

# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

## Accounting and Budgeting System for Nebraska Counties

### CHAPTER 5 Expenditure Accounts

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NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

# SECTION A EXPENDITURE FUNCTION CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<b><u>600-649</u></b>	<b><u>GENERAL GOVERNMENT</u></b>
<u>600</u>	<u>FINANCE AND ADMINISTRATION</u>
601	County Board
602	County Clerk
603	County Treasurer
604	County Register of Deeds
605	County Assessor
606	County Superintendent of Schools
607	Election Commissioner
608	Planning & Zoning
609	Purchasing Agent
610	Data Processing Department
611	Administrative Division
612	Personnel Department
613	Employment Security (Unemployment) (Worker's Comp.)
614	Insurance
615	GIS Department
617	County Appraiser
618	Board of Equalization
<u>620</u>	<u>JUDICIAL</u>
621	County Clerk of the District Court
622	County Court System
623	Court -Other
624	District Judge
625	Public Defender
626	Coroner
627	Jury Commissioner
628	Judicial System
629	Legal Services
630	District Court
631	Clerk of District Court - Child Support Agreement
632	Clerk of District Court - Passport
633	Court Appointed Advocate
634	Drug Court
<u>635</u>	<u>OTHER GENERAL GOVERNMENTAL SERVICES</u>
636	Economic Development
637	Lottery
640	Vehicle Maintenance
641	Building and Grounds
642	Special Elections
643	Reappraisal
644	Airport Operations
645	Cooperative Extension Agent
646	Abandoned Cemetery
647	Employee Wellness
648	Microfilm/Copy Services
649	County Building - Annex

# SECTION A EXPENDITURE FUNCTION CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<b><u>650-699</u></b>	<b><u>PUBLIC SAFETY</u></b>
	<u>LAW ENFORCEMENT</u>
650	
651	County Sheriff
652	County Attorney
653	Communication Center
654	Law Enforcement Programs
657	County Sheriff - Merit System Commission
658	County Sheriff - Vehicle Inspection Account
659	County Sheriff - Indian Account
660	Drug Law Enforcement
661	County Sheriff - Interlocal Agreements
662	County Attorney - Child Support Agreement
663	County Attorney – Other
664	Truancy Office
665	County Sheriff - Other
666	Diversion Program
667	Juvenile Diversion Program
668	Law Enforcement Grant
670	<u>CORRECTIONS</u>
671	County Jail
672	Adult Probation Officer
673	Juvenile Probation Officer
674	County Court Probation Officer
675	District Court Probation Officer
676	Juvenile Status Offender
677	Board of Prisoners
678	Juvenile Center
679	Jail - Indian Account
680	Juvenile Detention
685	<u>EMERGENCY AND PROTECTIVE SERVICES</u>
689	Flood Control
691	Ambulance and Rescue Operations
692	Building Inspector
693	Emergency Manager
694	Predatory Animal Control
695	Safety Committee
696	Emergency Equipment
697	911 Services
698	Homeland Security
699	Building Security
<b><u>700-749</u></b>	<b><u>PUBLIC WORKS</u></b>
	<u>HIGHWAYS AND ROADS</u>
700	
701	Highway Superintendent
702	County Surveyor
703	County Engineer
704	Bridge and Road Construction
705	Bridge and Road Maintenance
706	Road Buyback Program
707	Bridge and Road Special Projects

# SECTION A EXPENDITURE FUNCTION CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>730</u>	<u>SANITATION</u>
731	Sanitary Landfill/Solid Waste Disposal
733	Noxious Weed Control

## 750-799      PUBLIC HEALTH

<u>750</u>	<u>ADMINISTRATION</u>
751	Health Department
752	County Physician
756	Mental Health Board

<u>770</u>	<u>FACILITIES</u>
771	Hospital Operations
775	Nursing Home Operations

## 800-849      PUBLIC WELFARE

801	County Relief & Assistance
802	Veteran's Aid
803	Veterans Service Officer
804	Veterans' Aid –Other County 1
805	Veterans' Aid –Other County 2
806	Veterans' Aid –Other County 3
822	Institutions
823	Assistance Program
831	Day Care
835	Senior Citizen Handi-Bus
836	Handi-Man
837	Senior Citizen Programs
839	Victims Assistance Program
840	Juvenile Service Program

