

**SCHOOL DISTRICT OF OKALOOSA COUNTY  
DESCRIPTIONS OF FREQUENTLY USED EXPENDITURE OBJECT CODES  
FISCAL YEAR 2014-2015**

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***OBJECT***

Object indicates the type of goods or services obtained as a result of a specific expenditure. Eight major object categories are identified and described in this handbook: (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 or expenditures.

**Code    DESCRIPTOR**

**0100    *Salaries***

Gross salary for all personnel working in permanent positions for the School Board.

0100    *Salary – Educational Support*

0102    *Additional Pay - Salaries paid for “Other Compensation”*

0103    *Salary – Supplements*

0104    *Salary - Performance Pay*

0105    *Salary – Bonus*

0107    *Salary - Extended Substitutes*

0111    *Salary - Administrative/Manager*

0117    *Workshops Salaries*

Salaries paid for attending approved workshops or similar activities outside the duties of the regular job.

0130    *Salary – Overtime*

0131    *Salary – Instructional*

0132    *Salary - Hourly Teachers*

**0200    *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, is part of the cost of employing staff. Benefits should be identified with the function in which the salaries were recorded.

0210    *Retirement*

Employers share of any state or local employee retirement system paid by the school district, including the amount paid for employees assigned to federal programs.

0220    *FICA*

Contributions of the employer’s share of Social Security and Medicare for district personnel (including hourly personnel).

0230    *Group Insurance*

Expenditures to provide group insurance coverage (including life, health, and accident

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insurance) for school personnel.

0231 Group Insurance - Health & Hospital

0232 Group Insurance - Life

0233 Group Insurance – Dental

0234 Group Insurance - Other

**0300 Purchased Services**

Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services that 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.

0310 Professional and Technical Services

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

0311 Subawards Under Subagreement (First \$25,000)

For subagreements reported under Professional and Technical Services, record the first \$25,000 of each subaward.

0312 Subawards Under Subagreement (In Excess of \$25,000)

For subagreements reported under Professional and Technical Services, record all subawards in excess of \$25,000, regardless of the period covered by the grant or subcontract.

0315 Custodial Services – Managed Internally

Used to set-aside funds to pay for custodial services managed by the District.

0320 Insurance and Bond Premiums

Expenditures for all types of insurance coverage (other than group insurance as described in Object 0230), such as property, liability, fidelity, and bond premiums.

0330 In-County Travel

Cost of In-County travel for personnel required to travel for the district school board within the county.

0331 Out-of-County Travel

Costs for transportation, meals, hotel, registration fees, and other expenses associated with traveling on business for the district school board. Payment for per diem in lieu of reimbursement for subsistence (room and board) also is charged here.

0350 Repairs and 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, renovations, and remodeling are capital expenditures and, therefore, are not included.

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Note: Equipment repair services that are direct costs of specific programs within the FEFP shall be charged to the appropriate code under the "Instruction" function. Equipment repair services rendered for the functions of "Transportation" and "Food Services" should be charged to those functions. Routine maintenance of audiovisual equipment should be charged to Function 6200 (Instructional Media Services). All other equipment repairs may be charged to Function 8100 (Maintenance of Plant).

0354 Vehicle Repairs/Maintenance

0355 Computer Repair

0356 Inspect/Repair Fire Extinguisher

0357 Support Managed – Computers

0360 Lease and Rental Agreements

Expenditures for leasing or renting land, buildings, films, and equipment for both temporary and long-range use of the district school board. This object code includes annual fees charged for support and maintenance of software and for broadcast rights. Payments on capital leases are not recorded in this account, but are recorded as a reduction of principal and the recognition of expense.

0363 Seat Managed - Computers

0370 Postage

Expenditures to provide postage, shipping, and telegram for the district school system.

0371 Telephone

0372 Telephone Maintenance

0373 Telephone Long Distance

0375 Cellular Telephone

0380 Public Utilities Services

Other than Energy Services. Expenditures for services usually provided by public utilities except energy services (see Object 0400).

0381 Water & Sewage

0382 Garbage

0390 Other Purchased Services

Expenditures for all other purchased services not included above, such as distributions to charter schools from unrestricted funds, printing, binding, reproduction, pest control, and other nonprofessional purchased services.

0391 Laundry & Linen (SFS)

0392 Shipping Charges

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0393 Contracts - Nonprofessional Services (Pest Control)

0394 Subawards Under Subagreements (First \$25,000)

0395 Subawards Under Subagreements (In Excess of \$25,000)

0398 Field Trips

0399 Printing/Warehouse Forms (Purchasing use only)

**0400 Energy Services**

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

0410 Natural Gas

0420 Bottled Gas

0430 Electricity

0450 Gasoline

0460 Diesel Fuel

**0500 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.

0510 Supplies

Expenditures for consumable supplies for the operation of a school, including freight. Examples included expenditures for instructional, custodial, and maintenance supplies.

