

Chapter 75 - Uniform Chart of Accounts

75.50 **Object Codes**

75.50.10	Sequential by code number	July 1, 2004
75.50.20	Sub-object codes	July 1, 2004

75.50 Object Codes

75.50.10 Sequential by code number

<u>Object Code</u>	<u>Description</u>
	Salaries and Wages
3110	Permanent Regular
3111	Perm Job Shr Prorate Ben
3120	Perm Part Time Full Ben
3122	Perm Part Time Prora Ben
3130	Permanent Temporary
3140	Permanent Emergency
3170	Perm Schl For Deaf Teach
3180	Perm Vacation Pay
3181	Perm Holiday Pay
3182	Perm Sick Pay
3183	Perm Training Pay
3184	Perm Other Leave
3190	Forest Fire Control Reim
3195	Attrition
3210	Limited Period Regular
3211	Lim Period Part Time Ful Ben
3220	Lim Per Part Time Ful Ben
3222	Lim Per P/T Prorate Ben
3230	Limited Period Temporary
3240	Limited Period Emergency
3250	Limited Period Limited
3280	Limit Per Vacation Pay
3281	Limit Per Holiday Pay
3282	Limit Per Sick Pay
3283	Limit Per Training Pay
3284	Limit Per Other Leave
3310	Seasonal Regular
3311	Ssnl Job Shr Prorate Ben
3320	Seasonl P/T Full Benefit
3322	Seasonal P/T Prorate Ben
3330	Seasonal Temporary

3331	Seasonal M.E.S.C. Law
3340	Seasonal Emergency
3370	Conversion - Victor Fleury
3380	Seasonal Vacation Pay
3381	Seasonal Holiday Pay
3382	Seasonal Sick Pay
3383	Seasonal Training Pay
3384	Seasonal Other Leave
3410	Project Regular
3411	Proj Job Shr Prorate Ben
3420	Project P/T Full Benefit
3422	Project P/T Prorate Ben
3430	Limited Period Intermittent
3450	Regular Acting Capacity
3460	Part Time Acting Capacity
3480	Project Vacation Pay
3481	Project Holiday Pay
3482	Project Sick Pay
3483	Project Training Pay
3484	Project Other Leave
3510	Intermittent Regular
3550	Intermittent Limited
3580	Intermittent Vacation
3581	Intermittent Holiday
3582	Intermittent Sick Pay
3583	Intermittent Training
3610	Scheduled Overtime
3611	Standard Overtime
3612	Premium Overtime
3613	Employee Maintenance
3614	Working Schedule Day Off
3615	Student Labor
3616	Retro Lump Sum Pymt
3617	Retro Vti Payment
3618	Retro Pay Contract
3619	Stipend
3620	Retirement Incentive
3621	Recruit/Retention Stipend
3622	Stipend-Divers,Teachers
3623	I.T. Training Stipend
3624	Salnoret
3631	Longevity Pay
3632	Medical Pay
3633	Availability Pay

3634	Call Out Pay
3635	Stand By Pay
3636	Court Time Pay
3637	Divers Pay
3638	Shift Differential
3639	Reporting Pay
3640	Bonus Payment
3641	Non Standard Differential
3642	Weekend Differential
3643	Direct Care
3645	Special Payments
3780	Highway Cost Clearing
3810	Unemployment Comp Costs
3890	Per Diem Payment
3898	Accrued Vacation
3899	Accrued Payrolls
	Fringe Benefits
3901	Health Insurance
3902	Medicare B Reimbursement
3903	Retro Health Insurance
3905	Dental Insurance
3906	Employee Hlth Svcs/Workers Comp
3907	Employee 1% Contribution
3908	Employer Retiree Health
3909	Employee Retirement Adminis
3910	Employer Retirement Costs
3911	Employer Group Life
3912	Employer Medicare Cost
3915	Temp Disability Conf Emp
3921	Refund Pre-Tax Health
3931	Refund Pre-Tax Dental
3957	Ret Unfnd Liab-Dep Em Rsp Wkrs
3958	Retire Unfnd Liab-Fire Marshal
3959	Retir Unfnd Liab-Bax Pk Ranger
3960	Retire Unfunded Liabilty-Reg
3961	Retir Unfunded Liabilty-St Pol
3962	Retir Unfunded Liablty-Mar Pat
3963	Retir Unfunded Liablty-Gm Ward
3964	Retir Unfunded Liabilty-Prison
3965	Retir Unfunded Liablty-Liq Enf
3966	Retir Unfunded Liablty-Pilots
3967	Retir Unfunded Liablty-For Ran
3968	Retir Unfunded Liabilty-Judges
3969	Retir Unfunded Liabilty-Mil Ff

