OBJECT CODES

Examples are suggestions and are not all inclusive

		Only the object (first digit) is required for reporting purposes. The subobject (second digit) is OPTIONAL for accounting/managerial purposes.
00	**Fund Balances, Nonexpenditures and Transfers-Out**	Use this category of object only with the accounts 508, 581, 586, 588, 589, and 597.
1X	**Salaries and Wages**	Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, hazardous duty or other compensation construed to be salaries and wages. Subdivide this account as necessary for local purposes (i.e., regular pay, overtime pay, sick pay (employee related), sick pay (non-employee related), vacation pay, shift differential, and other taxable compensation). Personal services do not include fees and out-of-pocket expenditures for professional or consultant services performed on assignments. Such services are properly classified as *Services*.
2X	**Personnel Benefits**	Those benefits paid by the employer as part of the conditions of current or past employment. Subdivide as needed for local purposes. Examples: Insurance, Unemployment Compensation, OASI (FICA) - Employer-paid portion, Uniforms & Clothing, Pension, Workers' Compensation.
29	Pension and Disability Payments	Payments by self-insurance and trust funds to retired or disabled employees or their beneficiaries. Use other 2X subobjects for employer payments to pension systems and to state agencies for unemployment and disability insurance. Use subobject 49 for payments from self-insurance funds for property and liability claims.
3X	**Supplies**	This is a basic classification of expenditures by object for articles and commodities purchased for consumption or resale.
31	Office and Operating Supplies	Articles purchased directly and consumed by operating departments. **Examples:** Office Supplies Feed for Animals Forms Publications Ammunition Taser Cartridges Bean Bag Rounds Bullet Proof Vests Food for Human Consumption Agricultural Supplies Drugs Chemicals Cleaning and Sanitation Supplies Lubricants Clothings Medicines Household and Institution Supplies Laboratory Supplies Plumbing Supplies Construction Materials and Supplies Electrical Supplies Painting Supplies
32	Fuel Consumed	Include fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles. See subobject 34 for fuel purchased for resale. Use subobject 47 for electricity and natural gas. **Examples:** Coal Nuclear Fuel Fuel Oil Gasoline Diesel Fuel Propane Gas Wood
33	Power, Water, Gas Purchased for Resale	
34	Supplies Purchased for Inventory or Resale (if capitalized, see subobject 64)	**Examples:** Internal Service Fund items such Central Stores as automotive repair parts Fuel Code Books Maps Grave Markers and Liners Concession Supplies Library Books and Other Library Materials
35	Small Tools and Minor Equipment	
4X	**Services**	Use this object for professional services. This object code should be used only for expenditures that constitute a direct cost of the activity. Payments for governmental services like police, fire protection, detention, election, animal control, inspections, libraries, pollution control, planning, and health services provided by other governments should be coded to object 5X.
41	Professional Services	**Examples:** Advertising Legal Investment Messenger

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		Accounting & Auditing Custodial Cleaning Medical, Dental & Hospital Engineering & Architectural Management Consulting Computer Programming
42	Communication	**Examples:** Telephone Postage Cellular Phone (not cell stipend) Internet Facsimile
43	Travel	**Examples:** Per Diem Meals Lodging Mileage
44	Taxes and Operating Assessments	Payments to other governments or funds based on levies against property or income of the government or a fund.
45	Operating Rentals and Leases	Use this code for Web based software services (icloud). See subobject 66 for the capitalized leases or rentals.
46	Insurance	**Examples:** Fire Theft Other Casualty Liability Bonds Use subobject 2X for insurance applicable to personnel benefits.
47	Utility Services	**Examples:** Gas Electricity Sewer Cable TV Water (Includes Irrigation Water) Waste Disposal Use subobject 33 for power, water or gas purchased for resale.
48	Repairs and Maintenance	Contracted (external) labor and supplies furnished by the contractors. See object 6X for construction contracts. Must include labor on invoice to be coded to this object. **Examples:** Buildings Structures Improvements Equipment
49	Miscellaneous	**Examples:** Court Costs and Investigations Judgments and Damages Dues, Subscriptions and Memberships Registration Tuition Information and Credit Services Laundry and Other Sanitation Services Filing, Recording and Witness Fees Printing and Binding Contractual Services not Otherwise Classified
5X	**Intergovernmental Services and Payments**	
51	Intergovernmental Services	Expenditures made to other governments for governmental services rendered. Governmental services are limited to those functions normally provided by governments and not by private businesses. Examples include police and fire protection, detention, election services, animal control, inspections, libraries, pollution control, planning, and health services. Do not include expenditures paid to another government but not governmental in nature, such as those for insurance, utility charges, rentals, repairs and supplies. For these types of expenditures use object 4X. Also, do not include any interfund expenditures.
52	Intergovernmental Payments from Federal, State, or Local Resources	Use this subobject for contributions the government makes to other governments or nongovernmental entities. Also use this subobject for pass-through grants.
6X	**Capital Outlays**	Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. This category of object includes all major purchases of capital assets and infrastructure. This object should be used only with accounts 594-595. This object classification pertains only to those assets which are purchased or constructed by the external party. Those constructed or fabricated by the municipality should be classified under other object classes; i.e., wages under *Salaries and Wages* , materials under *Supplies* , etc.
61	Land and Land Improvements	**Examples:** Easements Rights-of-Way LID Intangible Rights to Land Site Improvements such as: excavation, fill, grading, utility installation, removal, relocation or reconstruction of property of others (example: railroads, phone and power lines), retaining walls, parking lots, fencing and landscaping Land Acquisition Costs and Related Expenditures
62	Buildings and Structures (Acquisition, Construction and Improvements)	

