



**SCHOOL DISTRICT OF OKALOOSA COUNTY
TECHNICAL ASSISTANCE MEMORANDUM
FINANCE**

FINANCE TAM: 2003-009
CONTACT: Paula Sadler, Accountant
Budgeting & Financial Services
TELEPHONE: 833-7689

TO: All Principals/Bookkeepers
FROM: Patricia Wascom, Chief Financial Officer
DATE: October 30, 2002
SUBJECT: Internal Funds Sub Accounts

Patricia Wascom

Attached is a copy of the Internal Funds Sub Accounts that we should be using with the Manatee program. These accounts are from the Financial and Program Cost Accounting and Reporting for Florida School manual. There are, however, several accounts that are not in the book but are used frequently within the Internal Funds. It is important that all schools have a uniformed chart of accounts. Paula Sadler will be making an appointment with your school to load the new Sub Accounts on the Manatee System next week.

Most of the Sub Accounts are the same as the District's object codes used for purchase orders. As you know, in Manatee there is no differentiating between the expense and revenue accounts because in this program the same account can be used for both.

Please contact Paula Sadler at 833-7689 with any question you may have.

Attachment

School District of Okaloosa County
Sub Accounts

102 Additional Pay	632 Contractor Services
117 Workshop Salaries	633 Direct Materials
301 Petty Cash	641 Furniture & Equipment over \$750
310 Professional and Technical Services	642 Furniture & Equipment under \$750
320 Insurance	643 Computers over \$750
330 In-County Travel	644 Computers under \$750
331 Out of County Travel	651 Buses
350 Repair and Maintenance	652 Other Motor Vehicles
354 Vehicle Repairs and Maintenance	671 Land Improvements
355 Computer Repairs	672 Sidewalks and Retaining Wall Improvements
356 Inspect/Repair Fire Extinguisher	673 Parking Lots and Driveways
360 Rental	674 Sewage Treatment Plant
370 Postage	675 Fence and Underground Storage Tanks
371 Telephone	676 Other Permanent Improvements
372 Telephonic Maintenance	677 Replacement Parking Lots, Driveways
373 Telephone Long Distance	681 Fire Protection, Sprinkler, Electrical,
380 Public Utility Service	682 Heating Cooling and Air Conditioning Systems
381 Water and Sewage	683 Roofing
382 Garbage	684 Roofing, Heating, Cooling, Air Conditioning
390 Printing (Other Purchased Services)	685 Structural Alterations and Replacement Flooring
391 Uniforms	691 Software \$750 and over
392 Shipping Charges	692 Software under \$750
393 Contracts - N/P Services (Pest Control)	693 Software Subscriptions
397 Refund	700 Other Expenses
398 Field Trips	710 Redemption of Principal
510 Supplies	720 Interest
512 Supplies purchased for resale	730 Dues and Fees
516 Tools/Transportation under \$750	732 Motor Vehicle Tags and Fees
517 Tools/Transportation over \$750	750 Other Personal Service
520 Textbooks	775 Fundraisers
530 Dues & Subscriptions	790 Miscellaneous
540 Oil and Grease	792 State Sales Tax
550 Repair Parts	795 Scholarships, Awards, Grants and Gifts
560 Tires and Tubes	805 Advertising
570 Food	810 Donations
590 Other Materials & Supplies	812 Pictures
610 Library Books	815 Sales - Tickets
621 Capitalized AV Materials over \$750	816 Sales - Concessions
622 Audio-visual Materials (Non-Consumable)	817 Sales - Other Activities
631 Architectural Design and Engineering Services	818 Vending
	910 Transfers

NOTE: Account 790 (Misc. Expense) describes this as "Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account."