3971	Uniform Main Allowance
3972	Telephone Allowance
3973	Child Care Benefit
3974	Vehicle Maintenance Allow
3978	Interest Due Employees
3979	Other Fringe Benefits
3980	Vol Red Education Subsidy
3981	Vol Red Ret Incen Mnthly
3982	Vol Red Ret Incen Annual
3983	Vol Red Ret Hlth Ins Spouse
	Professional Services, not by State
4003	Account & Audit Services
4005	Reader & Interpreter Serv
4006	Analyst & Laboratory Serv
4011	Appraiser Architect & Eng
4012	Custody Of Securities
4013	Reg Pay - Corr Industries
4014	Eng Serv By Munic/Other Agrmnt
4015	Casual Labor
4016	Artists & Decorators Serv
4019	Counseling Services
4021	Entertain & Caterers Serv
4022	Speech Therapy
4023	Occupational Therapy
4024	Nursing Services
4025	Ergonomic Evaluations
4026	Hospital Services
4028	Medical Services
4030	Security Services
4031	Inspect & Investigation
4036	Instructor & Speaker Serv
4039	Hearing Officers
4040	Court Appointed Attorneys
4041	Laundry Services
4042	Legal Services
4043	Fire Service Labor
4044	Fire Service Other
4045	Actuarial Services
4046	Medical Services
4047	Psychological Examination
4048	Radio Services
4051	Religious Services
4056	Research Services
4061	School Agents Services

4066 Veterinary Services
 4067 Care Of Stray Dogs Serv
 4069 Contract Employee Fica
 4070 Youth Apprentice Program
 4071 Public Educ Services
 4072 Training Services
 4073 Consultation Services
 4074 Telephone Answering Serv
 4075 Case Management Services
 4080 Homeland Defense Contract
 4095 Medical Reports
 4096 Contractual Employee
 4097 Clerical Support Serices
 4098 Collection Services
 4099 Misc Prof Fees & Spec Srv
Professional Services, by State
 4103 Accting And Auditing Serv
 4106 Analysts And Lab Services
 4113 Pro Rata Exp Farm Coordin
 4114 Eng Serv By Interagency Agrmnt
 4131 Inspect & Invest. Serv
 4142 Legal Services
 4151 Labor Absorbed
 4152 Shop Overhead Absorbed
 4153 General Overhead Absorbed
 4154 Gas & Oil Overhead Absorbed
 4156 Research Services
 4173 Training By State Agencies
 4197 Clerical Support Serv
 4198 Highway Garage Labor
 4199 Misc Prof Fees And Spec S
Travel Expenses, In-State
 4212 Travel D.O.T. In State
 4230 Mileage Leg Session
 4232 Meals & Hous. Leg Session
 4233 Lodging Leg Session
 4234 Meals Legislative Session
 4236 Mlge Lieu Of Hsng Leg Ses
 4237 Tlls Lieu Of Hsng Leg Ses
 4247 Equilization Of Travel Ex
 4260 Air Fare In State
 4261 Air Charter In State
 4263 Car Rental In State
 4270 Auto Mileage-Gen In State

