

DESCRIPTION OF MAJOR OBJECTS BY CLASSIFICATION

SALARIES AND EMPLOYEE BENEFITS

0100 Salaries and Wages

Types of Items included:

- 0101 Regular Salaries
- 0102 Extra Help
- 0103 Overtime
- 0104 Annual Leave Payoff
- 0105 Vacation Payoff
- 0106 Sick Leave Payoff
- 0107 Retiree Multi-Yr Leave Balance Payoff
- 0110 Performance Incentive Pay
- 0111 Other Pay (e.g., bilingual, supplemental portion of worker's compensation for non-safety employees)
- 0112 Other Salaries
- 0113 Performance Pay - Courts

Types of Items excluded:

Payment to independent contractor (post to account indicating purpose of contract; e.g., Object 1900 Professional Services)

0200 Retirement

County's share of the expense of employee retirement programs.

Types of Items included:

- 0202 Early Retirement
- 0203 Re-Opener Retirement
- 0204 County Paid Executive Deferred Comp Plan

0300 Employee Group Insurance

County's share of expense of insurance programs.

Types of Items included:

- 0301 Unemployment Insurance
- 0305 Salary Continuance Insurance
- 0306 Health Insurance (and Judges' reimbursement funding)
- 0307 Health & Wellness Program
- 0308 Dental Insurance
- 0309 Life Insurance
- 0310 AD&D Insurance
- 0319 Other Insurance (e.g., employer's share of union contributions)

0350 Workers' Compensation Insurance

Types of Items included:

- 0352 Workers' Compensation - General
- 0353 Workers' Compensation - Benefits (benefit portion of employer's share of workers' compensation for both safety and non-safety employees; this Object is used by Workers' Comp ISF Fund 293 only)
- 0354 Workers' Compensation - Excess Costs (supplemental portion of the employer's share of workers' compensation for safety employees; this Object is recorded in the employee's fund/agency)

0400 Other Insurance

Employer's share of Medicare and FICA (Federal Insurance Contribution Act)

Types of Items included:

0401 Medicare

SERVICES AND SUPPLIES**0500 Agricultural****Types of items included:**

Agricultural disinfecting and exterminating services

Animal medicines and serums

Custom farming services

Ear tags

Fertilizer

Forage

Insecticides

Irrigation

Livestock registration

Nursery stock

Peat moss

Pest abatement supplies

Seed

Topsoil

Weed killer

Types of Items excluded:

Any of the above used in building and grounds maintenance

0600 Clothing and Personal Supplies**Types of items included:**

Badges, chevrons

Belts

Buttons

Cartridge, badge cases

Combs

Facial tissue

Gloves

Goggles

Gowns

Helmets

Masks

Raincoats

Rubber boots

Safety Clothing

Sewing Supplies

Shoes

Slippers

Tailoring, alterations

Tobacco

Toilet articles
Uniforms
Uniform allowances, rental
Yardage

0700 Communications

0701 Telephone and Telegraph - Interfund Transfers
0702 Telephone and Telegraph - Other

Types of items included:

Internet services
Messenger services
Radio and microwave services
Telephone, telephone reimbursements, telegraph and teletype services

Types of items excluded:

Radio repair and supplies (post to Object 1300 Maintenance-Equipment)
Rental of communications equipment (post to Object 2100 Rents and Leases-Equipment)

0900 Food

Includes nutrients and beverages for human consumption either presently suitable for consumption or kitchen processing, or not presently suitable such as livestock and poultry, but intended for ultimate conversion and use as food by the purchasing agency.