**School District of Okaloosa County
Sub Accounts Descriptions**

**Account
Number**

Account Name

EXPENDITURE CLASSIFICATIONS:

- 102 **Additional Pay** – Salaries paid for “Other Compensation”
- 117 **Workshop Salaries** – Salaries paid for attending approved workshops or similar activities outside the duties of the regular job.
- 301 **Petty Cash** – Funds used to make expenditures for operating central administrative offices and school centers. An itemized receipt shall be kept for petty cash expenditure and all expenditures shall be recorded in the school year which they were incurred. When the petty cash funds are reduced to the point that sufficient cash is not on hand replenishment of funds must be requested.
- 310 **Professional and Technical Services** – Services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
- 320 **Insurance and Bond Premiums** – Expenditures for all types of insurance coverage other than group insurance (230) such as property, liability, fidelity, and bond premiums.
- 330 **In-County Travel** – Cost of in-county travel for personnel required to travel for the district school board within the county.
- 331 **Out-of-County Travel** – Cost for transportation, meals, hotel, registration fees, and other expenses associated with traveling in business for the district school board. Payments for per diem in lieu of reimbursement for subsistence (room and board) also are charged here.
- 350 **Repairs and Maintenance** – Expenses for repair or normal upkeep of school furniture, fixtures, equipment, grounds or buildings not provided by district personnel. Such repair is not to be confused with renovation/remodeling or any other substantial work.
- 354 **Vehicle Repairs/Maintenance**
- 355 **Computer Repairs**
- 356 **Inspect/Repair Fire Extinguisher**
- 360 **Rental** – Expenses for leasing or renting land, buildings, films, and equipment for both temporary and long-range use of the district school board. Payments on capital leases are not recorded in this account.

- 370 **Postage** – Expenditures to provide postage.
- 371 **Telephone** – Expenditures to provide telephone services.
- 372 **Telephone Maintenance**
- 373 **Telephone Long Distance**
- 380 **Public Utility Service** – Expenditures for services usually provided by public utilities except energy services (see Object 400)
- 381 **Water and Sewage**
- 382 **Garbage**
- 390 **Other Purchased Services** - Expenditures for all other purchased services not included above such as printing, binding, reproduction, and other nonprofessional purchased services.
- 391 **Uniforms**
- 392 **Shipping Charges**
- 393 **Contacts – N/P (Pest Control)**
- 397 **Refunds/ Vo Tech Course Fees**
- 398 **Field Trips**
- 510 **Supplies** – Expenditures for consumable supplies for the operation of a school system, including freight. Examples include expenditures for instructional, custodial, maintenance supplies, etc.
- 512 **Supplies purchased for resale**
- 516 **Tools/Transportation under \$750**
- 517 **Tools/Transportation \$750 and over**
- 520 **Textbooks** – Expenditures for textbooks furnished free by districts, including freight. This category also includes the cost of workbooks, textbook binding and repair, and text related materials.
- 530 **Dues and Subscriptions** – Expenditures for periodicals and newspapers ordered for the media center (function 6200). Periodicals for other functions should be charged to supplies (510). A periodical is any publication appearing at regular intervals of less than of less than a year and continuing for an indefinite period.
- 540 **Oil and Grease** - Expenditures for oil and grease for all types of motor vehicles.

- 550 **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.
- 560 **Tires and Tubes** - Expenditures for tires and tube replacement, including recapping. If done in a district-operated garage, labor costs would be recorded under salaries.
- 570 **Food** - Expenditures for food service program. Food or food products used in instructional programs should be charged to materials and supplies, account 510.
- 590 **Other Material and Supplies** - Expenditures for all other supplies and materials not included above.
- 610 **Library Books** - Expenditures for regular of incidental purchases of school library books 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.
- 621 **Capitalized AV Materials \$750 and over** - Expenditures for non-consumable materials such as film, filmstrips, recordings, exhibits, charts, maps and globes.
- 622 **Audio-Visual Materials (Non-Consumable)** - Same definition as 621 except cost is under \$750.
- 630 **Buildings and Fixed Equipment** - All expenditures to acquire existing buildings or to construct new buildings and additions. **This object code was inactivated use 631, 632 or 633.**
- 631 **Architectural Design and Engineering Services** - Expenditures for architectural design and engineering services for additions to existing buildings or new construction.
- 632 **Contractor Services** - Expenditures for contractor services for general construction, advertisements for contractor services; payments to contractors for construction, installation of plumbing, heating, lighting, ventilation and electrical systems; travel expenses incurred in connection with construction; paint and other interior and exterior decorating for addition to existing buildings and new construction.
- 633 **Direct Materials** - Expenditures for purchase orders issued to purchase materials directly for construction of additions to existing buildings or new construction. These may include built-in lockers, elevators, paint hardware or any other direct expenditure for additions to existing buildings or new construction.
- 641 **Furniture & Equipment \$750 and over** - 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.