4271	Other Transportation
4272	Room And Board
4273	Hotel Room & Lodging
4274	Meals And Gratuities
4275	Miscellaneous Expense
4276	Mileage In Lieu Of Lodgin
4277	Meals-Extended Work Day
4298	In State Travel Advance
4299	In Ser Training In State
	Travel Expenses, Out-of-State
4312	Travel D.O.T. Out Of State
4330	Mileage Leg Session
4332	Meals & Hous. Leg Session
4333	Lodging Leg Session
4334	Meals Legislative Session
4336	Mlge Lieu Of Hsng Leg Ses
4337	Tolls Lieu Of Housing Leg
4360	Air Fare Out Of State
4361	Air Charter Out Of State
4363	Car Rental Out Of State
4377	Extend Day Meal Out-Of St
4380	Auto Mileage-Gen Out-Of St
4381	Other Transportation Cost
4382	Room And Board
4383	Hotel Room And Lodging
4384	Meals Include Gratuities
4385	Miscellaneous Expense
4398	Out Of State Travel Adv.
4399	In Ser Training Out Of St
	State Vehicles Operation
4401	Gasoline-State Vehicle
4402	Oil & Grease
4403	Diesel Oil
4404	Propane - State Vehicle
4409	Gas Excise Tax
4421	Misc Auto Expense
4422	Repairs Labor
4423	Repairs Parts & Supplies
4424	Repairs Rental
4425	Repairs To Aircraft
4426	Misc Vehicle Expense
4436	Depreciation
	Utility Services
4521	Electricity

4530	Public Water
4531	Sewer
4532	Bottled Water
4536	Other Utilities
4540	Maintenance Telephone Hardware
4541	Maintenance Telephone Software
4542	Telephone Repairs
4544	Tel/Com Prof Svcs (Non State)
4545	Tel/Com Prof Svcs (State)
4546	Tel/Com Freight & Trucking
4547	Telecommunication Advertising
4548	Tel/Com Operational Supplies
4549	Tel/Com Minor Eq
4551	Trucking
4556	R R Freight
	Rents
4601	Rent Of Land
4602	Rent Of Planes
4606	Rent Buildings And Office
4607	Rent For Mgmt/Trng Room
4611	Rent Of Houses
4616	Rent/Office Machines & Eq
4618	Rental Of Films
4621	Rent Of Boats
4651	Misc Rents
4661	Rent Private Equip
4671	Rent State Equip
4672	Rent Of State Vehicle
4696	Non-Cap Imprvmnt To Leasd Bldg
	Repairs
4701	Repairs To Roads And Grou
4711	Repairs To Buildings
4721	Repairs To Equipment
4724	Canoes Boats And Motors
4726	Repairs Radio
4731	Repairs Typewriters
4735	Maint. Agree Off. Equip.
4740	Elevator Maint Agreement
4742	Other Maint Agreement
4751	Misc Repairs
	Insurance
4801	Insurance On Buildings
4811	Insurance On Equipment
4824	Boat F & W Quality Insur

4825 General Liability Insur
 4827 Inland Marine Auto Phy Dam
 4828 Ocean Marine Insurance
 4841 Employees Bonds
 4842 Civil Rights Insurance
 4843 Police Professional Insurance
 4844 Foster Parent Insurance
 4845 Workers Comp Insurance Premium
 4851 Misc Insurance
 4852 Automobile Insurance
 4853 Auto Non Ownership Liability
 4871 Health Ins State Share
 4873 Health Ins Cont Hgh Only
 4880 Eye Exam Vdt Operator
 4881 St Share Lenses Vdt Operator
General Operations
 4901 Stamps Parcel Post Etc
 4902 Employee Recognition
 4903 Freight
 4904 Victim Compensation Fund
 4905 Inserting & Folding Charges
 4906 Postal Set Up Fees
 4907 Fines And Penalties
 4908 Bulk Mailing
 4909 Courier Service
 4911 Meter Postage
 4912 Bus Reply & Postage Due
 4913 Intragovernmental Service
 4916 Conference Charges
 4918 Non Employee Recognition
 4920 Dump Fees
 4921 Trash Removal/Pickup
 4922 Waste Recycling
 4923 Snow Plowing/Removal
 4924 Pest Control Services
 4925 Spill Related Purchases
 4926 Dispsl Hazardous Oil & Waste
 4927 Floor Drain Effluent Disposal
 4928 Binding And Rebinding
 4929 Printing And Binding
 4930 Transcripts
 4931 Other Agent Materials
 4932 Agent News Letter
 4933 Ad Agency Fees

