

WOLFS Object and Sub-Object Codes

Updated 07/2019

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, or the Object Class (Example: "0100.00 **PERSONAL SERVICES**")
2. **Objects:** define the major topics within a series. (Example: "0101.00 Salaries –Set by Law")
3. **Sub-objects:** define 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 and 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 (Includes Severance Pay/Back Pay/ Front Pay)	
		Severance pay is a payment made by an employer to an employee upon the involuntary termination of employment. Back pay is compensation paid to an individual to compensate the individual for remuneration that would have been received up to the time of the settlement. Front Pay is paid to an individual to compensate the individual for remuneration that would have been received after the settlement date. Note: See section on 0256.02 and 0256.03 for settlements and related awards, as they may also apply.	
*	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	0103.13	Full-Time Employee Bonus
*	N	0103.15	Court Reporter Pay

*	N	0103.16	Court Commission Fees
*	N	0103.17	Admin Leave Payout
*	N	0103.97	Default Payroll
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	0104.05	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	0104.17	Admin Leave Payout - Temporary
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	0105.11	Unemployment Insurance Claims
	N	0105.12	Unemployment Reserve
	N	0105.15	Deferred Comp Match - Employer Share
	N	0105.16	Clothing Allowance
	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 - (For WYDOT use only)
0107.00		Institution Special Pay	
	N	0107.01	Discharge Pay or Patient Travel
	N	0107.02	Transportation As part of discharge pay
*	Y	0107.04	Institution Incentive Pay
*	Y	0107.05	Patient Pay
	N	0107.06	Other
	N	0107.23	Workers Compensation - Employer's Share
109.00		Employee Deductions	
	N	0109.01	Employer Share Responsibility - ESRP - ACA
0200.00		SUPPORTIVE SERVICES Invoices for materials are not reportable on Form 1099. Invoices for labor/services are reportable on Form 1099	
0201.00		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. Payments made in this series are for services only. Payments made to corporate entities are not reportable. For the purchase of materials only, not labor, use the 0233.00 through the 0239.00 series.	
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 and Pesticide Spraying
M	7	0201.15	Public Facility Maintenance

M	7	0201.99	Real Property Repair and Maintenance - WYDOT
	N	0201.ST	Employee Reimbursement
0202.00		Equipment Repairs and Maintenance Replacement of existing equipment should not be coded in repair and maintenance - only the repair of existing equipment. Payments made in this series are for services only. Payments made to corporate entities are not reportable. For the purchase of materials only, not labor, use the 0233.00 through the 0239.00 series.	
M	7	0202.0	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, calculator, copy machine, re-upholstering a chair, etc. Includes commercial payments and maintenance agreements. DO NOT USE for computer repairs, please use 0202.11.
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 not 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	0202.11	IT Equipment Repairs Labor with materials/parts used in the repair of IT equipment such as desktops, laptops, tablets, printers, etc.
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 and Maintenance - (For WYDOT use only)
	N	0202.ST	Employee Reimbursement
0203.00		<p>Utilities</p> <p>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.</p> <p>These expenditures codes generally do not include labor charges. Payments are for products or the use of a facility.</p>	
	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	Communications (Monthly Recurring) Data and voice circuits and all telephony utility costs; maintenance and the monthly charges for phone services, teleconferencing and long distance services. Also includes satellite or CATV monthly costs, radio communications, licensed, P25, WyoLink and point-to-point wireless costs. DOES NOT INCLUDE the installation or one-time costs, please use 0203.08.
	N	0203.08	Communications (One-Time) Data and voice circuits and all telephony utility costs; Installation and one-time costs only
	N	0203.99	Utilities (For WYDOT use only)
	N	0203.ST	Employee Reimbursement
204.00		Communications 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	
	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 (For WYDOT use only)
	N	0204.ST	Employee Reimbursement

0207.00		Employee Professional Development and Training	
		<p>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</p> <p>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</p> <p>The amounts expended for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports. DO NOT USE this code for IT software subscriptions - use the 0292.00 codes.</p> <p>Includes West Law expenses.</p>
	N	0207.04	<p>Other</p> <p>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 and Accreditation
	N	0207.06	Defensive Driving Course Fee
M	7	0207.07	Other Training Charges
	N	0207.99	Dues, Licenses, Registrations and Other (For WYDOT use only)

