

WOLFS Object & Sub-object Codes

Updated 01/2012

The following table is a list of the State of Wyoming's Object and Sub-Object Codes.

How the table is organized

Example:

0100.00	PERSONAL SERVICES All salary and wage compensation for State Officers and employees, whether permanent or temporary, whether on an annual, hourly, or day wage; institutional incentive pay, and employee benefit programs in which the State participates on a percentage of employee earnings basis.		
0101.00	Salaries - Set by Law		
*	N	0101.01	Statutory Salaries - Specifically set by law.
*	N	0101.02	Salaries Controlled - ceiling set by law; may be set at a lesser figure.

The table has three layers of organization:

1. **Series** - the major subject. (Example: 0100.00, "**PERSONAL SERVICES**")
2. **Objects** - define the major topics within a series. (Example: 0101.00, "Salaries - Set by Law")
3. **Sub-objects** - defines specific topics within the series and object. (Example: 0101.01, "Salaries Statutory - Specifically set by law.")

Note: The Series block description information applies to all Object and Sub-objects within the series. Additionally, any description information contained within an Object applies only to Sub-objects within that Object code.

Form W-2, Wage and Tax Statement:

The first column of the Sub-objects section indicates whether the item is reported on the W-2 Form, Wage and Tax Statement. Items which appear with an (*) asterisk, will be reported on the employee's W-2 Form. A memorandum will be provided to each employee at the beginning of the calendar year which will detail specific items contained on the W-2 Form and will provide reconciliation procedures for verifying gross wages. This memorandum is issued from the Payroll Division of the State Auditor's office.

Form 1099-MISC, Statement of Recipients of Miscellaneous Income:

The second column of the Sub-object section indicates whether the item is reported on the 1099-MISC Form, Statement for Recipients of Miscellaneous Income. Items which appear with an “N” are not reported on a 1099-MISC Form. Items which appear with a tax type code (numbers 1 through 13) are reported on the 1099-MISC Form. The tax type code indicates the 1099-MISC Tax Statement Box # in which the amount paid will appear on the 1099-MISC Form.

1099-MISC Tax Code Table		
Tax Type Code	Description	1099-MISC Tax Statement Box #
1	Rents	1
2	Royalties	2
3	Other Income	3
4	Federal Income Tax Withheld	4
5	Fishing Boat Proceeds	5
6	Medical & Health Care Payments	6
7	Non-employee Compensation	7
8	Substitute Payments in Lieu of Dividends or Interest	8
9	Not Used	Not Used
10	Crop Insurance Proceeds	10
11	Not Used	Not Used
12	Not Used	Not Used
13	Excess Golden Parachute Payments	13
14	Gross Proceeds Paid to Attorney for Legal Services	14

Basic concepts of 1099 Form applications are detailed in the object/sub-object section of this manual. The object/sub-object listing also contains information as to W-2 reporting of payments made to employees.

IMPORTANT NOTE: The purchase of merchandise/goods is not reportable. If the invoice does not breakdown merchandise and labor, or if payment of the invoice is made on a single voucher, and the payment includes labor, the total amount is reportable on Form 1099.

0100.00	PERSONAL SERVICES All salary and wage compensation for State Officers and employees, whether permanent or temporary, whether on an annual, hourly, or day wage; institutional incentive pay, and employee benefit programs in which the State participates on a percentage of employee earnings basis.		
0101.00	Salaries - Set by Law		
*	N	0101.01	Salaries Statutory - Specifically set by law.
*	N	0101.02	Salaries Controlled - ceiling set by law; may be set at a lesser figure.
*	N	0101.03	Judicial Retirement
0103.00	Salaries - Classified		
*	N	0103.01	Permanent Positions - Classified by A&I Human Resource Division.
*	N	0103.02	Overtime Pay - Permanent Positions
*	N	0103.05	Holiday Pay - Permanent Positions
*	N	0103.07	Shift Differential
*	N	0103.08	Annual Leave
*	N	0103.09	Sick Leave
*	N	0103.10	Compensation Time
*	N	0103.11	Lump Sum Retirement
*	N	0103.12	20% Supplemental Retirement
*	N	0103.13	Full-time Employee Bonus
*	N	0103.14	Pilots Pay (Permanent G&F)
*	N	0103.15	Court Reporter Pay
*	N	0103.16	Court Commission Fees
*	N	0103.97	Default Payroll
*	N	0103.98	Early Retirement

*	N	0103.99	Salaries - WYDOT
0104.00		Salaries - Other	
*	N	0104.01	Temporary Seasonal, part-time, hourly or full-time employment when service is to be terminated at the end of a foreseeable period of time; meeting salaries of board and commission members, legislators.
*	N	0104.02	Overtime Pay - Temporary
*	N	0104.03	Training Pay and Stipends - Military and civilian training pay and stipends.
*	N	0104.05	Holiday Pay - Temporary Positions
*	N	0104.06	Other
*	N	0104.07	Shift Differential
*	N	0104.08	Annual Leave - Temporary
*	N	0104.09	Sick Leave - Temporary
*	N	0104.10	Compensation Time - Temporary
*	N	0104.13	Part-time Employee Bonus
*	N	0104.14	Pilot Pay (Temporary G&F)
*	N	0104.15	Court Reporter Pay
0105.00		Employer Paid Benefits	
	N	0105.01	State Retirement - Employer Share
	N	0105.02	Social Security - Employer Share
	N	0105.03	Worker's Compensation
	N	0105.04	U.W. Limited Service - University limited service retirement payments - old plan.
	N	0105.05	Other
	N	0105.06	Health Insurance - Employer share

*	Y	0105.07	Longevity
	N	0105.08	Game and Fish Warden's Retirement System - Employer Share
	N	0105.09	Life Insurance - Employer Share
	N	0105.10	Insurance Reserve – State's Group Plan
	N	0105.11	Unemployment Insurance Claims
	N	0105.12	Unemployment Reserve
	N	0105.13	Lump Sum Retirement/Medical
	N	0105.14	20% Supplemental Retirement/Medical
	N	0105.15	Deferred Comp Match – Employer Share
	N	0105.16	Clothing Allowance – See SAO memo dated 1/18/2007
	N	0105.17	Post Employment Paid Benefits
	N	0105.18	Retiree Insurance Funding - 1% Post Employment Paid Benefits
	N	0105.19	State Retirement-Employer Share 1.44
*	Y	0105.99	Employer Paid benefits - WYDOT
0106.00		Merit System	
	N	0106.01	Merit System Shared Costs
0107.00		Institution Special Pay	
	N	0107.01	Discharge Pay or Patient Travel
	N	0107.02	Transportation, as part of discharge pay
	N	0107.03	Clothing, as part of discharge pay
*	Y	0107.04	Institution Incentive Pay
*	Y	0107.05	Patient Pay
	N	0107.06	Other

	N	0107.07	Maintenance (Food Allowance)
	N	0107.23	Workers Comp - Employers Share
0108.00		Fringe Benefits	
	N	0108.01	Pers-Commuting Expenses
0110.00		Omnibus Land Incomes	
	N	0110.80	Omnibus Land Income
0167.00		UW-Personal Services	
	N	0167.01	UW-Personal Services
0200.00		SUPPORTIVE SERVICES - Invoices for materials are not reportable on Form 1099. Invoices for labor/services are reportable on Form 1099	
0201.00		<p>Real Property Repairs, Alterations and Maintenance The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset.</p> <p>Payments made in this series are for services only. Payments made to corporate entities are not reportable.</p> <p>If you are purchasing materials only, no labor, use the 0233.00 through the 0239.00 series.</p>	
M	7	0201.01	Buildings
M	7	0201.02	Roads and Sidewalks
M	7	0201.03	Sewer, Water, and Irrigation Includes new or repairs to pipes, tile, hydrants, ditches, etc., if not a part of a building.
M	7	0201.04	Fencing
M	7	0201.05	Landscaping The amounts expended for landscaping, grounds development, and aesthetics. Includes plants, trees, shrubs, trimming, weed control, etc.
M	7	0201.06	Works of Art Expenditures peculiar to museums, displays, and exhibits for their repair and maintenance. Includes works of art, commissioned art

			work, historical treasures and similar assets.
M	7	0201.07	Electrical
M	7	0201.08	Heating, Air Conditioning Heating and air-conditioning system repairs.
M	7	0201.09	Painting
M	7	0201.10	Painting - Interior
M	7	0201.11	Plumbing
M	7	0201.12	Housekeeping and Janitorial Services
M	7	0201.13	Prescribed Burn
M	7	0201.14	Weed & Pesticide Spraying
M	7	0201.15	Public Facility Maintenance
M	7	0201.99	Real Property Repair & Maintenance - WYDOT
	N	0201.ST	Employee Reimbursement
0202.00		<p>Equipment Repairs and Maintenance Replacement of existing equipment should not be coded in repair and maintenance - only the repair of existing equipment.</p> <p>Payments made in this series are for services only. Payments made to corporate entities are not reportable.</p> <p>If you are purchasing materials only, no labor, use the 0233.00 through the 0239.00 series.</p>	
M	7	0202.01	Motor Vehicles Repair and maintenance of vehicles used primarily for individual(s) transportation such as autos, vans, trucks, and buses.
M	7	0202.02	Farm Equipment and Trailers Repair and maintenance of heavy equipment such as dozers, tractors, graders, end loaders, riding lawn mowers, etc.
M	7	0202.03	Office Machines and Equipment Labor with materials/parts used in the repair of an office machine such as a typewriter, computer, calculator, copy machine, re-upholstering a chair, etc. Includes commercial

			payments and maintenance agreements.
M	7	0202.04	Other Equipment Repairs Labor with materials/parts used to repair power tools, hand tools and miscellaneous small equipment. Includes repair and maintenance of items not classified in other object/sub-objects.
M	7	0202.05	Food Service Equipment Repair and maintenance of refrigerators, ovens, stoves and microwaves.
M	7	0202.06	Dental, Medical, Hospital, Laboratory Equipment Labor with materials/parts used in the repair of medical equipment and laboratories. Payments under this code are <u>not</u> medical payments.
M	7	0202.07	Repair and maintenance of educational and recreational equipment
M	7	0202.08	Laundry, Housekeeping and Janitorial Equipment Labor with materials/parts used in the repair of custodial equipment including floor polishers, washers, dryers, waxers, vacuums, etc.
M	7	0202.09	Repair and maintenance of Data Processing Equipment
M	7	0202.10	Repair and maintenance of Meter Clicks
M	7	0202.53	Vehicle Maintenance - Payment for all services and supplies rendered by MVMS associated with non-MVMS vehicles
M	7	0202.99	Equip Repair & Maintenance – WYDOT
	N	0202.ST	Employee Reimbursement
0203.00		Utilities The amounts expended to heat, cool and light state owned and/or leased facilities, where energy costs are not included as part of the monthly lease payments. Also includes the amounts expended for water, sewer, and garbage. These expenditures codes “generally” do not include labor charges. Payments are for products or the use of a facility.	
	N	0203.01	Electrical Power
	N	0203.02	Fuel

			Gas, solid or liquid fuels for cooking, heating or power purposes.
	N	0203.03	Water Purchase or cost of providing water for human and animal consumption. Includes rental for water equipment.
	N	0203.04	Sewer
M	7	0203.05	Sanitation Payments made to vendors, other than governmental units or corporations, are reportable as code 7. Payment is for services.
	N	0203.06	Audio/Video Utilities
	N	0203.07	Telephone Includes installation, maintenance and the monthly charges for the following services: phone services, teleconferencing, long distance charges, portable telephones, pagers, and data circuits for computers, installation or moving charges, Internet charges, late charges/penalties and line charges for facsimile equipment. Note: If you are paying for the services of an answering service, use 0901.28, "Temporary Personnel Services," to record these expenditures.
	N	0203.99	Utilities – WYDOT
204.00	<p>Communications.</p> <p>Payments for communication charges, as defined in this series, are not generally reportable, except for 204.06 as defined. Payments made to corporate entities are not reportable.</p>		
	N	0204.05	Postal The amounts expended for postage, box rent, postage meter or any charges connected with the United States Postal System. Includes cashier's check and money order fees.
M	7	0204.06	Direct Freight Charges Includes expenses for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges. United Parcel Service or similar company charges are to be considered freight charges. Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to

			an equipment object code.
	N	0204.08	Other Communications
	N	0204.99	Communications - WYDOT
0207.00			<p>Employee Professional Development and Training All costs which are associated with the training, development, and education of an employee, including those materials solely purchased for in-house training (transparencies, films, videos, books, manuals, etc.), video teleconferencing charges related to training and education and tuition reimbursements for job-related course work.</p> <p>Does not include the amounts expended to individuals engaged in or conducting training. Amounts to contract individuals for training are 1099 reportable and should be coded under 0901.12, "Employee Training Services".</p>
	N	0207.01	<p>Dues and Membership Fees Includes the amounts expended for individual and/or agency participation in associations, organizations, conventions that benefit the state or the agency and the cost of subscriptions that accompany these memberships. Also, includes an employee's current professional licensing fee that is necessary (i.e. required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. Includes driver license fees, notary commissions, certifications, accreditation and other licenses.</p>
M	7	0207.02	Registration and Conferences Fees
	N	0207.03	<p>Subscriptions and Books The amounts expended for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports.</p> <p>Includes West Law expenses.</p>
	N	0207.04	<p>Other Includes nontaxable employee recognition and productivity awards of nominal economic value, such as gift certificates. Does not include cash or cash equivalent awards which are taxable.</p>
	N	0207.05	Certification & Accreditation
	N	0207.06	Defensive Driving Course Fee

M	7	0207.07	Other Training Charges
	N	0207.99	Dues, Licenses, Registrations and Other - WYDOT
	N	0207.ST	Employee Reimbursement
0208.00		Advertising and Promotion	
	N	0208.01	Local Advertising
	N	0208.02	National Advertising
	N	0208.03	Legal Advertising
	N	0208.04	Promotional Products Marketing related services should be coded to 0901.07, "Marketing Services".
	N	0208.05	Other
	N	0208.99	Dues, Lic, Regs & Other - WYDOT
	N	0208.ST	State Employee Reimbursement
0209.00		Data Processing – for WYDOT use only.	
M	7	0209.99	Data Processing – WYDOT
0210.00		Miscellaneous Miscellaneous expenditures in this series need to be analyzed for labor charges. All payments made to a non-corporate vendor for materials which include labor (services) are reportable on 1099 Form as a code 7, non-employee compensation.	
M	7	0210.01	Dry Cleaning and Laundry Linen Service
M	7	0210.02	Photography Includes film processing and photographic film
	N	0210.03	Recreational
	N	0210.20	Other
	N	0210.61	Elected Official Incidental Expenses

M	7	0210.99	Miscellaneous - WYDOT
	N	0210.ST	State Employee Reimbursement
0211.00		<p>Jury Fees</p> <p>This Object/sub-object series is used to pay or reimburse individuals for their services on jury duty.</p>	
M	3	0211.01	Jury Fees
	N	0211.02	Jury Mileage
	N	0211.03	Jury Meals
M	3	0211.04	Other
0213.00		<p>Intercollegiate</p> <p>The fees/payments listed below are for services. Code 7 applies to non-corporate vendors.</p>	
M	7	0213.01	Game Guarantees
M	7	0213.02	Officiating Fees
M	7	0213.03	Recruiting
0220.00		Travel In-State including meals, lodging, permanently assigned vehicles, employee moving expenses, and host reimbursements	
0221.00		<p>In-State Travel</p> <p>In addition to State employees, these sub-object codes are to be used to record travel expenses paid to/or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.</p> <p>These Object/Sub-object codes should be used to record the travel expenses paid to/or for prospective employees.</p> <p>State employee travel reimbursements are not reportable as the State of Wyoming has an “accountable plan” and the lodging, M&IE and mileage reimbursement rates do not exceed IRS limitations for the area.</p>	
	N	0221.01	<p>Common Carrier</p> <p>The amounts paid for transportation expenses incurred while</p>

			traveling within the state's boundary on official state business. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.
	N	0221.02	Lodging The expenses the claimant is reimbursed for lodging, lodging taxes and energy surcharges.
	N	0221.03	Vehicle Reimbursement The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business within the state's boundaries. Also includes actual reimbursement of gas for state-owned vehicles.
	N	0221.04	M&IE - See the link available thru the SAO website. The M&IE allowance which is reimbursed when the claimant is traveling within the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Does include per diem for legislators and eligible board and commission members.
	N	0221.05	Actual Meal and Gratuity Expense The actual meal expenses which are reimbursed when the claimant is traveling within the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.
	N	0221.06	One-day Meal and Gratuity Expense The amounts paid as reimbursement for meals and gratuities on a one-day round trip or in the official domicile. Used in the Payroll Division of the SAO.
	N	0221.08	Other Travel Expenses The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
	N	0221.09	MVMS and Agency Motor Pool Services (Internal PV Transactions Only) The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools. Does not include expenditures for permanently assigned vehicles.
	N	0221.10	Aeronautics Services