## 850-879      CULTURE AND RECREATION

850	Museum
852	Historical Society
855	Fair - County
860	Library & Bookmobile
870	Parks and Recreation
872	Culture and Recreation
875	Community Building
879	Visitors Promotion
880	Visitor Improvement

<u>900-909</u>	<u>DEBT SERVICE</u>
900	Debt Service

**SECTION A**  
**EXPENDITURE FUNCTION CODES**

<u>CODE</u>	<u>DESCRIPTION</u>
<b><u>910-999</u></b>	<b><u>MISCELLANEOUS</u></b>
911	Grant #1
912	Grant #2
913	Grant #3
914	Grant #4
970	Miscellaneous – General
971	Miscellaneous - Other
980	Capital Acquisitions
982	Inheritance Tax
985	Equipment Acquisitions
990	Transfers of Funds

# SECTION B EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<b><u>PERSONAL SERVICES - 1</u></b>	
1 0100	Officials Salary (Final digit may be used for further detail)
1 0200	Deputy's Salary
1 0201	Chief Deputy's Salary
1 0202	Other Deputies' Salary
1 0203	Other Deputies' Salary
1 0300	Regular Employee Salary
1 0301	Administrative
1 0302	IT Administrative
1 0303	Maintenance
1 0304	Construction
1 0305	Clerical
1 0306	Custodial
1 0307	Medical/Health
1 0309	Elections
1 0312	Appraisers
1 0313	Bailiff
1 0314	Data Entry Operator
1 0315	Correctional - Jailers Salaries
1 0318	Communication
1 0320	Technician
1 0324	Inspector
1 0327	Mental Health Board
1 0329	Matron
1 0330	Handi-Bus Driver
1 0332	Legal Assistant
1 0336	Recreation
1 0342	Dispatcher
1 0343	Investigator
1 0344	Truancy Officer
1 0400	Part-Time Employee Salary
1 0401	Administrative
1 0402	IT Administrative
1 0403	Maintenance
1 0404	Construction
1 0405	Clerical
1 0406	Custodial
1 0407	Medical/Health
1 0409	Elections
1 0410	Seasonal Employees
1 0412	Appraisers
1 0413	Bailiff
1 0414	Data Entry Operator
1 0415	Correctional - Jailer Salaries
1 0417	Translator / Interpreter
1 0418	Communication
1 0420	Technician

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
1 0400	Part-Time Employee Salary, Continued
1 0422	Weed Driver
1 0424	Inspector
1 0426	Extension Office
1 0427	Mental Health Board
1 0430	Handi-Bus Driver
1 0431	Security
1 0432	Legal Assistant
1 0436	Recreation
1 0500	Overtime Pay
1 0501	Overtime –Special Pay
1 0502	Holiday Pay
1 0510	On-Call Pay
1 0515	Special Pay
1 0520	Training Pay
1 0550	Back Pay
1 0600	Vacation Pay
1 0700	Sick Pay
1 0750	FMLA Leave Pay
1 0760	Pandemic Self Leave Pay
1 0770	Pandemic Care Leave Pay
1 0800	Insurance Premiums - County Share
1 0801	Workman's Compensation
1 0802	Health - Accident
1 0803	Group
1 0804	Life
1 0805	Disability
1 0806	Administration Fees
1 0807	Deductible Coverage
1 0808	Insurance Reimbursement
1 0809	Health Savings Account
1 0810	Health Reimbursement Account
1 0900	Retirement Contributions - County Share
1 0901	Retirement - Other
1 0903	Prior Service
1 1000	FICA - County Share
1 1100	Uniform Allowance
1 1200	Insurance Allowance
1 1300	Other Personal Services
1 1400	Miscellaneous Personal Services
1 1500	Unemployment Contributions
1 1600	COBRA Refund

