

**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
	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
	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
333	Licenses
	Movie Licenses (Library)

Object Code	Expense Category Description
	Paramedic Licenses
	Professional Licenses
334	Maintenance Agreements (Annual agreements)
	Cintas
	Copiers
	Elevators
	Fire Alarms/Sprinklers
	HVAC
	Security Systems
	Spirit
335	Maintenance and Repair Services - Buildings (not covered by Maint. Agreement)
	Light Bulb Change in Parking Lot
	Flooring Supplies and Installation
	Building Re-key
	Painting (Labor only)
	Business Life Safety Inspection
336	Maintenance and Repair Services - Equipment (not covered by Maint. 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
	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 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
	Postage Machine Rental
	Postage Machine Supplies
	Postage Charges (if not part of a materials order)

Object Code	Expense Category Description
	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
	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

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

**Supplies and Materials**

401	Animal Food and Supplies <ul style="list-style-type: none"> <li>Animal Trap/Carrier</li> <li>Microchips if put in by Sheriff Dept</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>Broom/Mop</li> <li>Can Air (cleaning duster)</li> <li>Cleaning Supplies</li> <li>Disinfecting Spray (Lysol, Clorox,etc)</li> <li>Disinfecting Wipes (Lysol,Clorox, etc)</li> <li>Gloves</li> </ul>

Object Code    Expense Category Description

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	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)
	Thermometers
	Vaccines
414	Duplicating Supplies
	Copier Supplies (if not covered under Maintenance)
	Fax Machine Ribbon/Cartridge
	Fax Machine Supplies
415	Electricity

Object Code	Expense Category Description
418	Equipment and Machinery Parts <ul style="list-style-type: none"> <li>Blower for Motor (non-vehicle)</li> <li>EMS Radio Batteries</li> <li>Equipment and Machinery Batteries</li> <li>Equipment and Machinery Filters</li> <li>Equipment and Machinery Repair Parts</li> <li>Medical Equipment Batteries - AED</li> <li>Wheels/Tires for Dolly</li> </ul>
419	Explosives and Drilling Supplies
420	Fertilizer, Lime and Seed <ul style="list-style-type: none"> <li>Flowers</li> <li>Mulch</li> <li>Potting Soil/Dirt</li> <li>Shrubs</li> <li>Straw</li> </ul>
421	Food Preparation Supplies <ul style="list-style-type: none"> <li>Aluminum Foil</li> <li>Coffee Filters</li> <li>Coffee Pot</li> <li>Dish Drainer</li> <li>Napkins</li> <li>Plastic Eating Utensils</li> <li>Plastic or Foam Cups</li> <li>Plastic Wrap</li> <li>Pots/Pans/Silverware</li> </ul>
422	Food Supplies <ul style="list-style-type: none"> <li>Candy</li> <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 Filter for Building</li> <li>Building Key</li> <li>Cord Hiders</li> <li>Electronic Key/Keyless Entry</li> <li>Extension Cord</li> <li>Fans</li> <li>Flashlights (Non-law enforcement)</li> <li>Flooring (only supplies)</li> <li>Fire Extinguisher</li> <li>Furniture Sliders</li> <li>Garage Door Opener</li> </ul>

Object Code	Expense Category Description
	Heater (space, kerosene, etc.)
	Light Bulbs & Balances
	Lumber, Plywood, and Press Board
	Nails/Screws
	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
	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)



Object Code    Expense Category Description

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Blank Cassettes/CDs/DVDs and Holders  
Book Covers  
Bubble Mailer  
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

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

Object Code Expense Category Description

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	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
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
	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

Object Code	Expense Category Description
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
	Bug Spray
	Car Wash Supplies
	Cell Phone Supplies (batteries, cases, chargers, etc.)
	Controller for Video Systems (Library)
	Die Cuts
	Door Bell
	Drawer Liner
	DVR Power Supply (Cord)
	Flags
	HDMI Cord
	Flower Pot
	Lockbox for papers

Object Code	Expense Category Description
	Mailbox
	Mothballs
	Mouse Traps
	Moving Boxes
	Orange Cones
	Oxygen (i.e., for welders)
	Panic Buttons
	Parking Hangers for Disaster Areas
	Personal Hygiene Items for Inmates
	Phone Cable/Wires/Cord
	Pictures for Office (decorations)
	Placemat
	Sheets
	Shower Chair (Jail)
	Signs (Not custom made)
	Sunscreen
	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)
523	Landfill Closure/Postclosure Care Costs (Proprietary Funds Only)
524	In Service/Staff Development
	Conference/Seminar/Training Registration Fee

Object Code	Expense Category Description
	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

### 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
	Bar Code Equipment
	Butt Set - Phone Tester
	Cell Phone
	Desk Phone
	Microphone for Radio

Object Code	Expense Category	Description
		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 Cart
		Gun Safe
		Lamps
		Lockers
		Matressess
		Printer Stand
		Restraint Chairs
		Rugs
		Security Mirrors
		Sink
		Surgical Table

Object Code	Expense Category Description
	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
720	Plant Operation Equipment
721	Quarry Equipment
722	Regular Instruction Equipment
723	Right-of-Way
724	Site Development

Object Code	Expense Category Description
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
	Leaf Blower
	Noise Machine
	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