/MGR.
4	0117	WORKSHOPS
4	0120	RETIREMENT PAY (SICK LEAVE)
4	0121	RETIREMENT BONUS
4	0122	SICK LEAVE PAYOFF
4	0123	ANNUAL LEAVE PAYOFF
4	0130	SALARY - EXTRA PAY
4	0131	SALARY - INSTRUCTIONAL
4	0132	SALARY - HOURLY TEACHERS
4	0200	FRINGE BENEFITS
4	0210	FLORIDA RETIREMENT SYSTEM
4	0220	FICA (SOCIAL SECURITY)
4	0230	INSURANCE (EMPLOYEE)
4	0231	GROUP INSURANCE - HEALTH & HOSPITAL
4	0232	GROUP INSURANCE - LIFE
4	0233	GROUP INSURANCE - DENTAL
4	0234	GROUP INSURANCE - OTHER
4	0240	WORKERS COMPENSATION
4	0250	UNEMPLOYMENT COMPENSATION
4	0290	OTHER EMPLOYMENT BENEFITS
4	0291	FLEXIBLE SPENDING ACCOUNT
4	0292	DEPENDENT CARE 90-91
4	0300	PURCHASED SERVICES
4	0310	PROFESSIONAL & TECHNICAL SERVICE
4	0311	CO & DS W/H FOR ADMIN EXPENSES
4	0312	SCHOLARSHIPS-TEACHER QUEST
4	0313	ATTORNEY FEES
4	0320	INSURANCE AND BOND PREMIUMS
4	0321	INSURANCE REFUND CLAIMS & DMG
4	0322	EMERGENCY / LIABILITY
4	0330	IN COUNTY TRAVEL
4	0331	OUT OF COUNTY TRAVEL
4	0350	REPAIR AND MAINTENANCE
4	0351	REFUND - TRANSPORTATION
4	0352	REFUND - MAINTENANCE
4	0353	REFUND - AUDIO VISUAL
4	0354	MAINTENANCE VEHICLE REPAIR
4	0355	COMPUTER REPAIRS

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4	0356	INSPECTION/REPAIR FIRE EXTING.
4	0357	SUPPORT MANAGED - COMPUTERS
4	0360	LEASE AND RENTAL AGREEMENTS
4	0361	INSTALLMENT PURCHASE AGREEMENT
4	0362	237.161 LOAN/EQUIP PURCHASE
4	0363	SEAT MANAGED - COMPUTERS
4	0364	REFUND/EQUIP AND MAINTENANCE
4	0370	POSTAGE AND TELEGRAM
4	0371	TELEPHONE
4	0372	TELEPHONE MAINTENANCE
4	0373	TELEPHONE LONG DISTANCE
4	0374	REFUND FOR POSTAGE
4	0375	CELLULAR TELEPHONE
4	0381	WATER AND SEWAGE
4	0382	GARBAGE
4	0390	OTHER PURCHASED SVC-PRINT/COPY
4	0391	LAUNDRY / LINEN - SCH FD SVC
4	0392	SHIPPING CHARGES
4	0393	CONTRACTS-NONPROFESSIONAL SVC
4	0394	REFUND COPYING AND PRINTING
4	0395	WAREHOUSE PURCHASES
4	0396	HAZARDOUS WASTE DISPOSAL
4	0397	REFUND OF COURSE FEES
4	0398	FIELD TRIPS
4	0399	PRINTING AND WAREHOUSE FORMS
4	0400	ENERGY SERVICES
4	0410	NATURAL GAS
4	0420	BOTTLED GAS
4	0430	ELECTRICITY
4	0440	HEATING OIL
4	0450	GASOLINE
4	0460	DIESEL FUEL
4	0490	OTHER ENERGY SERVICES
4	0500	MATERIALS AND SUPPLIES
4	0510	SUPPLIES
4	0516	TRANSPORTATION TOOLS
4	0517	TOOLS - MAINTENANCE
4	0520	TEXTBOOKS
4	0530	PERIODICALS
4	0540	OIL
4	0541	GREASE AND LUBRICANTS
4	0543	REFUND - TRANSPORTATION TRIPS
4	0550	REPAIR PARTS
4	0551	REFUND PARTS AND REPAIRS
4	0560	TIRES AND TUBES