#### OPERATING EXPENSES - 2

2 0100 Postal Service

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 0200	Telephone Service
2 0201	Teletype Service
2 0205	Internet Service
2 0206	Other Telephone Service
2 0210	Cellular Phone
2 0211	Pager Service
2 0400	Rental Expenses
2 0500	Utilities
2 0501	Light
2 0502	Water
2 0503	Heating Fuels
2 0504	Sewer
2 0505	Garbage
2 0506	Boiler Maintenance
2 0507	Cable Service
2 0600	Insurance Premiums
2 0601	General Liability
2 0607	Umbrella Insurance
2 0610	Cyber Liability Insurance
2 0612	Insurance Adjustment
2 0614	Building/Contents Insurance
2 0615	Insurance Settlement
2 0616	Official & Employee Bonds
2 0620	Miscellaneous Insurance Costs
2 0700	Taxes
2 0710	Real Estate Tax
2 0720	Personal Property Tax
2 0730	Occupation Tax
2 0800	Board Costs
2 0810	Mental Health Board Costs
2 0820	Land Valuation Board Costs
2 1000	General Finance/Administrative Expense
2 1010	Record Preservation
2 1011	Forms Printing
2 1012	Printing and Publishing
2 1013	Certified Copies
2 1014	Notary Charges
2 1015	Advertising Costs
2 1016	Microfilming Costs
2 1017	Maps & Aerial Photos
2 1018	Translation Costs
2 1019	Bilingual Ballot Costs
2 1020	Credit Card / Bank Charges
2 1030	Initial Petty Cash
2 1050	License
2 1100	Data Processing Costs



## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 1101	Computer Expense - General
2 1102	Computer Consultant
2 1103	Website Costs
2 1105	GPS Costs
2 1107	Security Costs
2 1110	Timekeeping Service Costs
2 1120	Employment Hiring Costs
2 1130	Grant Writing Costs
2 1140	Inspections
2 1150	Joint Public Hearing Costs
2 1200	Maintenance and Repairs
2 1210	Office Equipment Repair
2 1300	Building & Grounds Repair
2 1302	Jail Building Repair
2 1304	Other Building Repair
2 1305	Road Building Repair
2 1306	Weed Building Repair
2 1307	Auxiliary Building Repair
2 1308	Building Repair #1
2 1309	Building Repair #2
2 1400	Road Equipment Repair
2 1500	Road Equipment Repair –Labor
2 1501	Road Equipment Repair -Mileage
2 1550	Radio Equipment Repair
2 1600	Other Equipment Repair
2 1610	Vehicle Equipment Repair
2 1630	Weed Equipment Repair
2 1700	Travel Expenses
2 1701	Meals
2 1702	Lodging
2 1703	Transportation - Commercial
2 1704	Mileage Allowance
2 1705	Vehicle Rental
2 1706	Parking/Tolls
2 1707	Taxi/Limousine
2 1708	Board Members Expenses
2 1750	Training
2 1751	Dues, Subscriptions, Registrations, Training, Fees
2 1760	Convention/Workshop Expense
2 1761	National Association Dues
2 1765	County Attorney - Continuing Educational Costs
2 1766	County Sheriff - Continuing Educational Costs
2 1767	Sheriff's Training School
2 1770	Assessor's Training School
2 1780	Emergency Management Training
2 1800	Sheriff Costs
2 1801	Sheriff Fees

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 1809	Uniforms
2 1810	Uniform Cleaning - Service
2 1811	Car Wash - Service
2 1812	Vehicle Towing
2 1820	Breath Analysis Costs
2 1830	Extradition Costs
2 1835	Protective Custody Costs
2 1840	Motorcycle Patrol Costs
2 1850	K-9 Costs
2 1851	DARE
2 1855	CANDO
2 1900	Board of Prisoners Costs
2 1901	Boarding Contracts
2 1902	Laundry
2 1903	Medical Treatment
2 1904	Clothing
2 1905	Medical Evaluation
2 1906	Food Service
2 1908	Commissary
2 1909	Commissary –Telephone/Data Cards
2 1910	Commissary –Other
2 1920	Electronic Monitoring
2 2000	Juvenile Costs
2 2010	Juvenile Detention
2 2015	Juvenile Medical
2 2020	Juvenile Transport
2 2100	Probation Costs
2 2101	Adult Probation Officer
2 2102	Juvenile Court Probation Officer
2 2103	County Court Probation Officer
2 2104	District Court Probation Officer
2 2110	Incentive Payments
2 2200	Court Related Costs
2 2201	District Court Costs
2 2202	County Court Costs
2 2203	Juvenile Court Costs
2 2204	District Judge Costs
2 2205	County Judge Costs
2 2206	Juvenile Judge Costs
2 2207	Court Reporter Costs
2 2208	Juror Costs (Meals, Mileage)
2 2209	Miscellaneous Court Costs
2 2300	Juror Fees
2 2301	District Court Jury Fees
2 2302	County Court Jury Fees
2 2310	Witness Fees
2 2311	District Court Witness Fees

