



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

FINANCE TAM: 2015-0011

CONTACT: Julie Perry, Director
Budgeting & Financial Services

TELEPHONE: 833-5850

TO: Principals/Department Heads

FROM: Rita Scallan, Chief Financial Officer

DATE: August 1, 2014

SUBJECT: Object Code Changes

In order to better align financial resources with performance per the Department of Education's Office of Funding and Financial Reporting, the following changes to object codes will be effective July 1, 2014:

New Object Codes:

0365 – Software Subscriptions

0366 – Software Apps - Tablets

Deleted Object Codes:

0693 – Software Subscriptions

0694 – Software Apps - Tablets

The updated object code list and object code definitions are attached for your information.

Please review your current budgets to see if you are using Object 0693 and/or 0694. If you are, please do the following:

- Encumbrances – Check Screen F503 for any encumbrances. Submit a Change to Purchase Order (MIS 2006) to Purchasing to correct the object.
- Expenditures – Check Screen F503 for any expenditures. Submit a Transfer of Expenditure form (MIS 3365) to Accounting to correct the object.
- Budgets – After all Change to Purchase Order forms and Transfer of Expenditure forms have been processed, submit a budget amendment to correct the object using Screen F607.

Should you require any further information, please do not hesitate to contact:

Purchase Order Changes – Vince Windham – 833-5846
Transfers of Expenditure – Kenn Macdonald – 833-5834
Budget Amendments – Julie Perry – 833-5850

cc: Executive Staff
Budget Bookkeepers

SCHOOL DISTRICT OF OKALOOSA COUNTY
FREQUENTLY USED EXPENDITURE OBJECT CODES
FISCAL YEAR 2014-2015 (REVISED JULY 30, 2014)

Dimension	Expenditure Object Number	Account Name
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/MANAGERIAL
4	0117	WORKSHOPS
4	0130	SALARY - OVERTIME
4	0131	SALARY - INSTRUCTIONAL
4	0132	SALARY - HOURLY TEACHERS
4	0161	SALARY – PROFESSIONAL-TECHNICAL
4	0210	FLORIDA RETIREMENT SYSTEM
4	0220	FICA (SOCIAL SECURITY & MEDICARE)
4	0231	GROUP INSURANCE - HEALTH & HOSPITAL
4	0232	GROUP INSURANCE - LIFE
4	0233	GROUP INSURANCE - DENTAL
4	0234	GROUP INSURANCE - OTHER
4	0310	PROFESSIONAL & TECHNICAL SERVICE
4	0315	CUSTODIAL SERVICES – MANAGED INTERNALLY
4	0320	INSURANCE AND BOND PREMIUMS
4	0330	IN-COUNTY TRAVEL
4	0331	OUT-OF-COUNTY TRAVEL
4	0350	REPAIR AND MAINTENANCE
4	0354	VEHICLE REPAIR/MAINTENANCE
4	0355	COMPUTER REPAIRS
4	0356	INSPECTION/REPAIR FIRE EXTINGUISHERS
4	0357	SUPPORT MANAGED - COMPUTERS
4	0360	LEASE AND RENTAL AGREEMENTS
4	0363	SEAT MANAGED - COMPUTERS
4	0365	SOFTWARE SUBSCRIPTIONS
4	0366	SOFTWARE APPS - TABLETS
4	0370	POSTAGE/SHIPPING/TELEGRAM
4	0371	TELEPHONE - LOCAL SERVICE
4	0372	TELEPHONE MAINTENANCE/REPAIR
4	0373	TELEPHONE LONG DISTANCE
4	0375	CELLULAR TELEPHONE
4	0381	WATER AND SEWAGE
4	0382	GARBAGE
4	0390	OTHER PURCHASED SVC - PRINT/COPY
4	0391	LAUNDRY/LINEN
4	0392	SHIPPING CHARGES
4	0393	CONTRACTS - NONPROFESSIONAL SVC
4	0398	FIELD TRIPS/STUDENT TRANSPORTATION

