

Contracted Services

- 301 Accounting Services
 - Consulting
 - Other Non-Audit Services
 - Taxes
- 302 Advertising
 - Map Browser Brochures
 - Newspaper Advertisement - Position Announcement
 - Newspaper Bids
 - Newspaper Notification - Civil Service Testing
 - Social Media Advertising
 - Stormwater Radio Ad
- 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
 - Telephone Line Installation
 - Telephone Line Maintenance and Repair Services
 - Telephone Maintenance and Repair Services
- 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
 - Employment (Indeed)
- 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/Printer Repair Services
 - Computer Support Services
 - Computer/Software License Agreements
 - Installing Servers and Software
 - Installing Data Lines

Object Code	Expense Category Description
	Internet Lines (if separable from phone services)
	Internet Services
	Remote Desktop Support Services
	Small (Non-capital) or Re-occurring Website Services
	Software Maintenance Agreements
	Subscriptions (Online Services)
	Web Browser
	Zoom
318	Debt Collection Services
	Collection Agencies
319	Confidential Drug Enforcement Payments
320	Dues and Memberships
	Chamber of Commerce Membership
321	Engineering Services
322	Evaluation and Testing
	Ambulance Testing
	Background Check (new hires haz mat)
	Drug Testing
	Employee Fingerprinting
	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 Resources Services
327	Freight Expenses
	Freight Expenses (if not part of a materials order)
328	Janitorial Services
	Cleaning Services
329	Laundry Service
	Uniform Cleaning Services
330	Operating Lease Payments
331	Legal Services
	Attorneys
	Court Transcription Services
	Expert Legal Services
	Mediation Services
332	Legal Notices, Recording and Court Costs
	Budget Legal Notices
	Court Filings
	Delinquent Tax Notices
	Election Notices
	Notices of Meetings
	Recordings in Register of Deeds' Office
	Trustee's Tax Notices

Object Code	Expense Category Description
333	Licenses <ul style="list-style-type: none"> Movie Licenses (Library) Paramedic Licenses Professional Licenses
334	Maintenance Agreements (Annual agreements) <ul style="list-style-type: none"> Cintas Copiers Elevators Fire Alarms/Sprinklers HVAC Security Systems Spirit
335	Maintenance and Repair Services - Buildings (not covered by Maint. Agreement) <ul style="list-style-type: none"> Building Re-key Business Life Safety Inspection Flooring Supplies and Installation Light Bulb Change in Parking Lot Painting (Labor only) Toilet Repair
336	Maintenance and Repair Services - Equipment (not covered by Maint. Agreement) <ul style="list-style-type: none"> Alarm/Security System Maintenance and Repair Services Backflow Testing (if not included w/water bill) Drone Registration (unmanned aerial vehicle) Elevator Inspection Elevator Maintenance and Repair Services Fire Alarm Inspection Fire Extinguisher Maintenance and Repair Services HVAC Maintenance and Repair Services Radar Gun Certification/Calibration Sprinkler Testing 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)
338	Maintenance and Repair Services - Vehicles <ul style="list-style-type: none"> Car Wash Services Oil Changes Tires (if installed by vendor) Vehicle Registration/Car Tags Vehicle Repairs (mechanical and collision) Paint Job
339	Matching Shares
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

Object Code	Expense Category Description
347	Pest Control
348	Postal Charges
	Postage Machine Rental
	Postage Machine Supplies
	Postage Charges (if not part of a materials order)
	Postage Repair Services
	Stamps
349	Printing, Stationery and Forms
	Awning/Canopy with Logo
	Banners/Signs (other than Road)
	Business Cards
	Car Decals
	Challenge Coins (Form of Business cards)
	Custom Printed Checks
	Custom Printed Envelopes
	Custom Printed Forms
	Custom Printed T-shirts
	Library Cards (if custom printed)
	Photography
	Plaques-engraved
	Vouchers
351	Rentals
	Building/Office Rentals
	Car Rentals
	Cylinder Rentals
	Equipment Rentals
	Fair Booth Rentals
	Port-A-John
	Propane Rentals
352	Royalties
353	Towing Services
354	Transportation - Other than Students
355	Travel
	Airfare
	Chamber of Commerce Luncheon
	Hotel
	Mileage
	Parking
	Per Diem Meals
	Toll Road Fee
356	Tuition
357	Veterinary Services
	Microchips put in by Vet
358	Remittance of Revenues Collected
359	Disposal Fees
360	Brokerage Fees - Recyclables
361	Permits