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 2312	County Court Witness Fees
2 2313	Law Library
2 2314	Criminal Investigation & Prosecution Costs
2 2400	Attorney Costs
2 2401	Court Appointed Counsel
2 2402	Court Appointed Counsel -Juvenile
2 2405	District Court Public Defender
2 2406	Special Attorney
2 2407	Investigative Costs
2 2408	Discovery Costs
2 2409	Deposition
2 2410	Interpreter
2 2411	District Court - Attorney Fees
2 2412	County Court - Attorney Fees
2 2418	Sheriff's Fees
2 2420	Transcripts
2 2423	Tax Foreclosure Costs
2 2450	Drug Enforcement Costs 1
2 2451	Drug Enforcement Costs 2
2 2452	Drug Enforcement Costs 3
2 2500	Contractual Services
2 2501	Consulting Fees
2 2502	Professional Fees
2 2503	Child Support Enforcement
2 2504	Child Support Enforcement Contract Expenses
2 2505	Cafeteria Plan Administration Fees
2 2506	Insurance Administration Fees
2 2507	IT Consultant Services
2 2508	Public Defender Costs
2 2509	Court Appointed Advocate Costs
2 2510	Appraiser's Fees
2 2511	GIS Services
2 2512	Extension Services
2 2513	Redistricting Costs
2 2515	Food Service
2 2517	Payroll Service
2 2520	Legal Fees
2 2521	Legal Fees #2
2 2530	Surveyor, Contracted Services
2 2533	Engineering Costs
2 2536	Zoning Administration
2 2540	Audit Costs
2 2543	Budget Preparation Costs
2 2544	Maintenance Agreements
2 2545	Miscellaneous Labor
2 2546	Janitorial Agreements
2 2547	Towel / Cleaning Agreements
2 2548	Lawn Maintenance Agreements
2 2549	Grief Counseling – By Others

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 2552	Security – By Others
2 2555	Public Safety – By Others
2 2557	Prisoner Transporting – By Others
2 2560	Road Maintenance - By Others
2 2561	Snow Removal - By Others
2 2562	Machine Hire - By Others
2-2563	Hauling Materials / Supplies – By Others
2-2564	Hauling Equipment – By Others
2 2570	Weed Control – By Others
2 2601	FEMA Grant Costs
2 2700	Public Assistance Costs
2 2710	Domestic Abuse
2 2800	Institutional Costs
2 2850	Veterans' Aid Costs
2 2900	County Burials
2 2915	Juvenile Costs
2 2950	Public Assistance -Other
2 3000	Health Related Costs
2 3010	County Physician
2 3015	Medical Exams
2 0317	Mental Health Evaluations
2 3020	Coroner / Autopsy Costs
2 3030	Drug and Alcohol Test
2 3040	Mental Health Board Costs
2 3200	Animal Control
2 3300	Special Elections Costs
2 3400	Townships –Dissolved Costs
2 3500	Abandoned Cemetery Costs
2 3600	Ambulance Costs
2 3700	Fair Expenses
2 3750	Extension Office Costs
2 4000	Landfill - Refuse/Solid Waste
2 4001	Sanitary Landfill
2 4002	Garbage Disposal
2 4300	Economic Development
2 4301	Economic Development -Other
2 4302	Economic Development -Other
2 4303	Economic Development -Other
2 4304	Economic Development -Other
2 4400	Intergovernmental Payments – Payments to Other Governments
2 4402	Drainage

## SECTION B

# EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 4403	Flood Control
2 4404	Natural Disaster
2 4405	Planning Costs
2 4406	Predatory Animal Control
2 4407	Airport
2 4408	Ambulance Costs
2 4409	Nursing Home Costs
2 4410	Hospital Costs
2 4411	Area Agency on Aging Costs
2 4412	Alcoholic Safety Action Program Costs
2 4413	Jail / Monitoring Costs
2 4414	Statewide Radio System
2 4415	Weed Control
2 4416	Road Improvements
2 4417	Drug Diversion
2 4418	Juvenile Diversion
2 4419	Child Advocacy Program
2 4420	Behavioral Health Act
2 4421	Mental Retardation Service Act
2 4422	Alcoholism Services Act
2 4423	Victims Assistance Program
2 4424	Abuse Program
2 4425	Domestic Abuse Program
2 4426	Historical Society
2 4427	Museum
2 4428	Library
2 4429	Bookmobile
2 4430	Parks and Recreation
2 4431	Agricultural Society
2 4432	Handi-Bus
2 4434	Emergency Management
2 4436	Community Action Program
2 4435	211 Telephone Program
2 4439	Handi-Man
2 4441	Senior Citizen Program
2 4442	Communications Center
2 4444	Youth Service
2 4446	Humane Society
2 4447	Lottery Proceeds
2 4448	Public Transportation
2 4449	Regional Civil Defense
2 4450	Waste Disposal
2 4451	Drug Court
2 4452	Veterans Service Officer
2 4453	Bailiff Costs
2 4480	Reimbursement to County
2 4481	Reimbursement to County #1
2 4482	Reimbursement to County #2
2 4483	Reimbursement to County #3
2 4484	Reimbursement to County #4
2 4485	Reimbursement to County #5
2 4486	Reimbursement to County #6

