

Object Code	Expense Category Description
	<u>Salaries and Wages</u>
101	County Official/Administrative Officer
102	Judge(s)
103	Assistant(s)
104	Principals
105	Supervisor/Director
106	Deputy(ies)
107	Detective(s)
108	Investigator(s)
109	Captain(s)
110	Lieutenant(s)
111	Probation Officer(s)
112	Youth Service Officer(s)
113	Internal Audit Personnel
114	ADA Coordinator
115	Sergeant(s)
116	Teachers
117	Career Ladder Program
118	Secretary to Board
119	Accountants/Bookkeepers
120	Computer Programmer(s)
121	Data Processing Personnel
122	Purchasing Personnel
123	Guidance Personnel
124	Psychological Personnel
125	Television Instructional Personnel
126	Career Ladder Evaluators
127	Career Ladder Extended Contracts
128	Homebound Teachers
129	Librarians
130	Social Workers
131	Medical Personnel
132	Materials Supervisor
133	Paraprofessionals
134	Pupil Personnel
135	Assessment Personnel
136	Audiovisual Personnel
137	Education Media Personnel
138	Instructional Computer Personnel
139	Assistant Principals
140	Salary Supplements
141	Foremen
142	Mechanic(s)
143	Equipment Operators
144	Equipment Operators - Heavy
145	Equipment Operators - Light
146	Bus Drivers
147	Truck Drivers

Object Code	Expense Category Description
148	Dispatchers/Radio Operators
149	Laborers
150	Night Watchmen
160	Guards
161	Secretary(s)
162	Clerical Personnel
163	Educational Assistants
164	Attendants
165	Cafeteria Personnel
166	Custodial Personnel
167	Maintenance Personnel
168	Temporary Personnel
169	Part-time Personnel
170	School Resource Officer
171	Speech Pathologist
184	Educational Incentive – Official/Administrative Officer
185	Educational Incentive – Other County Employees
186	Longevity Pay
187	Overtime Pay
188	Bonus Payments
189	Other Salaries and Wages
	<u>Per Diem and Fees</u>
191	Board and Committee Members Fees
192	Election Commission
193	Election Worker
194	Jury and Witness Expense
195	Certified Substitute Teachers
196	In-Service Training
197	Special Commissioner Fees/Special Master Fees
198	Non-certified Substitute Teachers
199	Other Per Diem and Fees
	<u>Employee Benefits</u>
201	Social Security
202	Handling Charges and Administrative Costs
203	Extension Service Medicare
204	State Retirement
205	Employee and Dependent Insurance
206	Life Insurance
207	Medical Insurance
208	Dental Insurance
209	Disability Insurance
210	Unemployment Compensation
211	Local Retirement
212	Employer Medicare
213	Payments to Retirees
214	Termination Benefits
215	On-Behalf Payments for OPEB
299	Other Fringe Benefits

Object Code	Expense Category Description
	<u>Contracted Services</u>
301	Accounting Services
	Consulting
	Other Non-audit Services
	Taxes
302	Advertising
	Newspaper Advertisement - Position Announcement
	Newspaper Bids
	Newspaper Notification - Civil Service Testing
303	Ambulance Services
304	Architects
305	Audit Services
306	Bank Charges
307	Communication
	Cell Phone Monthly Service Charges
	Fax Line Monthly Service Charges
	Telephone Land Line Monthly Service Charges
308	Consultants
309	Contracts with Government Agencies
	Appropriations to State Agencies (approved by County Commission)
	Data Processing Through State or Federal Agency
	State Tax Billings Through State or Federal Agency
310	Contracts with Other Public Agencies
	Costs for Detaining Juveniles by Outside Agencies
	Services From Quasi-Government Agencies (GNRC)
311	Contracts with Other School Systems
312	Contracts with Private Agencies
	K9 and K9 Officer Training
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions
	Non-profit Contributions (approved by County Commission)
317	Data Processing Services
	Air Card Service (cell phones)
	Computer Support Services
	Computer License Agreements
	Internet Lines (if separable from phone services)
	Internet Services
	Small (Non-capital) Software Purchases
	Small (Non-capital) or Re-occurring Website Services
318	Debt Collection Services
	Collection Agencies
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
	Chamber of Commerce Membership
321	Engineering Services