4934	Film Developing
4936	Promotional Material
4938	Photo Copying
4939	Printing Binding Etc Stat
4941	Print Reports And Bulleti
4942	Lottery Posters
4943	Inst Ticket Dispensers
4944	Tv Production Expense
4945	Tv Media Charges
4946	Advertising Notices
4947	Radio Production Expense
4948	Radio Media Charges
4950	Micro Film
4951	Risk Management-Claims
4955	Credit Card Charges
4959	Expert Witness Fees
4960	Printing Posters And Sign
4961	Other Adv And Pub Matter
4962	Prom And Pub Exp Of Shows
4963	Undercover Investigation
4964	Misc Highway Charges
4965	Non-Employee Settlmnt Agreemnt
4968	Court Settlements 2
4969	Witness Fees
4970	Other Than St Mileage
4971	Elementary Tuition
4972	Secondary Tuition
4973	State Employees Tuition
4974	Tuition Exp Other Than St
4975	Sales Tax Paid By State
4976	Traverse Jury Costs
4977	Grand Jury Costs
4978	Bailiffs
4979	Court Officers
4980	Travel Exp Other Than St
4981	Transportation Of Sch Chi
4982	Periodicals Newspaper Sub
4983	Dues
4984	Prov For Uncollectable Ac
4985	Foremens Unproductive Tim
4986	Cleaning & Washing
4990	Forest Fire Control Reim
4991	General Operating Expense
4992	Cash Payments

4993 Returnable Containers
 4994 Contract Payments
 4995 General Field Operating E
 4996 Unusual Contractual Servi
 4997 Cash Over Short Forgn Ex
 4998 Stock Losses And Gains
 4999 Special Fire Emergency Ch
Employee Training
 5001 Registration Fee-Non State
 5002 Registration Fee-State
 5010 Tuition-Continuing Education
 5011 Tuition-Masters
 5012 Tuition-Technical Certification
 5013 Tuition-Career Development
 5020 Books
 5021 Supplies-Markers Etc.
 5022 Films/Materials
 5023 Printing Training Materials
 5024 Postage
 5025 Minor Training Equip
 5030 Training Rooms
 5031 Training Facilities
 5035 Trainer Fees-Non State
 5036 Trainer Fees-State
 5060 Training Air Fare-In State
 5061 Training Auto Mileage-In State
 5062 Training Car Rental-In State
 5063 Training Other Trans-In State
 5064 Training Hotel Rm & Lodg-In St
 5065 Training Meal& Grat-In State
 5066 Training Misc Expense-In St
 5070 Training Air Fare-Out Of St
 5071 Training Auto Mile-Out Of St
 5072 Training Car Rent-Out Of St
 5073 Training Other Tran-Out Of St
 5074 Train Room & Lodge-Out Of St
 5075 Training Meal & Grat/Out Of St
 5076 Train Misc Expense-Out Of St
 5080 Training Catered Meals
 5081 Training Refreshments
 5098 Training Travel Advances
Commodities, Food
 5101 Meats Poultry Fish And Pr
 5106 Breadstuffs And Cereals

5110	All Terrain Vehicles
5111	Milk Eggs & Dairy Produce
5116	Fruit & Vegetables Fresh
5121	Fruits And Vegetables Can
5126	Feed For Animals And Fish
5150	Food
5151	Misc Foodstuffs
	Commodities, Fuel
5201	Fuel Oil
5202	L.P. Gas
5203	Natural Gas
5211	Firewood
	Technology
5302	Telephone Service
5304	Cellular Phone Service
5305	Telephone Lines
5306	Communication Circuits
5307	Rental Telephone Equipment
5308	Rental Telephone Comp Equip
5311	Data Processing-Non State
5312	Dp Consulting-Non State
5315	Data Processing-By State
5316	Dp Consulting-By State
5318	Web Site Production
5319	Web Site Maintenance
5330	Telephone Data Lines
5331	Wide Area Network
5332	Data Line Repair
5340	Rental/Lease Dp Equip
5345	Mainframe Computer Software
5346	Pc & Ntwrking Software/License
5350	Repairs To Computers
5351	Data Processing Supplies
5352	Computer Maint Agreement
5355	Software Maint Agreement
5370	Minor Computer Equipment
	Clothing
5401	Clothing
5402	Clothing-Employees
5403	Clothing-Boots
5407	Diapers
	Minor Equipment
5501	Camera
5502	Video Camera