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
2 4487	Reimbursement to County #7
2 4488	Reimbursement to County #8
2 5000	Hospital / Health Costs
2 5001	Nursing Administration
2 5002	Surgical Services
2 5003	Emergency Services
2 5004	Central Administration
2 5005	Hospital Care
2 5006	Wellness Center
2 5007	Health Department Contract
2 5008	Physical Therapy
2 5009	Pharmacy
2 5010	Clinic Services
2 5011	Plant Maintenance
2 5012	Plant Operation
2 5013	Other Operating Expenses
2 5014	Non-operating Expenses
2 5015	Housekeeping
2 5016	Child Care Services
2 5017	Assisted Living
2 5018	Lab Expenses
2 5019	Laundry
2 5020	Dietary
2 6000	Visitor's Promotion
2 6030	Media - Advertising
2 6040	Tourism Promotion
2 6050	Travel Exhibit Expense
2 6071	Special Project 1
2 6072	Special Project 2
2 6073	Special Project 3
2 6081	Improvement Project 1
2 6082	Improvement Project 2
2 6100	Lottery Expenses
2 6110	Lottery Ticket Winners
2 7000	Judgments - Settlements
2 7001	Settlements out of Court
2 8000	Refunds
2 8065	Tax Refunded to Taxpayers
2 9000	Miscellaneous
2 9075	Prior Year Expenditure Adjustment
2 9100	Special Project #1
2 9900	Miscellaneous Expenses

## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
3 0100	Supplies
3 0101	Office
3 0102	Chemical
3 0103	Janitorial
3 0104	Building & Grounds Supplies
3 0105	Medical/Hospital
3 0106	Shop Supplies
3 0107	Building Supplies
3 0109	Shop Tools
3 0110	Small Tools, etc.
3 0111	Food and Beverage Supplies
3 0112	Law Enforcement Supplies
3 0113	Voting Supplies
3 0114	Library Books
3 0115	Ambulance Supplies
3 0116	Data Processing
3 0117	Microfilm
3 0118	Jail Supplies
3 0119	Investigative Supplies
3 0120	Program Supplies
3 0121	Recreation/Rehabilitation
3 0122	Emergency Supplies
3 0123	Safety Supplies
3 0124	Uniforms
3 0126	Road Supplies
3 0130	Surveyor
3 0140	Grave Markers
3 0150	Miscellaneous Supplies
3 0200	Materials
3 0201	Asphalt
3 0202	Gravel & Rock
3 0203	Grader Blades
3 0204	Fences, etc.
3 0205	Concrete, etc.
3 0206	Culverts
3 0207	Steel Products
3 0208	Lumber
3 0209	Machinery and Equipment Fuel
3 0210	Machinery and Equipment Grease and Oil
3 0211	Machinery and Equipment Tires and Tire Repair
3 0214	Seed, Trees and Plantings
3 0215	Other Road & Bridge Materials
3 0216	Pilings
3 0217	Oxygen & Acetylene
3 0218	Chains
3 0219	Mower Blades
3 0300	Traffic Control
3 0301	Signs & Posts
3 0304	Guard Posts and Delineators

## SECTION B EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
3 0305	Signals & Lighting
3 0306	Pavement Marking
3 0308	Flares, Flags, Barricades
3 0309	Pipes, Bolts, etc.
3 0400	Miscellaneous Supplies and Materials