OBJECT CODES

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		Examples: Administration and Office Buildings, Firehouses, Jails, Garage and Shop Buildings, Storerooms and Warehouses, Libraries, Zoos and Other Park Buildings, Coastal and Riverine Structures
63	Other Improvements	**Examples:** Alleys, Athletic Fields, Bridges, Culverts, Fuel Depots, Lighting Systems, Parking Areas, Roadways, Dikes and Levees, Streets, Sidewalks, Storm Drains, Sign and Signals, Water and Sewer Systems, LID, Trails and Bike Paths, Landscapes and Vegetation, Tunnels
64	Machinery and Equipment	**Examples:** Communications, Janitorial, Laboratory, Office Furniture and Equipment, Transportation, Library Resources, Heavy Duty Work Equipment, Police Dogs and Horses, Computer Software/Hardware, Artwork Exclude small tools and minor equipment (see subobject 35).
65	Construction of Capital Assets	This classification is to be used where the expenditure applies to improvement projects involving several distinct subobjects such as land, buildings and structures, and other improvements. It is intended that the classification will be used primarily for undistributed work in progress in capital projects funds. Work orders or other adequate records must be maintained to identify and establish the validity of all amounts which ultimately will be distributed to appropriate capital asset accounts.
7X	**Debt Service Principal**	Use with Basub 591, 593, 594 and 599.
71	General Obligation Bonds	
72	Revenue Bonds	
73	Special Assessment Bonds	
74	Revenue Warrants	
75	Capital Leases and Installment Purchases	At the time an asset is acquired, use this classification for the total principal to be paid for a capital asset under executory conditional sales contracts (RCW 39.30.010), lease-purchase agreements, installment purchase agreements, and similar arrangements that defer payment for capital outlays over a period of time. Also use this classification to record the expenditure at the time the asset is acquired if the agreement meets any <u>one</u> of the following criteria: a. The agreement transfers ownership of the property by the end of the lease term. b. The agreement allows the municipality an option to purchase the property during or at the end of the lease term at a price that is considerably below the market value of the property at the time of the option. c. The term of the agreement is at least 75 percent of the estimated useful life of the property. d. The total payments under the agreement, less interest costs and charges for insurance and maintenance, equal or exceed 90 percent of the market value of the property at the date of the agreement. Payments under installment purchases and capital leases are coded to subobjects 75 and 83 as debt service. Any rent or lease payments that do not fit in the above categories should be charged to subobject 45, *Operating Rentals and Leases* .
76	Anticipation Notes/Warrants	
77	Other Notes	
78	Intergovernmental Loans	
79	Other Debt	Include LOCAL, LID assessments, etc.
8X	**Debt Service: Interest and Related Costs**	Use with Basub 592, 594, and 596.
81	Interest on Short-Term External Debt	
82	Interest on Interfund Debt	Include interest on debt to joint ventures and affiliates, LID assessments.

OBJECT CODES

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83	Interest on Long-Term External Debt	Include intergovernmental, capital leases (see subobject .75 for the definition of capital lease), etc.
84	Debt Issue Costs	
85	Debt Registration Costs	
89	Other Interest and Debt Service Costs	Include interest paid on overdue taxes (RCW 84.69.070), etc.