

Object Code	Expense Category Description
Contracted Services	
301	Accounting Services <ul style="list-style-type: none"> Consulting Other Non-audit Services Taxes
302	Advertising <ul style="list-style-type: none"> Map Browser Brochures Newspaper Advertisement - Position Announcement Newspaper Bids Newspaper Notification - Civil Service Testing Stormwater Radio Ad
303	Ambulance Services
304	Architects
305	Audit Services
306	Bank Charges
307	Communication <ul style="list-style-type: none"> 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
308	Consultants
309	Contracts with Government Agencies <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Costs for Detaining Juveniles by Outside Agencies Services From Quasi-Government Agencies (GNRC)
311	Contracts with Other School Systems
312	Contracts with Private Agencies <ul style="list-style-type: none"> Employment (Indeed) K9 and K9 Officer Training
313	Contracts with Parents
314	Contracts with Public Carriers
315	Contracts with Vehicle Owners
316	Contributions <ul style="list-style-type: none"> Non-profit Contributions (approved by County Commission)
317	Data Processing Services <ul style="list-style-type: none"> Air Card Service (cell phones) Computer/Printer Repair Services Computer Support Services Computer License Agreements Installing Servers & Software Internet Lines (if separable from phone services) Internet Services

Object Code	Expense Category Description
	Remote Desktop Support Services
	Small (Non-capital) or Re-occurring Website Services
	Web Browser
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
	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 Resource 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
333	Licenses
	Movie Licenses (Library)
	Paramedic Licenses
	Professional Licenses
334	Maintenance Agreements (annual agreements)
	Cintas

Object Code	Expense Category Description
	Copiers
	Elevators
	Fire Alarms/Sprinklers
	HVAC
	Security Systems
	Spirit
335	Maintenance and Repair Services - Buildings (not covered by maintenance agreement)
	Light Bulb change in Parking Lot
	Flooring Supplies and Installation
	Building Re-key
	Business Life Safety Inspection
336	Maintenance and Repair Services - Equipment (not covered by maintenance agreement)
	Alarm/Security System Maintenance and Repair Services
	Backflow Testing (if not included w/water bill)
	Elevator Inspection
	Elevator Maintenance and Repair Services
	Fire Alarm Inspection
	Fire Extinguisher Maintenance and Repair Services
	Phone 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
	Copier Repairs (if not covered under maintenance agreement)
338	Maintenance and Repair Services - Vehicles
	Car Wash Services
	Oil Changes
	Tires (if installed by vendor)
	Vehicle Registration/Car Tags
	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
	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

Object Code	Expense Category Description
	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
	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
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

Object Code	Expense Category Description
	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
	Laminating
	Land Surveying
	Lawn Maintenance
	Property Abatement
	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
	Broom/Mop
	Cleaning Supplies
	Hand Soap
	Paper Towels
	Toilet Paper
	Trash Bags
	Trash Cans
	Vacuum/Wet Vac
	Vacuum Bags
411	Data Processing Supplies
	Adapter for Computer

Object Code	Expense Category Description
	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 Mouse (if purchased separately)
	Drum
	Flash Drive
	Keyboard (if purchased separately)
	Maintenance Kit for Printer
	Printer Cartridge/Ribbon
	Toner
	Webcam
	Wireless Card
412	Diesel Fuel
413	Drugs and Medical Supplies
	Band-aids
	Distilled water for Drug Testing
	Medication Storage Container/Safe/Refrigerator
	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

Object Code	Expense Category Description
	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
	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
	Paint
	Painter's Tape
	Pipe Connectors
	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
	Training Materials (for county presented classes or presentations)
	Training Supplies (for county presented classes or presentations)

Object Code	Expense Category Description
	Board Games (for programs-Library)
430	Kindergarten Textbooks
431	Law Enforcement Supplies
	Ammunition
	Batteries (for law enforcement headsets)
	Decal for Used Vehicle
	Evidence Collection Bags/Envelopes
	Flashlight (for law enforcement)
	Radio Chargers
	Speakers
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
	Calculator Ribbon
	Calendar
	Chair Mat
	Command Strips
	Cork Board/Bulletin Boards/Dry Erase Board
	Desk Name Plates
	Document/Picture Frames
	File Tray
	Fingerprint Drum
	Hand Sanitizer
	Hole Punch (manual)
	Kleenex
	Labels
	Notary Stamp
	Paper
	Paper Clips
	Power Strip/Supply
	Radio
	Rubber Stamp
	Rug (less than \$20)
	Stapler/Staples/Staple Puller
	Surge Protector
	Tape Dispenser/Tape
	Typewriter Ribbons
436	Other Road Materials

Object Code	Expense Category Description
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 Saw Saw Blade Screwdriver Sprayer
447	Structural Steel
448	T&I Construction Materials
449	Textbooks
450	Tires and Tubes
451	Uniforms Belt Body Armor Boots Holster Name Badge Pants Patch Robe (Judges) Shirt Socks
453	Vehicle Parts (must be for DMV registered vehicle not serviced by vendor) Booster Cables Light Bars Vehicle Battery Vehicle Filter Vehicle Key Vehicle Maintenance Supplies/Parts
454	Water and Sewer Backflow Testing

Object Code	Expense Category Description
	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
	Binoculars
	Blinds
	Bookends
	Bookmark
	Board Games (for entertainment only-Library)
	Bug Spray
	Car Wash Supplies
	Cell Phone Supplies (batteries, cases, chargers, etc.)
	Controller for Video Systems (Library)
	Die Cuts
	Drawer Liner
	DVR Power Supply (Cord)
	Flags
	Flower Pot
	Lockbox for Papers
	Mouse Trap
	Orange Cones
	Oxygen (i.e., for welders)
	Panic Buttons
	Parking Hangers for Disaster Areas

Object Code	Expense Category Description
	Personal Hygiene Items for Inmates
	Placemat
	Signs (Not custom made)
	Sunscreen
	TV Mount
	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)
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
524	In Service/Staff Development
	Conference/Seminar/Training Registration Fee
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

Object Code	Expense Category Description
	Arranged Flowers
	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
	Antenna
	Cell Phone
	Desk Phone
	Phone System
	Radio
	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
710	Food Service Equipment

Object Code	Expense Category Description
	Cooler
	Dishwasher
	Refrigerator
	Stove/Oven
711	Furniture and Fixtures
	Bed
	Book Shelf
	Chair
	Desk
	Desk Riser/Sit to Stand
	File Cabinet
	File Cart
	Gun Safe
	Lamps
	Lockers
	Matressess
	Restraint Chairs
	Rugs
	Security Mirrors
	Sink
	Surgical Table
	Table
	Toilet
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 Dog
	Portable Medal Detector
	Pepper Spray
	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
	Dump Truck
	Pick-up Truck
	Patrol Vehicle (including all parts to equip)
	Sport Utility Vehicle
719	Office Equipment
	Calculator
	Copier
	Electric Stapler
	Fax Machine
	Hole Punch (electronic)
	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
	Cot/Stretcher
	Heart Monitor
790	Other Equipment
	All-Terrain Vehicle (ATV)
	Camera
	Camcorder
	Dehumidifiers
	Dolly (Hand Truck)
	DVD Player
	Generators
	GPS
	Hot Water Heater
	Lawn Mower
	Recorder
	Security Camera
	Spreader
	Television
	Utility Cart

Object Code	Expense Category Description
	Utility Vehicle
	Video Conference Equipment
	Washing Machine
791	Other Construction
	Repair Parking Lot
799	Other Capital Outlay