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322	Evaluation and Testing <ul style="list-style-type: none"> Ambulance Testing Drug Testing Employee Physicals or Evaluations Employee Testing - Civil Service Motor Vehicle/Emissions Testing Psychological Evaluations
323	Explosive and Drilling Services
324	Financial Advisory Services
325	Fiscal Agent Charges
326	Forest Resource Services
327	Freight Expenses <ul style="list-style-type: none"> Freight Expenses (if not part of a materials order)
328	Janitorial Services <ul style="list-style-type: none"> Cleaning Services
329	Laundry Service <ul style="list-style-type: none"> Uniform Cleaning Services
330	Operating Lease Payments
331	Legal Services <ul style="list-style-type: none"> Attorneys Court Transcription Services Expert Legal Services Mediation Services
332	Legal Notices, Recording, and Court Costs <ul style="list-style-type: none"> Budget Legal Notices Court Filings Delinquent Tax Notices Election Notices Notices of Meetings Recordings in Register of Deeds' Office Trustee's Tax Notices
333	Licenses <ul style="list-style-type: none"> Paramedic Licenses Professional Licenses
334	Maintenance Agreements (annual agreements) <ul style="list-style-type: none"> Copiers Elevators HVAC Security Systems
335	Maintenance and Repair Services - Buildings (not covered by maintenance agreement)
336	Maintenance and Repair Services - Equipment (not covered by maintenance agreement) <ul style="list-style-type: none"> Alarm/Security System Maintenance and Repair Services Elevator Maintenance and Repair Services Fire Extinguisher Maintenance and Repair Services HVAC Maintenance and Repair Services Traffic Light Maintenance and Repair Services
337	Maintenance and Repair Services - Office Equipment <ul style="list-style-type: none"> Copier Repairs (if not covered under maintenance agreement)

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338	Maintenance and Repair Services - Vehicles <ul style="list-style-type: none"> Oil Changes Tires (if installed by vendor) Vehicle Registration Vehicle Repairs (mechanical and collision)
339	Matching Share
340	Medical and Dental Services
341	Pauper Burials
342	Payments to Schools - Breakfast
343	Payments to Schools - Lunch
344	Payments to Schools - Other
345	Payments to Schools - Other USDA
347	Pest Control
348	Postal Charges <ul style="list-style-type: none"> Postage Machine Rental Postage Machine Supplies Postage Charges (if not part of a materials order) Stamps
349	Printing, Stationery, and Forms <ul style="list-style-type: none"> Banners Business Cards Custom Printed Checks Custom Printed Envelopes Custom Printed Forms Custom Printed T-shirts
351	Rentals <ul style="list-style-type: none"> Building/Office Rentals Car Rentals Cylinder Rentals Equipment Rentals Fair Booth Rentals
352	Royalties
353	Towing Services
354	Transportation - Other than Students
355	Travel <ul style="list-style-type: none"> Airfare Hotel Mileage Parking Per Diem Meals
356	Tuition
357	Veterinary Services
358	Remittance of Revenues Collected
359	Disposal Fees
360	Brokerage Fees - Recyclables
361	Permits
362	Penalties

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363	Contracts for Landfill Facilities
364	Contracts for Development Costs
365	Contracts for Final Cover Costs
366	Contracts for Postclosure Care Costs
367	Maintenance and Repair Services - Records <ul style="list-style-type: none"> Archiving Services Binding Services Conversion to Electronic Media Copying or Scanning Services (by a vendor) Micro-Filming Services Shredding Services
368	Drug Treatment
369	Contracts for Substitute Teachers – Certified
370	Contracts for Substitute Teachers – Non-certified
399	Other Contracted Services <ul style="list-style-type: none"> GovDeals Auction Fees Lawn Maintenance Tree Trimming/Removal Television Services Wall Murals (labor)
	<u>Supplies and Materials</u>
401	Animal Food and Supplies <ul style="list-style-type: none"> Animal Traps/Carriers
402	Asphalt
403	Asphalt - Cold Mix
404	Asphalt - Hot Mix
405	Asphalt - Liquid
406	Basic Skills Materials
407	Coal
408	Concrete
409	Crushed Stone
410	Custodial Supplies <ul style="list-style-type: none"> Brooms/Mops Cleaning Supplies Hand Soap Paper Towels Toilet Paper Trash Bags Vacuum/Wet Vac Vacuum Bags
411	Data Processing Supplies <ul style="list-style-type: none"> Computer Cases/Sleeves Computer Cords (if purchased separately) Computer Equipment Batteries Computer Mouse (if purchased separately) Flash Drive Printer Cartridges/Ribbons
412	Diesel Fuel