0511 Digital Books - Other

Expenditures for digital books that are not State-adopted textbooks.

0520 Textbooks

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

0521 Textbooks - Digital

Expenditures for digital State-adopted textbooks.

0530 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.

0540 Oil and Grease

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

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0550 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.

0560 Tires and Tubes  
Expenditures for tires and tube replacement, including recapping. If labor is done in a district-operated garage, those costs should be recorded under salaries.

0570 Food  
Expenditures for food purchased or market value of U.S. Department of Agriculture (USDA) donated commodities for use in the food service program. Food or food products used in instructional programs should be charged to materials and supplies (Object Code 0510).

**0600 Capital Outlay**

Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.

0610 Library Books  
Expenditures for noncapitalized regular or incidental purchases of school library books (hard copy) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of freight for school library books.

0611 Library Books - Digital  
Expenditures for noncapitalized regular or incidental purchases of school library books (digital) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom.

0621 Audio-Visual (AV) Materials - Capitalized (Non-Consumable - \$1,000 and Above)  
Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps, and globes, regardless of cost, are charged to this account.

0622 Audio-Visual (AV) Materials - Noncapitalized (Non-Consumable - Under \$1,000)  
Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps, and globes, regardless of cost, are charged to this account.

0641 Furniture, Fixtures and Equipment - Capitalized (\$1,000 and Above)  
Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, and portable bleachers that are not integral parts of the building or building service systems.

0642 Furniture, Fixtures and Equipment - Noncapitalized (Under \$1,000)  
Expenditures for initial or additional items of equipment such as furniture, furnishings, machinery, and portable bleachers that are not integral parts of the building or building service systems.

0643 Computer Hardware - Capitalized (\$1,000 and Above)  
A computer is a digital, electronic device capable of reading, processing, and executing software designed for administrative and instructional uses. The term "computer" refers to not only the main processing unit, but also expansion cards, upgrade devices, and

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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 unit.

**0644**    *Computer Hardware - Noncapitalized (Under \$1,000)*

A computer is a digital, electronic device capable of reading, processing, and executing software designed for administrative and instructional uses. The term "computer" refers to 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 unit.

**0670**    *Improvements Other Than Buildings*

Construction cost of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general constructions, and advertisements of 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, and underground storage tanks that are not parts of 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 time of acquisition should be recorded. Include under this classification permanent bleachers requiring footings or foundations, and swimming pools, including the necessary filtering and plumbing equipment.

**0671**    *Land Improvements*

**0672**    *New Sidewalks and Retaining Walls*

**0675**    *Fence and Underground Tanks*

**0676**    *Other Permanent Improvements*

**0677**    *Replacement Systems*

**0680**    *Remodeling and 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 that 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 as Maintenance of Plant (Function 8100).

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0681 Fire/Sprinkler/Electrical/Water System

0684 Replacement Roofing and Systems

0685 Flooring and Structural Alteration

0691 Software - Capitalized (\$1,000 and Above)

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 program; and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Systems software acquired in conjunction with computer hardware may be recorded as part of the equipment purchase (no allocation of cost to the software) when the software will not be removed, transferred, or in any way separated from the original hardware.

0692 Software - Non Capitalized (Under \$1,000)

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 program; and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing. Systems software acquired in conjunction with computer hardware may be recorded as part of the equipment purchase (no allocation of cost to the software) when the software will not be removed, transferred, or in any way separated from the original hardware.

0693 Software Subscriptions

Expenditures made for subscription software and/or annual software subscription renewals that have a contract life of one year or less. This is not for the initial purchase of the original software; it is only for the renewals.

**0700 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.

0730 Dues and Fees

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

0732 Motor Vehicle Tags and Fees

0750 Other Personnel Services

Salaries paid to persons (including substitute teachers not under written contract) on temporary appointment. 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 school board. The annual budget should anticipate the payment of such compensation. Payments made from these funds are not subject to retirement deductions; however, federal income tax must be withheld in accordance with the withholding tables. Other Personnel Services may be budgeted in any area of responsibility.

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0790 Miscellaneous Expense

Expenditures for other expenses that cannot be assigned to one of the above categories should be charged to this account. Included here are the expenditures for Federal Indirect Cost for projects, which should be assigned to Function 7200, General Administration, and for Food Service Indirect Cost, which is assigned to Function 7600, Food Services.

0890 Discount on Long-Term Debt

The amount of discount required in connection with the issuance of long-term debt.

0891 Discount on Sale of Bonds

0892 Discount on Refunding Bonds

0893 Discount on Certificates of Participation

0980 Reserves

0987 Reserves - Schools and Departments

0988 Reserves - School Carryover

0997 Reserves - Projects