



EXPENDITURE OBJECT CODES

Revised 03/07/08

NOTE: Object codes selected for 1099 reporting are shown in Green Print.

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1***** Personal Services

Form W-2 issued to employees, Form 1099 issued to independent contractors, Form 1042-S issued to nonresident alien independent contractors.

110000 Salary and Wages

Compensation, with all necessary deductions, for services of officers and employees filling established positions.

110800 Salaries – Training

12**** Personal Services - Other

Compensation for services provided by a person not filling an established position but working in an employer-employee relationship.

121000 Temporary Employment

Temporary, common or casual employment, either full-time or part-time, to meet a temporary need.

121800 Temporary Employment – Training

122000 Seasonal Employment

Employment to meet a seasonal need caused by additional activities and responsibilities resulting from particular programs which are only carried on during part of the year or from peak workloads caused by the season of the year.

123000 Board Members

Compensation to persons who have been commissioned to serve on any legally constituted board, commission, etc. and who are not occupying an established position.

124000 Student or Graduate Assistants

Payment for services rendered by bona fide part-time or full-time students of a high school, college, or university including graduate students who are performing services related to their graduate studies for the university at which they are enrolled.

126000 Part-Time Academic Employment

Part-time academic employment other than a graduate assistant to meet an instructional need.

127000 Medical Employees - Physicians and Osteopaths

13**** Personal Services - Independent Contractors

Payment for services rendered by persons or firms who are independent contractors and are not in an employer-employee relationship. Payment amounts are reported on Form 1099.

131*** Professional Fees - Independent Contractors

Generally includes payments to vendors that hold a professional license.

131100 Accounting and Auditing

131200 Architectural

Payment for the services of designing a structure.

131300 Consulting

Payment for consulting services for which no other suitable Professional Fee object code exists.

131400 Court Reporting, Transcription and Translation Services

131500 Engineering

Payment for the review and approval of the design of a structure.

131600 Legal/Attorneys' Fees

131700 Medical

131800 Expert Witness Fees

131900 Human Resource Services

132*** General Fees - Independent Contractors

132100 Custodial and Janitorial

132200 Temporary Employment Services

132300 Entertainment

132400 Examination and Testing

Payment for Examination and testing services rendered to issue a license or approval to provide services (i.e.: EMT license, CPA license, etc.)

132500 Investigative

Includes payment for background checks and finger printing to outside vendors.

132600 Research

132700 Information Technology

Payment for the services render in the development or upgrade of electronic systems. Does not include the purchases of information technology assets.

132800 Training

132900 Lawn Care, Grounds Keeping, and Landscaping

133*** Fees for Services

133100 Legal and Official Advertisements

Includes payments for notices and announcements as required by Chapter 50, Florida Statutes.

133200 Employment Advertising and Job Opportunity Announcements

133300 Public Service Notices and Announcements

133400 Promotional Advertising

133900 Other Advertising Services

Includes newspaper, magazine, electronic, audio, and video advertising for which no other suitable object code exists.

134000 Construction

Includes payment for the actual constructing of a structure.

134100 Security Services

134200 Mailing & Delivery Service

Includes payments for contracted courier services, privatized mailrooms, document folding and envelopes stuffing services.

134300 Food Services

Includes payments for cafeteria operations, per meal food preparation services, and food storage and distribution services.

134400 Appraisal and Survey Services

134500 Banking Services

Includes payments for electronic services and credit card processing services.

134600 Arbitrator, Mediator, Facilitator or Special Master Services

134700 Collection and Recovery Services

134800 Linen and Laundry Services

134900 Fingerprinting and Background Check Services

135*** Nonresident Alien-Independent Contractor

135000 Nonresident Independent Contractor-Taxable Income

135100 Nonresident Alien Independent Contractor-Exempt Income

135200 Nonresident Alien Independent Contractor-Foreign Source Income

139800 Privatized Services

Includes payments for which no other suitable services object code exists and the disbursement category usually describes the purpose of the payment. Services that is usually regulatory.