Object Code	Expense Category Description
	Boiler Certification
	Commercial Certification
	Elevator Certification
362	Penalties
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
	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
	Appraisals/Surveys
	Blinds (if purchased and installed by vendor)
	GovDeals Auction Fees
	Kennel services for K9
	Laminating
	Land Surveying
	Lawn Maintenance
	Property Abatement
	Re-Key File Cabinet/Pick Lock
	Sign Language Interpretor
	Stream Monitoring
	Subpeona of Records (Phone, medical, etc.)
	Tree Trimming/Removal
	Television Service
	Wall Mural (labor)
	Window Washing

Supplies and Materials

401	Animal Food and Supplies
	Animal Trap/Carrier
	Microchips if put in by Sheriff Dept
	Narcotics Container (Used with K9 dog)
402	Asphalt
403	Asphalt - Cold Mix
404	Asphalt - Hot Mix
405	Asphalt - Liquid
406	Basic Skills Materials
407	Coal
408	Concrete

Object Code	Expense Category Description
409	Crushed Stone
410	Custodial Supplies
	Air Freshener
	Ammo Broom - to pick up ammo shells
	Broom/Mop
	Can Air (cleaning duster)
	Cleaning Supplies
	Dish rags/towels
	Dish soap
	Disinfecting Spray (Lysol, Clorox,etc)
	Disinfecting Wipes (Lysol,Clorox, etc)
	Gloves
	Hand Sanitizer
	Hand Soap
	Laundry Loops
	Paper Towels
	Swiffer Duster and Refills
	Toilet Paper
	Trash Bags
	Trash Cans
	Vacuum/Wet Vac
	Vacuum Bags
411	Data Processing Supplies
	Adaptor for Computer
	Badges used to clock in/out
	Battery only for UPS Back-Up
	Computer Cases/Sleeves/Bags/Backpacks
	Computer Cord (if purchased separately)
	Computer Equipment Batteries (UPS backup)
	Computer Memory
	Computer Mouse (if purchased separately)
	Drum
	Ethernet Cord
	Flash Drive
	Keyboard (if purchased separately)
	Maintenance Kit for Printer
	Microphone for Computer (Host meetings)
	Monitor Mounts
	Monitor Riser
	Printer Cartridge/Ribbon
	Privacy Screen for Monitor
	Toner
	USB Cable/Cord
	Webcam
	Wireless Card
412	Diesel Fuel
413	Drugs and Medical Supplies

Object Code	Expense Category Description
	Band-aids
	Distilled water for Drug Testing
	First Aid Kit
	Gloves
	Masks
	Medication Storage Container/Safe/Refrigerator
	Rubbing Alcohol
	Safety Glasses (if for Medical/Health protection i.e. Covid-19)
	Sharp's Container
	Thermometers
	Vaccines
414	Duplicating Supplies
	Copier Supplies (if not covered under Maintenance)
	Fax Machine Ribbon/Cartridge
	Fax Machine Supplies
415	Electricity
418	Equipment and Machinery Parts
	Blower for Motor (non-vehicle)
	EMS Radio Batteries
	Equipment and Machinery Batteries
	Equipment and Machinery Filters
	Equipment and Machinery Repair Parts
	Medical Equipment Batteries - AED
	Wheels/Tires for Dolly
419	Explosives and Drilling Supplies
420	Fertilizer, Lime and Seed
	Flowers
	Mulch
	Potting Soil/Dirt
	Shrubs
	Straw
421	Food Preparation Supplies
	Aluminum Foil
	Coffee Filters
	Coffee Pot
	Dish Drainer
	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

Object Code	Expense Category Description
	Potable (drinking) Water
423	Fuel Oil
424	Garage Supplies
	Ramp
425	Gasoline
426	General Construction Materials
	Air Filter for Building
	Building Key
	Cord Hiders
	Duct Tape
	Electronic Key/Keyless Entry (RING Doorbell)
	Extension Cord
	Fans
	Flashlights (Non-law enforcement)
	Flooring (only supplies)
	Fire Alarm (red box - strobe light - speaker)
	Fire Extinguisher
	Furniture Sliders
	Garage Door Opener
	Heater (space, kerosene, etc.)
	Light Bulbs & Balances
	Lumber, Plywood, and Press Board
	Nails/Screws
	Masking Tape
	Paint
	Painter's Tape
	Pipe Connectors
	Plexi-Glass
	Plumbing Parts
	Power Block
	Sheet Rock
	Shingles
	Tarp
	Toilet Seat
	Towel Hooks
	Wall Anchor
	Wall-mounted Coat Rack
	Zip/Wire Ties
427	Ice
428	Riprap
429	Instructional Supplies and Materials
	CPR Cards
	CPR Dummies
	Self Help Books
	Training Materials (for county presented classes or presentations)
	Training Supplies (for county presented classes or presentations)
	Board Games (for programs-Library)