			The amounts expended for the use of the Aeronautics Division's services or aircraft.
	N	0221.11	Mileage Paid - Per mile payment for WYDOT Vehicles - staff or employees
	N	0221.99	Travel In-State – WYDOT
0222.00			<p>Out-of-State Travel</p> <p>In addition to State employees, these sub-object codes are to be used to record travel expenses paid to/or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.</p> <p>State employee travel reimbursements are not reportable as the State of Wyoming has an “accountable plan” and the lodging, M&IE and mileage reimbursement rates do not exceed IRS limitations for the area.</p>
	N	0222.01	<p>Common Carrier</p> <p>The amounts paid for transportation expenses incurred while traveling outside the state's boundary on official state business. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.</p>
	N	0222.02	<p>Lodging</p> <p>The expenses the claimant is reimbursed for lodging, lodging taxes and energy surcharges.</p>
	N	0222.03	<p>Vehicle Reimbursement</p> <p>The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business outside the state's boundary. Also includes the actual reimbursement of gas for state-owned vehicles.</p>
	N	0222.04	<p>M&IE - See the link available thru the SAO website. The M&IE allowance which is reimbursed when the claimant is traveling outside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Does include per diem for legislators and eligible board and commission members.</p>
	N	0222.05	<p>Actual Meal and Gratuity Expense</p> <p>The actual meal expenses which are reimbursed when the claimant is traveling outside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile.</p> <p>Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.</p>

	N	0222.06	One-day Meal and Gratuity Expense The amounts paid as reimbursement for meals and gratuities on a one-day round trips or in the official domicile. Used in the Payroll Division of the SAO.
	N	0222.08	Other Travel Expenses The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
	N	0222.09	MVMS and Agency Motor Pool Services The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools. Does not include expenditures for permanently assigned vehicles.
	N	0222.10	Aeronautics Services The amounts expended for the use of the Aeronautics Division's services or aircraft.
	N	0222.99	Travel Out-of-State –WYDOT
0223.00		Permanently Assigned Vehicles	
	N	0223.01	Permanently Assigned Vehicles (Internal PV Transactions Only) The amounts expended for the rental of permanently assigned vehicles. Does not include expenditures incurred for vehicles obtained for use on a specific trip(s).
0224.00		Employee Moving Expense (Required to go through Purchasing if over \$7,500) See Wyo. Statute 9-3-104 and Personnel Policies 9-3 Employee moving expenses are <u>not</u> reportable on the 1099 Form. Employee reimbursed traveling expenditures associated with moving are reportable on the employee's W-2, therefore are entered into the Payroll System.	
	N	0224.01	Common Carrier Moving Expenses The amounts expended as reimbursement for personal moving costs associated with the relocation of individuals.
	N	0224.99	Moving Expenses - WYDOT
0225.00		Travel for Donated Services – In-State	
	N	0225.01	Common Carrier The amounts paid for transportation expenses incurred while traveling in-state the state's boundary on official state business.

			Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.
	N	0225.03	Vehicle Reimbursement The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business in-side the state's boundary.
	N	0225.04	M&IE - See the rate table available thru the SAO website The M&IE allowance which is reimbursed when the claimant is traveling inside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Does include per diem for legislators and eligible board and commission members.
	N	0225.05	Gas purchases
	N	0225.08	Other Travel Expenses The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
0226.00		Travel Donated Services – Out-of-State	
	N	0226.01	Common Carrier The amounts paid for transportation expenses incurred while traveling outside the state's boundary on official state business. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.
	N	0226.03	Vehicle Reimbursement The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business outside the state's boundary.
	N	0226.04	M&IE - See the link available thru the SAO website The M&IE allowance which is reimbursed when the claimant is traveling outside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Does include per diem for legislators and eligible board and commission members.
	N	0226.08	Other Travel Expenses The amounts paid for all other costs incurred while traveling on

			official state business. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
0227.00		Boards and Commission Travel Reimbursement	
	N	0227.01	<p>Common Carrier</p> <p>The amounts paid for transportation expenses incurred while traveling outside the state's boundary on official state business. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.</p>
	N	0227.02	<p>Lodging</p> <p>The expenses the claimant is reimbursed for lodging, lodging taxes and energy surcharges.</p>
	N	0227.03	<p>Vehicle Reimbursement</p> <p>The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business outside the state's boundary.</p>
	N	0227.04	<p>M&IE - See the link available thru the SAO website</p> <p>The M&IE allowance which is reimbursed when the claimant is traveling outside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile. Does include per diem for legislators and eligible board and commission members.</p>
	N	0227.05	<p>Actual Meal and Gratuity Expense</p> <p>The actual meal expenses which are reimbursed when the claimant is traveling outside the state's boundary on official state business. Does not include meals and gratuities for one-day round trips or within the official domicile.</p> <p>Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.</p>
	N	0227.06	<p>One-day Meal and Gratuity Expense</p> <p>The amounts paid as reimbursement for meals and gratuities on one-day round trips or in the official domicile. Used in the Payroll Division of the SAO.</p>
	N	0227.08	<p>Other Travel Expenses</p> <p>The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.</p>

	N	0227.10	Aeronautics Services The amounts expended for the use of the Aeronautics Division's services or aircraft.
0230.00			Supplies and Products Commodities purchased for consumption or inventory in current usage and considered expendable.
	N	0230.01	Agriculture and Vet Supplies Includes drugs and darts used on animals. Includes Feed.
	N	0230.02	Audio and Video Supplies The cost of tapes, batteries and any other small items used with audio and video communication equipment.
	N	0230.03	Building Supplies-Self Construction Includes plumbing, electrical, wood, paneling, laminated products, paint, items for fencing and metal products.
	N	0230.04	Clothing and Apparel The cost of clothes or uniforms purchased. Includes articles of clothing purchased for state employees, inmates and patients, such as uniforms; footwear, including shoes, boots, overshoes; gloves, hose, handkerchiefs and accessories. Include materials purchased for repair and maintenance of the above items.
	N	0230.05	Cost of Evidence Evidence expenses incurred in law enforcement including the purchase of drugs and alcohol. Includes the amounts used for "cash buys."
	N	0230.06	Custodial-Housekeeping and Janitorial Includes expendable items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
	N	0230.07	Data Processing Supplies and Material The cost of items used for data processing. Examples of such items are the computer mouse, keyboards, and cables.
	N	0230.08	Decorative Items Includes items for ornamental purposes such as rugs, plants, pictures, ceramics, etc.
	N	0230.09	Education-Instruction Supplies

			Includes expenses for hobby, arts and crafts supplies.
	N	0230.10	<p>Food and Provisions</p> <p>Includes the purchase of food and food products. Includes camp groceries. Does not include professional services for food preparation. The purchase of prepared meals under a contract or through a caterer, dietician or nutritionist must be coded to 0901.40. Also includes purchases of food products and food service reimbursed to state employees.</p>
	N	0230.11	<p>Food Service Supplies</p> <p>The cost of containers, dishes, trays, utensils, pans, glasses, cups, silverware, napkins, etc. used for serving food.</p>
	N	0230.12	<p>Heating-Air Conditioning</p> <p>Includes expenses related to heating and refrigeration.</p>
	N	0230.13	<p>Laboratory Supplies</p> <p>Includes expenses for items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab mice, chemicals, etc. Includes lab gases, oxygen and ice used in laboratories.</p>
	N	0230.14	<p>Landscaping Maintenance Supplies</p> <p>Includes expenses for seed, fertilizer, weed spray, pesticides and insecticides. Also includes the expenses for rock, sand, dirt, gravel and cement supplies.</p>
	N	0230.15	<p>Linens and Blankets</p> <p>The cost of linens and bedding supplies.</p>
	N	0230.16	<p>Livestock</p> <p>Purchases of livestock including beef cattle, dairy cattle, horses and game animals.</p>
	N	0230.17	<p>Medical Supplies</p> <p>Purchases of medical products only. Including medicines, drugs, needles, syringes, instruments and any other medical supplies. Includes ice used for medical purposes. Does not include any charges for professional services nor supplies provided at the time of a visit with a health professional.</p>
	N	0230.18	<p>Office Supplies</p> <p>Those supplies that are normally used in the operation of an office and are primarily considered expendable in nature, e.g., copy machine paper, envelopes, toner, typewriter cartridges,</p>

			calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes, etc.
	N	0230.19	<p>Personal Care Products</p> <p>Includes articles of personal care purchased for individuals in state custody such as inmates and patients. Includes toothpaste, beauty care, mouthwash, hand soaps, sanitary napkins, etc.</p>
	N	0230.20	<p>Photographic Supplies</p> <p>The cost of film and batteries for cameras.</p>
	N	0230.21	<p>Promotional Products</p> <p>Items purchased by a State agency for promotional use. If engraving or embroidering costs, code to 0901.37. Marketing related services should be coded to 0901.07, "Marketing Services."</p>
	N	0230.22	<p>Recreational and Athletic Supply</p> <p>The cost of any non-equipment recreational items. Includes items such as balls, tennis rackets, baseball bats, scorecards and any other sporting goods under the \$500 equipment threshold. Includes admission fees.</p>
	N	0230.23	<p>Relocation Costs – Offices</p> <p>Captures expenses of moving office furniture and fixtures such as purchasing boxes, blankets and U-Haul rentals. Does not include cost of relocating employees, see 0224.01. Does not include cost of hiring the services of moving companies, see 0901.47</p>
	N	0230.24	<p>Safety-Security-Law Enforcement Supplies</p> <p>The cost of any non-equipment purchase of items used in fire control, rescue and safety, or providing security. Includes charges for card keys to control building access. Includes items such as fire extinguishers, body restraints, handcuffs, ammo, tear gas, holsters, badges, special flashlights, regulatory supplies and similar items under the \$500 equipment threshold. Does not include weapons and guns. Includes regulatory supplies.</p>
	N	0230.25	<p>Subscription and Books</p> <p>Includes purchases of books and subscriptions including textbooks for non-library use. The amounts expended for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports. Does not include purchases of Library Materials which should be capitalized and are coded to 0246.08, "Library and</p>

			Museum Equipment.” Does not include similar items for employee training or use which are coded to 0207.03.
	N	0230.26	Tools and Parts Includes small tools, hardware (bench stock items, e.g. nuts, bolts, screws, etc.) and parts for repair and maintenance. The cost of small tools purchased for less than \$500.
	N	0230.27	ESC Computer Hardware/Repair
	N	0230.28	Wildlife Feed and Supplies
	N	0230.29	Public Access Signage
	N	0230.50	Other Any supplies, materials and operating expenses not otherwise classified in the proceeding categories.
	N	0230.99	Products – WYDOT use only
0231.00	Office Supplies, Printing, Reproduction and Stationery		
	N	0231.01	Commercial Printing The amounts expended for printing, reproduction, duplicating, binding operations, and all common processes of duplication performed by commercial printers. Includes printed matter such as publications, books, business cards, letterhead, pamphlets. Includes cost of paper and materials if furnished by the printer. Includes engraving costs.
	N	0231.02	Paper and Envelopes
	N	0231.03	Copy Charges
	N	0231.04	Photo and Microfilm Supplies
	N	0231.05	Office Supplies Those supplies that are normally used in the operation of an office and are primarily considered expendable in nature, e.g., copy machine paper, envelopes, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes, etc.
	N	0231.06	Data Processing Supplies (<i>use object 0242 if fixed asset</i>)
	N	0231.08	Engineer and Technical Supplies

	N	0231.09	Data Process Hardware - Use Object 0242.01-Regardless of Amt (<i>use 0242.01 if Fixed Asset</i>)
	N	0231.10	Data Process Software - Use Object 0242.02-Regardless of Amt (<i>if intangible fixed asset use 0240.01</i>)
	N	0231.12	Small Appliance and Equipment Includes small appliance and small equipment purchases.
	N	0231.99	Office Supplies, Printing, Stationery – WYDOT
	N	0231.ST	Employee Reimbursement
0232.00	Licenses and Plates		
	N	0232.01	Plates - For Revenue Department Use Only
	N	0232.02	Registrations and hunting and fishing licenses. Hunting and fishing orders and boat regulations. For Game and Fish Department Use Only.
0233.00	Motor Vehicle and Airplane Supplies PLEASE NOTE: If labor is involved with these purchases, code as repairs in the 0202.00 series.		
	N	0233.01	Vehicle Maintenance and Operating Costs The amounts expended for the maintenance and operation of vehicles. Includes, but is not limited to, such as tires, tubes, parts and supplies.
	N	0233.02	Lubricants and Oil
	N	0233.03	Gas
	N	0233.04	Other Includes expenses for car wash.
	N	0233.57	MVMS - Payment for incidental services or supplies rendered by MVMS associated with MVMS vehicles.
	N	0233.99	Motor Vehicle & Airplane Supplies – WYDOT
0234.00	Food and Food Service Supplies The amounts expended for the purchase of food and food products for consumption by residents and/or inmates of state institutions. Does not include professional services for food preparation. The purchase of prepared meals under a contract or through a caterer, dietician or nutritionist		

		must be coded to 0901-40.	
	N	0234.01	Fresh Meats, Poultry and Seafood - (includes hams and bacon)
	N	0234.02	Frozen meats, poultry and seafood
	N	0234.03	Other Frozen Foods - includes vegetables, fruits, juices, dinners, pies, cakes, soups, etc.
	N	0234.04	Fresh Produce - Fruits, berries, and vegetables
	N	0234.05	Dairy Products - Milk, cream, butter, margarine, cheese
	N	0234.06	Fresh Bakery Products - Bread, rolls, cakes, pies, cookies, crackers, etc.
	N	0234.07	Other Foods - Dried and canned vegetable, canned fish, meats, poultry, fruits and juices, syrups, sugars, spices, soups, coffee, tea, cereals, jams, jellies, etc.
	N	0234.08	Food Service Supplies - dishes, utensils, pans, glasses, silverware, napkins, etc.
	N	0234.09	Other Food and Provisions Includes cap groceries. Also includes purchases of food products and food service reimbursement of state employees. NOTE: 0234.09 can be used as a general object/sub-object code for the purchase of food products if an agency does not want to use object/sub-object codes 0234.01 through 0234.07.
0235.00		Medical and Laboratory Supplies PLEASE NOTE: These are supplies and not services. Supplies only are <u>not</u> 1099 Form reportable.	
	N	0235.01	Isotopic Drugs
	N	0235.02	Other Drugs and Pharmaceutical
	N	0235.03	Laboratory Supplies Includes expenses for items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab mice, chemicals, etc.
	N	0235.04	X-Ray Supplies

	N	0235.05	Dental Supplies
	N	0235.06	Physical Therapy and Therapeutic Supplies
	N	0235.07	Surgical Supplies
	N	0235.08	Medical Supplies
	N	0235.09	Oxygen and Other gases - Lab Gas
	N	0235.10	Other Medical Supplies - Ice
	N	0235.11	Personal Care Toothpaste, beauty care, mouthwash, hand soaps, sanitary napkins, etc.
	N	0235.12	Personal Care - Institutes
0236.00		Educational and Recreational Supplies	
	N	0236.01	Educational and Instructional Supplies
	N	0236.02	Hobby, Arts and Crafts Supplies
	N	0236.03	Recreational Supplies
	N	0236.04	Athletic and Therapy Supplies
	N	0236.05	Other
	N	0236.06	Subscriptions and Books The amounts expended for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports. Does not include similar items for employee training which are coded to 0207.03.
	N	0236.07	Newspapers
	N	0236.08	Books
	N	0236.09	Books - Pre-payment for books
	N	0236.12	Small Appliance and Equipment Includes small appliance and small equipment purchases.
0237.00		Soft Goods Housekeeping	

	N	0237.01	Clothing Includes articles of clothing purchased or rented for state employees, inmates and patients, such as uniforms; footwear, including shoes, boots, overshoes; gloves, hose handkerchiefs and accessories. Include materials purchased for repair and maintenance of the above items.
	N	0237.02	Blankets and Linens
	N	0237.03	Shoes
	N	0237.04	Other Soft Goods
	N	0237.05	Dry Goods
	N	0237.06	Laundry - Includes items purchased for laundering, detergents
	N	0237.07	Housekeeping and Janitorial Includes items purchased for cleaning, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
	N	0237.08	Other
	N	0237.99	Soft Goods & Housekeeping - WYDOT
0238.00	Farm & Livestock Supplies		
	N	0238.01	Agriculture Supplies Includes seed, fertilizer, weed spray and insecticides.
	N	0238.02	Fertilizer
	N	0238.03	Weed Spray, Insecticide
	N	0238.04	Fuel
	N	0238.05	Feed - Includes freight and labor to transport and deliver.
	N	0238.06	Veterinary Supplies Includes drugs and darts used on animals.
	N	0238.07	Other
	N	0238.08	Farm Equipment and Trailer Supplies
	N	0238.09	Diesel Fuel