5503	V.C.R.
5504	Televisions
5505	Overhead Projectors
5506	Stereo Equip
5507	Electrical Testing Equip
5508	Two Way Radio
5510	All Terrain Vehicles
5511	Mv Transportation Equipment
5512	Trailers
5513	Canoes And Small Boats
5514	Boat Motors
5521	Handguns
5522	Rifles
5531	Garage Shop Constr Equipment
5540	Major Household Appliances
5550	Accessories Vehicle Equipment
5551	Personal Computers
5552	Printers
5553	Laptop Computers
5555	Servers
5556	Svcs Camera Monitor
5557	Document Scanner
5558	Barcode Scanner
5559	Sla Replacement Monitors
5581	Dsu & Csu Modems
5582	Interconnect Controller
5583	Wan Bridges & Routers
5584	Network Hubs
5585	Ethernet Switches
5586	Voice Response Units
5587	Gps Navigational Unit
5588	Electronic Office Equipment
5590	Touch Screen
	Office & Other Supplies
5600	Office & Other Supplies
5601	Household Supplies
5602	Office Supplies
5606	Lab And Hosp Supplies
5607	Spec Surg Sup For Patient
5611	Educ And Recreat Supplies
5612	Plant Operation Supplies
5616	Farm Supplies
5617	Greenhouse Supplies
5618	Disease Testing Supplies

5619	Pesticide
5620	Farm Seeds
5621	Industrial Supplies
5626	Automobile Plates
5627	Purchase Of Books
5628	Textbooks Students Fees
5629	Books For Resale
5631	Wrap And Packing Supplies
5632	Stero Views/Photographs
5633	Animals And Eggs For Propagat
5634	Film Purchases
5636	Misc Supplies
5637	Drugs
5640	Election Supplies
5650	Misc Minor Equipment
5652	Fire Equipment Non Expendable
5653	Fire Equipment Expendable
5654	Ergonomic Office Equip
5655	Illicit Drugs
5656	Modular Furniture
5660	Carpentry Supplies
5661	Paint Supplies
5662	Electrical Supplies
5663	Plumbing Supplies
5664	Hvac Supplies
5665	Ground Supplies
5666	Museum Exhibits
5667	Flooring Supplies
	Depreciation
5701	Depreciation
5702	Depreciation Equipment
5703	Depreciation Building
5704	Depreciation/Contrib Assets
5705	Depr/Capital Lease Asset
5720	Software Amortization
5750	Bad Debt Expense
	Highway Materials
5801	Asphalt & Asphalt Mix
5810	Calcium Chloride
5812	Culverts
5820	Gravel Sand Stone Borrow
5825	Hardware Nails Bolts Etc
5830	Lumber
5840	Paint And Oil

5841	Cement And Cement Aggrega
5860	Salt Road
5861	Signs
5862	Steel
5890	Other Highway Materials
5891	Highway Garage Materials
	Grants to Federal Government
6001	Grants To Fed Government
	Grants to Counties
6101	Grants To Counties
	Grants to Cities & Towns
6303	Grant Pub Ser Emp Tit Vi
6305	Grts To C & T Gen Purpose Aid
6306	Grants For Education
6307	Adult Education Subsidies
6308	Spec Ed Tuition State Wards
6309	Spec Ed Tuition St Agcy Client
6316	Cities/Towns Mun Truck Excise
6320	Grants For Pollution Imp
6326	Misc Grants For Education
6327	Grants To C&T For Fire Equip
6328	Grants For Highway Safety
6331	Misc Grants Cities And Tw
6336	Gr To C & T For Snow Removal
6341	Grants Cities Towns Hwy
6350	Reimb To Towns For Ga
6351	Direct Payments For Ga
6352	Admin Of Unorgan Territories
6371	Grants To St Agencies
	Grants to Public & Private Organizations
6401	Grants Pub Priv Organizat
6402	Grant Pub Ser Emp Tit Ii
6404	Grants On Job Training
6405	Utility Agreements
6406	Spec Ed Tuit State Wards
6407	Transp Replac. Contracts
6409	Grants For Day Care
6410	Spec Ed Tuition St Agcy Client
6413	Special Education
6414	Grants To F.A.M.E
6421	Temp Residents Conveyance
6426	Misc Grants For Education
6430	Grants To Loring Dev Authority
6431	Grants To Me Municipal Bond