Types of items included:

Candy, confectionery
Cereals, cereal products
Cocoa, cocoa products
Coffee, coffee substitutes
Eggs, egg products
Feed for live animals, poultry and fish that are being raised for food
Live animals, poultry, fish, meat and related by-products
Milk, milk products
Margarine
Soft drinks
Spices, salt
Sugar, sugar products
Tea
Vegetables, vegetable products

Types of items excluded:

Draft, breeding and dairy animals (post to Equipment)
Dietary supplements (post to Medical, Dental and Laboratory Supplies)
Spirits, malt or vinous liquors (post to Medical, Dental and Laboratory Supplies)
Meals furnished to jurors (post to Jury and Witness Expense)
Meals furnished to indigents (post to Support and Care of Persons)

1000 Household Expense

1001 Household Expense-Trash

Types of items included:

Kitchen and dining services
Chinaware, glassware

Cooking, baking, meat cutting utensils and supplies

Cutlery

Napkins

Tablecloths

Bedding:

Bedspreads

Blankets

Mattresses

Pillows

Pillowcases

Sheets

Laundry:

Clothespins

Detergents, soaps and washing compounds

Dry cleaning

Laundry bags

Marking Ink

Outside laundry

Other:

Brooms, mops, wax and cleaners

Carpet cleaning shampoo

Clothes locker, small heaters

Contractual maid and custodial services

Curtains, drapes, rugs (when not capitalized)

Disinfectants

Drinking water stands

Garbage cans

Hot plates

Refuse disposal

Soap, toilet tissue

Towels, towel service

Type of items excluded:

Supplies issued to individuals for personal use (post to Clothing and Personal Supplies)

1100 Insurance

Types of items included:

Boiler

Bonds

Burglary

Collision

Employee Benefits insurance premium which will be charged by paying department to employee departments

False arrest

Fire

Forgery

Individual and blanket bonds

Malpractice

Money and securities

Property damages

Public liability

Types of items excluded:

Department's share of employee Insurance (post to Employee Group Insurance or related Object accounts 0300-0319 or Workers' Compensation Insurance or related Object accounts 0350-0354)

1200 Jury and Witness Expense**Types of items included:**

Fees and expenses of Coroner's juries
Fees and expenses of jurors, witnesses and interpreters (criminal cases only)
Meals, transportation and hotel accommodations for jurors

Types of items excluded:

Psychiatric services (post to Professional and Specialized Services)

1300 Maintenance - Equipment and Software

1301 Maintenance - Inventory Parts

1302 Parts Not Direct - Billed to Customers

Includes expenditures for keeping equipment, whether capitalized or not, in efficient operating condition.

Types of items included:

Automotive supplies, such as lubricating oil, light bulbs, spark plugs, anti-freeze, grease, polish, brake fluid, seat covers, skid chains, batteries, tires and tubes, fan belts, filters, contractual repairs, overhauls
Radio repair services and supplies
Repair parts
Service contracts for maintenance
Towing charges
Upholstering such as office equipment, automobile

1400 Maintenance - Building and Improvements

1402 Minor Alterations and Improvements

1404 Major Alterations and Improvements

Includes expenditures for maintaining the useful life of buildings and improvements.

Types of items included:

Asphalt for maintaining landfills
Awnings
Boiler compounds
Electrical and plumbing supplies and services
Fire extinguisher refills
Gardening expense, including weed and pest control supplies for buildings and grounds
Heating and cooling system repairs
Landfill fabric
Light globes, fuses
Minor alterations
Monitoring alarms for buildings
Nursery stock
Painting supplies and services
Pool service
Replacement parts which do not result in a betterment
Window tinting

Types of items excluded:

Lawnmowers, edger's, shears, ladders, paint brushes
 Water, electricity, gas
 Road Supplies
 Road Contractual Services

1500 Medical, Dental and Laboratory Supplies

1501 Pharmaceuticals
 1502 Medical Supplies
 1503 Dental Supplies
 1504 Contract Pharmacy
 1509 Minor Medical Equipment to be Controlled

Includes all types of laboratory supplies.

Types of items included:

Alcohol
 Animals, fish, insects for laboratory tests
 Antiseptics, antitoxins
 Artificial limbs
 Blood plasma
 Crime laboratory supplies
 Dentures
 Dietary supplements, drugs
 Embalming supplies
 Eyeglasses, grinding compounds
 Hearing Aids
 Hypodermic needles and syringes
 Laboratory enamelware, glassware
 Laboratory scales
 Liquor
 Medical and dental instruments
 Medical gases, medicines
 Medical soap
 Narcotics
 Orthopedic supplies
 Pharmaceuticals
 Road materials, testing supplies
 Rubber gloves, rubber sheets
 Splints, syringes
 X-ray film

Types of items excluded:

Any of the above given as part of an assistance program (post to Support and Care of Persons)

1600 Memberships

Includes memberships in societies, association of officials, trade associations and other organizations which issue official publications

1700 Miscellaneous Expense

- 1701 Cash Differences
- 1702 Cash Losses

Includes frequent or minor expenditures, not limited in incidence to any particular department, which are not classified in any other account. Care should be exercised that this account is not used for expenditures which may be properly posted to the other accounts.