M	7	0238.10	Feed/Hauling – Delivery
	N	0238.11	Beef Cattle
	N	0238.12	Dairy Cattle
	N	0238.13	Other Livestock
	N	0238.14	Horses
	N	0238.15	Game Animals
0239.00		Other Repair and Maintenance Parts and Supplies	
	N	0239.01	Small Tools and Parts Includes small tools, hardware and parts for repair and maintenance.
	N	0239.02	Plumbing
	N	0239.03	Electrical
	N	0239.04	Heating - Air Conditioning Include expenses related to refrigeration.
	N	0239.05	Wood, Paneling and Laminated Products
	N	0239.06	Hardware
	N	0239.07	Painting
	N	0239.08	Metal Products
	N	0239.09	Refrigeration Supply
	N	0239.10	Rock-Sand-Gravel Supply
	N	0239.11	Safety Devices - Includes regulatory supplies.
	N	0239.12	Small Appliance and Equipment Includes small appliance and small equipment purchases.
	N	0239.13	Decorative Items Includes rugs, carpeting, flooring, drapery, Venetian blinds, etc.
	N	0239.14	Fencing

	N	0239.15	Security and Law Enforcement Supplies Includes ammo, tear gas, body restraints, etc.
	N	0239.16	Damage Control Supplies
	N	0239.17	Mine Inspection Supplies
	N	0239.18	Other - Parts without labor.
	N	0239.19	Landscaping Includes expenses for seed, fertilizer, weed spray, pesticides and insecticides. Also includes the expenses for rock, sand, dirt, gravel and cement supplies.
	N	0239.20	Non-Labor Museum Expenditures
	N	0239.99	Other Repair & Maintenance Parts & Supplies - WYDOT
0240.00	INTANGIBLE ASSETS		
<p>Intangible Assets</p> <p>Effective April 1, 2010 commodity code 0240 “Intangibles” will be required to be used for the purchase of any intangible asset. Examples of intangible assets in the governmental arena include software (including licenses), which includes both off the shelf purchased software and internally generated software, land use rights (such as the right to use a water source or to remove minerals or other resources from land (timber rights), easements, patents, and trademarks.</p> <p>Intangible assets have the following characteristics:</p> <ul style="list-style-type: none"> • It lacks physical substance—in other words, you cannot touch it, except in cases where the intangible is carried on a tangible item (for example, software on a DVD). • It is nonfinancial in nature—that is, it has value, but is not in a monetary form like cash or securities, nor is it a claim or right to assets in a monetary form like receivables, nor a prepayment for goods or services. • Its initial useful life extends beyond a single reporting period. 			
FA	N	0240.01	Intangible Software Data Processing/Computer Equipment (Software) Includes software license fees and license maintenance fees.
FA	N	0240.02	Intangible Easements
FA	N	0240.03	Intangible Copyrights

FA	N	0240.04	Intangible Trademarks
FA	N	0240.05	Intangible Mineral/Water Rights
0240.99		Fixed Assets – WYDOT Only	
FA	N	0240.99	Fixed Assets – WYDOT Only
0241.00		Office, Warehouse, Institutional and Household Equipment and Furnishings	
FA	N	0241.01	Equipment Mechanical or electrical office equipment; typewriters, adding machines, calculators, projectors, transcribers, reproduction (copiers), microfilm, etc.
FA	N	0241.02	Furnishings - Desks, chairs, tables, shelving, file cabinets, etc.
FA	N	0241.03	Heating and Cooling Equipment - Includes air conditioning equipment.
FA	N	0241.04	Laundry Equipment - Washers, dryers, mangles, etc.
FA	N	0241.05	Housekeeping - Janitorial - Floor polishers, vacuums, waxers
FA	N	0241.98	Non-Capitalized Office Equipment & Furnishings – WYDOT
FA	N	0241.99	Capitalized Office Equipment & Furnishings – WYDOT
FA	N	0241.FA	Conversion
0242.00		Data Processing and Other Computer Equipment	
FA	N	0242.01	Data Processing/Computer Equipment (Hardware) Includes any computer hardware, chips, boards, lines, cables, connectors, modems, CD ROM, printers and other computer equipment purchased for use in the office. Does not include computer publications.
FA	N	0242.81	Data Processing Equipment - Federal Inventory Purchases. Includes hardware, software, and reproduction equipment.
FA	N	0242.98	Non-Capitalized Data Purchasing & Other – WYDOT
FA	N	0242.99	Capitalized Data Purchasing & Other – WYDOT
FA	N	0242.FA	Conversion
0243.00		Transportation	

FA	N	0243.01	Passenger Cars
FA	N	0243.02	Trucks, Buses, and Service Vehicles
FA	N	0243.05	Pickups (over 3/4 ton should be coded to 0243.02)
FA	N	0243.06	Motorbikes and Snowmobiles
FA	N	0243.08	House Trailers
FA	N	0243.10	Other Vehicles Includes moving vans.
FA	N	0243.11	Other Equipment Installed
FA	N	0243.63	Aircraft
FA	N	0243.64	Boats
FA	N	0243.81	Transportation/Vehicle - Federal Inventory Purchase
FA	N	0243.98	Non-Capitalized Transportation - WYDOT
FA	N	0243.99	Capitalized Transportation – WYDOT
FA	N	0243.FA	Conversion
0244.00		Food Service Equipment	
FA	N	0244.01	Cold Storage Equipment
FA	N	0244.02	Cooking and Baking Equipment
FA	N	0244.03	Dishwashers and Disposals
FA	N	0244.05	Other Appliances and Equipment
FA	N	0244.81	Food Service Equipment - Federal Inventory Purchase
FA	N	0244.FA	Conversion
0245.00		Medical and Laboratory Equipment	
FA	N	0245.01	Pharmacy Equipment
FA	N	0245.02	Laboratory Equipment

FA	N	0245.04	Dental Equipment
FA	N	0245.05	Physical Therapy Equipment
FA	N	0245.06	Surgical Equipment
FA	N	0245.07	Medical Equipment
FA	N	0245.63	X-Ray Equipment
FA	N	0245.81	Medical and Laboratory Equipment - Federal Inventory Purchase
FA	N	0245.FA	Conversion
0246.00		Educational, Recreational and Technical Equipment	
FA	N	0246.01	Athletic and Recreational Equipment
FA	N	0246.02	Audio-visual Equipment. Includes cameras, lenses, cases and other photographic equipment.
FA	N	0246.04	Engineering Equipment
FA	N	0246.05	Technical Manuals and Reference Books All books and periodicals bound for permanent filing or permanently preserved. Includes films, VCR tapes, CD's and recordings, serials, maps, references and journals other than magazines and newspapers.
FA	N	0246.06	Educational and Instructional Equipment Equipment purchased for primary use in school classrooms, labs or occupational therapy, e.g. sewing machine for teaching on enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc. Includes musical equipment.
FA	N	0246.08	Library and Museum Equipment Stacks, carts, etc.
FA	N	0246.15	Technical Equipment Includes security and law enforcement equipment - guns, etc.
FA	N	0246.81	Educational, Recreational and Technical Equipment - Federal Inventory Purchase
FA	N	0246.98	Non-Capitalized Ed, Rec, & Tech Equipment - WYDOT

FA	N	0246.99	Capitalized Ed, Rec, & Tech Equipment - WYDOT
FA	N	0246.FA	Conversion
0247.00		FA Conversion	
FA	N	0247.FA	Conversion
0248.00		Vehicles Purchased by Agency	
FA	N	0248.02	Game & Fish Vehicles
0249.00		Farm and Shop Equipment	
FA	N	0249.01	Farm, Trailers and Construction Equipment Purchases of farm and livestock equipment. Includes heavy equipment used in construction such as such as dozers, tractors, graders, end loaders, etc. Includes riding lawn mowers and lawn care equipment.
FA	N	0249.03	General Shop and Garage
FA	N	0249.04	Other
FA	N	0249.06	Plumbing and Sewer Equipment
FA	N	0249.07	Electrical Equipment
FA	N	0249.FA	Conversion
0250.00		Rentals and Leases The amounts expended for the rental, lease, possession and use of property owned by others. This includes land, buildings, structures, office space, meeting rooms, furnishings and equipment. All rental payments, except those made to corporate or non-profit entities are reportable.	
0251.00		Real Property Rental	
M	1	0251.01	Land, Parks, and Grounds Rental - Rentals and leases of land.
M	1	0251.02	Buildings, Structures, and Office Space Rental Includes rentals and leases of buildings, office spaces, parking space rental, warehousing and storage. Does not include Central Service charges.
M	1	0251.04	Conference Room/Exhibit Display Booth Rental

			Renting rooms or halls for meeting or renting space for exhibits. May include the cost of furnishings provided. Do not include expenses for food preparation if services are included and amounts are not separated on invoice, code entire amount to 0901.40 "Food Service."
M	1	0251.05	Residential Property Rental Payments for rent to landlords for individuals or residential type space.
M	1	0251.06	Easements
M	1	0251.99	Real Property Rental – WYDOT
0252.00		Equipment Rental	
M	1	0252.01	Office Furniture, Fixtures and Equipment Rental Does not include rental of water equipment for human consumption which are classified under 0203.03.
M	1	0252.02	Agriculture, Industrial and Heavy Equipment
M	1	0252.03	Educational, Recreational and Technical Equipment
M	1	0252.04	Transportation Vehicles Includes automotive, aircraft, boats, and trailers
M	1	0252.05	Data Processing Equipment Rental Includes computer leases.
M	1	0252.06	Communication Equipment Rental Rentals and leases of audio and video equipment. Includes telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including air time), pagers, etc.
M	1	0252.07	Household and Institutional Equipment Rental
M	1	0252.08	Other - Rental
M	1	0252.09	Clothing and Apparel Rentals The cost of renting clothing. Includes articles of clothing such as uniforms rented for state employees, inmates and/or patients.
M	1	0252.10	Other Rentals – Payments for rentals or leases not listed above. Includes post office box rentals.
M	1	0252.99	Equipment Rental – WYDOT

0253.00		Assessments	
	N	0253.01	Irrigation
	N	0253.03	Real Property Tax – County
	N	0253.04	Other
	N	0253.99	Assessments – WYDOT
0254.00		Insurance and Bond Premiums	
	N	0254.01	Buildings and Contents – Insurance and Bond Premiums The amounts expended for liability, property, vehicle, fire, or accident insurance and bond premiums. Includes notary bonds or insurance.
	N	0254.99	Insurance & Bond Premiums – WYDOT
0255.00		Miscellaneous Payments	
	I	0255.01	Penalties and Interest - Late Fee Fines Penalties and interest payable under the terms of a contract or state law.
	N	0255.02	Court Fees; Hearing Examiner Fees The fixed amounts expended for court filing fees, lien filing fees, recording or petition charges and hearing examiner fees.
	N	0255.04	Bank Charges and Fees - Includes credit card fees.
M	7	0255.05	Fire Fight Cost - SL&I Use Only
	N	0255.99	Payments – WYDOT Use Only
0256.00		<p>Judgment - Court Assessed and Other Fixed Charges The requirement to W-2 or 1099 report and withhold taxes is determined by reference to the underlying claim and the redress that is sought. Therefore, it may be necessary to allocate the damages awarded in the settlement agreement to determine the dollar amount, if any, that must be reported and/or withheld for tax purposes.</p> <p><u>Definitions</u> <i>Physical Injury</i> - Bodily harm or hurt, excluding mental or emotional distress. <i>Non-physical injury</i> - Mental or emotional distress. Emotional distress, includes the physical symptoms (e.g. insomnia, headaches, stomach disorders)</p>	

			resulting from such distress, and to employment discrimination or injury to reputation accompanied by a claim of emotional distress.
M	3	0256.02	<p>Reportable Personal Injury Awards</p> <p><u>Punitive damages</u> Damages awarded over and above the amount necessary to compensate an injured party for the actual loss. Damages awarded as punishment for willful, malicious or fraudulent behavior. Report all punitive damage awards even if they relate to physical injury or physical sickness.</p> <p><u>Damage Awards for Non-physical Injuries</u> Emotional distress is not considered a physical injury or physical sickness and is reportable. Generally report all compensatory damages for nonphysical injuries or sickness, such as employment discrimination, libel, slander, defamation, damage to reputation or character discrimination and emotional distress such as pain and suffering.</p> <p><u>Back Pay</u> An award for back pay is treated in the same manner as salary or wage payments. Exception: If the claimant is a state employee then back pay awards are subject to income tax withholdings and should be paid through payroll for W-2 reporting.</p>
	N	0256.03	<p>Non-Reportable Personal Injury Awards</p> <p><u>Non-punitive damages</u> Compensatory or actual damages that compensate an injured party for the injury sustained and that make good or replace the loss caused by the wrong or injury are not 1099 reportable.</p> <p>Non-punitive damages for emotional distress and other non-physical injuries or sickness to the extent attributable to a physical injury or sickness are not 1099 reportable.</p> <p>Non-punitive damages for emotional distress to the extent of the amount paid for medical care attributable to emotional distress (i.e. the actual amount paid for medical expenses for treatment of the emotional distress) are not 1099 reportable.</p>
M	14	0256.06	<p>Attorney Fees - Gross Proceeds Payments</p> <p>If paying a settlement amount to an attorney on behalf of the claimant, to an attorney and one or more other person or when the payment is made payable only to an attorney for services performed for others it is a “gross proceeds payment” and reported in Box 14 on a 1099.</p>

	N	0256.08	Property Damage Claims – Claimant An award for harm caused by the state to a claimant’s capital assets. A payment by the state is intended to make the claimant “whole”. Thus, payments to claimants for property damage are not reportable.
M	7	0256.09	Property Damage Claims – Other If making settlement for property damage claims payable to an organization other than the claimant. Example: Paying the auto repair shop directly for the damages to the claimant’s property. Exception: If making payment to an attorney, follow the rules for “gross proceeds payments” in object/sub-object code 0256.06.
	N	0256.99	Judgments – WYDOT Use Only
0257.00		Awards & Prizes	
M	3	0257.01	Awards-Prizes-Monetary/Taxable
	N	0257.02	Awards-Prizes-Non Monetary/Not Taxable
0260.00		Medical Unit - Department of Employment Object series 0260.00 and all sub-objects are designed for the specific use by the Worker’s Compensation Division within the Department of Employment.	
M	6	0260.01	M01-Gen Medical Treatment Fees
M	6	0260.02	M02-Gen Surgical Fees
M	6	0260.03	M03-Medical-Miscellaneous
M	7	0260.04	M04-Medical Reports
M	6	0260.05	M05-Medical Review/Consultation
M	6	0260.06	M06-Psychiatrist/Psychological Counseling
M	6	0260.07	M07-Ophthalmology – Treatment
M	6	0260.08	M08-Artificial Replacement (Eye-etc.)
M	6	0260.09	M09-Otolaryngology-Treatment (ear, nose)
M	6	0260.10	M10-Artificial Treatment-Hernf Aids, et
M	6	0260.11	M11-Osteopath Expenses

M	6	0260.12	M12-Chiropractic Treatment
M	6	0260.13	M13-Physical Therapy/Occupational Therapy
M	6	0260.14	M14-Dermatology Expenses
M	6	0260.15	M15-Rehabilitation Centers
M	6	0260.16	M16-Phys Med/Sports/Pain Clinic
M	6	0260.17	M17-Anesthesia Expenses
M	6	0260.18	M18-Laboratory Expenses
M	6	0260.19	M19-Radiology Expenses
M	6	0260.20	M20-Pathology Expenses
	N	0260.21	M21-Medical Supplies (Wheel Chairs, Crutches)
M	6	0260.22	M22-Podiatry Expenses
M	6	0260.23	M23-Obstetric/Gynecology Expenses
	N	0260.24	M24-Pharmacy-Drugs
M	6	0260.25	M25-Dental Treatment
M	6	0260.26	M26-Artificial Replacement – Dental
M	6	0260.27	M27-Artificial Replacement – Orthopedic
	N	0260.28	M28-Home Exercise Equipment
M	6	0260.29	M29-Ambulance - Private, County, etc.
	N	0260.30	M30-Travel Expenses - Injured employee
	N	0260.31	M31-Travel Expenses-Other
	N	0260.32	M32-Reimbursement Employer - Travel injured employee
	N	0260.33	M33-Reimbursement Employer – Other
	N	0260.34	M34-Reimbursement Employer - Med-Hospital Expenses
	N	0260.35	M35-Reimbursement Ins - Medical/Hospital

	N	0260.36	M36-Reimbursement Ins - Temp-Total Disability
	N	0260.37	M37-Reimbursement Ins - Permanent Disability
	N	0260.40	M40-Misc. Reimbursement Code Conv. Default
	N	0260.41	M41-Temporary Lodging Expense
	N	0260.42	M42-Reimbursement Other St Fnd - Ftlty Ben
	N	0260.43	M43-Reimbursement Injured Worker - Meals Only
	N	0260.44	M44-Reimbursement Injured Worker – Mileage
	N	0260.45	M45-Reimbursement Injured Worker - Per Diem
	N	0260.46	M46-Reimbursement Employee - Medical Expenses
	N	0260.47	M47-Reimbursement Employee - Hospital Expenses
	N	0260.48	M48-Reimbursement Employee - Drug Expenses
	N	0260.49	M49-Reimbursement ER for EE Expenses
	N	0260.50	M50-Settlement to Injured Worker
	N	0260.51	M51-Reimbursement Employee - Physical Therapy Expenses
M	14	0260.52	M52-Payments to Outside Attorneys
	N	0260.53	M53-Reimbursement Employee - Dental Expenses
	N	0260.54	M54-Reimbursement Employee - Home Exercise Equipment
	N	0260.55	M55-Reimbursement Employee - Ambulance Expenses
	N	0260.56	M56-Reimbursement Employee - Nursing Care Expenses
M	7	0260.57	M57-Motel Expenses - Pd Directly to Motel
M	7	0260.58	M57-Motel Expenses - Pd Motel/Other then inj
M	6	0260.59	M59-Pediatric Expenses
M	6	0260.60	M60-Nursing/Convalescent Homes
M	7	0260.61	M61-Nursing Care - In Home (Non Pro)

M	6	0260.62	M62-Nursing Care - In Home - Private Pro
M	6	0260.63	M63-Nursing Care - In Home - Private Frm
M	7	0260.64	M64-Attendant Care - In/Out Home
M	6	0260.65	M65-Special Nursing Care - In-Hospital
M	6	0260.66	M66-Hospital - Room and Board
M	6	0260.67	M67-Hospital – Laboratory
M	6	0260.68	M68-Hospital-Anesthesia
	N	0260.69	M69-Hospital-Pharmacy - Drugs & Stlns
M	6	0260.70	M70-Hospital - Surgery - Inc Recovery Rooms
M	6	0260.71	M71-Hospital-Cent Sply - IVS & Drsng
M	6	0260.72	M72-Hospital - Medical Equipment
M	6	0260.73	M73-Hospital - Physical Therapy
M	6	0260.74	M74-Hospital - Respiratory Services
M	6	0260.75	M75-Hospital – Ambulance
M	6	0260.76	M76-Hospital - Out Patient Surgery
M	6	0260.77	M77-Hospital - Emergency Rooms-Cst/Cystepc
M	6	0260.78	M78-Hospital – Miscellaneous
M	6	0260.79	M79-Hospital – Radiology
M	7	0260.80	M80-Fatality - Funeral Expenses
M	7	0260.81	M81-Fatality - Other Related Expenses
	N	0260.99	Case Restoration Code
0261.00		Temporary Total Disability - Department of Employment Object series 0261.00 and all sub-objects are designed for the specific use by the Worker's Compensation Division within the Department of Employment.	
	N	0261.01	T01-Temporary Total Disability-Init Phys.