- 642 **Furniture & Equipment under \$750** - Same definition as 641 except cost is under \$750.
- 643 **Capitalized Equipment/Computers \$750 and over** - Expenditures over \$750 for computers and peripheral computer equipment such as printers, scanners, and monitors are to be charged to their account. Additionally, expenditures for computer items such as memory and hard disc drives that become a permanent part of a specific computer and will not be removed, transferred, or in any way separated from the computer are to be charged to this account. Systems software installed on computer hardware at the date of purchase 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.
- 644 **Computer Hardware under \$750** - Same definition as 643 except cost is under \$750.
- 651 **Buses** - Motor vehicles regularly used for transportation of pupils of the pupils of the public schools to and from school or to and from school activities, except motor vehicles of the type commonly called pleasure cars and carrying eight pupils or less.
- 652 **Other Motor Vehicles** - Expenditures for all types of motor vehicles, except buses.
- 670 **Improvements Other Than Buildings** - Construction costs of permanent improvements and additions, other than buildings and additions, consisting of all expenditures for general constructions or contracts, payments, or construction. **This object code has been inactivated use 671, 672, 673 674, 675, 676, or 677.**
- 671 **Land Improvements** - Construction costs of permanent improvements and additions consisting of all expenditures for general construction, advertisements for contracts, payments, or construction for landscaping and other improvements including fill dirt, sod, and shrubs.
- 672 **Sidewalks and Retaining Wall Improvements** - Construction costs of permanent improvements and additions consisting of all expenditures for general construction, advertisements for contracts, payments, or construction for initial or expended projects. This is not for repairs or replacements.
- 673 **Parking Lots and Driveways** - Construction costs of new permanent improvements and additions consisting of all expenditures for general construction, advertisements for contracts, payments, or of parking lots and driveways. These are expenditures for initial or expanded projects, not repairs or expenditures for initial or expanded projects, not repairs or replacements.

- 674 **Sewage Treatment Plant** - Construction costs of new permanent improvements and additions consisting of all expenditures for general construction, advertisements for contracts, payments, or construction for construction, acquisition, or additions to an existing sewage plant. These are expenditures for initial or expanded projects, not repairs or replacements.
- 675 **Fence and Underground Storage Tanks** - Construction costs of new permanent improvements and addition consisting of all expenditures for general construction, advertisements for contracts, payments, or construction of fencing and underground storage tanks. These are expenditures for initial or expanded projects, not repairs or replacements.
- 676 **Other Permanent Improvements** - Construction costs of new Permanent improvements and additions consisting of all expenditures for general construction, advertisements for contacts, payments or other construction of permanently affixed playground equipment, flagpoles, bleachers requiring footings/foundations, swimming pools and their necessary filtering and plumbing equipment, permanently affixed outdoor sporting equipment, pavilions, canopies, and school signs. These are expenditures for initial or expanded projects, not repairs or replacements.
- 677 **Replacement Parking Lots, Driveways, Sidewalks, Retaining Wall Improvements, Fence, and Underground Storage Tanks** - Expenditures for the installation of replacement systems.
- 680 **Remodeling and Renovations** - Expenditures for major permanent structural alterations and the initial installation of heating and ventilation systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings. This object code has been inactivated use 681, 682, 683, 684, or 685.
- 681 **Fire Protection, Sprinkler, Electrical, Water Systems, and Other Service Systems** - Expenditures for the initial installation of new fire protection sprinkler, electrical, and water systems into existing buildings. There are expenditures for initial or expanded projects, not repairs or replacements.
- 682 **Heating, Cooling, and Air Conditioning Systems** - Expenditures for the initial installation of new central heating, cooling, and air conditioning systems into existing buildings. These are expenditures for initial or expanded projects, not repairs or replacements.
- 683 **Roofing** - Expenditures for the initial installation o new roofing for existing buildings. These are expenditures for initial or expanded projects, not repairs or replacements.
- 684 **Roofing, Heating, Cooling, Air Conditioning, Fire Protection, Electrical, Water, and other Service Systems** - Expenditures for the installation of replacement systems.
- 685 **Structural Alterations and Replacement Flooring Systems** - Expenditures for the installation of replacement flooring systems