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4	0570	FOOD
4	0571	CONDEMNED FOOD - INVENTORY
4	0572	MILK PURCHASES
4	0573	MILKSHAKE MIX
4	0574	FOOD - SCHOOL DIRECT PURCHASE
4	0575	FOOD - CENTRAL PURCHASES SCHOOLS
4	0576	FOOD - CENTRAL KITCHEN PROD.
4	0579	FOOD DISTRIBUTED TO SCHOOLS
4	0580	COMMODITIES
4	0581	COMMODITIES - HOME ECONOMICS
4	0582	CONDEMNED COMMODITIES INVENTORY
4	0583	USDA - CENTRAL KITCHEN PROD.
4	0584	USDA - SCHOOL DIRECT PURCHASES
4	0585	USDA - CENTRAL PURCHASES SCHOOLS
4	0590	OTHER MATERIALS AND SUPPLIES
4	0591	WAREHOUSE INVENTORY ADJUSTMENT
4	0592	SMALL WARES
4	0593	NON-FOOD CENTRAL KITCHEN PROD.
4	0594	NON-FOOD SCHOOL DIRECT PURCHASE
4	0595	NON-FOOD CENTRAL PURCHASE SCH.
4	0596	OTHER - CENTRAL KITCHEN PROD.
4	0597	OTHER - SCHOOL DIRECT PURCHASES
4	0598	WAREHOUSE PURCHASES-PRINTING
4	0599	INVENTORY PURCHASES
4	0600	CAPITAL OUTLAY
4	0610	LIBRARY BOOKS
4	0621	CAPITALIZED A-V MATERIALS
4	0622	AUDIO VISUAL (UNDER \$750)
4	0630	BUILDING AND FIXED EQUIPMENT
4	0631	ARCHITECTURAL DESIGN/ENGINEER
4	0632	CONTRACTOR SERVICES
4	0633	CONSTRUCTION DIRECT MATERIAL
4	0641	EQUIPMENT/FIXED ASSETS (OVER \$750)
4	0642	EQUIPMENT (UNDER \$750)
4	0643	COMPUTER HARDWARE- OVER \$750
4	0644	COMPUTER HARDWARE - UNDER \$750
4	0649	EQUIPMENT TRANSFER OUT OF COUNTY
4	0650	MOTOR VEHICLES
4	0651	BUSES
4	0652	OTHER MOTOR VEHICLES
4	0660	LAND
4	0670	IMPROVEMENTS OTHER THAN BLDGS
4	0671	LAND IMPROVEMENTS
4	0672	NEW SIDEWALKS & RETAINING WALL
4	0673	PARKING LOTS AND DRIVEWAYS - NEW

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4	0674	SEWAGE TREATMENT OF PLANT
4	0675	FENCE AND UNDERGROUND TANKS
4	0676	OTHER PERMANENT IMPROVEMENTS
4	0677	REPLACEMENT SYSTEMS
4	0680	REMODELING & RENOV-CAPITALIZED
4	0681	FIRE/SPRINKLER/ELECT/WATER SYST.
4	0682	HEATING / COOLING/ AIR COND.
4	0683	ROOFING
4	0684	REPLACEMENT ROOFING & SYSTEMS
4	0685	FLOORING/STRUCTURAL ALTERATION
4	0691	CAPITALIZED SOFTWARE
4	0692	SOFTWARE (UNDER \$750)
4	0693	SOFTWARE SUBSCRIPTIONS
4	0699	OTHER CAPITAL OUTLAY
4	0700	OTHER EXPENSES
4	0710	REDEMPTION OF PRINCIPAL
4	0720	INTEREST
4	0730	DUES AND FEES
4	0731	COST OF ISSUANCE
4	0732	MOTOR VEHICLE TAGS AND FEES
4	0733	COST OF ISSUANCE
4	0734	DISCOUNT EXPENSE
4	0735	CASH MANAGEMENT FEES
4	0736	OTHER FEES - TRUST FUND
4	0737	BASIC RENT PAYMENTS
4	0740	JUDGEMENT VS SCHOOL SYSTEM
4	0741	INSUR CLAIMS - PRIOR YEARS
4	0742	INSURANCE CLAIMS CURRENT YEAR
4	0743	LIABILITY INSURANCE-EMERGENCY
4	0750	OTHER PERSONNEL SERVICES (TEMP)
4	0755	OTHER PER SERV (TEMP EMP 602)
4	0760	UNEMPLOYMENT EXPENSES
4	0761	PAYMENTS TO REFUND COP'S
4	0762	PAYMENT TO REFUND BOND ESCROW
4	0770	REMITTANCES TO INTERNAL ACCTS
4	0771	REMIT TO OTHER AGENCY-TAX RFND
4	0774	REMITTANCE TO STATE/FED GOVERN
4	0780	DEPRECIATION
4	0790	MISCELLANEOUS EXPENSE
4	0791	INDIRECT COST
4	0792	STATE SALES TAX
4	0795	SCHOLARSHIPS, AWARDS, AND GRANTS
4	0900	REMITTANCES AND TRANSFER
4	0910	TRANSFERS TO GENERAL OPER FUND
4	0920	TRANSFERS TO DEBT SERVICE FUND

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4	0921	TRANSFERS TO SBA FUNDS
4	0922	TRANSFERS TO ACQUISITION FUND
4	0925	TRANSFERS TO PROGRAM CHARGES
4	0926	TRANSFERS TO BASIC RENT FUND
4	0927	TRANSFERS TO REBATE FUNDS
4	0930	TRANSFER TO CAPITAL IMPROVE FUND
4	0940	TRANSFERS TO SPECIAL REV FUNDS
4	0950	TRANSFERS TO SCHOOL FOOD SERVICE
4	0960	TRANSFERS TO INTERBUDGETARY FUND
4	0961	REMITTANCE TO OTHER AGENCIES
4	0970	TRANSFERS TO INTERNAL ACCOUNT
4	0980	TRANSFERS TO OTHER AGENCIES
4	0984	RESERVES - PERFORMANCE PAY
4	0987	RESERVE-SCHOOLS/DEPARTMENTS
4	0988	RESERVE-SCHOOL CARRYOVER
4	0989	RESERVE-NEW SCHOOL
4	0990	FUND BALANCE-UNAPPROPRIATED
4	0991	RESERVES - INVENTORY
4	0992	RESERVES - INSURANCE
4	0993	RESERVES - RETIREMENT
4	0994	RESERVES - FTE/SCHOOLS
4	0995	RESERVES- SELF INSURANCE
4	0996	RESERVE-CONTINGENCY
4	0997	RESERVE-PROJECTS
4	0998	RESERVES-OTHER
4	0999	RESERVES - SINKING FUND