6433 Grants To Me Educ Loan Author
 6435 Grants To Me Courts Facility
 6436 Grants To Me Hlth/Higher Educ
 6437 Grants To Me Maritime Academy
 6438 Grants To Me State Housing
 6439 Grants To Me State Retirement
 6440 Grants To Me Tech College Sys
 6442 Grants To Me Turnpike Authorit
 6445 Grants To Univ Of Me System
 6446 Grants To Me Public Broadcast
 6447 Grants To Me Science & Tech
 6480 Baxter Park Cntrl Expend
 6481 Retirement Cntrl Expend
Unemployment Compensation
 6501 Unemployment Comp Benefit
Public Assistance Grants
 6600 Public Assistance Grants
 6601 Public Assist Grants
 6602 S S A Health Insurance
 6603 General Assistance Pmnts
 6604 Replacement Checks
 6605 Child Support Payments
 6606 Dist Fed Shares P A Grant
 6620 Trans For Med Mh Serv
 6621 Trans To Visit Parents/Sibling
 6625 Supervised Visits
 6626 Mental Health Therapy-Fam Memb
 6627 Mh Therapy Ca/N Child/Adolesce
 6628 One On One Services
 6629 Mental Health Evaluation/Test
 6630 Substance Abuse Ther Fam Mem
 6631 Sub Abuse Ther Ca/N Child/Adol
 6632 Substance Abuse Evaluation
 6633 Child Care Foster Parents
 6634 Child Care For Child Of Client
 6690 Refund Of Overpayment
 6698 Aspire - Job Development
 6699 Aspire - Job Placement & Reten
Assistance and Relief Grants
 6700 Assistance And Relief Grant
 6701 Housing
 6702 Food
 6703 Fuel
 6704 Clothing

6705	Boarding Home Care
6706	Resident Diagno And Treat
6707	Other Non-Medical Inst
6708	Day Care
6709	Other Maintenance
6710	College Tuition
6711	Business School Tuition
6712	Tech Sch Tuition Assoc Dg
6713	Trades Training
6714	Elementary Or Secondary
6715	On-The-Job Training
6716	Tutoring
6717	Adj Or Remedial Training
6718	Personal Care Assistance
6719	Other Training
6720	Hosp Inpatient Care
6721	Hosp Outpatient Care
6722	Hosp Annual Settlement
6723	Skil Nursing Fac Care
6724	Skil Nrsing Fac Anl Stlmt
6725	Intr Care Fac Care
6726	Hospital Services
6727	Intr Care Fac Anl Slmt
6728	Icf/Mr
6729	Mr Group Care - Icf
6730	Ambulatory Agency Service
6731	Epsdt Agency Services
6732	Mental Health Ctr Ser
6733	Part A Ded & Co-Ins
6734	Part B Ded & Co-Ins
6735	Family Plng Clinics
6736	Hospice Services
6737	Speech & Hearing Clinics
6738	Rural Health Clinics
6739	Other Clinics
6740	Medical Doctor Services
6741	Ambulatory Surgical Cntrs
6742	Ophamology
6743	Non-Traditional Php
6744	Psychiatry
6745	Nurse Practioners
6746	Diagnosis And Evaluation
6747	Rehabilitative Services
6748	Case Management

6749	Osteopathic Services
6750	General Dentistry
6751	Oral Surgery
6752	Orthodontia
6753	Other Dental Speciality
6754	Dentures
6755	Medical Reports/Records
6756	Audiology
6757	Licensed Social Worker Svcs
6758	Chiropracty
6759	Nurse Midwifery
6760	H M O Services
6761	Home Health Services
6763	Occupational Therapy
6764	Optometry
6765	Private Duty Nursing
6766	Personal Care Services
6767	Attendant Services
6768	Podiatry
6769	Psychologist Services
6770	Psychological Testing
6771	Physical Therapy
6772	M R Waivered Serv
6773	Readers And Interpreters
6774	M H Waivered Serv
6775	Social Services
6776	Speech Therapy
6777	Private Non-Medical Treat
6778	Bme Waivered Services
6779	Other Practitioners Serv
6780	Prescription Drugs
6781	Medical Supplies
6782	Medical Equipment
6783	Prosthetic And Orth Equip
6784	Eye Glasses
6785	Hearing Aids
6786	Pca Waivered Services
6787	Occupational Tools & Equip
6788	Day Health Services
6789	Misc Drug Supplies
6790	Laboratory Services
6791	Ambulance
6792	Other Transportation
6793	Free Stand Day Hab Seed