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413	Drugs and Medical Supplies AED Batteries Band-aids Medication Storage Containers Vaccines
414	Duplicating Supplies Fax Machine Ribbons/Cartridges Fax Machine Supplies
415	Electricity
416	Equipment Parts - Heavy
417	Equipment Parts - Light
418	Equipment and Machinery Parts Blower for Motor (non-vehicle) Equipment and Machinery Batteries Equipment and Machinery Filters Equipment and Machinery Repair Parts Medical Equipment Batteries
419	Explosives and Drilling Supplies
420	Fertilizer, Lime, and Seed Straw
421	Food Preparation Supplies Aluminum Foil Coffee Pot Napkins Plastic Eating Utensils Plastic or Foam Cups Plastic Wrap Pots/Pans/Silverware
422	Food Supplies Candy Coffee and Creamer Cost of Feeding Inmates on Work Details Inmate Food Miscellaneous Food Potable (drinking) Water
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials Air Filters for Buildings Building Keys Extension Cords Heaters (space, kerosene, etc) Light Bulbs Lumber, Plywood, and Press Board Nails/Screws Paint Pipe Connectors

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	Plumbing Parts
	Power Block
	Sheet Rock
	Shingles
	Toilet Seat
	Wall Anchors
	Wall-mounted Coat Rack
427	Ice
428	Riprap
429	Instructional Supplies and Materials
	Training Materials (for county presented classes or presentations)
	Training Supplies (for county presented classes or presentations)
430	Kindergarten Textbooks
431	Law Enforcement Supplies
	Ammunition
	Batteries (for law enforcement headsets)
	Evidence Collection Bags/Envelopes
	Flashlights (for law enforcement)
432	Library Books/Media
	eBooks
433	Lubricants
	Antifreeze
	Oil
434	Natural Gas
435	Office Supplies
	Batteries (for other than large equipment, machinery, or vehicles)
	Blank Cassettes/CDs/DVDs and Holders
	Bubble Mailers
	Calculator Ribbon
	Calendars
	Chair Mats
	File Trays
	Hole Punches (manual)
	Kleenex
	Paper
	Paper Clips
	Rug (less than \$20)
	Staplers/Staples/Staple Pullers
	Tape Dispensers/Tape
436	Other Road Materials
437	Periodicals
	Magazine Subscriptions
	Newspaper Subscriptions
	Non-library and non-text books or media
438	Pipe
439	Pipe - Concrete
440	Pipe - Metal
441	Prisoners Clothing

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442	Propane Gas Kerosene
443	Road Signs
444	Salt
445	Sand
446	Small Tools Battery Chargers Drills and Bits Hammers Saws Saw Blades Screwdrivers Sprayer
447	Structural Steel
448	T&I Construction Materials
449	Textbooks
450	Tires and Tubes
451	Uniforms Belts Body Armor Boots Holsters Name Badges Pants Patches Shirts Socks
452	Utilities
453	Vehicle Parts (must be for DMV registered vehicle not serviced by vendor) Vehicle Batteries Vehicle Filters Vehicle Keys Vehicle Maintenance Supplies/Parts
454	Water and Sewer
455	Wood Products
456	Gravel and Chert
458	Daily Cover Material
459	Drainage Materials
460	Geotextile Materials
461	Liner Materials
462	Wire
463	Testing Drug Testing Supplies Water Testing Supplies
464	Top Soil
465	Clay
466	Synthetic Membrane
467	Fencing

