

CHARACTER AND OBJECT CLASSIFICATION

410 PERSONAL SERVICES

- 411 **Salaries and Wages** - all full-time and part-time salaries and wages paid to employees
- 412.1 **OASI** - employer's share of Social Security on employees' salaries and wages.
- 412.2 **Medicare** - employer's share of Medicare on employees' salaries and wages.
- 413 **Retirement** - employer's share of retirement premiums for employees.
- 414 **Worker's Compensation** - premium paid for workmen's compensation insurance.
- 415 **Group Insurance** - employer's share of hospital and life insurance for employees.
- 416 **Unemployment Compensation** - employer's contribution to provide employees with unemployment insurance benefits.
- 417 **Vacation and Sick Salaries** - salaries paid as a benefit for vacation and/or termination sick leave.
- 419 **Other Personal Services** - other personal services not listed above.

420 OTHER CURRENT EXPENDITURES

- 421 **Insurance** - all insurance premiums paid by the county which are not classified elsewhere should be included here. (Includes catastrophic poor and medical)
- 422 **Services and Fees** - accounting and auditing services; management consulting services; engineering and architectural services; special legal services; medical, dental, and hospital services; other professional services.
- 423 **Publishing** - newspaper publication costs.
- 424 **Rentals** - land, buildings, machinery and equipment.
- 425 **Repairs and Maintenance** - repair and maintenance to buildings, structures and equipment performed by a party outside the county. The outside party might be an individual, a company or another department of the county.
- 426 **Supplies and Materials**
 - 426.1 **Supplies** - articles or commodities which were consumed or materially altered when used such as office stationery, forms, cleaning supplies, gas, oil, minor equipment, etc.
 - 426.2 **Materials** - the cost of items which were purchased and resold through an enterprise operation.
- 427 **Travel and Conference** - meals, lodging, registration fees and mileage or fares.
- 428 **Utilities** - telephone, telegraph, gas, electricity, heat, water and waste disposal services.
- 429 **Other** - all other current expenses not otherwise classified.

430 CAPITAL ASSETS

- 431 **Land** - all costs involved in land purchases.
- 432 **Buildings** - new buildings and major improvements to buildings.
- 433 **Improvements Other Than Buildings** - new structures or improvements which add value to land.
- 434 **Machinery and Equipment** - cars, trucks, patrols, construction equipment, computer hardware and other major machinery and equipment.
 - 434.1 **Computer software** - costs incurred in the research and development of software programs in-house.
 - 434.2 **Books** - library books and office reference books to be used longer than one year.
 - 434.3 **Furniture and Minor Equipment** - costs for office furniture and minor shop equipment.
 - 434.4 **Automotive and Major Equipment** - costs for automotive and major shop equipment.

440 DEBT SERVICE

- 441 **Principal** - bond or note principal.
- 442 **Interest** - interest on indebtedness.
- 443 **Agents' Fees** - fees charged by bond agents.
- 449 **Other** - debt handling and other related costs.

450 OTHER EXPENDITURES

- 451 **Depreciation** - allocation of capital asset cost chargeable to the current period.
- 452 **Depletion** - allocation of wasting asset cost (e.g., gravel pit) chargeable to the current period.
- 453 **Loss on Disposition of Capital Assets**
- 454 **Grants to Other Entities** - grants to other local governments (such as wheel tax) or to organizations (such as senior citizen's groups, fire departments and conservation districts).
- 455 **Pension Payments and Refunds** - payments to retirees.
- 456 **Amortization** - amounts charged to reflect the current period cost of depreciable intangible assets.