	N	0261.02	T02-Temporary Total Disability - Follow Up Phy
	N	0261.03	T03-Temporary Total Disability - Int Chiropractic
	N	0261.04	T04-Temporary Total Disability - Follow Up Chiropractic
	N	0261.05	T05-Temporary Total Disability – Adjustment
	N	0261.06	T06-Temporary Total Disability - Other Injury Employee
	N	0261.07	T07-Temporary Total Disability - Child Sup Pay
	N	0261.08	T08-Temporary Partial Disability - Int Physician
	N	0261.09	T09-Temporary Partial Disability - Follow Up
	N	0261.10	T10-Temporary Partial Disability - Initial Chiropractic
	N	0261.11	T11-Temporary Partial Disability - Follow Up Chiropractic
	N	0261.12	T12-Temporary Partial Disability - Other Injury Employee
	N	0261.13	T13-Temporary Partial Disability - Child Support Pay
	N	0261.14	T14-Temporary Partial Disability - Adjustment Payment
0262.00		Legal Fees - Department of Employment Object series 0262.00 and all sub-objects are designed for the specific use by the Worker’s Compensation Division within the Department of Employment.	
M	7	0262.01	C01-Court Handling - Postage Fee
M	7	0262.02	C02-Attorney Fees - Hearing Officer
M	7	0262.03	C03-Attorney Fees - District Court
M	7	0262.04	C04-Attorney Fees - Supreme Court
M	7	0262.05	C05-Court Costs - Administration Hearings
M	7	0262.06	C06-Court Costs - District Court
M	7	0262.07	C07-Court Costs - Supreme Court
M	7	0262.11	C08-Investigation Fees
	N	0262.21	V01-Vocational Rehabilitation Administration

	N	0262.22	V02-Vocational Rehabilitation Matlh
	N	0262.23	V03-Vocational Rehabilitation - State VR
	N	0262.24	V04-Vocational Rehabilitation - Maintenance Inc
	N	0262.25	V05-Vocational Rehabilitation - Initial Payment
	N	0262.26	V06-Regular Monthly Payment
	N	0262.27	V08-Child Support Payment
M	7	0262.28	C12-Employee Attorney Fees - Hearing Officer
M	7	0262.29	C13-Employee Attorney Fees – District
M	7	0262.30	C14-Employee Attorney Fees - Supreme Court
M	7	0262.31	C15-Employee Court Costs – Hearing
M	7	0262.32	C16-Employee Court Costs – District
M	7	0262.33	C17-Employee Court Costs - Supreme Court
M	7	0262.34	C22-Med Comm Attorney Costs
M	7	0262.35	C25-Med Comm Court Costs
	N	0262.36	V07-Child Support Award Set Up
0263.00		Permanent Disability - Department of Employment Object series 0263.00 and all sub-objects are designed for the specific use by the Worker’s Compensation Division within the Department of Employment.	
	N	0263.01	F01-Fatality – Spouse
	N	0263.02	F02-Fatality - Dependent Children
	N	0263.03	F03-Fatality - Extended Benefits
	N	0263.04	F04-Fatality - Dependent Parents
	N	0263.05	F05-Fatality - Entire Award Lump Sum
	N	0263.06	F06-Fatality - Partial Lump Sum
	N	0263.07	F07-Fatality - Initial Payment

	N	0263.08	F08-Fatality - Monthly Payment
	N	0263.09	F09-Fatality - Special Payment
	N	0263.10	F10-Fatality - Balance Total to Spouse
	N	0263.11	F11-Fatality - Balance Total to Children
	N	0263.12	F12-Fatality - Balance to Perm – Parent
	N	0263.13	F13-Fatality - Balance of Perm – Spouse
	N	0263.14	F14-Fatality - Balance of Perm – Children
	N	0263.15	F15-Fatality - Balance of Perm – Parent
	N	0263.16	F16-Fatality - Dependent Children
	N	0263.17	F17-Fatality - No Survivor – Children
	N	0263.18	F18-Fatality - Child Support Payment
	N	0263.30	P01-Permanent Total Disability – Worker
	N	0263.31	P02-Permanent Total Disability – Children
	N	0263.32	P03-Permanent Total Disability - Extended Benefit
	N	0263.33	P04-Permanent Total Ent Award
	N	0263.34	P05-Permanent Total - Partial L.S.
	N	0263.35	P06-Permanent Total - Initial Payment
	N	0263.36	P07-Permanent Total - Monthly Payment
	N	0263.37	P08-Permanent Total - Cs Set Up
	N	0263.38	P09-Permanent Total - Child Support
	N	0263.39	P10-Permanent Partial – Worker
	N	0263.40	P11-Permanent Partial - Entire Award
	N	0263.41	P12-Permanent Partial - L.S. Worker
	N	0263.42	P13-Permanent Partial - Initial Payment

	N	0263.43	P14-Permanent Partial - Monthly Payment
	N	0263.45	P16-Permanent Partial - Child Support
M	6	0263.46	R01-Vocational Evaluations
	N	0263.47	R02-Loss of Earnings Award
	N	0263.50	P20-Permanent Partial - Imp – Award
	N	0263.53	P23-Permanent Partial - Imp- Int Pay
	N	0263.54	P24-Permanent Partial - Imp – Monthly
	N	0263.55	P25-Permanent Partial - Imp - CS Set Up
	N	0263.56	P26-Permanent Partial - Imp - CS Pay
	N	0263.60	P30-Permanent Partial - Dis – Award
	N	0263.61	P31-Permanent Partial - Dis - Lump Sum
	N	0263.62	P32-Permanent Partial - Dis - P. Lump Sum
	N	0263.63	P33-Permanent Partial - Dis - Int Pay
	N	0263.64	P34-Permanent Partial - Dis - Monthly Pay
	N	0263.65	P35-Permanent Partial - Dis - CS Set Up
	N	0263.66	P36-Permanent Partial - Dis - CS Pay
0265.00	FARS Supportive Services		
	N	0265.01	FARS Supportive Services
0266.00	Employment Help Desk – IT		
	N	0266.99	Employment Help Desk - IT
270.00	AWARDS, PRIZES Disbursement of funds for the payment of awards and prizes for fairs and festivals, awards for contests, educational scholarships, etc. Non-Corporate entity reportable as 1099 code 3.		
0271.00	Awards, Prizes		

M	3	0271.01	Awards, Prizes
0290.00		MAINTENANCE AGREEMENTS Computer systems, computer hardware and software	
0292.00		Maintenance Agreements	
M	7	0292.01	External Maintenance Agreements
M	7	0292.02	External Maintenance Agreements – Other
0300.00		RESTRICTIVE COSTS OR SERVICES	
0301.00		Cost Allocation Internal transactions. Not reportable	
	N	0301.01	Cost Allocation Payments
	N	0301.99	Cost Allocation Payments - WYDOT
0302.00		Administrative	
	N	0302.01	Administrative Costs Payments
0400.00		A&I Central Services	
0410.00		A&I Information Technology - Data Processing Internal transactions. Not reportable.	
	N	0410.01	Computer and Data Processing Service
	N	0410.02	Programming and Systems Development
	N	0410.03	Lease of Data Processing Equipment
	N	0410.04	Purchase from A&I Information Technology Hardware/Software in excess of \$500
	N	0410.05	Purchase from A&I Information Technology Hardware/Software less than \$500
	N	0410.06	Data Services Subscription Fee
	N	0410.07	WOLFS Transaction Processing - WOLFS Charges
	N	0410.99	Data Processing – WYDOT

0420.00		A&I – Telecommunications	
	N	0420.01	Telecommunications Charges
0430.00		A&I - Equipment Service Center	
	N	0430.01	Equipment Service Center Charges
0440.00		A&I Surplus Property Charges	
	N	0440.01	Surplus Property Charges
0500.00		SPACE RENTAL	
0520.00		Space Rental Only used for internal transactions, PV documents. Not reportable.	
	N	0520.01	State owned - Payment of per square ft. charge assessed occupants of State owned facilities
	N	0520.02	State leased - payment of per square ft. charges assessed occupants of State leased facilities.
	N	0520.03	DVR Co-Loc. Leased Field Office
0600.00		<p>GRANTS AND AID PAYMENTS</p> <p>To include payments to local governments, private organizations, and individuals of grants and benefits of State aid distribution and distribution of Federal aid and grant monies earmarked for specific purposes and programs, to be expended by local governments or individuals.</p> <p>Expenditures made in this series, which are in the nature of “social welfare” or public assistance payments, are not reportable if the payments are made directly to the qualifying individual/entity. Payments made on behalf of the qualifying individual/entity and paid to a third party, i.e. services provided to the individual and paid to the service provider, are reportable to the third party. All medical service payments are coded using code 6. Determination as to type of entity, i.e individual, partnership, or corporation, is not a factor in reporting medical payments. EXCEPTION: Payments to non-profit and governmental entities are never reportable on Form 1099. All other “service” type payments which are made to non-corporate entities are reported using code 7.</p>	
0601.00		Tax Exemption	
	N	0601.01	Veteran’s Exemption to County

	N	0601.02	Elderly and Disabled Tax Refund
	N	0601.03	Indian Exemption to County
	N	0601.04	Tax Refunds To Clients/Recipient
0602.00		Local Governments	
	N	0602.01	Counties - Planning & Assessment Grants
	N	0602.02	Municipalities
	N	0602.03	Other
	N	0602.04	State - University of Wyoming
	N	0602.05	Discretionary Grants
	N	0602.07	Mental Health Center
	N	0602.08	Federal Refunds
	N	0602.09	Buy-In (State Match)
	N	0602.11	Casper Community College
	N	0602.12	Central Community College
	N	0602.13	Eastern Community College
	N	0602.14	Laramie County Community
	N	0602.15	Sheridan Community College
	N	0602.16	Northwest Community College
	N	0602.17	Western Community College
	N	0602.25	Meeteese Social Services
	N	0602.31	Natrona County
	N	0602.32	Laramie County
	N	0602.33	Sheridan County
	N	0602.34	Sweetwater County

	N	0602.35	Albany County
	N	0602.36	Carbon County
	N	0602.37	Goshen County
	N	0602.38	Platte County
	N	0602.39	Big Horn County
	N	0602.40	Fremont County
	N	0602.41	Park County
	N	0602.42	Lincoln County
	N	0602.43	Converse County
	N	0602.44	Niobrara County
	N	0602.45	Hot Springs County
	N	0602.46	Johnson County
	N	0602.47	Campbell County
	N	0602.48	Crook County
	N	0602.49	Uinta County
	N	0602.50	Washakie County
	N	0602.51	Weston County
	N	0602.52	Teton County
	N	0602.53	Sublette County
	N	0602.55	Michaels Weston Co SR Ctr – AG
	N	0602.56	Natrona Co Meals on Wheels – AG
	N	0602.57	DePaul Hospital - AG
	N	0602.58	Weston County Memorial Hospital – AG
	N	0602.59	Meals on Wheels - Cheyenne – AG

	N	0602.60	Buffalo Social Services – Nutrition
	N	0602.61	Carbon County Social Services – Nutrition
	N	0602.62	Cokeville Social Services – Nutrition
	N	0602.63	Poppsoa Senior Citizens – AG
	N	0602.64	Douglas Social Services – Nutrition
	N	0602.65	Meeteetse Senior Citizens – AG
	N	0602.66	Gillette Social Services – Nutrition
	N	0602.67	Glenrock Social Services – Nutrition
	N	0602.68	Golden Hour Social Services – Nutrition
	N	0602.69	High Country Social Services – Nutrition
	N	0602.70	Hot Springs County Social Services – Nutrition
	N	0602.71	Jackson Social Services – Nutrition
	N	0602.72	Kemmerer Social Services - Nutrition
	N	0602.73	Cheyenne Housing Authority – AG
	N	0602.74	Laramie Social Services – Nutrition
	N	0602.75	Natrona Social Services – Nutrition
	N	0602.76	Niobrara Social Services – Nutrition
	N	0602.77	N. Big Horn Social Services – Nutrition
	N	0602.78	Pinedale Social Services – Nutrition
	N	0602.79	Powell Social Services – Nutrition
	N	0602.80	Riverton Social Services – Nutrition
	N	0602.81	Rock Springs Social Services – Nutrition
	N	0602.82	S. Big Horn Social Services – Nutrition
	N	0602.83	Sheridan Social Services – Nutrition

	N	0602.84	Star Valley Social Services – Nutrition
	N	0602.85	Sundance Social Services – Nutrition
	N	0602.86	S.W. Sublette County Social Services – Nutrition
	N	0602.87	Torrington Social Services – Nutrition
	N	0602.88	Uinta County Social Services – Nutrition
	N	0602.89	Wheatland Social Services – Nutrition
	N	0602.90	Worland Social Services – Nutrition
	N	0602.91	Wind River Indian Reservation Social Services – Nutrition
	N	0602.92	Cody Council on Aging
	N	0602.93	FGP Chey S Servs NUT
	N	0602.94	Cheyenne Transit – AG
	N	0602.95	High Country Counseling
	N	0602.96	Laramie County RSVP – AG
	N	0602.97	Senior Companion - AG
	N	0602.98	Ten Sleep Social Services – AG
	N	0602.99	Upton Social Services - AG
0603.00	Federal Government		
	N	0603.01	Wildlife Research and Management Grants
	N	0603.02	Other
	N	0603.03	IRS Full Collections
0604.00	School Districts (Including Colleges)		
	N	0604.01	School Lunch Reimbursements
	N	0604.02	Payments to Schools
	N	0604.03	Breakfast

	N	0604.04	Non-Food Assistance
	N	0604.05	Milk Reimbursement
	N	0604.06	Discretionary Allocation
	N	0604.07	Formula Allocation
	N	0604.08	Disadvantaged
	N	0604.09	Handicapped
	N	0604.10	Adult
	N	0604.11	Corrections
	N	0604.12	Curriculum Development
	N	0604.13	Depressed – C & H
	N	0604.15	Displaced Homemakers/1 Parent
	N	0604.16	Displaced Homemakers/1 Parent
	N	0604.17	Limited English
	N	0604.18	Program Improvement
	N	0604.19	Regular - C & H
	N	0604.20	Research
	N	0604.21	Secondary
	N	0604.22	Sex Equity
	N	0604.23	Staff Dev/Pre In-Service
	N	0604.24	State Planning
	N	0604.25	Youth Employability
	N	0604.26	Community Based Organizations
0605.00		Job Training Assistance (Workforce Investment Act (WIA) Program)	
	N	0605.01	Title IIA OJT & Work Experience

