

**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"> <li>Movie Licenses (Library)</li> <li>Paramedic Licenses</li> <li>Professional Licenses</li> </ul>
334	Maintenance Agreements (Annual agreements) <ul style="list-style-type: none"> <li>Cintas</li> <li>Copiers</li> <li>Elevators</li> <li>Fire Alarms/Sprinklers</li> <li>HVAC</li> <li>Security Systems</li> <li>Spirit</li> </ul>
335	Maintenance and Repair Services - Buildings (not covered by Maint. Agreement) <ul style="list-style-type: none"> <li>Light Bulb Change in Parking Lot</li> <li>Flooring Supplies and Installation</li> <li>Building Re-key</li> <li>Painting (Labor only)</li> <li>Business Life Safety Inspection</li> </ul>
336	Maintenance and Repair Services - Equipment (not covered by Maint. Agreement) <ul style="list-style-type: none"> <li>Alarm/Security System Maintenance and Repair Services</li> <li>Backflow Testing (if not included w/water bill)</li> <li>Elevator Inspection</li> <li>Elevator Maintenance and Repair Services</li> <li>Fire Alarm Inspection</li> <li>Fire Extinguisher Maintenance and Repair Services</li> <li>HVAC Maintenance and Repair Services</li> <li>Radar Gun Certification/Calibration</li> <li>Sprinkler Testing</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>
338	Maintenance and Repair Services - Vehicles <ul style="list-style-type: none"> <li>Car Wash Services</li> <li>Oil Changes</li> <li>Tires (if installed by vendor)</li> <li>Vehicle Registration/Car Tags</li> <li>Vehicle Repairs (mechanical and collision)</li> </ul>
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
347	Pest Control
348	Postal Charges <ul style="list-style-type: none"> <li>Postage Machine Rental</li> </ul>

Object Code	Expense Category Description
	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
	Boiler Certification
	Commercial Certification
	Elevator Certification

Object Code	Expense Category Description
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
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
	Air Freshener
	Broom/Mop

Object Code	Expense Category	Description
		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
		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
		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
		Webcam
		Wireless Card
412	Diesel Fuel	
413	Drugs and Medical Supplies	
		Band-aids
		Distilled water for Drug Testing
		Gloves
		Masks
		Medication Storage Container/Safe/Refrigerator
		Rubbing Alcohol
		Safety Glasses (if for Medical/Health protection i.e. Covid-19)

Object Code	Expense Category Description
	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
	Potable (drinking) Water
423	Fuel Oil
424	Garage Supplies
425	Gasoline
426	General Construction Materials
	Air Filter for Building
	Building Key
	Cord Hiders
	Electronic Key/Keyless Entry

Object Code    Expense Category Description

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Extension Cord  
Fans  
Flashlights (Non-law enforcement)  
Flooring (only supplies)  
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

    Self Help Books

    Training Materials (for county presented classes or presentations)

    Training Supplies (for county presented classes or presentations)

    Board Games (for programs-Library)

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



Object Code	Expense Category Description
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
	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
	Mouse Pad
	Notary Stamp
	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)

Object Code	Expense Category Description
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
	Saw
	Saw Blade
	Screwdriver
	Sprayer
	Steel Pump
	Tool Bag (portable)
447	Structural Steel
448	T&I Construction Materials
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

Object Code	Expense Category Description
	Sticker Stripes for Existing Vehicles
	Tool Box
	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
	Pesticides/Bug Bombs
	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
	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

Object Code    Expense Category Description

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Bug Spray  
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  
Door Bell  
Drawer Liner  
DVR Power Supply (Cord)  
Flags  
HDMI Cord  
Headset Ear Covers  
Flower Pot  
Lockbox for papers  
Mailbox / Drop Box (Money)  
Mothballs  
Mouse Traps  
Moving Boxes  
Orange Cones  
Oxygen (i.e., for welders)  
Pallet Pack Containers  
Panic Buttons  
Parking Hangers for Disaster Areas  
Personal Hygiene Items for Inmates  
Phone Cable/Wires/Cord  
Pictures for Office (decorations)  
Placemat  
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

Object Code	Expense Category Description
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
	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
	Arranged Flowers
	Notary Public Filing and Bond Fee
	Passport
	Professional Privilege Tax
<b>Debt Service</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

Object Code	Expense Category Description
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>Capital Outlay</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
	Antenna
	Bar Code Equipment
	Butt Set - Phone Tester
	Cell Phone
	Desk 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

Object Code    Expense Category Description

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	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
	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

Object Code    Expense Category Description

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- 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
- 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)
  - DVD Player
  - Generators
  - GPS
  - Hot Water Heater
  - Lawn Mower
  - Leaf Blower
  - Noise Machine



Object Code    Expense Category Description

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	PalletJack
	Recorder
	Security Camera
	Shipping Containers for Storage
	Spreader
	Television
	Ultraviolet Light/Wand-use to kill germs
	Utility Cart
	Utility Vehicle
	Video Conference Equipment
	Wetsuits - for rescue (EMA)
	Washing Machine
791	Other Construction
	Repair Parking Lot
799	Other Capital Outlay