Types of items included:

- Cash shortages
- Unidentifiable inventory overages and shortages
- Infrequent or minor expenditures not classified in any other account

1800 Office Expense

- 1801 Duplicating Services (services provided by RDMD/Publishing only)
- 1802 Periodicals and Journals
- 1803 Postage
- 1805 Purchasing Stores Office Supplies
- 1806 Printing Costs by Outside Vendors
- 1809 Minor Office Equipment to be Controlled

Includes expenses for office-type supplies and services.

Types of items included:

- Accounting and report forms
- Binders, docket books
- Book binding and repair
- Books, manuals
- Bottled drinking water
- Dictation machine supplies
- Drafting paper
- Duplicating services
- Envelopes, stamped envelopes
- Filing supplies, letterheads
- Letter scales
- Metered postage, stamps
- Microfilm
- Office machine ribbons
- Paper, paper clips
- Parcel post
- Pencils, pens, pencil sharpeners
- Photocopy supplies
- Post Office box rent, post cards
- Printing and binding
- Receipts, receipt books
- Records destruction
- Registered mail and special delivery
- Reproductions and blueprints
- Rubber stamps, scissors
- Scotch tape
- Shelving

Small staplers, dating and numbering machines
 Subscriptions to magazines, periodicals, clipping services
 Stamps
 Telephone answering devices
 Wastebaskets

Types of items excluded:

Towel service (post to Household Expense)
 Film developing, photography supplies (Post to Special Departmental Expense)
 Books and periodicals for circulating library use, their repair and binding (Post to Special Departmental Expense)

1900 Professional and Specialized Services

1901 Data Processing Services
 1902 Photographic Microfilm Expense
 1903 Surveys and Studies
 1904 Ambulance Contracts
 1905 Welfare Eligibility Exams
 1907 Collection Agency Fees
 1908 Temporary Help
 1909 Contracts
 1910 Court Security
 1911 CWCAP Charges
 1912 Investment Administrative Fees

Types of items included:

Most professional and skilled services
 Actuarial studies
 Aerial surveys, appraisals
 Ambulance service
 Architectural services
 Armored car service
 Artist's fees
 Auditing and accounting
 Boards and commissions
 Bounties
 Burial service
 Chemical analysis
 Clerical services
 Computer training
 Consultations
 Data processing services
 Engineering services
 Fees paid Humane Society
 File fees
 Fiscal agent's fees
 Furniture moving
 Lecture and musical services
 Management and salary surveys
 Marshal service fee
 Materials testing
 Medical, dental and laboratory services

Medical and sobriety examinations
Microfilm services
Outside animal boarding expense
Outside defense counsel legal services
Psychiatric services
Radio broadcasting
Reporting and transcribing
Road construction and maintenance contracts
Sandblasting
Storm channel cleaning
Technical identification services
Weighing and measuring services

Types of items excluded:

Messenger services (post to Communications)
Radio technical services (post to Communications)
Custodial services (post to Household Expense)
Service contracts for equipment maintenance (post to Maintenance-Equipment)
Service contracts for maintenance of buildings and improvements (post to Maintenance-Building and Improvements)
Disinfecting and exterminating services (post to Agricultural or Household Expense)
Time-lock inspection service (post to Maintenance)

2000 Publication and Legal Notices

Includes expenses for the publication of legally required notices and reports.

Types of items included:

Advertising impounded animals
Bids for purchases
Bond sale notices
Budgets
Crop reports
Delinquent tax lists
Employment opportunities
Financial reports
Ordinances
Planning Commission hearings
Proceeding of Board of Supervisors
Public Administrator's semi-annual report
Tax sale notice
Transfers of unclaimed refundable taxes

Types of items excluded:

Advertising County resources (post to Special Departmental Expense)
Printing and binding lists of registered voters, printing ballots (post to Special Departmental Expense)

2100 Rents and Leases - Equipment

Includes rents and leases paid for the use of equipment and other articles.