139900 Independent Services Not Otherwise Classified

Includes personal services for which no other suitable object code exists.

15**** Employer Contributions

Employer contributions toward retirement and FICA.

151000 FICA

Represents Social Security and Medicare Hospital Insurance Tax.

151800 FICA – Training

152000 State Retirement

152200 Public Employees Optional Retirement Plan

152800 State Retirement – Training

153*** U.S. Civil Service Benefits

153100	Retirement
153200	Health Insurance
153300	Life Insurance
154000	Municipal Retirement
155000	Employer Contributions - Optional Retirement/Annuity Plan
156000	IFAS Supplemental Retirement
157000	Pretax Administrative
158000	State Personnel Assessments

16**** Insurance Contributions

160800	Insurance Contributions – Training
161000	Health
162000	Life
163000	Disability
164000	Workers' Compensation Contributions

Includes payments to the Division of Risk Management. The billings from Risk Management are based on payments made by the third party provider. The third party makes payments directly to the injured worker.

165000	Unemployment Compensation Contributions
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Includes payments to the Agency for Workforce Innovation. The billings from AWI are based on payments made to unemployed persons who have previously worked for the agency billed.

169500	Dental
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2***** Current Charges and Obligations

22**** Communication and Freight

Includes all charges related to services provided for the following classifications:

221000 Telephone

221100 Cellular Telephone

Includes payment for BlackBerry devices.

221200 Pager

223000 Information Technology Communications

225000 Postage, Overnight and Next Day Delivery

Includes payment for Post Office Boxes.

227000 Freight

Includes freight costs that are not capitalized with a fixed asset.

228000 Customer and/or Constituent Communications

229000 Other Communication

Communication costs for which no other suitable object code exists.

230000 Printing and Reproduction

Includes printing and reproduction, related composition and binding operations performed by commercial printers, other state agencies, units of the same agency (on a reimbursable basis). Examples: books, bulletins, leaflets, pamphlets, photos, blueprinting and photography.

230800 Printing and Reproduction - Training

231000 Court Reporting - Transcripts

24**** Repairs and Maintenance

241000 Repairs and Maintenance - Commodities

Includes parts for vehicles, information technology equipment, communication equipment and other equipment related items that are not capitalized.

242000 Repairs and Maintenance - Contracted Services

Includes service charges for repairs and minor alterations to buildings, vehicles, equipment, roads, walks and like items that are not capitalized. Also, includes maintenance and service agreements on equipment. Services must be contracted with an outside vendor on an on-going basis.

243000 Repairs and Maintenance - Non-Contracted Services

Includes service charges for repairs and minor alterations to buildings, vehicles, equipment, roads, walks and like items that are not capitalized. Services are not contracted with an outside vendor on an on-going basis.

25**** Care and Subsistence

Includes payments made to or on behalf of those persons for whom the state has responsibility through its various programs.

251000 Care and Subsistence - Medical Services

Includes doctors' fees, hospital charges and any payments to medical services providers.

251500 Care and Subsistence - Medical Records

252000 Care and Subsistence - Other Vendor Services

Includes laundry service, ambulance service and any other payment made to the provider of a service, other than medical, as a part of the services provided by the state.

252500 Care and Subsistence - Client Rental Payment

253000 Care and Subsistence - Client Benefits and Allowances

Includes subsistence allowance and any other payment made to the client, inmate or patient as a part of the assistance provided by the state.

254000 Care and Subsistence - Supplies and Commodities

Includes training equipment, drugs and other equipment or commodities purchased as a part of the assistance program.

255000 Care and Subsistence - Foster Care Payments

256000 Care and Subsistence - Transition Services

Includes payment to vendors providing services to persons leaving state responsibility, facilities or institutions. Services provided may consist of counseling, housing, training and/or meals.

257000 Payments to inmates for Services

26**** Travel

Includes registration fees when travel required/incurred (otherwise use 461800) and payments for mileage, per diem, authorized allowances and other expenses incidental to travel which are authorized by law.