Object Code	Expense Category Description
430	Kindergarten Textbooks
431	Law Enforcement Supplies
	Ammunition
	Disposable hand-cuffs, leg-cuffs
	Batteries (for law enforcement headsets)
	Decal for Used Vehicle
	Evidence Collection Bags/Envelopes
	Flashlight (for law enforcement)
	Pepper Spray
	Radio Chargers
	Riot Helmets
	Speakers
	Taser Cartridges/Magazines
432	Library Books/Media
	eBooks
	Video Games
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
	Book Covers
	Bubble Mailer
	Bulletin Board - Border decorations
	Calculator Ribbon
	Calendar
	Chair Mat
	Clock
	Command Strips
	Cork Board/Bulletin Boards/Dry Erase Boards
	Desk Name Plates
	Display Stand (Wire)
	Document/Picture Frames
	Easel/Easel Pads
	File Boxes
	File Tray
	Fingerprint Drum
	Glue sticks
	Hole Punch (manual)
	Keyboard & Mouse Tray
	Kleenex
	Lumbar back support
	Labels
	Magnifying Glass
	Mesk desk organizer

Object Code Expense Category Description

- Mouse Pad
- Notary Stamp
- Padlock
- Paper
- Paper Clips
- Picture Frame
- Power Strip/Supply
- Radio/CD Player
- Rubber Stamp
- Rug (less than \$20)
- Sign Holder (acrylic)
- Stapler/Staples/Staple Puller
- Surge Protector
- Tape Dispenser/Tape
- Typewriter Ribbons
- Utility knife (County Clerk)
- 436 Other Road Materials
- 437 Periodicals
 - Codes Book
 - Magazine Subscription
 - Newspaper Subscription
 - Non-library and non-text books or media
- 438 Pipe
- 439 Pipe - Concrete
- 440 Pipe - Metal
- 441 Prisoners Clothing
- 442 Propane Gas
 - Kerosene
- 443 Road Signs
- 444 Salt
- 445 Sand
- 446 Small Tools
 - Battery Charger
 - Chain Saw
 - Drill and/or Bits
 - Hammer
 - Paint Mixer
 - Rake
 - Saw
 - Saw Blade
 - Screwdriver
 - Shovel
 - Sprayer
 - Steel Pump
 - Tool Bag (portable)
- 447 Structural Steel
- 448 T&I Construction Materials

Object Code	Expense Category Description
449	Textbooks
450	Tires and Tubes
451	Uniforms
	Belt
	Body Armor
	Boots
	Helmet
	Holster
	Name Badge
	Pants
	Patch
	Robe (Judges)
	Safety Glasses (job safety requirement)
	Shirt
	Socks
453	Vehicle Parts (must be for DMV registered vehicle not serviced by vendor)
	Booster Cables
	Light Bars
	Paint to touch up vehicles
	Sticker Stripes for Existing Vehicles
	Tool Box
	Towing Straps
	Vehicle Battery
	Vehicle Filter
	Vehicle Key
	Vehicle Maintenance Supplies/Parts
	Windshield Wiper Blades/Refills
454	Water and Sewer
	Backflow Testing
	Stormwater Fee
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
	Bug Spray
	Pesticides/Bug Bombs

Object Code	Expense Category	Description
		Rat Poison
		Wasp Spray
		Weed Killer
469	USDA - Commodities	
471	Software	
		Software Purchases
		Upgrading Software
499	Other Supplies and Materials	
		Apron
		Awnings/Tents
		Ballot cards
		Batteries (Paper towel dispensers/custodial/backup emergency lights in building)
		Bed Covers, Bed Bug Covers
		Bed Sheets and Blankets
		Binoculars
		Blankets
		Blinds
		Blow Dryer (to dry paint for Library programs)
		Bookends
		Bookmark
		Board Games (for entertainment only-Library)
		Boxes for moving
		Carbon Monoxide Detector - CO2 Alarm
		Car Wash Supplies
		Cell Phone Supplies (batteries, cases, chargers, etc.)
		Controller for Video Systems (Library)
		DeIcer/Ice Melt
		Die Cuts
		Disposable Cameras
		Door Bell
		Drawer Liner
		DVR Power Supply (Cord)
		Employee Recognition Pins (not personalized)
		Flags
		HDMI Cord
		Headset Ear Covers
		Flower Pot
		Laundry Hamper (EMS)
		Lock (for trailer)
		Lockbox for papers
		Mailbox / Drop Box (Money)
		Mechanic Gloves (EMS)
		Mothballs
		Mouse Traps
		Moving Boxes
		Mural (peel & stick for Summer Library Program)
		Odor Eliminating Spray for Body Armor

