



## **Budgeting, Accounting and Reporting System (BARS) Object Codes for County Expenditures**

### ***Object 00***

#### ***~ Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out ~***

Use this category of object only with the accounts 501, 581, 585, 588, 589, and 597.

### ***Object 10***

#### ***~ 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.

### ***Object 20***

#### ***~ Personnel Benefits ~***

Those benefits paid by the employer as part of the conditions of current or past employment. Subdivide as needed for local purposes. Example: insurance, unemployment compensation, OASI (FICA) – employer-paid portion, uniforms, pension, and workers' compensation. Payments by self-insurance and trust funds to retired or disabled employees or their beneficiaries, employer payments to pension systems and to state agencies for unemployment and disability insurance.

Use Object 40 for payments from self-insurance funds for property and liability claims.

**Object 30**  
**~ Supplies for Consumption and Resale ~**

**Subobject 31: Items Purchased for Consumption**

Examples:

- Agricultural Supplies
- Books
- Chemicals
- Cleaning Supplies
- Clothing
- Construction Materials
- Drugs
- Electrical Supplies
- Feed for Animals
- Forms
- Household Supplies
- Laboratory Supplies
- Lubricants
- Medicines
- Office Supplies
- Painting and Plumbing Supplies
- Publications

**Subobject 32: Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles**

Examples:

- Coal
- Diesel Fuel
- Gasoline
- Oil
- Propane Gas
- Wood

### **Subobject 33: Power, Gas, Water, and Waste Disposal Services for Resale Only**

Note: if purchased for the governments' own consumption, use Object 40.

### **Subobject 34: Items Purchased for Resale**

Examples:

- Agricultural Supplies
- Automotive Repair Parts
- Books and Other Literary Materials
- Central Store Merchandise
- Chemicals
- Cleaning Supplies
- Clothing
- Code Books
- Concession Supplies
- Construction Materials
- Drugs
- Electrical Supplies
- Feed for Animals
- Forms
- Fuel
- Grave Markers and Liners
- Household Supplies
- Laboratory Supplies
- Lubricants
- Maps
- Medicines
- Office Supplies
- Painting and Plumbing Supplies
- Publications
- Trees

### **Subobject 35: Small Tools & Minor Equipment**

- Use this subobject for any equipment < \$5,000 previously coded to subobject #36.
- For capital outlays > \$5,000, use Object 60.

**Object 40**  
**~ Services and Pass-Through Payments ~**

**Subobject 41: Professional Services**

Examples:

- Accounting
- Advertising
- Architectural
- Auditing
- Cleaning
- Computer Services
- Custodial
- Dental and Hospital
- Engineering
- Investment Services
- Legal
- Management Consulting
- Medical
- Messenger
- Monitoring
- Testing

**Subobject 42: Communication**

Examples:

- Facsimile
- Internet
- Postage
- Shipping
- Telephone

**Subobject 43: Travel**

Examples:

- Lodging
- Meals
- Mileage

#### **Subobject 44: Taxes and Operating Assessments**

Taxes (e.g., sales and use, B&O tax, etc.) and Operating Assessments (i.e., payments to other governments or funds based on levies against property or income of the government or a fund).

#### **Subobject 45: Operating Rentals & Leases**

Note: Use Object 70 for the principal payments and Object 80 for interest payments on capital leases.

#### **Subobject 46: Insurance**

Examples:

- Bonds
- Casualty
- Liability
- Theft

Note: Use Object 20 for insurance applicable to personnel benefits.

#### **Subobject 47: Utility Services**

Examples:

- Gas
- Electricity
- Sewer
- Television
- Waste Disposal
- Water

Note: Use Object 30 for power, gas, or water purchased for resale.

#### **Subobject 48: Contracted Repairs and Maintenance**

Note: Use Object 60 for construction contracts.

#### Subobject 49: Other

Examples:

- Binding
- Court Costs
- Damages
- Dues
- Filing
- Information and Credit Services
- Investigation
- Judgments
- Laundry and Sanitation Services
- Memberships
- Printing
- Recording
- Registrations
- Subscriptions
- Tuition
- Witness Fees

Also include accreditation, certification, licenses, permits, and other fees which are necessary for operations paid to the federal, state or local governments:

- Biosolid Permits
- Discharge Permits
- Disposal Fees
- Federal Energy Regulatory Commission (FERC) Licenses
- Laboratory Accreditation Fees
- Survey Fees

Also include:

- Contributions and grants from federal, state, and own or other local resources to other governments or nongovernmental entities
- Eligible intergovernmental pass-through payments

**Object 60**  
**~ Capital Outlays ~**

Expenditures related to purchase or construction of assets considered capital according to the government capitalization threshold policy. This object should be used only with accounts 594 and 595.

Include expenditures related to 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 purchases and construction of major capital 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.

Exclude small tools and minor equipment (use Subobject 35).

Include:

- Acquisition, Construction and Improvements of Buildings
  - administrative and office buildings
  - alleys
  - athletic fields
  - coastal and riverine structures
  - dikes
  - firehouses
  - fuel depots
  - garage
  - jails
  - landscape and vegetation
  - levees
  - libraries
  - park buildings
  - shops
  - signs and signals
  - water/sewer systems
  - zoos

- Assets Acquired Under Executory Conditional Sales Contracts (RCW 39.30.010),
- Land
- Land and Other Improvements
  - easements
  - fencing
  - intangible rights to land
  - land acquisition costs and related expenditures
  - landscaping
  - retaining walls
  - site improvements
    - excavation
    - fill
    - grading
    - utility installation
    - removal, relocation or reconstruction of property
- Installment Purchase Agreements
- Lease-Purchase Agreements
- Machinery and Equipment
  - artwork
  - computer software/hardware
  - police dogs and horses

Use 594PP70 (principal) and 594PP80 (interest) for capital lease payments.



**Object 70**  
**~ Debt Service – Principal ~**

Use with codes 591, 593, 594 (cash basis only), 596 and 599. Include general obligation, revenue, special assessment bonds, capital leases, installment purchases, anticipation and other notes, anticipation warrants, contracts, intergovernmental loans, other debt, LOCAL program payments, etc.

**Object 80**  
**~ Debt Service – Interest and Issuance Costs ~**

Use with codes 592, 593, 594 (cash basis only) and 599. Include interest on short and long-term external debt, interest on Interfund debt, interests on debt to joint ventures and affiliates, LID assessments, interest on intergovernmental debt, leases, interest paid on overdue taxes (RCW 84.69.070), debt issuance and other debt service costs.

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