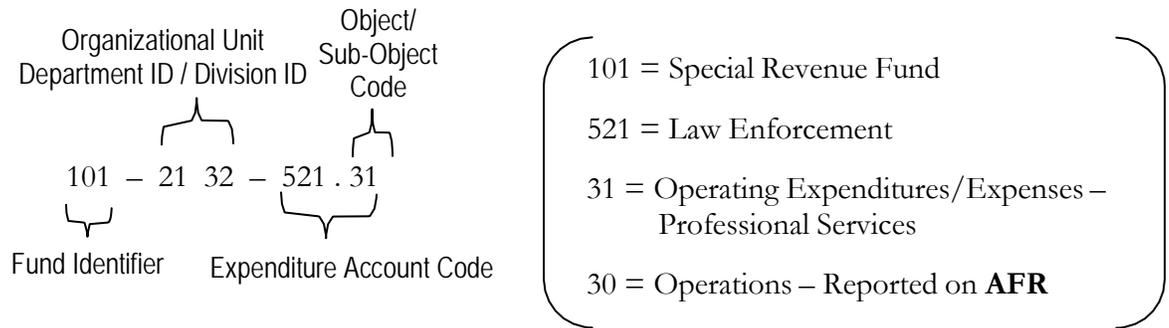


Object & Sub-Object Classification Introduction

The eleventh and twelfth digits of the expenditure account designate the object classification. The object code is made up of sub-object codes that may be used at the budgetary level.

Example:



All reporting entities are required to use the object codes as outlined below when reporting the AFR to the Department of Financial Services:

- 10 Personal Services**
Includes Sub-Object Codes 11 - 29
- 30 Operating Expenditures/Expenses**
Includes Sub-Object Codes 31 - 59
- 60 Capital Outlay**
Includes Sub-Object Codes 61 - 68
- 70 Debt Service**
Includes Sub-Object Codes 71 - 73
- 80 Grants and Aids**
Includes Sub-Object Codes 81 - 83
- 90 Other Uses**
Includes Sub-Object Codes 91 - 99

Object & Sub-Object Codes

10 PERSONNEL SERVICES

Includes 11 through 29

Expense for salaries, wages, and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

11 EXECUTIVE SALARIES

Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.

12 REGULAR SALARIES AND WAGES

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

13 OTHER SALARIES AND WAGES

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

14 OVERTIME

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

15 SPECIAL PAY

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

- 16 COMPENSATED ANNUAL LEAVE**
- Use this object code to capture payments for non-productive salary-related time
- Code introduced in 2009 (FY08-09)
- NOTE: This level of detail about compensated leave is **optional**
- 17 COMPENSATED SICK LEAVE**
- Use this object code to capture payments for non-productive salary-related time
- Code introduced in 2009 (FY08-09)
- NOTE: This level of detail about compensated leave is **optional**
- 18 COMPENSATED COMPENSATORY LEAVE**
- Use this object code to capture payments for non-productive salary-related time
- Code introduced in 2009 (FY08-09)
- NOTE: This level of detail about compensated leave is **optional**
- 21 FICA TAXES**
- Social Security matching/Medicare matching.
- 22 RETIREMENT CONTRIBUTIONS**
- Amounts contributed to a retirement fund.
- 23 LIFE AND HEALTH INSURANCE**
- Includes life and health insurance premiums and benefits paid for employees.
- 24 WORKERS' COMPENSATION**
- Premiums and benefits paid for Workers' Compensation insurance.
- 25 UNEMPLOYMENT COMPENSATION**
- Amounts contributed to the unemployment compensation fund.
- 26 OTHER POSTEMPLOYMENT BENEFITS (OPEB)**
- Current Year expenditures related to OPEB
- Object Code introduced in 2010 (FY09-10)

30 OPERATING EXPENDITURE/EXPENSES

Includes 31 through 59

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as personal services or capital outlays.

31 PROFESSIONAL SERVICES

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

32 ACCOUNTING AND AUDITING

Generally includes all services received from independent certified public accountants.

33 COURT REPORTER SERVICES

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34 OTHER SERVICES

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

35 INVESTIGATIONS

Cost incurred for confidential matters handled pursuant to criminal investigations.