### EQUIPMENT RENTAL - 4

4 0100	Equipment Rental - Road
4 0101	Trucks & Tractors
4 0103	Loaders & Motor Graders
4 0107	Road Surfacing Equipment
4 0200	Equipment Rental - Office
4 0201	Data Processing
4 0202	Photo Copier
4 0203	Microfilm
4 0300	Equipment Rental - General Government
4 0301	Cars & Trucks
4 0303	Lawn Equipment
4 0304	Voting Equipment
4 0305	Spraying Equipment
4 0306	Other Equipment
4 0500	Building / Facilities Rental
4 0501	Office Space
4 0502	Voting Polls
4 0503	Equipment Storage Space
4 0504	Meeting Space
4 0600	Miscellaneous Rental Expense

### CAPITAL OUTLAYS - 5

5 0100	Land
5 0101	Right-of-Way
5 0103	Purchase
5 0200	Buildings
5 0210	Hospital Building
5 0220	Courthouse Building
5 0230	Courthouse Remodeling
5 0250	Jail Remodeling
5 0260	Security Remodeling
5 0261	Plumbing Remodeling
5 0262	Electrical Remodeling
5 0263	Heating and Air Conditioning
5 0264	Other Buildings



## SECTION B

### EXPENDITURE OBJECT CODES

<u>CODE</u>	<u>DESCRIPTION</u>
5 0300	Machinery and Equipment
5 0301	Cars & Trucks
5 0302	Pickups
5 0303	Safety Equipment
5 0304	Emergency Management Equipment
5 0305	Ambulance
5 0306	Spraying Equipment
5 0307	Motor Graders & Loaders
5 0308	Snow Removing Equipment
5 0309	Mowers
5 0310	Road Surfacing Equipment
5 0311	Radio Equipment
5 0312	Lawn Equipment
5 0313	Janitorial Equipment
5 0314	Other Road Equipment
5 0315	Special Road Equipment
5 0375	Energy Grant Equipment
5 0500	Office Equipment
5 0501	Copy Equipment
5 0502	Data Processing Equipment
5 0505	Furniture
5 0510	Geographical Information System Equipment
5 0550	Medical and Hospital Equipment
5 0555	E-911 Equipment
5 0556	E-911 Set Aside for Future Equipment
5 0557	Communications Equipment
5 0559	Correctional Facility Equipment
5 0900	Voting Equipment
5 1000	Food and Beverage Equipment
5 1100	Other Equipment
5 1200	Capital Outlay Contracts
5 1201	Armor Coating Contracts
5 1202	Grading Contracts
5 1205	Bituminous Surfacing Contracts
5 1206	Concrete Surfacing Contracts
5 1211	Bridge Contracts
5 1212	Miscellaneous Road Contracts
5 1215	Roadside Landscaping
5 1216	Gravel Surfacing
5 1250	Miscellaneous Contracts
5 1251	Miscellaneous Contracts 2
5 1500	Capitalized Fees
5 1501	Legal
5 1502	Engineering
5 1503	Architectural
5 1506	Consultant

**SECTION B**  
**EXPENDITURE OBJECT CODES**

<u>CODE</u>	<u>DESCRIPTION</u>
5 2500	Other Capital Outlays
5 2501	Law Enforcement Dog
5 2510	Miscellaneous Capital Outlay

**DEBT SERVICING - 6**

6 0100	Principal Retirement
6 0200	Interest Payments
6 0300	Refunding Payments
6 0600	Interest on Registered Warrants
6 0700	Other Debt Payments
6 0701	Debt Payments