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Dimension	Expenditure Object Number	Account Name
4	0410	NATURAL GAS
4	0415	UTILITIES – SET-ASIDE
4	0420	BOTTLED GAS
4	0430	ELECTRICITY
4	0450	GASOLINE
4	0460	DIESEL FUEL
4	0510	SUPPLIES
4	0511	DIGITAL BOOKS - OTHER
4	0520	TEXTBOOKS
4	0521	TEXTBOOKS - DIGITAL
4	0530	PERIODICALS
4	0540	OIL AND GREASE
4	0550	REPAIR PARTS
4	0560	TIRES AND TUBES
4	0570	FOOD (FOOD SERVICE ONLY)
4	0610	LIBRARY BOOKS
4	0611	LIBRARY BOOKS - DIGITAL
4	0621	CAPITALIZED A-V MATERIALS (OVER \$1,000)
4	0622	AUDIO VISUAL (UNDER \$1,000)
4	0641	EQUIPMENT/FIXED ASSETS (OVER \$1,000)
4	0642	EQUIPMENT (UNDER \$1,000)
4	0643	CAPITALIZED COMPUTER EQUIP (OVER \$1,000)
4	0644	COMPUTER HARDWARE (UNDER \$1,000)
4	0671	LAND IMPROVEMENTS
4	0672	NEW SIDEWALKS & RETAINING WALL
4	0675	FENCE AND UNDERGROUND TANKS
4	0676	OTHER PERMANENT IMPROVEMENTS
4	0677	REPLACEMENT SYSTEMS
4	0681	FIRE/SPRINKLER/ELECT/WATER SYST.
4	0684	REPLACEMENT ROOFING & SYSTEMS
4	0685	FLOORING/STRUCTURAL ALTERATION
4	0691	SOFTWARE - CAPITALIZED (OVER \$1,000)
4	0692	SOFTWARE (UNDER \$1,000)
4	0730	DUES AND FEES
4	0732	MOTOR VEHICLE TAGS AND FEES
4	0750	OTHER PERSONNEL SERVICES (TEMP)
4	0790	MISCELLANEOUS EXPENSE
4	0890	DISCOUNT ON LONG-TERM DEBT
4	0891	DISCOUNT ON SALE OF BONDS
4	0892	DISCOUNT ON REFUNDING BONDS
4	0893	DISCOUNT ON CERTIFICATES OF PARTICIPATION
4	0987	RESERVES – SCHOOLS & DEPARTMENTS
4	0988	RESERVES – SCHOOL CARRYOVER
4	0997	RESERVES – PROJECTS

SCHOOL DISTRICT OF OKALOOSA COUNTY
DESCRIPTIONS OF FREQUENTLY USED EXPENDITURE OBJECT CODES
FISCAL YEAR 2014-2015 (REVISED JULY 30, 2014)

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*

0161 *Salary – Professional-Technical*

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).

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0230 Group Insurance

Expenditures to provide group insurance coverage (including life, health, and accident 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. Also included are service agreements and computer tech support fees, if separate from license renewal fee.

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. Registration fees for in-county travel are recorded under Object 0730.

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.

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

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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. Charter bus leases/rentals are recorded in this object.

0363 Seat Managed – Computers

0365 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. Examples include web based software, site license renewal, online subscription, online training, and hosted sites. Computer tech support, if mandatory to run the program, is included in this object.

0366 Software Apps - Tablets

0370 Postage

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

0371 Telephone

Includes new installation or relocation in addition to monthly charges.

0372 Telephone Maintenance

0373 Telephone Long Distance

0375 Cellular Telephone

0376 Telecom - Internet

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

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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*

0393 *Contracts - Nonprofessional Services (Pest Control)*

0398 *Field Trips*

This object may only be used for District Transportation charges. Admission fees for field trips should be charged to Object 0730.

0400 ***Energy Services***

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

0410 *Natural Gas*

0415 *Utilities Set-Aside*

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. Also includes textbooks that are not State adopted.

0511 *Digital Books - Other*

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

0520 *Textbooks*

Expenditures for State adopted textbooks furnished free by districts, including freight. This category also includes the costs of workbooks, textbook binding or repair, and text-related materials.

0521 *Textbooks - Digital*

Expenditures for digital State-adopted textbooks.

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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. Object 0530 may only be used with Function 6200 – Instructional Media Service.

0540 *Oil and Grease*

Expenditures for oil, grease and any other lubricants for all types of motor vehicles.

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. Object 0610 may only be used with Function 6200 – Instructional Media Service.

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.

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- 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 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. Also included are mimios, projectors, and iPads.
- 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*
- 0673 *New Parking Lots & Driveways*
- 0675 *Fence and Underground Tanks*
- 0676 *Other Permanent Improvements*
Examples include new sprinklers, signs, curbing, parking lot, sidewalk, etc.

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0677 *Replacement Systems*

Examples include replacement sand, parking lot, sidewalk, curbing, sod, retaining walls, etc. New sand is recorded under Object 0671.

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).

0681 *Fire/Sprinkler/Electrical/Water Systems*

New network data drops are considered electrical systems.

0682 *Heating/Cooling/Air Condition Systems*

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. Software is received on a disk or is downloaded. Includes purchases of site licenses over \$1,000.

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. Software is received on a disk or is downloaded. Includes purchases of site licenses under \$1,000.

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.

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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. Registration fees paid without travel or for in-county travel are recorded in this object. Registration fees for out-of-county travel are recorded as part of Object 0331.

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.

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