Object Code	Expense Category Description
	Orange Cones
	Oxygen (i.e., for welders)
	Pallet Pack Containers
	Panic Buttons
	Parking Hangers for Disaster Areas
	Pedi Bags (EMS)
	Personal Hygiene Items for Inmates
	Phone Cable/Wires/Cord
	Pictures for Office (decorations)
	Placemat
	Plastic Sheeting (for disaster)
	Radio Replacement Clips
	Sheets
	Shower Chair (Jail)
	Signs (Not custom made)
	Smoke Detector
	Smoker Pole/Receptacles
	Sunscreen
	T-Shirt Bags (Library)
	TV Mount
	Velcro
	Video Camera Cable
	Water Cooler
	Water Hose

Other Charges

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)

Object Code	Expense Category Description
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
524	In Service/Staff Development <ul style="list-style-type: none"> Conference/Seminar/Training Registration Fee K9 and K9 Officer Training On-line Class Subscriptions (for Training purposes)
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 <ul style="list-style-type: none"> Arranged Flowers Governments Annual Awards Dinner/Banquet Notary Public Filing and Bond Fee Passport Professional Privilege Tax

Debt Service

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

Capital Outlay

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 <ul style="list-style-type: none"> Antenna Bar Code Equipment

Object Code Expense Category Description

	Butt Set - Phone Tester
	Cell Phone
	Desk Phone
	Handset for phone
	Microphone for Radio
	Phone System
	Radio/Weather Radio
	Speakers
	Wireless Headset System/Headphones/Bluetooth
709	Data Processing Equipment
	Battery Back-up for Computer Equipment (UPS)
	Computer
	Computer Card
	Computer Carts
	Docking Station
	Hard Drive
	Laptop Mount (for vehicles if purchased separately)
	Monitor
	Printer
	Projector
	Range Router Extenders
	Router
	Scanner
	Speakers (for computer)
710	Food Service Equipment
	Cooler
	Coffee Maker
	Cotton Candy Machine (Library)
	Dishwasher
	Microwave
	Refrigerator
	Stove/Oven
	Toaster Oven
711	Furniture and Fixtures
	Bed
	Book Shelf
	Chair
	Cubicle Walls
	Desk
	Desk Riser/Sit to Stand
	File Cabinet
	File/Book Cart
	Gun Safe
	Lamps
	Lockers
	Matressess
	Printer Stand

Object Code Expense Category Description

- Restraint Chairs
- Rugs
- Security Mirrors
- Sink
- Surgical Table
- Table
- Toilet
- Tool Box
- 712 Heating and Air Conditioning Equipment
- 713 Highway Construction
- 714 Highway Equipment
- 715 Land
- 716 Law Enforcement Equipment
 - Billie Stick
 - Body Camera
 - Dash Cam (if purchased separately)
 - Gun
 - Handcuffs and Legcuffs
 - K9 Drug/Bomb Dogs
 - Lockbox for Law Enforcement Supplies
 - Portable Metal Detector
 - Spike Strip
 - Surveillance Equipment
 - Taser
- 717 Maintenance Equipment
 - Floor Scrubber
 - Ladders
 - Motorcycle Lift
 - Pressure Washer
- 718 Motor Vehicles (any vehicle requiring DMV registration)
 - Ambulance
 - Car
 - Dump Truck
 - Pick-up Truck
 - Patrol Vehicle (including all parts to equip)
 - Sport Utility Vehicle
- 719 Office Equipment
 - Automatic/Electric Letter Opener
 - Calculator
 - Copier
 - Electric Stapler
 - Fax Machine
 - Hole Punch (electronic)
 - ID Machine
 - Laminators
 - Shredder
 - Typewriter

Object Code	Expense Category Description
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
735	Health Equipment
	AED
	Cot/Stretcher
	Heart Monitor
790	Other Equipment
	All-Terrain Vehicle (ATV)
	Camera
	Camcorder
	Dehumidifiers/Air Purifier
	Dolly (Hand Truck)
	Drone (unmanned aerial vehicle)
	DVD Player
	Freezer - (Animal Control - for deceased animals) anything outside of this is 710 Fc
	Generators
	GPS
	Hot Water Heater
	Lawn Mower
	Leaf Blower
	Noise Machine
	PalletJack
	Recorder
	Security Camera
	Shipping Containers for Storage
	Skid Unit for Ambulance
	Spreader
	Television
	Ultraviolet Light/Wand-use to kill germs
	Utility Cart
	Utility Vehicle
	Video Conference Equipment
	Wetsuits - for rescue (EMA)
	Washing Machine

Object Code	Expense Category Description
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791	Other Construction Repair Parking Lot
799	Other Capital Outlay