Types of items included:

Alarm systems (tied to police, fire, or alarm service company)
 Amounts paid under operating lease agreements
 Cable television rental
 Office furniture
 Rent of communications equipment
 Rent of films, exhibits, models
 Licensing of Software (Permission to use Software)
 Trailer rentals

Types of items excluded:

Rent or lease of cars and trucks (post to Transportation and Travel-General)
 Telephone service (post to Communications)
 Amounts paid under lease purchase agreements (post to Lease Purchase
 Principal Payment and Lease Purchase Interest Payment)

2200 Rents and Leases - Buildings and Improvements

Includes rents and leases paid for the use of land, buildings and improvements.

Types of items included:

Amounts paid under operating lease agreements
 Parking space leases
 Rent of polling places
 Storage charges

Type of items excluded:

Non-removable leasehold improvements (post to Buildings and Improvements or Maintenance-Buildings and Improvements)
 Amounts paid under capital lease agreements (post to Lease Purchase
 Principal Payment and Lease Purchase Interest Payment)

2300 Small Tools and Instruments

2309 Minor Small Tools and Instruments to be Controlled

Includes minor equipment of insufficient life or value to require classification as a fixed asset, and replacement parts of such tools and instruments.

Types of items included:

Carpentry, machines and general purpose tools:
 Bits
 Calipers
 Chisels
 Cutters
 Drills
 Files
 Flashlights
 Gauges
 Hammers
 Handsaws
 Ladders
 Lanterns
 Levels

Oil cans
Paint brushes
Picks
Reamers
Screwdrivers
Shovels
Tool boxes
Wheelbarrows
Wrenches
Drafting, engineering and surveying tools:
Curve sets
Drawing instruments
Hand compasses
Measuring tapes
Plumb bobs
Sextants
Slide rules
Rods
Gardening tools:
Edgers
Gardening hose
Hand lawnmowers
Hoes
Planters
Pruning shears
Rakes
Sprayers
Other specialized tools and instruments:
Art and Craft
Barbering
Battery chargers
Blacksmith
Electrician
Metal working
Plumbing
Tailoring
Weighing and measuring

Types of items excluded:

Medical, dental and laboratory instruments (post to Medical, Dental and Laboratory Supplies)
Safety devices, such as belts, goggles and helmets (post to Clothing and Personal Supplies)
Supplies such as nails, bolts, oxygen, welding rods (post to Maintenance-Equipment or Maintenance-Buildings and Improvements)

2400 Special Departmental Expenses

- 2405 Optional Benefit Plan
- 2409 Minor Special Department Equipment to be Controlled
- 2412 Facilities and Warehouse Supplies

Includes comparatively specialized supplies and services, peculiar to one or a few departments for which an account has not otherwise been provided.

Types of items included:

- Advertising County resources
- Ammunition
- Athletic supplies
- Books for circulating library use / inmates usage
- Book reimbursements
- Demonstration materials
- Detective expense
- Diesel fuel (for central garage)
- Dog food
- Disposal of animal carcasses
- Educational training, including related expenses
- Election expenses
- Election officers
- Employee benefit reimbursements by Human Resources Department
- Film development supplies and expenses
- Fingerprint supplies
- Fireworks
- Games and puzzles
- Handcuffs
- Hoses, couplings, nozzles
- Instruction courses
- Pound supplies
- Printing and binding lists of registered voters
- Printing ballots
- Projection screens
- Rideshare
- Road materials
- Service pins
- Shipping supplies
- Tuition reimbursements
- Unclassified expenditures from District Attorney's and Sheriff's special funds
- Warehouse storage containers

2600 Transportation and Travel - General

- 2601 Private Auto Mileage
- 2602 Garage Expense
- 2603 Executive Car Allowance

Includes the transportation of persons and things except where other services furnished in conjunction with transportation comprise the major portion of the charge, or where the transportation is more appropriately included under account titles indicating the purpose.