261000 Travel – In State - Other

Includes travel within Florida for which no other object code exists.

261100 Per Diem – In State Travel

261200 Meals (A&B) – In State Travel

261300 Mileage – In State Travel

261400 Hotel – In State Travel

261500 Airfare – In State Travel

261800 Training – In State Travel

262000 Travel – Out of State - Other

Includes travel outside of Florida but within the United States for which no other object code exists.

262100 Per Diem – Out of State Travel

262200 Meals (A & B) – Out of State Travel

262300 Mileage – Out of State Travel

262400 Hotel – Out of State Travel

262500 Airfare – Out of State Travel

262800 Training – Out of State Travel

263000 Foreign Travel - Other

Includes travel outside the United States for which no other object code exists.

263100 Per Diem – Foreign Travel

263200 Meals (A & B) – Foreign Travel

263300 Mileage – Foreign Travel

263400 Hotel – Foreign Travel

- 263500 Airfare – Foreign Travel
- 263800 Foreign Travel – Training
- 264000 Class C Meal Allowance (INACTIVE STATUS)

Consists of Class C Meal Allowance for travel not requiring overnight absences from official headquarters.

- 264800 Class C Meal Allowance – Training (INACTIVE STATUS)
- 265000 Monthly Mileage Allowance
- 267000 Travel nonresident alien independent contractor - taxable
- 267100 Travel nonresident alien independent contractor - exempt
- 267200 Travel nonresident alien independent contractor - foreign source
- 269000 Travel Advances
- 269800 Travel Advances – Training

27**** Utilities

Includes charges for heat, light, gas, electric utilities and refuse collection services.

- 271000 Electricity
- 272000 Natural Gas
- 273000 Water and Sewage
- 274000 Garbage Collection
- 275000 Steam
- 279000 Other Utilities

Utility costs for which no other suitable object code exists.

28**** Employee Moving Expenses

Represents payments for packing and shipping household goods or privately owned mobile homes, and travel expenses for state employees for authorized relocation expenses. Qualified

and non-qualified payments are determined by criteria described in Section 132, Internal Revenue Code.

- 281000 Qualified Payments to Third Parties
- 282000 Qualified Payments to Employees
- 283000 Non-Qualified Payments to Third Parties
- 284000 Non-Qualified Payments to Employees

3*** Current Charges and Obligations (continued)**

- 310000 Bedding and Other Textiles

Includes all items of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

- 320000 Building and Construction Materials

Includes materials and supplies for the construction or repair of buildings, roads, and bridges, such as lumber, cement, brick, asphalt, nails and roofing.

- 330000 Purchase for Resale

Includes purchases to be resold, such as in the operation of bookstores, snack bars, cafeterias and dining halls.

34** Educational, Medical and Agricultural Supplies**

Includes classroom and laboratory supplies for instructional purposes, research supplies, examination supplies, medicines and hospital supplies, maps, charts, seed, fertilizers, forage, stable supplies and educational, medical and agricultural personal property not capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

- 341000 Educational
- 341800 Educational - Training
- 342000 Medical
- 343000 Agricultural
- 350000 Food Products

Includes food and beverages for human consumption. (Note: Do not include purchase of food for resale listed under object code 330000.)

36**** Building Maintenance and Heating Supplies

Includes janitorial and household supplies, minor tools and parts and fitting associated with building maintenance.

361000 Janitorial and Household

362000 Minor Tools

Includes minor tools and equipment not capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

363000 Parts and Fittings

364*** Fuel

Includes resources used for heating and generating power.

364100 Coal and Wood

364200 Fuel Oil

364300 Propane

364400 Gasoline

364600 Acetylene, Butane and Other Gases

37**** Motor Fuels and Lubricants

Includes gasoline, diesel oil, motor oil, greases, clutch and brake fluids, and like items used for vehicles and equipment.

371000 Gasoline

373000 Diesel Fuel

375000 Aviation Fuel

377000 Lubricants

379000 Other Fluids

Other Fluids for which no other suitable object code exists.