6794	Burial
6795	Misc Cash Grants
6796	Early Intervention Services
6797	Miscellaneous Supplies
6798	Federally Qualified Health Car
6799	Other Services
	Miscellaneous Grants
6801	Condemnation Of Dom Anima
6805	Damage By Domestic Dogs
6806	Damage By Wild Animals
6811	Bounties
6813	Trades Training
6814	Trades Training Fica
6825	Tort Claims
6830	Compensation Board Award
6851	Payroll Grants To Individ
6852	Court Ordered Dist
6891	Forestry Stewardship
6898	Canteen Fund Grant
6899	Other Misc Grants
	Pensions
6901	Disability Compensation
6902	Med And Hosp Work Compen
6903	Wage Credits-Workers Comp
6904	Failed Rehab Plan-Comp
6905	Provider Disbursement
6906	Pensions Under General La
6907	Pensions Beneficiaries
6908	Retired Teachers Health Insur
6911	Pensions By Leg Resolve
6950	Temp Total Dis-Work Comp
6951	Temp Partial Dis-Work Com
6952	%Perm Partial Dis-Work Co
6953	Death Benefit-Work Comp
6954	Lump Sump Settl Work Comp
6955	Permanent Impairment
6956	Med And Hosp Work Comp
6957	Attorney Exp Work Comp
6958	Rehab Exp Work Comp
6959	Misc Exp Work Comp
6960	Teacher Retirement Cont.
	Land
7001	Purchase Of Land
7003	Lease Purchase Land

7006 Cost Of Prepare Land
Buildings
7101 Buildings And Improvement
7102 Bldgs & Improvement-Fed
7104 Lease Purchases Bldg
Equipment
7200 Equipment
7201 Household And Office Equi
7202 Computer Software
7203 Data Processing Equipment
7204 Lease Purchases Equip
7206 Lab And Hospital Equipmen
7207 Software Licenses>1 Year
7211 M V Transportation Equip
7212 Boats & Trailers
7216 Educ And Recreational Equ
7221 Agric And Botanical Equip
7231 Garage Shop Constr Equip
7240 Communication Equipment
7250 Accessories Vehicle Equipment
7251 Personal Computer
7252 Printers
7274 Conversion - Victor Fleury
7286 Misc Equip
7290 Forest Fire Control Reim
Structures
7301 Structures And Improvemen
7302 Structures & Improv-Fed
7303 Unallocated Capital Expen
7304 Lease Hold Improvements
7305 Contract Payments
Equipment Construction
7401 Equipment Construction
Infrastructure
7500 Infrastructure
7501 Dot Easements Land/Rights
7502 Infrastructure Consum Equip
7505 Infrastructure Const Pymnts
7511 Infrastructure Transp Equip
7531 Infrastructure Improvements
7586 Misc Consumable Equipment
7590 Non-Dot Conservation Easements
Asset Construction
7601 Asset Construction Materials

7602	Capitally Budgeted Non-Capital Interest
8001	Int Payments Due On Notes
8002	Int Payments Due On Bonds
8006	Int Pay At Rates Est By L
8007	Int Pymts On Empl Accts
8008	Interest Payment Late Fee
8010	Governmentl Funds Cop Interest Debt Retirement
8101	Bond Maturities Due
8110	Governmentl Funds Cop Principal Transfers
8510	Trans To General Fund
8511	Trans To Gen Fund Stacap
8520	Trans To Highway Fund
8530	Trans To Emp Sec Fund
8531	Trans To Fed Expend Fund
8535	Trans Rk Mgt Loss Pymt
8540	Trans To Other Spec Rev
8548	Trans To Gen Fund Bond
8549	Trans To Self Liquid Bond
8550	Trans To Enterprise Funds
8560	Trans To Internal Serv Fd
8580	Trans To Trust & Agency Charges to Assets and Liabilities
9001	General Ledger Debit
9002	Protested Checks
9003	Cash Payments
9004	Other Charges To Gen Ledg
9005	Taxes Committed
9006	Trans To Retirmt Adm Acct
9007	Service Dept Billing
9008	Int Transfer On Emp Accts
9009	Misc Billing
9010	Mat Purchased For Resale
9011	Material Purchased For St
9012	Materials Purchased For S
9013	Recond Mat Put In Stock
9014	Fluid Stock
9015	Invest Securities Purchas
9016	Arbitrage Payments To Fed
9017	Invest Prem On Security P
9018	Refund Of Trust Deposits
9019	Tax Adj Rebate 1987