**TRANSFERS - 7**

7 0200	Inter-Fund Transfers
7 0300	Distribution Transfers
8 0000	Cash Reserve

# SECTION C

## CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
1 0000	<b><u>PERSONAL SERVICES</u></b> Salary and wage payments for personal services rendered on behalf of the governmental unit by officer or employee, including amounts required to be deducted under provisions of any retirement act or tax law (Gross Salary).
1 0100	<b><u>OFFICIAL'S SALARY</u></b> Account for the recording of payroll claims for elected or appointed officials. Sub-object may be broken down (1 0101 - 1 0107) to reflect commissioner's, supervisor's or board member salaries by district and other officials individually.
1 0200	<b><u>DEPUTY'S SALARY</u></b> Account for the recording of payroll claims for deputies of elected or appointed officials. Sub-object may be broken down (1 0201 - 1 0202) to distinguish salaries of deputies.
1 0300	<b><u>REGULAR EMPLOYEE SALARY</u></b> Account for the recording of payroll claims for full-time employees other than official's and deputies.
1 0400	<b><u>PART-TIME EMPLOYEE SALARY</u></b> Account for the recording of payroll claims for those employees who work part-time.
1 0500	<b><u>OVERTIME AND HOLIDAY PAY</u></b> Account for the recording of payroll claims which effect payroll in terms of hourly differential and non-working hours where compensation is made.
1 0550	<b><u>BACK PAY</u></b> Account for the recording of payroll claims for past payroll periods.
1 0600	<b><u>VACATION PAY</u></b> Account for the recording of payroll claims for vacation pay which an employee earns and receives under established Personnel Policies.
1 0700	<b><u>SICK PAY</u></b> Account for the recording of payroll claims for sick leave which an employee has accrued and earned based on established personnel policies.
1 0800	<b><u>INSURANCE PREMIUMS - COUNTY SHARE</u></b> Account for the recording of the county obligations to the employee insurance program.
1 0900	<b><u>RETIREMENT CONTRIBUTIONS - COUNTY SHARE</u></b> Account for the recording of the county obligations to the employee retirement program.
1 1000	<b><u>FICA - COUNTY SHARE</u></b> Account for the recording of the county portion of FICA tax for county employees.
1 1100	<b><u>UNIFORM ALLOWANCE</u></b> Account for the recording of payments to employees for uniform allowance.
1 1300	<b><u>OTHER PERSONAL SERVICES</u></b> Account for those payments for which no other code is listed and should be categorized as a personal service expense.

# SECTION C

## CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
1 1400	<u>MISCELLANEOUS PERSONAL SERVICES</u> Account for those payments for which no other code is listed and should be categorized as a personal service expense.
1 1500	<u>UNEMPLOYMENT CONTRIBUTIONS</u> Account for those payments in accordance with the Employment Security Act.
<b>2 0000</b>	<b><u>OPERATING EXPENSES</u></b> General category for those charges incurred for operating and maintaining government operations.
2 0100	<u>POSTAL SERVICES</u> Post office box rental, postage stamps, stamped postcards, postal insurance, metered postage, etc.
2 0200	<u>TELEPHONE SERVICES</u> Account for those payments for telephone services.
2 0500	<u>UTILITIES</u> Account for those payments for utilities such as electricity, heat, water, and sewer.
2 0600	<u>INSURANCE PREMIUMS</u> Account for those payments for the cost of insurance to cover the county risks.
2 0700	<u>TAXES</u> Account for those payments when the county is required to pay a tax.
2 0800	<u>BOARD COSTS</u> Account for those payments related to the county board.
2 1000	<u>GENERAL FINANCE / ADMINISTRATIVE EXPENSES</u> Account for those payments related to general finance and administration of county functions.
2 1200	<u>MAINTENANCE AND REPAIRS</u> Account for those payments related to maintenance and repairs to county property.
2 1700	<u>TRAVEL EXPENSES</u> Account for those payments related to county employees traveling.
2 1750	<u>TRAINING EXPENSES</u> Account for those payments related to training of county employees.
2 1800	<u>SHERIFF COSTS</u> Account for those payments related to operation of the sheriff's department.
2 1900	<u>BOARD OF PRISONERS</u> Account for those payments related to the boarding of prisoners.
2 2100	<u>PROBATION COSTS</u> Account for those payments related to probation officers.

# SECTION C

## CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
2 2200	<u>COURT RELATED COSTS</u> Account for those payments related to court proceedings.
2 2400	<u>ATTORNEY COSTS</u> The fees and costs charged for the services of attorneys in court cases, legislation or suit settlements.
2 2500	<u>CONTRACTUAL SERVICES</u> Account for fees and costs associated with contracts.
2 2700	<u>PUBLIC ASSISTANCE COSTS</u> Account for those payments related to aiding the public with assistance.
2 3000	<u>HEALTH RELATED COSTS</u> Account for those payments related to public health.
2 3500	<u>ABANDONED CEMETERY COSTS</u> Account for the maintenance of a cemetery after it has been abandoned by a district or association.
2 3600	<u>AMBULANCE COSTS</u> Account for the payments and expenses related to a county ambulance.
2 3700	<u>FAIR EXPENSES</u> Account for the payments related to the operation of the county fair.
2 4000	<u>LANDFILL – REFUSE / SOLID WASTE</u> Account for the costs of dump fees, and sanitary disposal units for county owned and operated facilities.
2 4300	<u>ECONOMIC DEVELOPMENT</u> Account for the payments associated with economic development.
2 4400	<u>INTERGOVERNMENTAL PAYMENTS</u> Contributions for the operation of activities, or subsidies paid to other governmental entities or organizations for the performance of services the county has responsibility for providing. These services are not provided by county operations. County operations should be reflected under the expenditure classifications to reflect the nature of each item under the appropriate function (i.e., salaries, equipment, etc).
2 5000	<u>HOSPITAL / HEALTH COSTS</u> Account for costs associated with operation of a county owned hospital or nursing home.
2 6000	<u>VISITOR'S PROMOTION</u> Account for the costs associated with promoting visitors to the county.
2 6100	<u>LOTTERY EXPENSES</u> Account for the payments associated with operation of a county lottery.
2 7000	<u>JUDGMENTS - SETTLEMENTS</u> Account for the payments based on decisions against the county in the form of judgments or settlements.