	N	0605.02	3% Older Worker
	N	0605.03	3% Tech Assistance
	N	0605.04	3% Tech Assistance – Incentive
	N	0605.05	8% Education
	N	0605.06	Title IIB S.Y. E. Program
	N	0605.07	Governor’s 5%
	N	0605.08	Title III Dislocated Worker
	N	0605.09	Dislocated Worker – State
	N	0605.12	Title III D.W. EDWAA 40% Formula
	N	0605.13	Title III D.W. EDWAA 60% Formula
	N	0605.14	Title III D.W. Discretionary 4
	N	0605.15	Title III D.W. Discretionary 6
	N	0605.16	Title III D.W. Rapid Response
	N	0605.17	Women’s Bureau
	N	0605.20	JTP Non-Taxable Payments
0606.00		To Private Institutions and Organizations	
	N	0606.01	Lunch and Milk
	N	0606.02	Other
	N	0606.03	Wildlife Research and Management Grants
	N	0606.04	Residential Child Care Institution
	N	0606.05	Milk Reimbursement
	N	0606.06	Family Day Care Home Sponsors
	N	0606.07	Summer Camp Milk
	N	0606.08	Adult Day Care Centers

	N	0606.09	Private Schools
	N	0606.10	Child Care Centers/Sponsors
	N	0606.11	Conservation Districts
	N	0606.16	Title III D.W. Rapid Response
	N	0606.43	Converse County
	N	0606.44	Niobrara County
	N	0606.45	Hot Springs County
	N	0606.46	Johnson County
	N	0606.47	Campbell County
	N	0606.48	Crook County
	N	0606.49	Uinta County
	N	0606.50	Washakie County
	N	0606.51	Weston County
	N	0606.52	Teton County
	N	0606.53	Sublette County
0607.00		Scholarships and Educational Assistance	
M	7	0607.01	Scholarships
	N	0607.02	Tuition Benefits
M	3	0607.03	Scholarships, Fellowships & Grants paid directly to student (Tax)
0608.00		Aid (To or on behalf of)	
	N	0608.01	Individuals - Stipend, parent stipend
	N	0608.02	Other
	N	0608.03	Special Funds

	N	0608.05	Jobs-Employability Assistance
	N	0608.06	Jobs-Transportation
	N	0608.07	Crime Victim - Direct Assistance
0610.00		Division of Vocational Rehabilitation Object series 0610.00 and all sub-objects are designed for the specific use by the Division of Vocational Rehabilitation within the Department of Employment.	
M	6	0610.01	General Medical Examinations
M	6	0610.02	Psychological/Psychiatric Evaluations
M	7	0610.03	Vocational Evaluations/SE Assessments
M	6	0610.04	Hearing/Speech Examinations
M	6	0610.05	Dental Examinations
M	6	0610.06	Eye Examinations
M	6	0610.07	Orthopedic Evaluations
M	6	0610.08	Neurological/Neuropsychological Evaluations
M	7	0610.09	Life Coach Evaluations
M	7	0610.10	Living Skills Evaluations
	N	0610.11	Records and Reports
M	6	0610.12	Laboratory Work
M	6	0610.13	X-Rays and Readings
M	6	0610.14	Other Diagnostic and Evaluations
M	6	0610.20	Surgical Fees
M	6	0610.21	Hospitalization Fees
M	6	0610.22	Dental Restoration and Treatment
M	6	0610.23	Medical Follow-Ups

	N	0610.24	Medications
	N	0610.25	Medical Supplies
M	6	0610.26	Alcohol and Drug Treatment
M	7	0610.27	Diet Programs
M	6	0610.28	Other Restoration Services
M	6	0610.30	Hearing/Speech Therapy
M	6	0610.31	Physical Therapy
M	6	0610.32	Psycho Therapy
M	6	0610.33	Counseling Sessions
M	6	0610.34	Other Therapy
M	7	0610.40	College and University
M	7	0610.41	Vocational School
M	7	0610.42	On the Job Training
M	7	0610.43	Elementary or High School
M	7	0610.44	Work Adjustment
M	7	0610.45	Tutoring
M	7	0610.46	Follow-Up Services
	N	0610.47	Training Supplies
M	7	0610.48	Job Club
M	7	0610.49	Living Skills Training
M	7	0610.50	Life Coaching
M	7	0610.51	Other Training
M	7	0610.52	Job Development/Job Coach
	N	0610.54	Visual Appliances

	N	0610.55	Orthotic Aids
	N	0610.56	Artificial Limbs
	N	0610.57	Dental Appliances
	N	0610.58	Hearing Devices
	N	0610.59	Other Prosthetic Devices
	N	0610.65	Mileage
M	7	0610.66	Relocation
M	7	0610.67	Common Carrier
	N	0610.68	Other Transportation
	N	0610.69	Client Per Diem/Lodging/Meals
	N	0610.70	Vehicle Purchase
M	7	0610.71	Vehicle Repair
M	7	0610.72	Vehicle Modification
	N	0610.73	Other Vehicle Expenditures
	N	0610.75	Maintenance
M	1	0610.76	Rent/Housing
	N	0610.77	Food
	N	0610.78	Utilities and Communications
	N	0610.79	Clothing
M	7	0610.80	Supported Employment Job Development
M	7	0610.81	Supported Employment Job Coaching
M	7	0610.82	Supported Employment Training
M	7	0610.83	Other Supported Employment
	N	0610.86	All Other Goods (not services)

	N	0610.87	Mileage/Per Diem - Attend/Interrupted
	N	0610.88	Tools/ Equipment/Supplies
M	7	0610.89	Note Taker/Reader Services
	N	0610.90	Deposits for Rent (refundable)
M	7	0610.91	Home Modification
M	7	0610.92	Interpreter Services
M	7	0610.93	Attendant/Nursing Services
M	7	0610.94	Occupational Services (not goods)
M	7	0610.95	Incentive
	N	0610.96	Small Business
	N	0610.97	Family Members Services
M	7	0610.98	Child Care
M	7	0610.99	All Other Services (not goods)
0611.00		Case Services	
M	6	0611.01	General Medical Examinations
M	6	0611.02	Psychological/Psychiatric Evaluations
M	7	0611.03	Vocational Evaluations/SE Assessments
M	6	0611.04	Hearing/Speech Examinations
M	6	0611.05	Dental Examinations
M	6	0611.06	Eye Examinations
M	6	0611.07	Orthopedic Evaluations
M	6	0611.08	Neurological/Neuropsychological Evaluations
M	7	0611.09	Life Coach Evaluations
M	7	0611.10	Living Skills Evaluations

	N	0611.11	Records and Reports
M	6	0611.12	Laboratory Work
M	6	0611.13	X-Rays and Readings
M	6	0611.14	Other Diagnostic and Evaluations
M	6	0611.15	Other – Institutions
	N	0611.16	Drugs – Institutions
M	6	0611.18	Eye Care Examination - Title XIX
	N	0611.19	Eye Care Glasses - Title XIX
M	6	0611.20	Surgical Fees
M	6	0611.21	Hospitalization Fees
M	6	0611.22	Dental Restoration and Treatment
M	6	0611.23	Medical Follow-Ups
	N	0611.24	Medications
	N	0611.25	Medical Supplies
M	6	0611.26	Alcohol and Drug Treatment
M	7	0611.27	Diet Programs
M	6	0611.28	Other Restoration Services
	N	0611.29	Disability Medical Record Requests
M	6	0611.30	Hearing/Speech Therapy
M	6	0611.31	Physical Therapy
M	6	0611.32	Psycho Therapy
M	6	0611.33	Counseling Sessions
M	6	0611.34	Other Therapy
M	7	0611.36	Maintenance 10-24

M	7	0611.37	Services Other Family 10-24
M	6	0611.38	Other Restoration 10-24
M	7	0611.39	Other Services (Trans) 10-24
M	7	0611.40	College and University
M	7	0611.41	Vocational School
M	7	0611.42	On the Job Training
M	7	0611.43	Elementary or High School
M	7	0611.44	Work Adjustment
M	7	0611.45	Tutoring
M	7	0611.46	Follow-Up Services
	N	0611.47	Training Supplies
M	7	0611.48	Job Club
M	7	0611.49	Living Skills Training
M	7	0611.50	Life Coaching
M	7	0611.51	Other Training
M	7	0611.52	Job Development/Job Coach
M	7	0611.53	Business School 10-24
	N	0611.54	Visual Appliances
	N	0611.55	Orthotic Aids
	N	0611.56	Artificial Limbs
	N	0611.57	Dental Appliances
	N	0611.58	Hearing Devices
	N	0611.59	Other Prosthetic Devices
M	6	0611.61	DIB/SSI Consultative Exams

M	6	0611.62	Phys Restr Follow-Up 26
M	7	0611.63	Training Follow-Up 26
M	7	0611.64	Maintenance Follow-Up 26
	N	0611.65	Mileage
M	7	0611.66	Relocation
M	7	0611.67	Common Carrier
	N	0611.68	Other Transportation
	N	0611.69	Client Per Diem/Lodging/Meals
	N	0611.70	Purchase
M	7	0611.71	Repair
M	7	0611.72	Modification
	N	0611.73	Other Vehicle Expenditures
M	6	0611.74	Sterilization
	N	0611.75	Maintenance
	N	0611.76	Rent/Housing
	N	0611.77	Food
	N	0611.78	Utilities and Communications
	N	0611.79	Clothing
M	7	0611.80	Supported Employment Job Development
M	7	0611.81	Supported Employment Coaching
M	7	0611.82	Supported Employment Training
M	7	0611.83	Other Supported Employment
	N	0611.84	AFDC - Foster Care
	N	0611.85	AFDC - Maintenance Grants

	N	0611.86	All Other Goods (not services)
	N	0611.87	Mileage/Per Diem - Attend/Interpt.
	N	0611.88	Tools/ Equipment/Supplies
M	7	0611.89	Note Taker/Reader Services
M	1	0611.90	Deposits for Rent (refundable)
M	7	0611.91	Home Modification
M	7	0611.92	Interpreter Services
M	7	0611.93	Attendant/Nursing Services
M	7	0611.94	Occupational Services (not goods)
	N	0611.95	Incentive
	N	0611.96	Small Business
	N	0611.97	Family Members Services
M	7	0611.98	Child Care
M	7	0611.99	All Other Services (not goods)
0612.00		Foster Care	
	N	0612.07	Foster Care EA
	N	0612.08	
M	7	0612.09	Transportation EA
M	7	0612.10	Counseling EA - Sec. Svc.
M	7	0612.11	Legal Services - Chins
M	7	0612.14	Int. Child Trmnt. - Inc. Maint
M	7	0612.15	Int. Child Trmnt. IV-E Inc.MAI
M	7	0612.16	Int. Child Trmnt. E.A. Inc.MAN
M	7	0612.20	Chore Services-Chins

M	6	0612.21	Dib Consultative Exam (Titl II)
	N	0612.26	Dib Claimant Travel (Titl II)
	N	0612.27	Foster Care Chins-Inc Mnt
	N	0612.28	Foster Care IVE-Inc Mnt-Children
	N	0612.29	Dib Med Record Request(Tit II)
	N	0612.38	St. Indt Liv-Soc Svc-Chins
	N	0612.39	St. Indt Liv Inc Mnt-Chins
	N	0612.40	St Ind Liv Ive-Inc Mnt-Chins
M	7	0612.47	Transportation – Chins
M	7	0612.54	Foster Care EA
	N	0612.59	Spcl Fstr Care-Soc Svc-Chins
	N	0612.60	Spcl Fost Care-Inc Mnt-Chins
M	6	0612.61	Concurrent Consultative Exam
M	7	0612.63	Chins Protective Daycare
M	7	0612.64	Chins Preventive Daycare
	N	0612.66	Concurrent Claimant Travel
	N	0612.67	Adopt Asst-Inc Mnt-Chins
	N	0612.68	Adopt Asst Ive-Inc Mnt-CHINS
M	7	0612.69	Concurrent Medical Record Requests
M	7	0612.70	Ind Yth Serv-Inc Mnt-Chins
M	7	0612.71	SSI Consultative Exam (Ttl XVI)
	N	0612.76	SSI Claimant Travel (Title XVI)
M	7	0612.79	SSI Med Record Request (Title XVI)
M	7	0612.80	Court Order-Soc Svc-Chins

M	7	0612.81	Court Order-Inc Mnt-Chins
M	7	0612.82	Court Order Iv-E Inc Mnt-Chins
	N	0612.90	Special Foster Care EA
M	7	0612.92	Protective Day Care EA
M	7	0612.93	Preventive Day Care EA
M	7	0612.94	Ind. Yth Serv EA
M	7	0612.96	Court Ordered EA-Legal Svc.
M	7	0612.97	Court Ordered EA
M	7	0612.99	Crisis Shelter EA
0613.00		Social Services	
M	7	0613.01	Family Planning-SSI
M	7	0613.02	Family Planning-AFDC
M	7	0613.03	Family Plan-Medicaid
M	7	0613.04	Family Plan-Income
M	7	0613.05	Fam.Plan-Ex-Ch-Prot.
M	7	0613.06	Family Plan AFDC-Fc
	N	0613.07	Foster Care EA
M	7	0613.09	Transportation EA
M	7	0613.10	Counseling EA - Soc. Svc.
M	7	0613.11	Legal Svcs-Children
M	7	0613.12	Legal Svcs-Adult
	N	0613.13	Win-Day Care-Registered
M	7	0613.14	Int. Child Trmnt. Inc. Maint
M	7	0613.15	Int. Child Trmnt. Iv-E Inc. Ma

M	7	0613.16	Int. Child Trmnt. E.A. Inc. Ma
M	7	0613.17	Win - Counseling Svc
M	7	0613.18	Win-Voc Rehab Svcs
M	7	0613.19	Win Ex Disputes & Tr
M	7	0613.20	Chore Svcs-Children
M	7	0613.21	Chore Svcs-Adult
M	7	0613.22	Chore - Medicaid
M	7	0613.23	Chore - Income
M	7	0613.24	Chore - Exempt
M	7	0613.25	Dc-Children-Medicaid
	N	0613.26	Foster Care-Adult
	N	0613.27	Foster Care-Child Income Maint
	N	0613.28	Foster Care-IV-E Income Maint
M	7	0613.29	Day Care, Child, Job Search
M	7	0613.30	Day Care-Child-SSI
M	7	0613.31	Day Care, Child, Counseling
M	7	0613.32	Day Care, Child Income
M	7	0613.33	Day Care-Child-Ex-Ch.Prot.
M	7	0613.34	Day Care-Child – AFDC-FC
M	7	0613.35	IV-E Ind Living-Soc Svcs
M	7	0613.36	IV-E Ind Living-Income Maint
M	7	0613.37	Home Mgmt.-Income
	N	0613.38	St Ind Liv-Soc Svcs
	N	0613.39	St Ind Liv-Income Maint

M	7	0613.40	St Ind -IV-E Income Maint
M	7	0613.41	Day Care - Child - Active-WIN/ENT
M	7	0613.42	Day Care - Child – Student
M	7	0613.43	Day Care - Child – Training
M	7	0613.44	Homemaker - Income
M	7	0613.45	Hmkr-Ex-Protection
M	7	0613.46	Homemaker – AFCS-FC
M	7	0613.47	Trans - Children
M	7	0613.48	Trans – AFDC
M	7	0613.49	Transport.-Medicaid
M	7	0613.50	Transport.-Income
M	7	0613.51	Trans.-Ex.-Protect
	N	0613.52	Trans.-AFDC-FC
M	7	0613.53	Counseling - SSI
M	7	0613.54	Counseling-Children
M	7	0613.55	Counseling-Medicaid
M	7	0613.56	Counseling-Income
M	7	0613.57	Counseling-Exempt
M	7	0613.58	Info & Referral - Ex
	N	0613.59	Spec Foster Care- S. S.
	N	0613.60	Spec Foster Care Income Maint
	N	0613.61	Spec. Foster Care-Im, IV-E
M	7	0613.62	Social.-Ex-Protect.
M	7	0613.63	Child Protect Daycare

M	7	0613.64	Child Prevent Daycare
M	7	0613.65	Emergency Shelter
	N	0613.66	Adopt Asst-Soc Svcs
	N	0613.67	Adopt Asst-I. Maint.
	N	0613.68	Adopt Asst-IV-E I. Maint.
M	7	0613.69	Ind. Youth-Soc Svcs
M	7	0613.70	Ind. Youth-I. Maint
M	7	0613.71	Ind. Youth-Iv-E I. Maint
M	7	0613.72	Homemaker Admin
M	7	0613.73	Recreation SSI
M	7	0613.74	Recreation AFDC
M	7	0613.75	Recreation Medical
M	7	0613.79	Court Ordered-Legal Svcs
M	7	0613.80	Court Ordered-Soc Svcs
M	7	0613.81	Court Ordered-I. Maint.
M	7	0613.82	Court Ordered-Iv-E I. Maint.
M	7	0613.83	Court Intervene Medi
M	7	0613.84	Socialization-AFDC-FC
M	7	0613.85	Residential Tuition
	N	0613.87	Social.-Exempt - FC
M	7	0613.88	Family Based Program
	N	0613.90	Special Foster Care EA
M	7	0613.92	Protective Day Care EA
M	7	0613.93	Preventive Day Care EA