Types of items included:

Central garage services
 Delivery services
 Executive car allowance
 Freight, express and other transportation charges not chargeable to a commodity purchased
 Gasoline, diesel fuel, except when purchased for central garage
 Leased or hired vehicles
 Reimbursements for private car use
 Reimbursements for meals, lodging, bridge tolls, train, bus, airfares, any other authorized travel expenses
 Transportation of prisoners and court wards

Types of items excluded:

Ambulance services (post to Professional and Specialized Services)
 Armored car service (post to Professional and Specialized Services)
 Gasoline, diesel fuel, etc., used for off-highway purposes of Road Department (post to Maintenance-Equipment)
 Natural gas, butane, fuel, oil, etc., used for heating/cooling purposes (post to Utilities)
 Packing supplies (post to Special Departmental Expense)
 Purchases for central garage vehicles (post to Maintenance-Equipment or Special Departmental Expense)
 Transportation of indigents (post to Support and Care of Persons)

2700 Transportation and Travel - Meetings/Conferences**Types of Items included:**

Includes reimbursement for expenses in connection with attendance at conferences and meetings; i.e., reimbursement for meals, lodging, conference registration, bridge tolls, parking, train, bus, airfares, miscellaneous other mileage, miscellaneous non-taxable reimbursements and any other authorized travel expense.

2800 Utilities

2801 Utilities - Purchased Electricity
 2802 Utilities - Purchased Gas
 2803 Utilities - Purchased Water

Types of items included:

Coal, wood
 Electricity
 Heating and cooling supplies for County buildings
 Natural gas, butane, fuel oil
 Sewage disposal
 Street lighting on County grounds
 Water

Types of items excluded:

Fuel for department vehicles
 Gasoline fuel for central garage vehicles
 Refuse disposal (post to Household Expense)
 Telephone service (post to Communications)

2900 Services and Supplies Reimbursements**Types of items included:**

Employee physicals paid initially by HCA
 Utilities paid initially by RDMD

Types of items excluded:

Reimbursements among County General Fund agencies (use Object 5100)

Reimbursements received by Proprietary Funds (use revenue sources)

Reimbursements received from O.C. Superior Courts (use revenue sources)

OTHER CHARGES**3000 Bad Debts**

Include amounts incurred in the current year because of the failure to collect receivables.

3100 Contributions to Non-County Governmental Agencies

Includes contributions to other governmental agencies engaged in activities either identical or supplementary to those of the County.

Types of items included:

Contributions to cities for lifeguard services

Contributions to the U.S. Forest Service

Grants to recreation, soil conservation, air pollution control and other types of districts

Grants for fish and game propagation and predatory animal control

Types of items excluded:

Contributions to non-government agencies, such as museums, zoos, local celebrations, blood banks (post to Professional and Specialized Services)

3200 Bond Redemption

Redemption of matured and called bonds

3250 Retirement of Other Long-Term Debt**3251 Lease Purchase Principal Payment**

Includes liquidation of long-term debt principal, including the principal portion of capital leases other than bonds.

3300 Interest on Bonds**3310 Capital Accretion on Bonds**

Includes interest and call premium payments on bonded debt.

3350 Interest on Other Long-Term Debt**3351 Lease Purchase Interest Payment**

Includes interest on long term debt (including the interest portion of capital leases), other than bonds.

3400 Interest on Notes and Checks

Includes interest payments on tax anticipation notes and checks.

3410 Debt Issuance Costs

3420 Debt Service Payment to Escrow Agent

3500 Judgments and Damages**Types of Items included:**

Expenditures in settlement of claims against the County for injury to persons and property

Types of Items excluded:

Damages paid in connection with rights of way acquisition
Damages paid in connection with land acquisition

3600 Rights of Way**Types of Items included:**

Amounts paid for the acquisition of easements where title is not acquired by the County, and the acquisition of land acquired in fee title for road purposes.

3700 Taxes and Assessments**Types of Items included:**

Taxes and assessments levied against the County by another governmental agency.

3800 Support and Care of Persons

Includes cash or necessities furnished indigents or others for whom the County has assumed the burden of support.

