

Object Code	Expense Category Description
<b>Salaries and Wages</b>	
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

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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
<b><u>Per Diem and Fees</u></b>	
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
<b><u>Employee Benefits</u></b>	
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
<b><u>Contracted Services</u></b>	
301	Accounting Services <ul style="list-style-type: none"> <li>Consulting</li> <li>Other Non-audit Services</li> <li>Taxes</li> </ul>
302	Advertising <ul style="list-style-type: none"> <li>Newspaper Advertisement - Position Announcement</li> <li>Newspaper Bids</li> <li>Newspaper Notification - Civil Service Testing</li> </ul>
303	Ambulance Services
304	Architects
305	Audit Services
306	Bank Charges
307	Communication <ul style="list-style-type: none"> <li>Cell Phone Monthly Service Charges</li> <li>Fax Line Monthly Service Charges</li> <li>Telephone Land Line Monthly Service Charges</li> </ul>
308	Consultants
309	Contracts with Government Agencies <ul style="list-style-type: none"> <li>Appropriations to State Agencies (approved by County Commission)</li> <li>Data Processing Through State or Federal Agency</li> <li>State Tax Billings Through State or Federal Agency</li> </ul>
310	Contracts with Other Public Agencies <ul style="list-style-type: none"> <li>Costs for Detaining Juveniles by Outside Agencies</li> <li>Services From Quasi-Government Agencies (GNRC)</li> </ul>
311	Contracts with Other School Systems
312	Contracts with Private Agencies <ul style="list-style-type: none"> <li>K9 and K9 Officer Training</li> </ul>
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions <ul style="list-style-type: none"> <li>Non-profit Contributions (approved by County Commission)</li> </ul>
317	Data Processing Services <ul style="list-style-type: none"> <li>Computer Support Services</li> <li>Computer License Agreements</li> <li>Internet Lines (if separable from phone services)</li> <li>Internet Services</li> <li>Small (Non-capital) Software Purchases</li> <li>Small (Non-capital) or Re-occurring Website Services</li> </ul>
318	Debt Collection Services <ul style="list-style-type: none"> <li>Collection Agencies</li> </ul>
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
321	Engineering Services

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

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338	Maintenance and Repair Services - Vehicles <ul style="list-style-type: none"> <li>Oil Changes</li> <li>Tires (if installed by vendor)</li> <li>Vehicle Registration</li> <li>Vehicle Repairs (mechanical and collision)</li> </ul>
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"> <li>Postage Machine Rental</li> <li>Postage Machine Supplies</li> <li>Postage Charges (if not part of a materials order)</li> <li>Stamps</li> </ul>
349	Printing, Stationery, and Forms <ul style="list-style-type: none"> <li>Banners</li> <li>Business Cards</li> <li>Custom Printed Checks</li> <li>Custom Printed Envelopes</li> <li>Custom Printed Forms</li> <li>Custom Printed T-shirts</li> </ul>
351	Rentals <ul style="list-style-type: none"> <li>Building/Office Rentals</li> <li>Car Rentals</li> <li>Cylinder Rentals</li> <li>Equipment Rentals</li> <li>Fair Booth Rentals</li> </ul>
352	Royalties
353	Towing Services
354	Transportation - Other than Students
355	Travel <ul style="list-style-type: none"> <li>Airfare</li> <li>Hotel</li> <li>Mileage</li> <li>Parking</li> <li>Per Diem Meals</li> </ul>
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"> <li>Archiving Services</li> <li>Binding Services</li> <li>Conversion to Electronic Media</li> <li>Copying or Scanning Services (by a vendor)</li> <li>Micro-Filming Services</li> <li>Shredding Services</li> </ul>
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"> <li>GovDeals Auction Fees</li> <li>Lawn Maintenance</li> <li>Tree Trimming/Removal</li> <li>Television Services</li> </ul>
<b><u>Supplies and Materials</u></b>	
401	Animal Food and Supplies <ul style="list-style-type: none"> <li>Animal Traps/Carriers</li> </ul>
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"> <li>Brooms/Mops</li> <li>Cleaning Supplies</li> <li>Hand Soap</li> <li>Paper Towels</li> <li>Toilet Paper</li> <li>Trash Bags</li> </ul>
411	Data Processing Supplies <ul style="list-style-type: none"> <li>Computer Cases/Sleeves</li> <li>Computer Cords (if purchased separately)</li> <li>Computer Equipment Batteries</li> <li>Computer Mouse (if purchased separately)</li> <li>Printer Cartridges/Ribbons</li> </ul>
412	Diesel Fuel
413	Drugs and Medical Supplies
414	Duplicating Supplies <ul style="list-style-type: none"> <li>Fax Machine Ribbons/Cartridges</li> <li>Fax Machine Supplies</li> </ul>