# SECTION C

## CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
2 8000	<u>REFUNDS</u> Account for the payment of refunds.
2 9000	<u>MISCELLANEOUS</u> Account for the payment of expenses and costs not listed separately.
<b>3 0000</b>	<b><u>SUPPLIES AND MATERIAL</u></b> Costs related to the purchase of supply and material items used in the day-to-day operations of offices and departments.
3 0100	<u>SUPPLIES</u> Account for the payments related to the purchase of supplies.
3 0200	<u>MATERIALS</u> Account for the payments related to the actual maintenance of roads and the surfacing and reinforcement of county road facilities.
3 0300	<u>TRAFFIC CONTROL</u> Account for supplies and materials used in the implementation of traffic control.
3 0400	<u>MISCELLANEOUS SUPPLIES AND MATERIALS</u> Account for the payments related to supplies and materials not listed separately.
<b>4 0000</b>	<b><u>EQUIPMENT RENTAL</u></b> Costs related to the reporting and recording of equipment rental. If equipment is being purchased on a rental or lease agreement basis, the cost should be shown in CAPITAL OUTLAYS with the applicable coding.
4 0100	<u>EQUIPMENT RENTAL-ROAD</u> Rental of equipment used in constructing and maintaining county roads.
4 0200	<u>EQUIPMENT RENTAL - OFFICE</u> Rental of equipment used in office operations.
4 0300	<u>EQUIPMENT RENTAL - GENERAL GOVERNMENT</u> Rental of equipment used in other county operations.
4 0500	<u>BUILDING / FACILITIES RENTAL</u> Account for the payment of building or facility rentals for county operations.
4 0600	<u>MISCELLANEOUS RENTAL EXPENSE</u> Account for the payments related to rentals not listed separately.
<b>5 0000</b>	<b><u>CAPITAL OUTLAYS</u></b> Acquisition or additions to fixed assets having a useful life of more than one year.
5 0100	<u>LAND</u> Account for the purchase, easement or condemnation of real estate. Cost will include purchase price and costs associated with the purchase.

# SECTION C CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
5 0200	<u>BUILDINGS</u> Account for the purchase, construction, or remodeling of buildings.
5 0300	<u>MACHINERY AND EQUIPMENT</u> Payments for acquisition including transportation and installment cost for all machinery and equipment such as automobiles, light trucks, and heavy equipment.
5 1200	<u>CAPITAL OUTLAY CONTRACTS</u> Account for payments related to capital outlays in accordance with a contract. Includes payments to contractors for roads built under contract or agreement and should include the materials incorporated into the constructed roads.
5 1500	<u>CAPITALIZED FEES</u> Account for the payment of legal, engineering, architectural, surveys, advertisement for bids, assurance of bonds, etc.
5 2500	<u>OTHER CAPITAL OUTLAYS</u> Account for the payment of capital outlays not separately listed.
<b>6 0000</b>	<b><u>DEBT SERVICING</u></b> Costs representing outlays in the form of debt principal payment, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.
6 0100	<u>PRINCIPAL RETIREMENT</u> Amount of principal debt redeemed during the fiscal year.
6 0200	<u>INTEREST PAYMENTS</u> Account for the payments of interest payments on debt servicing.
6 0600	<u>INTEREST ON REGISTERED WARRANTS</u> Account for the payments of interest payments on registered warrants.
<b>7 0000</b>	<b><u>TRANSFERS</u></b> Account for the transfer of funds.
7 0200	<u>INTERFUND TRANSFERS</u> Account for the transfer of money between funds, handled either by a board resolution or a warrant.
7 0300	<u>DISTRIBUTION TRANSFERS</u> Account for the transfer of money between a holding account and a county fund account.