38**** Office Supplies

380000 Office Supplies Consumable

Includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, etc.

380800 Office Supplies Consumable – Training

Includes stationery, envelopes, paper, pencils, notebooks, calendar pads, standard forms, file folders and guides, ink cartridges, etc.

381000 Office Supplies Non-Consumable

Includes payments for desks, bookcases, filing cabinets, copiers, facsimile machines, etc., not capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

381800 Office Supplies Non-Consumable – Training

Includes payments for desks, bookcases, filing cabinets, copiers, facsimile machines, etc., not capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

39**** Other Materials and Supplies

Includes materials, supplies and personal property, and hardback-covered bound books not capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

391000 Information Technology Supplies

391800 Information Technology Supplies – Training

392000 Employee/Volunteer Reimbursement, Other than Travel

Represents a non-recurring or one-time payment of a nominal amount and the usual payment process was not used due to time constraints or critical need.

393000 Application Software (Licenses)

Includes software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should not be capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization.

399000 Other

399800 Other – Training

4***** Current Charges and Obligations (continued)

41**** Insurance and Surety Bonds

Includes all forms of insurance and bonds.

411000	Automobile Insurance
412000	General Liability Insurance
413000	Worker's Compensation Insurance
414000	Fire Fund Insurance
415000	Civil Rights Insurance
416000	Surety Bonds
417000	Information Technology Insurance
419000	Other Insurance

Insurance and Surety Bonds for which no other suitable object code exists.

42**** Pensions and Benefits

Includes all pensions and retirement benefits, relief acts, unemployment compensation benefits and worker's compensation benefits.

421000	Unemployment Compensation Benefits
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The Agency for Workforce Innovation issues Form 1099-G to the recipients. Billing agencies receive from AWI are to be paid using object code 1650xx.

422000	Worker's Compensation Benefits
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423000	Retirement Benefits
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The Division of Retirement issues Form 1099-R to the recipients.

424000	Relief Acts
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Represents non-taxable amounts authorized by legislative action which are not required to be reported on Form 1099. See object code 499400.

425000 Health Benefits

Includes medical expense reimbursements under Pretax Benefits Program.

426000 Dependent Care Benefits

Includes dependent daycare reimbursements under Pretax Benefits Program.

427000 Death Benefits for Dependents

Includes dependent health insurance and other employee death benefits under Section 112.19, Florida Statutes.

428000 Disability Benefits

429000 Other Pensions and Benefits

Other Pensions and Benefits for which no other suitable object code exist.

43**** Rental of Building and Land

Includes rental of buildings, offices, conference rooms, residences and land.

430800 Training Facilities

431000 Rental from Department of Management Services

Includes rental of buildings and aircraft from Department of Management Services.

432000 Rental from Other State Agencies

433000 Rental from Other Governmental Units

434000 Rental from Non-Government Entities

44**** Rental of Equipment

Includes rental of such items as Information Technology equipment, office equipment and vehicles when not rented in conjunction with travel.

440800 Training

441000 Information Technology

441100 Cellular Telephone

Does not include cellular telephone services (Use 221100).

442000	Copying
443000	Postage
444000	Office
445000	Machinery
446000	Vehicles
449000	Other Rental Equipment

Other Rental Equipment for which no other suitable object code exists.

45**** Current Charges - Lottery

451000	Lottery Prizes
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The Department of Lottery issues Form W-2G to the recipients.

452000	Lottery Commission
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46**** Current Charges and Obligations (continued)

461800	Registration Fee/Training with no travel expenses.
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49**** Other Current Charges and Obligations

Includes current charges and obligations not otherwise classified.

491000	Attorneys' Fees and Gross Proceeds
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Includes the gross proceeds of settlements and fees for legal services when the amount of the legal fee is unknown. When the amount of legal fees is known, object code 131600 is used and the difference (settlement amount) is coded as wages, services, damages, etc.

492000	Subscriptions
492800	Subscriptions - Training
493000	Dues

494000 Relief Acts

Represents taxable amounts authorized by legislative action reportable on Form 1099 as "other income." If not reportable income, see code 424000.