M	7	0613.94	Ind. Yth Serv EA
M	7	0613.96	Court Ordered EA-Legal Svc.
M	7	0613.97	Court Ordered EA
M	7	0613.99	Crisis Shelter EA
0614.00		D -PASS MEDICAL CASE SERVICES	
M	6	0614.01	Eyeglasses-Senior Citizen
M	6	0614.02	Hearing Aid-Senior Citizen
M	6	0614.03	Adoption Medical Assistance
M	6	0614.04	Foster Parent Physical
M	6	0614.05	Emergency Medical Abuse/Neglect
M	7	0614.06	St Lic Shelter Care-Bd Room Care
M	6	0614.08	Hearing Aid SSI
M	6	0614.10	Physician Services, FC
M	6	0614.11	Physician Services, EA
M	6	0614.12	Physician Services, GA
M	6	0614.13	Physician Services, MMP
M	6	0614.19	Physician Services, Slsc
M	6	0614.20	Hospital Services, FC
M	6	0614.21	Hospital Services, EA
M	6	0614.22	Hospital Services, GA
M	6	0614.23	Hospital Services, MMP
M	6	0614.29	Hospital Services, Slsc
M	6	0614.30	Dental Services, FC
M	6	0614.31	Dental Services, EA

M	6	0614.32	Dental Services, GA
M	6	0614.33	Dental Services, MMP
M	6	0614.34	Dental Services, AFDC
M	6	0614.36	Dental Services, Lsc
M	6	0614.37	Dental Services, Map
M	6	0614.38	Dental Services, SSI
M	6	0614.39	Dental Services, SLSC
	N	0614.40	Drugs, FC
	N	0614.41	Drugs, EA
	N	0614.42	Drugs, Ga
	N	0614.43	Drugs, Mmp
	N	0614.44	Drugs, AFDC
	N	0614.45	Drugs, AFDC/Fc
	N	0614.46	Drugs, Lsc
	N	0614.47	Drugs, Map
	N	0614.48	Drugs, SSI
	N	0614.49	Drugs, Slsc
M	7	0614.50	Eye Care, Fc
M	7	0614.51	Eye Care, EA
M	7	0614.52	Eye Care, Ga
M	7	0614.53	Eye Care, Mmp
M	7	0614.54	Eye Care, AFDC
M	7	0614.56	Eye Care, Lsc
M	7	0614.57	Eye Care, Map

M	7	0614.58	Eye Care, SSI
M	7	0614.59	Eye Care, Slsc
M	7	0614.60	X-Ray Lab-Other, Fc
M	7	0614.61	X-Ray Lab-Other, EA
M	7	0614.62	X-Ray Lab-Other, Ga
M	7	0614.63	X-Ray Lab-Other, Mmp
M	7	0614.69	X-Ray Lab-Other, Slsc
M	7	0614.70	Burial, Fc
M	7	0614.74	Burial, AFDC
M	7	0614.75	Burial, AFDC/Fc
M	7	0614.76	Burial, Lsc
M	7	0614.77	Burial, Map
M	7	0614.78	Burial, SSI
M	7	0614.79	Burial, Slsc
M	1	0614.80	Equip Rent/Purchase, Fc
M	1	0614.81	Equip Rent/Purchase, EA
M	1	0614.82	Equip Rent/Purchase, Ga
M	1	0614.83	Equip Rent/Purchase, Mmp
M	1	0614.84	Equip Rent/Purchase, AFDC
M	1	0614.85	Equip Rent/Purchase, AFDC/Fc
M	1	0614.86	Equip Rent/Purchase, Lsc
M	1	0614.87	Equip Rent/Purchase, Map
M	1	0614.88	Equip Rent/Purchase, SSI
M	1	0614.89	Equip Rent/Purchase, Slsc

M	1	0614.90	Oxygen, Fc
M	1	0614.91	Oxygen, EA
M	1	0614.92	Oxygen, Ga
M	1	0614.93	Oxygen, Mmp
M	1	0614.94	Oxygen, AFDC
M	1	0614.95	Oxygen, AFDC/Fc
M	1	0614.97	Oxygen, Map
M	1	0614.98	Oxygen, SSI
M	6	0614.99	Catastrophic Medical Expense
0615.00		Insurance Payment Claims	
	N	0615.01	Insurance Payment Claims
0616.00		Medical Assistance Title 19 Program	
M	6	0616.01	Counseling & Training Services
M	6	0616.07	PASARR Level II Screening
M	7	0616.08	Client Transportation
M	6	0616.09	Ambulance & Transportation
M	6	0616.10	Physical Therapy
M	6	0616.11	End Stage Renal Disease Services
M	6	0616.12	Mental Health Clinic Services
M	6	0616.13	Surgi-center
M	6	0616.14	Mental Hospital Services
M	6	0616.15	Intermediate Care Facility/Mentally Retarded
M	6	0616.16	Public Health Nursing Services
M	6	0616.17	County Health Unit

M	6	0616.18	Optometric Exam
M	6	0616.19	Optometric Eye Glass/Lens
M	6	0616.20	Hearing Aids
M	6	0616.21	Public Health Nursing – 101 Code
M	6	0616.22	Intensive Child Treatment SVC
M	6	0616.23	Prosthetic Devices
M	6	0616.24	PASSAR MI Counseling Center
M	6	0616.25	PASSAR MI Consultant/Committee
M	6	0616.26	PASSAR MR Counseling Center
M	6	0616.28	O/P Substance Abuse
M	6	0616.29	Extraordinary Heavy Case
M	7	0616.30	Case Management
M	7	0616.31	HAB – Residential
M	7	0616.33	HAB - Day Habilitation
M	7	0616.34	HAB - Pre-Vocational
M	7	0616.35	HAB - Support Employment
M	7	0616.36	Case Management - Internal Assessment
M	7	0616.37	Case Management - Sub Assessment
	N	0616.39	Co-Ins and Deductible
	N	0616.40	Part B Prem – Non-Cash
	N	0616.41	Part A
	N	0616.42	Part B
M	6	0616.43	IP RTC-NON-JCAHO
M	6	0616.44	Rtc-Therapies Non-JCAHO

M	7	0616.45	HAB - In-Home Support
M	7	0616.46	HAB - Personal Care
M	7	0616.47	Waiver
M	7	0616.48	HAB - Adapt New Equipment
M	7	0616.49	HAB - Adapt Existing Equipment
M	7	0616.50	HAB - New Home Modifications
M	7	0616.51	HAB - Existing Home Modifications
M	6	0616.52	Special Therapy – OT
M	6	0616.53	Special Therapy – ST
M	6	0616.54	Special Therapy – Diet
M	6	0616.55	Special Therapy/Psy
M	7	0616.56	Respite
M	6	0616.58	Rural Health Clinic Services
M	6	0616.59	Home Health Services
	N	0616.60	Medical Supplies & Equip
M	6	0616.62	Special Therapy – Respiratory
M	6	0616.63	Special Therapy – PT
M	6	0616.64	Swing Bed – ICF (T-19)
M	6	0616.65	Swing Bed - (T-18/T-19)
M	6	0616.66	Inpatient Hospital Services
M	6	0616.67	Skilled Nursing Facility Services
M	6	0616.68	Physician Services
M	6	0616.69	Outpatient Hospital Services

M	6	0616.71	Lab
M	6	0616.72	Radiology
M	6	0616.73	Legal Abortions
M	6	0616.74	Sterilizations
M	6	0616.75	Family Planning Clinic
M	7	0616.76	Recreation Income
M	7	0616.77	Recreation Exmt Prot
M	6	0616.78	Orthodontic Services
M	6	0616.79	Dental Services
M	6	0616.80	Early Periodic Screening Diagnosis & Treatment Screening
M	6	0616.83	ICF Services
M	6	0616.84	IPRTC-JCAMO
M	6	0616.85	RTC Therapies
M	6	0616.86	IP Rehab Hospital
M	6	0616.87	IP Rehab NH
M	6	0616.88	Special Therapies JCAHO
M	6	0616.89	C.R.N.A. Services
M	7	0616.90	Other Services
M	6	0616.92	Nurse Practitioner
M	6	0616.93	Title Nineteen
	N	0616.94	Oxygen
	N	0616.95	Prescribed Drugs
M	6	0616.96	SNF Crossover

M	6	0616.97	Swing Bed Heavy Care
M	7	0616.98	Regional Development Center
0617.00		Medicaid	
M	7	0617.01	Kids Case Management
M	7	0617.02	Kids Initial Assessment
M	7	0617.03	Kids Subsequent Assessment
M	7	0617.04	Kids Homemaker
M	7	0617.05	Kids Respite Care
M	7	0617.06	Kids Residential – Habilitation
M	7	0617.07	Kids Sup Habilitation Training
M	7	0617.08	Kids Special Family Habilitation HM with Transportation
M	7	0617.09	Kids Special Family Habilitation HM without Transportation
M	7	0617.10	Kids Resident Habilitation Trainer with Transportation
M	7	0617.11	Kids Resident Habilitation Trainer without Transportation
M	7	0617.12	Kids Environment Models – New
M	7	0617.13	Kids Environment Models – Existing
M	6	0617.14	Kids Skilled Nursing
	N	0617.15	Kids Special Equipment and Supplies – New
M	7	0617.16	Kids Special Equipment and Supplies – Existing
M	6	0617.17	Kids Respiratory Therapy
M	6	0617.18	Kids Psychological Therapy
M	6	0617.19	Kids Dietitian Services
M	6	0617.20	Kids Special Diets
M	6	0617.21	TB Outpatient Services

M	7	0617.22	Personal Care
M	6	0617.23	TCM/NW DD Child
M	6	0617.24	TCM/NW DD Child Int. Assessment
M	6	0617.25	TCM/NW DD Child Sub. Assessment
M	6	0617.39	TCM/NW DD Adult
M	6	0617.40	TCM/NW DD Adult Int Assessment
M	6	0617.41	TCM/NW DD Adult Sub. Assessment
M	7	0617.42	Care Coordinator
M	7	0617.43	Self-Help Asst/Non-Cert.
M	7	0617.44	Self-Help Asst/Certified
M	7	0617.45	Skilled Nursing
M	7	0617.50	Case Management
M	7	0617.51	Personal Care Attendant
M	6	0617.52	Respite
M	7	0617.53	Home Delivered Meals
M	7	0617.54	Electrn Emergency Alerting SVS
M	7	0617.55	Non-Medical Transportation
M	7	0617.56	Adult Day Care
M	6	0617.57	Respite Care Nursing Facility
M	6	0617.58	LifeLine Monthly Services
M	6	0617.59	LT101 – Level II – MI
M	6	0617.60	LT101 – Level II - MR
M	6	0617.61	EPSDT Psychologist
M	6	0617.62	EPSDT PUT Duty RN

M	6	0617.63	EPSDTST/OT Independent
M	6	0617.64	EPSDT UEE Unident
M	6	0617.65	EPSDT Personal Care
M	7	0617.66	Targeted Case Management
M	7	0617.67	EPSDT Hospice
M	6	0617.68	I/P Acute Psych-Stabil
M	6	0617.69	Extended Psych Hospital <21
M	6	0617.70	Extended Psych Hospital >21
M	6	0617.71	Chiropractic X Over
M	6	0617.72	EPSDT Chiropractic
M	6	0617.73	Podiatry X Over
M	6	0617.74	EPSDT Podiatry
M	6	0617.75	Psychology X-over
M	6	0617.76	CORF
M	6	0617.77	Independent Lab
M	6	0617.78	Independent Radiology
M	6	0617.79	Fed. Qual. Health Center
M	6	0617.80	Extend Psych RTC <21
M	6	0617.81	Extend Psych RTC >21 Maint
M	7	0617.82	NF Extraordinary Care
M	6	0617.83	MH Psych Xover WHIPP
M	3	0617.84	WHIPP
M	6	0617.90	Alf Case Management
M	6	0617.91	Alf Level 1

M	6	0617.92	Alf Level 2
M	6	0617.93	Alf Level 3
0618.00		Children's Health	
	N	0618.01	Children's Prosthetic Appliances
M	6	0618.02	Children's Medical Care Exam
	N	0618.03	Children's Drug
M	6	0618.04	Outpatient (Hospital)
M	6	0618.05	Children's Convalescent Hospital
M	7	0618.09	Children's Other Services
	N	0618.27	Foster Care – DP
M	7	0618.56	Adult Day Care
M	7	0618.80	
M	7	0618.81	
M	7	0618.82	
M	7	0618.83	
0619.00		Delinquent Services – Youth Alt. (DP)	
M	7	0619.11	Legal Services – DP
M	7	0619.14	Int. Child. Trmnt. Inc. Maint
M	7	0619.15	Int. Child. Trmnt. IV-E Inc Ma
M	7	0619.16	Int. Child. E.A. Inc. Maint.
M	7	0619.20	Chore Services -DP
	N	0619.27	Foster Care-DP Inc. Maint
	N	0619.28	Foster Care-DP IV-E Inc. Maint

	N	0619.35	IV-E Ind Liv - DP Soc Svcs
	N	0619.36	IV-E Ind Liv - DP Inc. Maint
	N	0619.38	St Ind Liv - Soc Svcs - DP
	N	0619.39	St Ind Liv - Inc Maint - DP
M	7	0619.40	St Liv-IV-E Inc Maint DP
M	7	0619.47	Transportation – DP
M	7	0619.54	Counseling – DP
	N	0619.59	Special Foster Care-Soc Svcs – DP
	N	0619.60	Special Foster Care Inc Mnt-DP
	N	0619.61	Spec Foster Care-IV-E Inc Mnt-DP
M	7	0619.63	Prot Daycare - DP
M	7	0619.64	Prev Daycare – DP
	N	0619.66	Adopt Asst - Soc Svcs - DP
	N	0619.67	Adopt Asst - Inc Mnt – DP
	N	0619.68	Adopt Asst - IV-E Inc Mnt – DP
M	7	0619.69	Ind Youth - Soc Svcs-DP
	N	0619.70	Ind Youth - Inc Mnt – DP
	N	0619.71	Ind Youth - IV-E Inc Mnt-DP
M	7	0619.79	Court Order Legal Svcs-DP
M	7	0619.80	Court Order - Soc Svcs – DP
M	7	0619.81	Court Order - Inc Mnt-DP
	N	0619.82	Court Order - IV-E Inc Mnt-DP
M	7	0619.89	Case Management - DP
M	7	0619.90	First Aid/CPR

0620.00		Delinquent Services – Staff Supv. (De)	
	N	0620.07	Foster Care EA
M	7	0620.09	Transportation EA
M	7	0620.10	Counseling EA-Soc Svc
M	7	0620.11	Legal Services -De
M	7	0620.20	Chore Services – De
	N	0620.27	Foster Care – De Inc Maint
	N	0620.28	Foster Care-De IV-E Inc. Maint
	N	0620.35	IV-E Ind Liv – De Soc Svcs
	N	0620.36	IV-E Ind Liv – De Inc Maint
	N	0620.38	St Ind Liv - Soc Svcs - De
	N	0620.39	St Ind Liv - Inc Maint - De
	N	0620.40	St Ind Liv-IV-E Inc Maint - De
M	7	0620.47	Transportation - De
M	7	0620.54	Counseling - De
	N	0620.59	Spec Foster Care-Soc Svcs - De
	N	0620.60	Spec Foster Care-Inc Mnt - De
	N	0620.61	Spec Foster Care-IV-E-Inc Mnt - De
M	7	0620.63	Prote Daycare - De
M	7	0620.64	Prévu Daycare - De
	N	0620.66	Adopt Asst - Soc Svcs - De
	N	0620.67	Adoption Assistance-Inc Mnt
	N	0620.68	Adopt Asst - IV-E Inc Mnt - De
M	7	0620.69	Ind Youth - Soc Svcs - De

	N	0620.70	Ind Youth - Inc Ming - De
	N	0620.71	Ind Youth – IV-E Inc Mnt - De
M	7	0620.79	Court Order Legal Svcs- De
	N	0620.80	Court Order - Soc Svcs – De
	N	0620.81	Court Order-Inc Mnt- De
	N	0620.82	Court Ord – IV-E Inc Mnt- De
	N	0620.90	Special Foster Care EA
M	7	0620.91	
M	7	0620.92	Protective Day Care EA
M	7	0620.93	Preventive Day Care EA
M	7	0620.94	Ind. Yth Serv EA
M	7	0620.96	Court Ordered EA-Legal Svc.
M	7	0620.97	Court Ordered EA
M	7	0620.98	Crisis Shelter
M	7	0620.99	Crisis Shelter EA

0621.00		Adult Protection Services	
M	7	0621.81	Emergency Services EA
	N	0621.82	Adult Guardianship
0622.00		Child Protective Services (CPS)	
M	7	0622.05	Counseling EA
M	7	0622.06	Counseling
M	7	0622.14	Individualized Youth Services EA
M	7	0622.15	Individualized Youth Services
M	7	0622.16	Admin Fee
M	7	0622.17	Admin Fee EA
	N	0622.18	Admin Fee EA
	N	0622.22	Adoption Assistance Income Maintenance IVE
	N	0622.27	Adoption Assistance Income Maintenance
	N	0622.28	Adoptive Assistance Social Services
M	7	0622.30	Legal Services EA
M	7	0622.35	Legal Services
M	3	0622.47	Transportation EA
M	3	0622.52	Transportation
M	7	0622.62	Out of Home - Income Maintenance – IVE
M	7	0622.67	Out of Home - Income Maintenance – EA
M	7	0622.68	Out of Home - Social Services- EA
M	7	0622.73	Out of Home - Income Maintenance
M	7	0622.74	Out of Home - Social Services
M	7	0622.75	Out of Home Place IM – Health

