

## **Bars Classification of Expenditures by Object Guidelines**

### **(Subcontracted Programs)**

<b>1000</b>	<b>PERSONNEL SERVICES</b> – Includes expenses for salaries, wages and related employee benefits provided for all persons employed by the agency.	
	<b>1100</b>	<b>Salaries &amp; Wages</b> – Fees paid for personal services rendered.
	<b>1110</b>	<b>Salaries (Full- Part-Time)</b> – Salaries and wages paid for services rendered by full- part-time employees.
	<b>1190</b>	<b>Other Salaries &amp; Wages</b> – Salaries and wages paid for services performed by temporary and intermittent employees. <i>Examples: Work Study, CETA coverage</i>
	<b>1220</b>	<b>Overtime</b> – Fees paid in addition to regular salaries and wages for services performed in excess of regular work hour requirements.
	<b>1300</b>	<b>Fringe Benefits</b>
	<b>1310</b>	<b>FICA</b>
	<b>1320</b>	<b>Pensions &amp; Retirement</b>
	<b>1330</b>	<b>Health Care</b>
	<b>1340</b>	<b>Industrial Insurance &amp; Medical Aid</b>
	<b>1360</b>	<b>Dental</b>
	<b>1380</b>	<b>Unemployment Compensation</b>
	<b>1400</b>	<b>Other Employee Benefits</b> – Amounts paid to provide employees with uniforms, clothing or other benefits not classified above, such as disability insurance.
<b>2000</b>	<b>SUPPLIES</b> – Includes articles or commodities which are consumed.	
	<b>2100</b>	<b>Office Supplies</b> – Will consist only of supplies and materials that are to be used in the office. <i>Examples: office stationery, forms and small items of equipment (value under \$5,000, except computers and software).</i>
	<b>2200</b>	<b>Operating Supplies</b> – Supplies used to fulfill the needs of operations. <i>Examples: agricultural supplies, chemicals, drugs, medicines, laboratory supplies, cleaning and sanitation supplies, food for human consumption, lubricants, household and institutional supplies.</i>
	<b>2300</b>	<b>Repairs &amp; Maintenance Supplies</b> – Supplies used in repair and maintenance. <i>Examples: building materials and supplies, paints and painting supplies, plumbing supplies, motor vehicle repair and small tools.</i>

	<b>2500</b>	<b><u>Fuel Cost</u></b>
	<b>2510</b>	<u>Gas</u>
	<b>2520</b>	<u>Diesel</u>
	<b>2530</b>	<u>Heating</u>
	<b>2590</b>	<u>All Other Fuel Costs</u> – EXCEPT Washington Natural Gas (Code 3700)
	<b>2600</b>	<b><u>Minor Data Processing Items</u></b>
	<b>2610</b>	<u>Personal Computer &amp; Printer Configurations</u> – Value per item configuration over \$1,000 and under \$5,000.
	<b>2620</b>	<u>Software Purchases</u> – Under \$5,000 per item.
<b>3000-4000</b>		<b>OTHER SERVICES &amp; CHARGES</b>
	<b>3100</b>	<u>Expert &amp; Consultant Services</u> – Services performed on a non-recurring basis. <b>Examples:</b> auditing services, accounting services, special legal services and other individual and one-time services.
	<b>3140</b>	<u>Contractual Employment</u> – Fees paid to individuals or businesses for temporary or short-term services. <b>Examples:</b> Manpower people, Kelly Girls
	<b>3150</b>	<u>Data Processing</u> – All data processing charges.
	<b>3190</b>	<u>Other Professional Services</u> – Professional services not covered in the above classifications. <b>Examples:</b> Janitorial services, protective services, photographic services (film processing) and other professional services.
	<b>3210</b>	<u>Telephone</u> – Includes installation, long distance, directory service and local telephone service costs.
	<b>3220</b>	<u>Postage</u> – Includes all meter postage, stamps, postal permits, etc.
	<b>3290</b>	<u>Other Communications</u> – Includes Western Union costs.
	<b>3300</b>	<u>Automobile Expense</u> – Includes lease and motor pool charges.
	<b>3310</b>	<u>Convention &amp; Travel</u> – Includes transportation, meals and lodging expenses incurred by the employee in the performance of official duties. A convention and travel authorization signed by your Executive Board must accompany any check paying convention and travel expenses.
	<b>3320</b>	<u>Private Auto Allowance</u> – Includes lease and motor pool charges.
	<b>3390</b>	<u>Other Transportation Expense</u> – Transportation expenses not covered in the above classifications.
	<b>3400</b>	<u>Advertising</u> – Includes cost of advertising, publication of public notices, bid invitations and other such items.

	<b>3500</b>	<u>Printing &amp; Duplicating</u> – Includes printing, duplicating and/or binding of books, pamphlets, newsletters and other reading materials. <b>Examples:</b> Xerox charges, year-end reports and printed materials for outside distribution. Does not include costs for preparation of routine office forms.
	<b>3600</b>	<u>Insurance</u> – Includes all insurance premiums except what is applicable to Personnel Services.
	<b>3700</b>	<u>Public Utility Services</u> – Includes Washington Natural Gas, City Light, Water, Garbage, Sewer and Puget Power.
	<b>3800</b>	<u>Repairs &amp; Maintenance</u> – Includes all services required in the maintenance of all equipment, machinery, buildings and improvements. <b>Examples:</b> Repair and maintenance of park lights, elevators, boilers, trucks, tractors, shop and plant equipment, instruments, air conditioning units and office equipment.
	<b>3900</b>	<u>Rentals</u> – This classification should include all types of rentals. <b>Examples:</b> Rental of office equipment, land, buildings, movie rental fees, and machinery and equipment rental charges.
	<b>4210</b>	<u>Education Expense</u> – Includes tuition, travel and living expenses of employees sent to educational programs or schools.
	<b>4290</b>	<u>Other Miscellaneous Expenses</u> – Includes other miscellaneous expenses not covered in the preceding classification. <b>Examples:</b> Laundry, court costs, dues, memberships, subscriptions and other miscellaneous items.
	<b>4999</b>	<u>Administrative Costs</u> – Collection of administrative/indirect costs incurred by the agency's operation of this contract. The exact rate, mechanics of collection and specific approval to use this expenditure object will be given on a contract-by-contract basis to certain agencies.
<b>6000</b>	<b><u>CAPITAL OUTLAYS</u></b> – Includes outlays which result in an acquisition of or additions to fixed assets and should be classified in one of the following objects:	
	<b>6200</b>	<u>Buildings</u> – Includes buildings and basic equipment which is an integral part of buildings such as lighting fixtures, hot water heaters, plumbing, heating plants, etc. This category may only be used with specific departmental approval.
	<b>6300</b>	<u>Improvements Other than Buildings</u> – Includes all improvements to real estate such as streets, bridges, sidewalks, lighting systems and permanent signs. This category may only be used with specific departmental approval.
	<b>6400</b>	<u>Machinery &amp; Equipment</u> – Includes all machinery and equipment over \$5,000 except small tools and computer equipment. This category may only be used if specifically budgeted.