495000 Rewards

496000 Jurors and Witnesses Fees

497000 Payments for Information and Evidence

498*** Awards

498000 State Awards

Includes amounts to persons who have an employer-employee relationship with the state. Payments to individuals are to be submitted through the payroll system.

498100 State Awards to State Employees - Taxable

498300 Awards to Non-Employees

Includes payments to persons who are not in an employer-employee relationship. Examples are payments authorized by Sections 110.152, 240.4065, and 240.4075, Florida Statutes.

498400 Awards to Nonresident Alien Non-employees

Includes payments to persons who are not in an employer-employee relationship.

498700 Bonus to Employee

499000 Other Current Charges and Obligations

Other Current Charges and Obligations for which no other suitable object code exist.

499100 Perquisites

Includes uniform allowance and shoe allowance, but not moving expenses. (See code 28****)

499200 Judgment Interest

499300 Royalties

499400 Damages-Punitive, Liquidated, or Compensatory

Includes all payments of punitive damages. Includes any payments of damages for nonphysical injuries or nonphysical sickness.

499500 Damages

Includes amounts paid that are not punitive damages and are paid on account of personal physical injuries or physical sickness; or represents amounts that do not exceed the amount paid for medical care for emotional distress. Includes amounts paid on account of emotional distress due to physical injuries or physical sickness.

499600 Patient Auditor Program

499700 Nonresident Alien Royalties

5***** Property

51**** Tangible Personal Property

Equipment, fixtures, other tangible personal property, and hardback-covered bound that are capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

511000 Books and Other Library Resources

Includes such items as audio/visual materials.

511800 Books and Other Library Resources – Training

512000 Furniture and Equipment

Includes chairs, desks, cabinets, file cases, typewriters, adding machines, calculators, duplicating machines and other like items which are not otherwise classified.

512100 Cellular Telephone

512800 Furniture and Equipment – Training

513000 Educational

Includes purchase of educational equipment.

513800 Educational – Training

514000 Medical

Includes purchase of medical equipment.

514800 Medical – Training

515000 Agricultural

Includes purchase of agricultural equipment.

515800 Agricultural – Training

516000 Information Technology

Includes purchase of information technology equipment, operating system software and application software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should be capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

516800 Information Technology – Training

Includes purchase of information technology equipment, operating system software and application software license fees if the total dollar amount of the fee divided by the number of units served (users or personal computers) should be capitalized. See Chief Financial Officer Memoranda #01, 2001-02 for capitalization thresholds.

517000 Motor Vehicles - Passenger

Includes automobiles, trucks, boats, motorcycles, scooters and airplanes.

518000 Motor Vehicles - Other

Includes tractors, draglines, caterpillars, power lawn mowers, and other like items.

519000 Other

Includes purchases of tangible personal property items not otherwise classified.

519800 Other – Training

520000 Modular Building Structures

Includes house trailers, portable structures and equipment permanently affixed thereto whether or not the intent is permanent placement.

56**** Real Property

Includes equipment permanently affixed thereto.

561000 Building and Fixed Equipment

Includes the acquisition of buildings. Also included are the fixtures and equipment, which become permanently attached to or form a part of buildings and structures such as elevators, plumbing, electrical systems, heating systems and air conditioning.

561800 Building and Fixed Equipment - Training

562000 Land

Purchase of land and interest in land.

563000 Other Structures and Improvements

Includes road, bridges, landscaping, sewerage, towers, tanks, wells and fences.

569000 Other

Includes real property items not otherwise classified.

6***** Debt Service

610000 Interest

Payment for interest on debt. The payment amounts are reported on Form 1099-INT as interest income.

620000 Principal

Payment for retirement of debt.

630000 Loans

Repayment of loans.

640000 Fiscal Agents and Other Fees

Fees or commissions of fiscal agents in connection with the issue of revenue certificates or revenue bonds.

690000 Other Debt Service

Includes debt service not otherwise classified.