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415	Electricity
416	Equipment Parts - Heavy
417	Equipment Parts - Light
418	Equipment and Machinery Parts <ul style="list-style-type: none"> <li>Equipment and Machinery Batteries</li> <li>Equipment and Machinery Filters</li> <li>Equipment and Machinery Repair Parts</li> <li>Medical Equipment Batteries</li> </ul>
419	Explosives and Drilling Supplies
420	Fertilizer, Lime, and Seed <ul style="list-style-type: none"> <li>Straw</li> </ul>
421	Food Preparation Supplies <ul style="list-style-type: none"> <li>Aluminum Foil</li> <li>Coffee Pot</li> <li>Napkins</li> <li>Plastic Eating Utensils</li> <li>Plastic or Foam Cups</li> <li>Plastic Wrap</li> </ul>
422	Food Supplies <ul style="list-style-type: none"> <li>Coffee and Creamer</li> <li>Cost of Feeding Inmates on Work Details</li> <li>Inmate Food</li> <li>Miscellaneous Food</li> <li>Potable (drinking) Water</li> </ul>
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials <ul style="list-style-type: none"> <li>Air Filters for Buildings</li> <li>Building Keys</li> <li>Light Bulbs</li> <li>Lumber, Plywood, and Press Board</li> <li>Nails/Screws</li> <li>Paint</li> <li>Sheet Rock</li> <li>Shingles</li> </ul>
427	Ice
428	Riprap
429	Instructional Supplies and Materials <ul style="list-style-type: none"> <li>Training Materials (for county presented classes or presentations)</li> <li>Training Supplies (for county presented classes or presentations)</li> </ul>
430	Kindergarten Textbooks
431	Law Enforcement Supplies <ul style="list-style-type: none"> <li>Ammunition</li> <li>Evidence Collection Bags/Envelopes</li> </ul>
432	Library Books/Media <ul style="list-style-type: none"> <li>eBooks</li> </ul>

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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 Calendars Chair Mats File Trays Hole Punches (manual) Kleenex Paper Paper Clips 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
442	Propane Gas
443	Road Signs
444	Salt
445	Sand
446	Small Tools Drills and Bits Hammers Saws Screwdrivers
447	Structural Steel
448	T&I Construction Materials
449	Textbooks
450	Tires and Tubes
451	Uniforms Belts Boots Name Badges Pants Patches Shirts Socks



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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
468	Chemicals
	Weed Killer
469	USDA - Commodities
499	Other Supplies and Materials
	Cell Phone Supplies (cases, chargers, etc.)
	Personal Hygiene Items for Inmates
	TV Mounts
<b><u>Other Charges</u></b>	
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

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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 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
536	Hazardous Waste Cleanup
540	Tax Relief Program
590	Transfers to Other Funds
594	Specialized Medical Treatment
599	Other Charges K9 Drug Dogs Notary Public Filing and Bond Fees
<b><u>Debt Service</u></b>	
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
<b><u>Capital Outlay</u></b>	
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

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709	Data Processing Equipment <ul style="list-style-type: none"> <li>Scanners</li> <li>Computers</li> <li>Printers</li> <li>Routers</li> </ul>
710	Food Service Equipment <ul style="list-style-type: none"> <li>Coolers</li> <li>Refrigerators</li> <li>Stoves/Ovens</li> </ul>
711	Furniture and Fixtures <ul style="list-style-type: none"> <li>Chairs</li> <li>Desks</li> <li>File Cabinets</li> <li>Tables</li> </ul>
712	Heating and Air Conditioning Equipment
713	Highway Construction
714	Highway Equipment
715	Land
716	Law Enforcement Equipment <ul style="list-style-type: none"> <li>Billie Sticks</li> <li>Dash Cams (if purchased separately)</li> <li>Guns</li> <li>Pepper Spray</li> <li>Spike Strips</li> <li>Tasers</li> </ul>
717	Maintenance Equipment
718	Motor Vehicles (any vehicle requiring DMV registration) <ul style="list-style-type: none"> <li>Ambulances</li> <li>Cars</li> <li>Dump Trucks</li> <li>Pick-up Trucks</li> <li>Patrol Vehicles (including all parts to equip)</li> <li>Sport Utility Vehicles</li> </ul>
719	Office Equipment <ul style="list-style-type: none"> <li>Calculators</li> <li>Hole Punches (electronic)</li> <li>Shredders</li> </ul>
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

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731	Voting Machines
732	Building Purchases
733	Solid Waste Equipment
734	Disabilities Act Improvements
735	Health Equipment
	Cots/Stretchers
	Heart Monitors
790	Other Equipment
	All-Terrain Vehicles (ATV)
	DVD Players
	Televisions
791	Other Construction
799	Other Capital Outlay