3803 Purchased Welfare Expenditures

3807 Temporary Shelter Care

3808 S.E.D Expenditure

3809 GAIN (Greater Avenues to Independence)

Types of items included:

Allowances for incidentals to prisoners and court wards

Contract nursing and housekeeping services for welfare cases

Groceries, clothing and supplies for indigents

Maternity and adoption expense

Meals and lodging

Medical and dental supplies furnished public assistance recipients

Payment for care in foster homes and private institutions

Payment of rents and utilities for indigents

Public assistance payments

Reimbursement to other governmental agencies for care and transportation of prisoners

Reimbursement to State for care of County inmates in State institutions

Transportation of indigents

Types of Items excluded:

Support and care in County institutions

3900 Income Allocation

For use by the Deferred Compensation Fund to allocate net earnings.

CAPITAL ASSETS**4000 Equipment**

Expenditures for the acquisition of physical property owned, not leased, of a permanent nature with a value of over \$5,000 or over, other than land, buildings and improvements.

Types of items included:

Automotive equipment

Communications equipment

Computer software

Freight or other carriage charges
 Installation costs
 Office equipment
 Office furniture
 Sales, use and transportation taxes
 Special equipment

Types of items excluded:

Books (post to Special Departmental Expense)
 Films (post to Special Departmental Expense)
 Leased equipment (post to Rents and Leases-Equipment)

4100 Land

Expenditures for the acquisition of land, except land acquired for road purposes. Requires an organization code starting with the letter "L."

Types of items included:

Appraisal, negotiation, title search, and surveying fees
 Clearing land for use
 Cost of demolishing or relocating structures
 Cost of obtaining consents and payment for condemnation costs
 Filing costs

Types of items excluded:

Purchase of right of way where title is not acquired by the County of Orange (post to Rights of Way)
 Land acquired in fee title for road purposes (post to Rights of Way)

4200 Buildings and Improvements, and Infrastructure

Expenditures for the purchase price, contract price, or job costs, and any other expenditures necessary to put a structure into its intended state of operation. Requires an organization code starting with the letter "P."

Types of items included:

Buildings and Improvements:
 Architect fees
 Condemnation costs
 Cost of fixtures attached to and forming a permanent part of structures
 Costs of permits and licenses
 Insurance during construction
 Major alterations or improvements of existing structures
 Non-removable leasehold improvements:
 Fences
 Landscaping
 Pavement
 Pipelines
 Wells
 Infrastructure
 Bridges
 Dams
 Drainage systems
 Lighting systems
 Roads
 Sidewalks

Tunnels
Water and sewer systems

4209 Buildings and Improvements, and Infrastructure Reimbursements

Reimbursements from funds outside the County General Fund for capital project expenditures which were originally recorded in the Buildings and Improvements or Infrastructure account.

OTHER FINANCING USES

4700 Payments to Refunded Debt Escrow Agents

Used to record payments to decrease prior bonded debt.

4800 Transfer Out - To Fund 100

Cash or other financial resources transferred out to other funds, to provide for expenditure of the fund receiving the transfer, as legally authorized

SPECIAL ITEMS

5000 Special Items

Includes significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

5100 Intrafund Transfers

This object is valid only for transfers of costs between agencies within a fund. Use of a sub object to identify the agency to which costs are being transferred (using the last two characters of the agency code) is optional.

5200 Appropriation for Contingencies

A budgetary provision representing that portion of financing requirements set aside to meet unforeseen expenditure requirements. To be budgeted only by districts and County departments from other than the County General Fund. Expenditures are not incurred against this appropriation; instead, appropriations are transferred from 5200 to a specific appropriation category.

5300 Depreciation

Includes the recording of expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

5400 Loss or Gain on Disposition of Assets

Used to record the difference between the amount received for equipment upon disposal, and the net value (undepreciated balance) of the equipment at the time of disposal (Enterprise Funds and Internal Service Funds only).

5500 Cost of Inventory Issues

This object is used in connection with automated entries for inventory issuance.

Other Non-operating Expense/Revenues

Used like the gain/loss expenditure account code.