7***** Grants, Contributions and Distributions

710000 Aid to Municipalities

Includes distributions of cigarette and road taxes.

720000 Aid to Counties - Educational

Includes distribution under the various education programs and school lunch program.

730000 Aid to Counties - Other

Includes distribution of racing revenue, gasoline taxes and like items.

740000 Educational Aids

Includes regional education programs, scholarships and fellowships, payments to medical schools and like items.

740200 Opportunity Scholarships

Represents amounts paid to parents of eligible students who meet the requirements of Section 229.0537, Florida Statutes.

741000 Nonresident Alien Scholarship Qualified

Represents amounts paid as a scholarship grant, but only to the extent that it is used for either tuition and fees required for enrollment or attendance at the education institution or fees, books, supplies and equipment required for courses of instruction at the education institution.

742000 Nonresident Alien Scholarship Non-Qualified

Represents amounts paid as a scholarship grant for expenses such as room, board, travel and clerical help-as well as equipment and other expenses not required either for enrollment or attendance at the educational institution. The amounts are subject to tax and will not be treated as "qualified scholarship" for purposes of the exclusion from income allowed by Section 117, Internal Revenue Code.

750000 State Financial Assistance

Represents amounts paid to other governments, not for profit and for profit entities. The payment amounts are reported on Form 1099-G as taxable grants.

760000 Operating Distributions and Transfers Required by Law

Represents amounts paid to other state agencies or within a state agency to another program, activity or service for which no benefit was received and does not meet the definition of "state financial assistance."

770000 Disaster Relief Assistance

Payments to persons for losses from the qualifying named storms in 2004.

790000 Other

Includes donations for promoting tourism, conventions and like items. The payment amounts are reported on Form 1099-G as taxable grants.

8***** Other Non-Operating

810000 Distributions and Transfers

Includes all transfers between state funds, except transfers representing operating expenses or service charges to the General Revenue Fund.

810100 Distributions and Transfers (Continued)

811000 Distributions and Transfers of Federal Funds

Includes all transfers and distributions of federal funds between a state agency's funds and between state agencies.

820000 Other Distributions

Includes payments to the federal government, State Board of Administration, and the distribution of interest received on investments of proceeds from the sale of revenue certificates or bonds.

830000 Investment Cost

Includes purchases at cost of stocks, bonds and revenue certificates, or loans to other funds that are revenue-producing loans.

840000 Investment Accrued Interest

Payments for interest that was accrued on investments at time of purchase.

850000 Proceeds of Bonds

Distribution to the ultimate beneficiary of moneys received from the sale of revenue certificates or from the sale of bonds.

851000 Proceeds of Bonds - Taxable

Distribution of Bond Proceeds deemed 1099 reportable

860000 Refunds

Includes refunds for error, adjustments, overpayment of taxes and refunds of retirement contributions.

861000 Interest Paid on Late Payment of Refunds.

870000 Revolving and Working Capital Funds

Advances to working capital and revolving funds which are expected to be returned when the fund is liquidated.

880300 Service Charge to General Revenue of .3%

Three tenths of one percent (.003) service charge assessed against the revenues of various trust funds as set provided in Section 215.20(3), Florida Statutes.

880700 Service Charge to General Revenue of 7% and 3%

Seven percent (.07) and three percent (.03) service charge assessed against the revenues of various trust funds as provided in Sections 215.20(1) and (2), Florida Statutes.

89**** Other Non-operating

Includes items of non-operating expenditures not otherwise classified.

891000 Interest Paid on Late Payment of Invoices

Interest at a rate set annually in Section 55.03(1), Florida Statutes, and required to be calculated on the unpaid balance from the expiration of the 40-day period until such time as the warrant is issued as required by Section 215.422, Florida Statutes. Payment amounts are reported on Form 1099-INT.

898000 Deferred Compensation Disbursements - Provider

898100 Deferred Compensation Disbursements - Recipients

898900 Disbursement Journal Transfer

Includes items not properly identified on automated journal vouchers.

899000 Other