9020	Rent Overhead Adjustment
9021	Materials Issued From Sto
9022	Rents For Sub Lease
9023	Bonds Issued
9025	Budget Estimates
9026	Adj Of Balance Forward
9027	Inventory Adjustments
9028	Social Security Pay To Fed
9029	Tax Abatements
9031	Uncollect Accts Written Off
9033	Other Assets Written Off
9035	Capital Assets Retired
9041	Disc On Bonds Purchased
9043	Amort Of Premiums On Bond
9044	Sinking Fund Requirements
9049	Closing Entries
9050	Transfer To General Fund
9051	Trans To Spec Rev Fund
9052	Trans To Highway Fund
9053	Trans To Intragov Fund
9054	Trans To Enterprise Fund
9055	Trans To Trust Funds
9056	Trans Bond Fund
9059	Trans To Gen-Fund Sta-Cap
9060	Military Leave Allowance
9061	Military Leave Cancelled
9062	Trans Members Contrib Fun
9063	Trans To Retire Allow Fun
9064	Interest Penalties
9065	Int/Capital Lease
9068	Trans To Teachers Savings
9069	Trans To Surv Benefit Fun
9070	Hardware Repairs & Maint
9071	Software Maintenance
9072	Rental Of Equipment
9073	Installation
9074	Telephone Service
9075	Software
9076	Minor Equipment
9077	Supplies
9080	Lottery Ticket Stock
9081	Prize Expense
9082	Agent Commission
9083	Agent Bonus

9084	Tri-State Gen & Admin Cost
9086	Health Ins.Isf Prem Payment
9087	Dental Ins.Isf Prem Payment
9088	Refund Pre-Tax Health
9089	Refund Pre-Tax Dental
9090	Sub-Lease/Electricity
9091	Sub-Lease/Maintenance
9092	Sub-Lease/Water
9093	Sub-Lease/Sewer
9094	Vendor Fees
9095	Sub-Lease/Trash Removal
9096	Sub-Lease/Fuel
9097	Sub-Lease/Propane
	Telecommunications
9501	Telephone - Telco
9502	Cellular Phone Service
9503	Telephone Data Lines
9504	Telephone Lines
9505	Communication Circuits
9506	Rental Telephone Equipment
9507	Rental Telephone Comp Equip
9511	Repairs To Building
9540	Maintenance Telephone Hardware
9541	Maintenance Telephone Software
9542	Telephone Repairs
9544	Tel/Com Prof Svcs (Non State)
9545	Tel/Com Prof Svcs (State)
9546	Tel/Com Freight & Trucking
9547	Telecommunication Advertising
9548	Tel/Com Operational Supplies
9549	Tel/Com Minor Eq (Under 3,000)
9550	Tel/Com Wide Area Network

75.50.20**Sub-object codes**

The State must file a Form 1099-MISC for each person the State has paid in the aggregate at least \$600 in miscellaneous income payments during a calendar year. Miscellaneous income includes, among other things, payment for services (including parts and materials incidental to providing the service), rents, prizes and awards, other income payments, medical and health care payments to providers, and payments to attorneys. Miscellaneous income does not include payments for commodities.

The purpose of the sub-object code is to trigger the Office of the State Controller (OSC) to issue a report of income [that the Internal Revenue Service considers taxable] to vendors. The different codes signify to OSC which box of the 1099 form to populate with the payment information.

Following are the codes and their descriptions:

91 – Rents

92 – Royalties

93 – Prizes and Awards, including Forestry Stewardship Payments

94 – FIT Withheld

95 – Fishing Boat Proceeds

96 – Medical and Health Care Payments

97 – Non-employee Compensation