M	7	0622.80	Crisis Shelter, EA
	N	0622.85	Subsidized Guardianship - Income Maintenance – Ch
	N	0622.86	Subsidized Guardianship - Income Maintenance – De
	N	0622.87	Subsidized Guardianship - Income Maintenance
M	7	0622.92	Daycare - Preventive/Protection – EA
M	7	0622.93	Daycare - Preventive/Protection
M	7	0622.94	Secured Facility Inc Maint CH
M	7	0622.95	Secured Facility Inc Maint DE
M	7	0622.96	Secured Facility Income Maint
0623.00		Youth & Family Service (YFS)	
M	7	0623.01	Counseling - EA – Ch
M	7	0623.02	Counseling - EA – De
M	7	0623.03	Counseling – Ch
M	7	0623.04	Counseling – De
M	7	0623.05	Counseling – EA
M	7	0623.06	Counseling
M	7	0623.10	Individual Youth Service - EA – Ch
M	7	0623.11	Individual Youth Service - EA – De
M	7	0623.12	Individual Youth Service – Ch
M	7	0623.13	Individual Youth Service – De
M	7	0623.14	Individual Youth Service – EA
M	7	0623.15	Individual Youth Service
M	7	0623.16	Admin Fee
M	7	0623.17	Admin Fee EA

	N	0623.18	Incentive Service
	N	0623.20	Adoption Assistance - Income - IVE – Ch
	N	0623.21	Adoption Assistance - Income - IVE – De
	N	0623.22	Adoption Assistance - Income – IVE
	N	0623.23	Adoption Assistance - Income – Ch
	N	0623.24	Adoption Assistance –Social – Ch
	N	0623.25	Adoption Assistance - Income – De
	N	0623.26	Adoption Assistance - Social – De
	N	0623.27	Adoption Assistance - Income Maintenance
	N	0623.28	Adoption Assistance - Social Services
M	7	0623.30	Legal Services – EA
M	7	0623.31	Legal Services - EA – Ch
M	7	0623.32	Legal Services - EA – De
M	7	0623.33	Legal Services – Ch
M	7	0623.34	Legal Services – De
M	7	0623.35	Legal Services
M	3	0623.47	Transportation – EA
M	3	0623.48	Transportation - EA – Ch
M	3	0623.49	Transportation - EA – De
M	3	0623.50	Transportation – Ch
M	3	0623.51	Transportation – De
M	3	0623.52	Transportation
M	7	0623.60	Out of Home Placement - Maintenance - IVE – Ch
M	7	0623.61	Out of Home Placement - Maintenance - IVE – De

M	7	0623.62	Out of Home Placement - Maintenance – IVE
M	7	0623.63	Out of Home Placement - Maintenance - EA – Ch
M	7	0623.64	Out of Home Placement - Social Services - EA – Ch
M	7	0623.65	Out of Home Placement - Maintenance - EA – De
M	7	0623.66	Out of Home Placement - Social Services - EA – De
M	7	0623.67	Out of Home Placement - Maintenance – EA
M	7	0623.68	Out of Home Placement - Social Services – EA
M	7	0623.69	Out of Home Placement - Maintenance – Ch
M	7	0623.70	Out of Home Placement - Social Services – Ch
M	7	0623.71	Out of Home Placement - Maintenance – De
M	7	0623.72	Out of Home Placement - Social Services – De
M	7	0623.73	Out of Home Placement - Income Maintenance
M	7	0623.74	Out of Home Placement - Social Services
M	7	0623.75	Out of Home Placement – IM Health
M	7	0623.80	Crisis Shelter, EA
	N	0623.85	Subsidized - Income Maintenance – Ch
	N	0623.86	Subsidized - Income Maintenance – De
	N	0623.87	Subsidized - Income Maintenance
	N	0623.90	Foster Parent First Aid/CPR
M	7	0623.92	Daycare - Preventive/Protective – EA
M	7	0623.93	Daycare - Preventive/Protective
M	7	0623.94	Secured Facility Inc Maint Ch
M	7	0623.95	Secured Facility Inc Maint De
M	7	0623.96	Secured Facility Income Maint

0624.00		Probation (PB)	
M	7	0624.01	Counseling - EA – Ch
M	7	0624.02	Counseling - EA – De
M	7	0624.03	Counseling – Ch
M	7	0624.04	Counseling – De
M	7	0624.05	Counseling – EA
M	7	0624.06	Counseling
M	7	0624.07	Electronic Monitoring
	N	0624.08	Urine Analysis
M	7	0624.09	Other ISP
M	7	0624.10	Individualized Youth Services - EA – Ch
M	7	0624.11	Individualized Youth Services - EA – De
M	7	0624.12	Individualized Youth Services – Ch
M	7	0624.13	Individualized Youth Services – De
M	7	0624.14	Individualized Youth Services – EA
M	7	0624.15	Individualized Youth Services
M	7	0624.16	Admin Fee
M	7	0624.17	Admin Fee Ea
	N	0624.18	Incentive Service
	N	0624.20	Adoption Assistance - Income - IVE – Ch
	N	0624.21	Adoption Assistance - Income - IVE – De
	N	0624.22	Adoption Assistance - Income – IVE
	N	0624.23	Adoption Assistance - Income – Ch
	N	0624.24	Adoption Assistance – Social Services – Ch

	N	0624.25	Adoption Assistance – Income De
	N	0624.26	Adoption Assistance – Social De
	N	0624.27	Adoption Assistance – Income Maintenance
	N	0624.28	Adoption Assistance – Social Services
M	3	0624.47	Transportation – EA
M	3	0624.48	Transportation - EA – Ch
M	3	0624.49	Transportation - EA – De
M	3	0624.50	Transportation – Ch
M	3	0624.51	Transportation – De
M	3	0624.52	Transportation
M	7	0624.60	Out Home Placement - Maintenance - IVE – Ch
M	7	0624.61	Out Home Placement - Maintenance - IVE – De
M	7	0624.62	Out Home Placement - Maintenance – IVE
M	7	0624.63	Out Home Placement - Maintenance - EA – Ch
M	7	0624.64	Out Home Placement - Social Services - EA – Ch
M	7	0624.65	Out Home Placement - Maintenance - EA – De
M	7	0624.66	Out Home Placement - Social Services - EA – De
M	7	0624.67	Out Home Placement - Maintenance – EA
M	7	0624.68	Out Home Placement - Social Services – EA
M	7	0624.69	Out Home Placement - Maintenance – Ch
M	7	0624.70	Out Home Placement - Social Services – Ch
M	7	0624.71	Out Home Placement - Maintenance – De
M	7	0624.72	Out Home Placement - Social Services – De
M	7	0624.73	Out Home Placement - Income Maintenance

M	7	0624.74	Out Home Placement - Social Services
M	7	0624.75	Out Home Placement IM – Health
M	7	0624.80	Crisis Shelter, Ea
	N	0624.85	Subsidized Guardianship - Income Maintenance – Ch
	N	0624.86	Subsidized Guardianship - Income Maintenance – De
	N	0624.87	Subsidized Guardianship - Income Maintenance
M	7	0624.94	Secured Facility Income Maintenance Ch
M	7	0624.95	Secured Facility Income Maintenance De
M	7	0624.96	Secured Facility Income Maintenance
0625.00		Universal Service Fund	
M	7	0625.18	Chugwater Phone Company
0626.00		Grants	
G	6	0626.01	Grants
G	6	0626.02	Energy/Indian Tribal Govt Grant
	N	0626.03	Grants (Non-Reportable)
0630.00		Client/Recipient Benefits Paid	
M	6	0630.01	Pay-Medical Providers-Services
M	7	0630.02	Pay-Non-Med Providers-Services
	N	0630.03	Payments for Products
M	1	0630.04	Rent To Landlords
M	3	0630.10	Benefit Pay Clnt/Recip (Report)
	N	0630.11	Benefit Pay Clnts/Rcp (No Report)
M	3	0630.12	Travel Reimbursement To Client (Report)
	N	0630.13	Travel Reimbursement To Client (Non Report)

M	7	0630.20	Ins Premiums Paid To Ins Carrier
M	3	0630.21	Ins Premiums Reimburse To Clients
M	6	0630.22	Incentive Payments
0667.00		University of Wyoming	
	N	0667.01	Grants and Aid Payments
0671.00		JTPA Taxable Assistance	
M	7	0671.20	JTPA Taxable Payments
0681.00		Federal Program Reimbursement	
M	7	0681.01	SEO/NCRS Equipment
0700.00		<p>CAPITAL OUTLAY EXPENDITURES The amounts expended for the acquisition of, or additions to, fixed assets intended to benefit future periods. Also, includes those fixed assets acquired through capital leases. Payments made to corporate entities are not reportable.</p>	
0701.00		Capital Outlay	
M	7	0701.01	Remodeling-Additions
M	7	0701.02	Roads and Sidewalks
M	7	0701.03	<p>Improvements Other Than Buildings The amounts expended for the construction, addition, and/or alteration of improvements other than buildings, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; toll bridge construction; and shore line protection projects.</p>
M	7	0701.04	<p>Grounds Development The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes.</p>
M	7	0701.05	<p>Land The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of</p>

			acquisition.
M	7	0701.06	<p>Buildings The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use.</p> <p>The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building, and the amount of interest on project loans which accrues during the period of construction.</p> <p>The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed. Excludes those items classified as furnishings and equipment under sub-object 0701.10 "Furnishings and Equipment".</p>
M	7	0701.07	<p>Highway Construction The amounts expended for the construction, improvement, or addition to a highway, a highway building, or other highway related plant structures. Include bridges, fencing and cattle guards.</p>
M	7	0701.09	<p>Other Capital Outlays The amounts expended for capital projects not specifically indicated.</p>
	N	0701.10	<p>Furnishings and Equipment The amounts expended for furnishings and equipment considered a capital asset in accordance with the State's capitalization policy.</p>
	N	0701.11	Furniture
M	7	0701.12	<p>Capital Planning The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects</p>
M	7	0701.13	<p>Architectural and Engineering Services The amounts expended for the services of architectural or engineering firms or individuals relating to the development</p>

			and/or construction of a specific capital project.
M	7	0701.14	Relocation Costs The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.
M	7	0701.15	Game & Fish Habitat Improvement
	N	0701.16	Game & Fish Fixtures
M	7	0701.30	Dam Construction
M	7	0701.71	Campground-Picnic Area
M	7	0701.82	Utility Systems
M	7	0701.86	Signs
M	7	0701.99	Capital Outlay - WYDOT
	N	0701.FA	FA Conversion
	N	0701.ST	Employee Reimbursement
0702.00		Capital Outlay-Under 500	
M	7	0702.01	Remodel And Addition
M	7	0702.02	Roads And Sidewalks
M	7	0702.03	Sewer Water Irrigation
M	7	0702.04	Fencing
M	7	0702.05	Land-Building Purchase
M	7	0702.06	Building Construction
M	7	0702.07	Highway Construction
M	7	0702.08	Other Acq Cost
M	7	0702.09	Other
	N	0702.10	Equipment

	N	0702.11	Furniture
M	7	0702.12	Site Preparation
M	7	0702.13	Architects Services
M	7	0702.71	Campground Picnic Gd
M	7	0702.75	Boat And Beach
M	7	0702.82	Utility Systems
M	7	0702.84	Historic Services
M	7	0702.86	Signs
	N	0702.ST	Employee Reimbursement
0703.00		Capital Outlay-Advertising To be used only for advertising included in appropriation made for capital outlay.	
M	7	0703.01	Local Advertising
M	7	0703.02	National Advertising
M	7	0703.03	Legal Advertising
M	7	0703.04	Promotion And Fair
M	7	0703.05	Other
	N	0703.ST	Employee Reimbursement
0704.00		Capital Outlay-Communication To be used only for communication included in appropriation made for capital outlay.	
M	7	0704.01	Voice Data (taxable/1099 reportable) Includes telephone and network systems.
	N	0704.02	Voice Data (non-taxable) Includes telephone and network systems.
	N	0704.03	Other Telecommunications
	N	0704.08	Other Communications

	N	0704.60	Postage (Central Mail)
	N	0704.95	Telephone - U. Of W.
	N	0704.ST	Employee Reimbursement
0705.00		Capital Outlay-Travel In-State To be used only for travel included in appropriation made for capital outlay.	
M	7	0705.01	Common Carrier The amounts paid for transportation expenses incurred while performing under a personal service contract. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.
M	7	0705.02	Lodging The amounts paid for lodging expenses incurred while performing under a personal service contract.
M	7	0705.03	Private Automobile Reimbursement The amounts paid as reimbursement for private car mileage incurred while performing under a personal service contract. Also, includes the actual reimbursement of gas for a private automobile.
M	7	0705.04	M&IE Allowance (Rate Table) The M&IE allowance which is paid while performing under a personal service contract. Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system.
M	7	0705.05	Actual Meal Expenses
M	7	0705.06	Meal And Gratuity Expense The actual meal expenses which are paid while performing under a personal service contract. Does include meals and gratuities for one-day round trips.
M	7	0705.08	Other Travel Expenses The amounts paid for all other costs incurred while performing under a personal service contract. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
	N	0705.ST	Employee Reimbursement
0706.00		Capital Outlay-Travel Out-State To be used only for travel included in appropriation made for capital outlay.	

M	7	0706.01	Common Carrier The amounts paid for transportation expenses incurred while performing under a personal service contract. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.
M	7	0706.03	Private Automobile Reimbursement The amounts paid as reimbursement for private car mileage incurred while performing under a personal service contract. Also, includes the actual reimbursement of gas for a private automobile.
M	7	0706.04	Per Diem – Meals and Lodging The M&IE allowance which is paid while performing under a personal service contract. Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system.
M	7	0706.05	Gas Purchases
M	7	0706.08	Other Parking Fees
	N	0706.ST	Employee Reimbursement
0707.00		Fixed Asset-Cip & Bldg Only	
	N	0707.FA	FA Conversion
		0707.01	Purchase of non constructed buildings
0800.00		<p>NON-OPERATING EXPENDITURES Fiscal transactions and expenditures, the costs of which are not ultimately borne by or chargeable to the State spending or distributing department or fund as a cost of administration or of programs and purposes.</p> <p>Except as noted, the following transactions are not reportable on Form 1099. Code N.</p> <p>Appropriated Non-Operating Expenditures</p>	
0801.00		Purchases for Resale	
	N	0801.01	Purchases for Resale - Commodities, Materials and Equipment Amounts expended to acquire merchandise purchased for resale.
	N	0801.02	Discounts Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.

	N	0801.03	Freight In Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.
	N	0801.04	Demurrage
	N	0801.05	Handling Costs
	N	0801.06	Freight Out
	N	0801.07	Refund - Liquor Purchases
	N	0801.08	Pallet Charges
	N	0801.10	Claims, Floor Stock, Return Merchandise
	N	0801.11	Freight Adjustments, Allowances
	N	0801.12	Distiller & Beer Report Credit Memo
	N	0801.13	Refund - Beer Taxes (Exempt)
	N	0801.14	Postage for Resale
	N	0801.15	Consignment Sales
	N	0801.WW	Wyoming Wildlife Psnl Svcs - G&F
0802.00		State Initiated Volume Discount Purchases	
	N	0802.01	State Initiated Volume Discount Purchases Purchases made on behalf of Counties, Cities, Towns, Municipalities, Districts, Public Schools, and Community Colleges.
0811.00		Refund of Retirement Contributions & Interest	
	N	0811.01	Retirement Contributions
	N	0811.02	Interest Credited
0812.00		Taxes (Overpayment)	
	N	0812.01	Sales Tax
	N	0812.02	Fuel Tax

	N	0812.03	Mineral Severance Tax
	N	0812.04	Other
0813.00		Suspense	
	N	0813.02	UW Vouchers Paid
	N	0813.02	Other
M	3	0813.04	Landowner Coupon Redemption Reportable on Form 1099, code 7. <u>Exception:</u> corporate entities.
M	3	0813.05	Landowner Coupon Predator Designated
0814.00		Other Refunds	
	N	0814.01	Overpayment
	N	0814.02	Other
	N	0814.03	GPI Dependent Care Reimbursement
	N	0814.05	Other Refunds. Stale - Dated warrant
0815.00		Support Payments	
	N	0815.01	Client Deficit
	N	0815.02	Client Bonus
	N	0815.03	Excess To Client
	N	0815.04	Check To Client
	N	0815.05	Incentive Payment
	N	0815.06	AFDC - Child Support Repayment
0816.00		Claims A&I/HRD Use Only	
	N	0816.01	Health Claims
	N	0816.02	Dental Claims
	N	0816.03	Life Premium

0821.00		Counties	
	N	0821.01	Gas Tax
	N	0821.02	Cigarette Tax
	N	0821.03	Sales and Use Tax
	N	0821.04	Aviation Gas Tax
	N	0821.05	Other
	N	0821.06	MV Pro-Rate Reg Fees
	N	0821.07	Quarterly Mineral Severance Tax
0822.00		Municipalities	
	N	0822.01	Gas Tax
	N	0822.02	Cigarette Tax
	N	0822.03	Sales and Use Tax
	N	0822.04	Aviation Gas Tax
	N	0822.05	Other
	N	0822.07	Quarterly Mineral Severance Tax
	N	0822.08	Mineral Royalty
0823.00		State	
	N	0823.06	MV Pro-Rate Reg Fees
0831.00		Federal Mineral Royalties	
	N	0831.01	Federal Mineral Royalties to Local Governments
	N	0831.02	Taylor Grazing Act
	N	0831.03	U.S. Forest Reserve
0832.00		Other	
	N	0832.01	Other