36 PENSION BENEFITS

Benefits paid to participants in the pension program.

40 TRAVEL AND PER DIEM

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 COMMUNICATIONS SERVICES

Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph

42 FREIGHT & POSTAGE SERVICES

Use for freight and express charges along with drayage, postage, and messenger service

Code introduced in 2009 (FY08-09)

43 UTILITY SERVICES

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

44 RENTALS AND LEASES

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 INSURANCE

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

46 REPAIR AND MAINTENANCE SERVICES

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

47 PRINTING AND BINDING

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.

49 OTHER CURRENT CHARGES AND OBLIGATIONS

Includes current charges and obligations not otherwise classified.

51 OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

53 ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

55 TRAINING

Includes training and educational costs

Code introduced in 2009 (FY08-09)

59 DEPRECIATION

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

60 CAPITAL OUTLAY

Includes 61 through 68

Outlays for the acquisition of or addition to fixed assets.

61 LAND

Land acquisition cost, easements and right-of-way.

62 BUILDINGS

Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

63 INFRASTRUCTURE

Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

64 MACHINERY AND EQUIPMENT

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

65 CONSTRUCTION IN PROGRESS

Used to account for undistributed work in progress on construction projects.

66 BOOKS, PUBLICATIONS, AND LIBRARY MATERIALS

Includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities.

67 WORKS OF ART / COLLECTIONS

Works of art, historical treasures, etc. that (1) are held for the benefit of the public, education or research, rather than for financial gain, (2) are protected, unencumbered, cared for and preserved, and (3) are subject to an organizational policy regarding the proceeds from the sale of the items and acquisition of other collection items.

68 INTANGIBLE ASSETS

Per GASB Statement #51

Code introduced in 2009 (FY08-09)

70 DEBT SERVICE

Includes 71 through 73

Outlays for debt service purposes.

71 PRINCIPAL

72 INTEREST

73 OTHER DEBT SERVICE COSTS

80 GRANTS AND AIDS

Includes 81 through 83

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. [See the figure below] Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.

81 AIDS TO GOVERNMENT AGENCIES

Include all grants, subsidies and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like Constitutional Fee Officer transfers.

82 AIDS TO PRIVATE ORGANIZATIONS

Include all grants, subsidies and contributions to private organizations

83 OTHER GRANTS AND AIDS

Include all other contributions (not including transfers within the same reporting unit) not otherwise classified

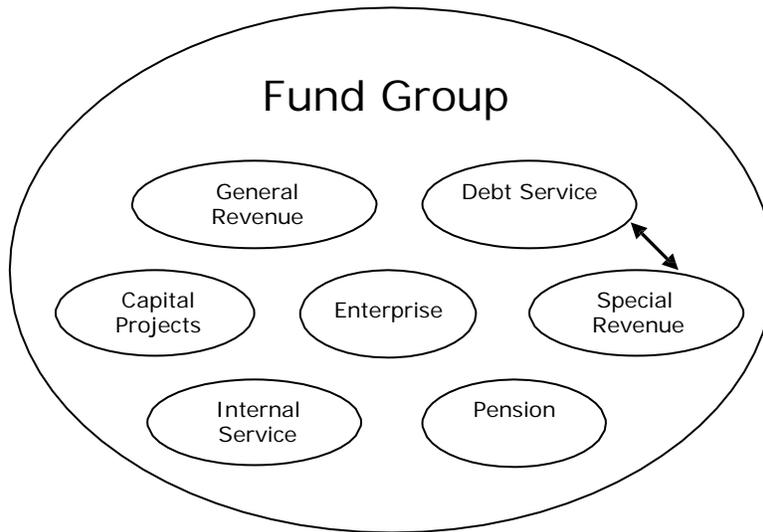
90 OTHER USES

Includes 91 through 99

91 INTRAGOVERNMENTAL TRANSFERS

All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as **intra**governmental transfers. This includes 381/581 Inter-Fund Group Transfers as well as 386/586 Intra-Governmental Transfers.

381+382/581 Inter-Fund Group Transfers



386/586 Intra-Governmental Transfers