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468	Chemicals <ul style="list-style-type: none"> Pesticides/Bug Bombs Weed Killer
469	USDA - Commodities
499	Other Supplies and Materials <ul style="list-style-type: none"> Apron Bookmarks Cell Phone Supplies (cases, chargers, etc.) Drawer Liners Mouse Traps Oxygen (i.e., for welders) Personal Hygiene Items for Inmates Placemats TV Mounts
	<u>Other Charges</u>
501	Boiler Insurance
502	Building and Contents Insurance
503	Excess Risk Insurance
504	Indirect Cost
505	Judgments
506	Liability Insurance
507	Medical Claims
508	Premiums on Corporate Surety Bonds
509	Refunds
510	Trustee's Commission
511	Vehicle and Equipment Insurance
512	Withholding Tax
513	Workers' Compensation Insurance
514	Depreciation
515	Liability Claims
516	Other Self-Insured Claims
517	Surcharge
518	Amortization
519	Loss on Retirement of Debt
520	Loss on Disposal of Property
521	Loss from Joint Ventures (Governmental Funds Only)
522	Net Loss from Joint Venture (Proprietary Funds Only)
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
524	In Service/Staff Development <ul style="list-style-type: none"> Conference/Seminar/Training Registration Fees
525	Constitutional Officers' Operating Expenses
526	Impairment Loss
530	Fines, Assessments, and Penalties
531	Access Fees
532	Litter Enforcement Awards
533	Criminal Investigation of Applicants – TBI
534	Refund to Applicant for Criminal Investigation
535	Fee Waivers

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536	Hazardous Waste Cleanup
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
599	Other Charges
	Notary Public Filing and Bond Fees
	<u>Debt Service</u>
601	Principal on Bonds
602	Principal on Notes
603	Interest on Bonds
604	Interest on Notes
605	Underwriter's Discount
606	Other Debt Issuance Charges
610	Principal on Capital Leases
611	Interest on Capital Leases
612	Principal on Other Loans
613	Interest on Other Loans
620	Debt Service Contribution to Primary Government
699	Other Debt Service
	<u>Capital Outlay</u>
701	Administration Equipment
702	Airport Improvement
703	Asphalt Plant Equipment
704	Attendance Equipment
705	Bridge Construction
706	Building Construction
707	Building Improvements
708	Communication Equipment
	Cell Phones
	Desk Phones
	Phone Systems
	Radios
	Wireless Headset Systems
709	Data Processing Equipment
	Battery Back-up for Computer Equipment (UPS)
	Computers
	Laptop Mounts (for vehicles if purchased separately)
	Printers
	Projectors
	Routers
	Scanners
710	Food Service Equipment
	Coolers
	Refrigerators
	Stoves/Ovens

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711	Furniture and Fixtures <ul style="list-style-type: none"> Beds Chairs Desks File Cabinets Sink Tables Toilet
712	Heating and Air Conditioning Equipment
713	Highway Construction
714	Highway Equipment
715	Land
716	Law Enforcement Equipment <ul style="list-style-type: none"> Billie Sticks Dash Cams (if purchased separately) Guns K9 Drug/Bomb Dogs Pepper Spray Spike Strips Surveillance Equipment Tasers
717	Maintenance Equipment
718	Motor Vehicles (any vehicle requiring DMV registration) <ul style="list-style-type: none"> Ambulances Cars Dump Trucks Pick-up Trucks Patrol Vehicles (including all parts to equip) Sport Utility Vehicles
719	Office Equipment <ul style="list-style-type: none"> Calculators Hole Punches (electronic) Shredders
720	Plant Operation Equipment
721	Quarry Equipment
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development
725	Special Education Equipment
726	State Aid Projects
727	Surplus Equipment
728	Traffic Control Equipment
729	Transportation Equipment
730	Vocational Instruction Equipment
731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements

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735	Health Equipment
	Cots/Stretchers
	Heart Monitors
790	Other Equipment
	All-Terrain Vehicles (ATV)
	DVD Players
	Televisions
791	Other Construction
799	Other Capital Outlay