0841.00		Payroll Deductions	
	N	0841.01	Payroll Deductions
0842.00		Retirement Payments These payments are reported on 1099 R. Reportable transactions are determined and Form 1099 is filed by the Retirement Division.	
	N	0842.01	Service Retirement - Member Funds
	N	0842.02	Service Retirement - Agency Funds
	N	0842.03	Service Retirement System
	N	0842.04	Dis Ret - Member
	N	0842.05	Dis Ret – Agency
	N	0842.06	Dis Ret - System
	N	0842.11	Warden Ret Member
	N	0842.12	Warden Ret Agency
	N	0842.13	Warden Ret System
	N	0842.14	Warden Dis Ret Memb
	N	0842.15	Warden Dis Ret Agency
	N	0842.16	Warden Dis Ret Sys
	N	0842.17	G&F Warden Adhoc
	N	0842.21	H/P Ret Member
	N	0842.22	H/P Ret Agency
	N	0842.23	H/P Ret System
	N	0842.24	H/P Dis Ret Member
	N	0842.25	H/P Dis Ret Agency
	N	0842.26	H/P Dis Ret System

	N	0842.27	Highway Patrol Adhoc
	N	0842.31	VFF Ret Members
	N	0842.32	VFF Ret Agency
	N	0842.33	VFF Ret System
	N	0842.50	Paid Firemen-Members
	N	0842.51	Paid Firemen-Agency
	N	0842.52	Paid Firemen-System
	N	0842.53	Pd Firemen-Disability-Member
	N	0842.54	Disability
	N	0842.55	Pd Firemen-Disability-System
	N	0842.60	Member's Contribution
	N	0842.61	Agency's Contribution
	N	0842.62	System
	N	0842.63	Member's Contribution-Disability
	N	0842.64	Agency's Contribution-Disability
	N	0842.65	System-Disability
0843.00		Other Collections	
	N	0843.02	Sales Tax - Department of Revenue and Taxation
	N	0843.03	WC Inact Acct Forfeit
	N	0843.04	Bond Forfeiture
0851.00		Principal - Repurchase or Loss	
	N	0851.01	Principal - Repurchase
0852.00		Debt Service – Interest	
I	7	0852.01	Interest

			Interest payments are reported on Form 1099I. Determination is made by payer agency.
0853.00		Debt Service –Other	
	N	0853.01	Other
	N	0853.05	Payment to Bond Escrow Agent
	N	0853.06	Bond Issuance Charges
0854.00		Loss on Value of Investments	
	N	0854.01	Loss Investment Value
0855.00		Pool Investment Fund Expend	
	N	0855.01	Pool Investment Fund Exp
0856.00		Transfers Out Pooled Funds	
	N	0856.01	Transfers Out Pooled Funds
0867.00		UW-Non Operating Expenditures	
	N	0867.01	UW-Non Operating Expenditures
0871.00		Other Loans	
	N	0871.01	Loans Requiring Collateral
	N	0871.02	Loans Not Requiring Collateral
0872.00		Special Investigating Expenditures	
	N	0872.02	Rewards-G&F Violations
	N	0872.03	Undercover Investigations
0873.00		Depreciation Expense	
	N	0873.01	Depreciation
0881.00		Fund Shift-Fiscal	
	N	0881.01	Debt Service (U.W.)

	N	0881.02	Matching-Federal (U.W.)
	N	0881.03	To General Fund
	N	0881.04	Intra-Agency
	N	0881.05	Inter-Agency
	N	0881.06	Indirect Cost-Fed(UW)
	N	0881.07	Inter-State MV Reg. Refunds
	N	0881.08	Other States
	N	0881.09	CW SRF-DEQ/Land Office Only
0900.00	<p>CONTRACT PROFESSIONAL SERVICES</p> <p>This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation.</p> <p>This includes new contracts and amendments and/or renewals of existing contracts. Both new and amended contracts and/or renewals of existing contracts should be classified under the correct corresponding object/sub-object.</p> <p>When travel expenses are authorized and included as part of the contract, the payment is to be recorded under the same object/sub-object code you are using to pay for the contracted service. This also applies to copy charges, fax charges and other miscellaneous expenses made by (and billed by) contractors. This is necessary to comply with IRS guidelines.</p> <p>If an agency hires a current State employee to perform services for the State, even if the services performed are outside the scope of the employee's normal duties, agencies must immediately notify the Payroll Division of the State Auditor's Office at (307) 777-7831.</p> <p>No payments are allowed in the 0900.00 series to state employees.</p> <p>Payments in this series are service/labor defined. Payments to non-corporate entities are reported as code 7 or code 6 (medical) on Form 1099.</p> <p>Agencies are not to include amount expended for architectural and engineering services on capital projects. These amounts are to be recorded as Object/Sub-object 0701.13.</p>		
0901.00	Contract Services		
M	6	0901.01	<p>Medical Services</p> <p>The amounts expended for any medical costs relating to or concerned with physicians or the practice of medicine. Includes hospital costs, orthopedic, laboratory and lab analysis, and</p>

			charges for services performed by doctors, dentists, orthodontics, optometrists, pediatricians, etc.
M	7	0901.02	Taxidermist
M	7	0901.03	Mortuary and Burial
M	7	0901.04	Veterinary
M	7	0901.05	<p>Attorney Services The amounts expended for non-state employed attorneys, bond counsel, patent counsel, hearing examiners, and expert witnesses. Does not include amounts expended for court reporters, legal aides or lay witnesses. These amounts are to be recorded as Object/Sub-object 0901.06.</p> <p>Note: Retired Judges, those being paid on the payroll system, are state employees. Payments must go through the payroll division.</p>
M	7	0901.06	<p>Court Services Includes the amounts expended for court reporters, legal aides, process servers, stenographic services, lay witnesses, summons issued, private investigators, collection costs, and other expenses associated with holding court or preparation for holding court.</p> <p>Payments to jurors are classified under Object series 0211.00.</p> <p>Payments to Court Reporters who are state employees are made through the payroll division.</p>
M	7	0901.07	<p>Marketing Services The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing an agency's service; public relations or media services; market research and development; and services provided to promote the agency or a program of the agency. Also, includes public involvement services; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination; fund raising; and related types of services. Does not include promotional products which are coded to 0208.04.</p>
M	7	0901.08	<p>Computer and Information Services The amounts expended to analyze, enhance, modify or implement computer systems or telecommunications systems. Includes amounts expended for programming or data processing charges. Does not include design or development of major</p>

			information systems which are classified under Object/Sub-object 0901.16, "Management Services".
M	7	0901.09	<p>Correctional-Institution Services</p> <p>Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of adults and juveniles charged with a crime and awaiting trial.</p>
M	6	0901.10	<p>Social Research Services</p> <p>The amounts expended for studies or services related to mental health care, behavioral science, education, or other social services. Does not include client services whether paid directly to clients or providers which are classified under the Object series 0600.</p>
M	7	0901.11	<p>Technical Research Services</p> <p>The amounts expended for environmental studies and assessments, transportation studies and personal services related to natural resources, agriculture, science, biology and aquatic issues. Also, includes historical research, property appraisals, real estate services, archaeological surveys.</p>
M	7	0901.12	<p>Training Services</p> <p>The amounts expended to individuals engaged in or conducting training to meet employee training needs, managerial training, employee counseling services, guest speakers, and curriculum development. Also, includes amounts expended for personnel review boards, harassment and related investigations, mediation and other employment issues.</p>
M	7	0901.13	Aerial Surveys
M	6	0901.14	Orthopedic
M	7	0901.15	<p>Financial Services</p> <p>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and audit services. Also, includes investment management, cash management and stockbroker services.</p>
M	7	0901.16	<p>Management Services</p> <p>The amounts expended for services to assist management with operation or management of the agency or unit or division of the agency and services which impact agency policy, regulatory issues, or which have broad agency implications. Also, includes services which assist management with program development,</p>

			implementation, coordination or evaluation; and which result in operational or managerial recommendations, assessment, reports and studies. Includes studies requested by the legislature and feasibility studies. Also, includes services for strategic planning, goal setting, needs assessment, business process re-engineering, facilitators for staff functions or focus groups, mediation and lobbying. Includes services for design, development, and/or implementation of major agency information processing or telecommunications systems, re-engineering of major information technology systems, quality assurance on or evaluation of such systems, and development of information technology strategic plans.
M	7	0901.17	<p>Organizational Services</p> <p>Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and services implementing the recommendations of such a study or effort. Also, included are services which provide recommendations to management on enhanced efficiencies, productivity and process improvements, and quality control in the organization.</p>
M	7	0901.18	Engineering
M	7	0901.19	<p>Laboratory</p> <p>Lab analysis other than medical. Medical related lab expenses are classified under Object/Sub-object 0901.01.</p>
M	6	0901.20	Pediatric
M	7	0901.21	<p>Law Enforcement and Security</p> <p>Includes payments for narcotics officer services.</p>
M	7	0901.22	Inspectors
M	7	0901.23	<p>Communication – Photography Services</p> <p>The amounts expended for the design, development, and/or oversight of audio/video media productions, brochures, manuals, newsletters, maps, signs, posters, annual reports, etc.; technical writing/editing; speech writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject. Includes amounts for photographic Production (still and motion pictures) and amounts expended for photo developing and prints. Does not include services related to installation of computer system linkage and telecommunications systems that are classified under</p>

			Object/Sub-object 0901.08, "Computer & Info Services".
M	7	0901.24	Entertainers
M	7	0901.25	Interpreters
M	7	0901.26	Cont. Contract Services
M	7	0901.27	Appraisal Services Fees for services of appraisers and adjusters.
M	7	0901.28	Temporary Personnel Services Includes amounts expended for data entry and answering services.
M	7	0901.29	Other Contracted Services The amounts expended for personal service contracts other than those described above, including insurance brokering, etc.
M	7	0901.30	Judging and Officiating Fees
M	7	0901.32	Entertainment
M	7	0901.33	Rodeo
M	7	0901.34	Advertising Includes the cost of radio, television, signs and billboard advertising. Also, includes job vacancy announcements.
M	7	0901.35	Architectural & Engineer Services The amounts expended for the services of architectural or engineering firms or individuals. Does not include amounts expended for architectural and engineering services on capital projects. These amounts are to be recorded as Object/Sub-object 0701.13.
M	7	0901.37	Commercial Printing The amounts expended for contractual printing, reproduction, duplicating, binding operations and all common processes of duplication performed by commercial printers. Includes printed matter such as publications, books, business cards, letterhead, pamphlets. Includes cost of paper and materials if furnished by the printer. Includes promotional products when engraving or embroidering costs are incurred.
M	7	0901.38	Custodial-Housekeeping and Janitorial Services

			The cost of hiring professional companies and individuals to provide general cleaning services.
M	7	0901.39	Feed/Hauling-Deliver Services Includes freight and labor to transport and deliver.
M	7	0901.40	Food Service Includes the cost of meals and/or professional services of nutritionists or dieticians under contractual agreement. Catering services are included under this object/sub-object. Include purchases from restaurants and eating establishments. The purchase of food products for preparation by state employees must be coded to 0230.10, "Food & Provisions." Banquet and conference room rental expenses associated with food and beverage expenditures should be coded to 0251.04, "Conference Room/Exhibit Display Booth Rental."
M	7	0901.41	Hotels-Motels-Inns-Resorts Payments made directly to hotels, motels, inns and resorts for lodging.
M	7	0901.42	Information & Research Service The cost of any professional research and information service. Includes research on individuals for determining eligibility for either state benefits or employment. Includes finger printing.
M	7	0901.44	Landscaping Services The amounts (parts with labor) expended for landscaping grounds maintenance, ground, development, and aesthetics. Includes plants, trees, shrubs, trimming, weed control, etc. Includes plant maintenance.
M	7	0901.45	Laundry Services Charges for laundry and dry cleaning services.
M	7	0901.46	Mailing Services The cost of services for bursting and pre-sorting forms and stuffing and labeling envelopes in preparation for mailing.
M	7	0901.47	Moving Services The cost of hiring the services of a moving company to relocate office furniture and fixtures or direct payment to a moving service for an employee's relocation. Does not include expenses of truck rental and supplies for moving using employee labor.
M	7	0901.48	Transportation Services

			Includes purchases or payments directly to airlines, taxicabs and limousine services.
M	7	0901.49	News Clipping Service
M	7	0901.99	Professional Fees – WYDOT
0902.00		Consulting Services	
M	7	0902.05	Legal
M	7	0902.06	Law Enforcement
M	7	0902.07	Actuarial
M	7	0902.10	Other
M	7	0902.15	Taxidermist
M	7	0902.29	Other Related Expenditures
0903.00		Special Or One Time Projects	
M	7	0903.01	Extra Gov/Transition
M	7	0903.02	Tuition & Training
M	7	0903.03	Advertising And Promotion
M	7	0903.04	Personnel Review Board - Fees
M	7	0903.05	Legal Cost
M	7	0903.06	Project Invest-Study
M	7	0903.08	Collection Cost, Summons
M	7	0903.09	Warehousing/Storage
M	7	0903.10	Packing & Handling
M	7	0903.11	W.S.S.P.O.
M	7	0903.12	Literature
M	7	0903.13	WIC Service Charge

M	7	0903.99	Highway Dept Special Projects Services
0905.00		<p>Contractual Travel</p> <p>These Object/Sub-object codes are to be used to record travel expenses paid to/or for individuals receiving payment under a personal service contract and who are authorized to receive travel expense reimbursements.</p>	
M	7	0905.01	<p>Common Carrier (taxable/1099 reportable)</p> <p>The amounts paid for transportation expenses incurred while performing under a personal service contract. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.</p>
M	7	0905.02	<p>Lodging (taxable/1099 reportable)</p> <p>The amounts paid for lodging expenses incurred while performing under a personal service contract.</p>
M	7	0905.03	<p>Private Automobile Reimbursement (taxable/1099 reportable)</p> <p>The amounts paid as reimbursement for private car mileage incurred while performing under a personal service contract. Also, includes the actual reimbursement of gas for a private automobile.</p>
M	7	0905.04	<p>M&IE (taxable/1099 reportable)</p> <p>The M&IE allowance which is paid while performing under a personal service contract. Does not include meals and gratuities for one-day round trips.</p>
M	7	0905.06	<p>Actual Meal Expenses (taxable/1099 reportable)</p> <p>The actual meal expenses which are paid while performing under a personal service contract. Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system.</p>
M	7	0905.08	<p>Other Travel Expenses (taxable/1099 reportable)</p> <p>The amounts paid for all other costs incurred while performing under a personal service contract. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.</p>
	N	0905.10	Actual - Per State Guidelines
	N	0905.11	<p>Common Carrier (non-taxable)</p> <p>The amounts paid for transportation expenses incurred while performing under a personal service contract. Includes commercial air, train, rail, bus, ferry, taxi and rental cars. Also, includes the actual reimbursement of gas for a rental car.</p>

	N	0905.12	Lodging (non-taxable) The amounts paid for lodging expenses incurred while performing under a personal service contract.
	N	0905.13	Private Automobile Reimbursement (non-taxable) The amounts paid as reimbursement for private car mileage incurred while performing under a personal service contract. Also, includes the actual reimbursement of gas for a private automobile.
	N	0905.14	M&IE Allowance (Rate Table) (non-taxable) The M&IE allowance which is paid while performing under a personal service contract. Does not include meals and gratuities for one-day round trips.
	N	0905.16	Actual Meal Expenses (non-taxable) The actual meal expenses which are paid while performing under a personal service contract. Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system.
	N	0905.18	Other Travel Expenses (non-taxable) The amounts paid for all other costs incurred while performing under a personal service contract. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
0906.00		Environmental Services Object series 0906.00 and all sub-objects are designed for the specific use by the Department of Environmental Quality.	
M	7	0906.01	Engineering
M	7	0906.02	Construction Management
M	7	0906.03	Environmental Consul/Studies
M	7	0906.04	OP & Maintenance Oversight
0907.00		Environmental Services - Other Object series 0907.00 and all sub-objects are designed for the specific use by the Department of Environmental Quality.	
M	7	0907.01	Construction/Reclamation
M	7	0907.02	Public Facilities (AML)
M	7	0907.03	Disposal

M	7	0907.04	Excavation
M	7	0907.05	Subsurface Investigation
M	7	0907.06	Operations & Maintenance
M	7	0907.07	Decommissioning
M	7	0907.08	Emergency Response
M	7	0907.09	Remediation Equipment Build-out
0921.00		Inter-Fed Water Develop Charges	
	N	0921.01	Inter-Fd Water Develop Charges
0999.00		Wyoming Department of Transportation (WYDOT) Expenditures	
	N	0999.01	WYDOT Expenditures