including refinishing, replacing or carpet and tile and major permanent structural alterations.

- 691 **Capitalized Software \$750 and over** - 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 includes operation systems, programming languages, and utility programs; and (2) application programs that are designed to perform tasks such as data base management, spreadsheet functions, instruction, and word processing.
- 692 **Computer software under \$750** - Same definition as 691 except cost is under \$750.
- 693 **Software Subscriptions** - Expenditures made for subscription software and/or annual software subscription renewals that have a contract life of one year or less. For example, this object code would refer to annual renewals for software.
- 700 **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 payment of dues and fees.
- 710 **Redemption of Principal** - Expenditures from current funds to retire serial bonds or Section 237.161 loans.
- 720 **Interest** - Expenditures from current funds for interest on serial bonds, Section 237.161 or Section 237.151 loans. Also, monies earned from the investment of school funds on checking or investment accounts.
- 730 **Dues and Fees** - Expenditures for dues and fees include dues in professional organizations as determined by school board policy and procedures. Also include tuition fees for employee training activities when paid separately from travel. Fees paid relative to the issuance or service of debt and commissions for collection of taxes are also recorded here.
- 732 **Motor Vehicle Tags and Fees**
- 750 **Other Personal Services** - Compensation paid to persons (including substitute teachers not written under contract) on temporary appointment rendering services for less than four months. These services may be in lieu of those rendered by an absent regular employee for the creation of temporary additional capacity as authorized by the board. The annual budget should anticipate the payment of such compensation prior to payment of the same. Payments made from these funds are not subjected to retirement deductions; however, Federal income tax and FICA tax are to be withheld in accordance with the withholding tables. Other personal services may be budgeted in any area of responsibility.

- 775 **Fundraisers** – Money earned from all fundraising projects and activities by the school or a group within the school.
- 790 **Miscellaneous Expenses** – Expenditures for other expenses which cannot be assigned to one of the above categories are to be charged to this account. Included here is the expenditure for Federal Indirect Cost and for Food Service Indirect Cost.
- 792 **State Sales Tax** – Amounts collected on taxable sales to be remitted to the Florida Dept of Revenue.
- 795 **Scholarship, Awards, Grants and Gifts**
- 805 **Advertising**
- 810 **Donations** – Contributions to the school received from individuals or groups. Donation may be for a specific purpose or unspecified purpose.
- 812 **Pictures** – Monies from the sale of school pictures whether actual sales or commissions.
- 815 **Sales – Tickets** – Collections from the sale of tickets.
- 816 **Sales – Concessions** – Collections from sales of concessions.
- 817 **Sales – Other Activities** – Collections from other activities not list above.
- 818 **Vending** – Commissions on vending machines and purchases for vending supplies.
- 910 **Transfers** – Transfer of money from one account to another account.