	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 <i>0901.07 Marketing Services</i>
	N	0208.05	Other
	N	0208.ST	Employee Reimbursement
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
	N	0210.ST	Employee Reimbursement
0211.00		Jury Fees This object/sub-object series is used to pay or reimburse individuals for their services on jury duty.	
M	3	0211.01	Jury Fees
	N	0211.02	Jury Mileage

	N	0211.03	Jury Meals
M	3	0211.04	Other
	N	0211 ST	Employee Reimbursement
0215.00		Wyoming Department of Corrections Re-Entry Program (For WDOC use only)	
*	N	0215.01	Legal Documents Birth Certificates, Divorce Decrees, and other legal documents not to include photo identification cards.
*	N	0215.02	State Issued Identification Cards Driver's license or state issued photo identification card
*	N	0215.03	Property Rental Property rental expense for first month of transition period
*	N	0215.04	Transportation Bus tickets, taxi cab, and other transportation-related expenses
*	N	0215.05	Temporary Lodging Motel, hotel, other temporary lodging expenses related to transition period
0221.00		In-State Travel 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. These object/sub-object codes should be used to record the travel expenses paid to/or for prospective employees. 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.	
	N	0221.01	Common Carrier The amounts paid for transportation expenses incurred while 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	<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 within the state's boundaries. Also includes actual reimbursement of gas for state-owned vehicles.</p>
	N	0221.04	<p>M&IE'</p> <p>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.</p>
	N	0221.05	<p>Actual Meal and Gratuity Expense</p> <p>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.</p> <p>Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.</p>
	N	0221.06	<p>One-day Meal and Gratuity Expense</p> <p>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.</p>
	N	0221.08	<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	0221.09	<p>MVMS and Agency Motor Pool Services (Internal PV Transactions Only)</p> <p>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.</p>
	N	0221.10	<p>Aeronautics Services</p> <p>The amounts expended for the use of the Aeronautics Division's services or aircraft.</p>

	N	0221.99	Travel In-State (For WYDOT use only)
0222.00		Out-of-State Travel	
		<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</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	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 (For WYDOT use only)
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 (For WYDOT use only)
0225.00		Travel for Donated Services - In-State	

	N	0225.01	<p>Common Carrier</p> <p>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.</p>
	N	0225.03	<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 in-side the state's boundary.</p>
	N	0225.04	<p>M&IE</p> <p>See the rate table available thru the SAO website</p> <p>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.</p>
	N	0225.05	Gas purchases
	N	0225.08	<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>
0226.00		Travel Donated Services - Out-of-State	
	N	0226.01	<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	0226.03	<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	0226.04	<p>M&IE</p> <p>The M&IE allowance which is reimbursed when the claimant is</p>

			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 Out-of-State	
	N	0227.01	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	0227.02	Lodging The expenses the claimant is reimbursed for lodging, lodging taxes and energy surcharges.
	N	0227.03	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	0227.04	M&IE 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	0227.05	Actual Meal and Gratuity Expense 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. Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.
	N	0227.06	One-day Meal and Gratuity Expense

			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.
	N	0227.08	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	0227.10	Aeronautics Services The amounts expended for the use of the Aeronautics Division's services or aircraft.
	N	0227.ST	Employee Reimbursement
0228.00		Boards and Commission Travel Reimbursement In-State	
	N	0228.01	Common Carrier The amounts paid for transportation expenses incurred while traveling inside 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	0228.02	Lodging The expenses the claimant is reimbursed for lodging, lodging taxes and energy surcharges.
	N	0228.03	Vehicle Reimbursement The amounts paid as reimbursement for vehicle mileage or the actual reimbursement of gas while traveling on official state business inside the state's boundary.
	N	0228.04	M&IE - See the link available through 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	0228.05	Actual Meal and Gratuity Expense The actual meal expenses which are 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. Requests for reimbursement of meals \$15.00 or more, must be accompanied by the receipt.
	N	0228.06	One-day Meal and Gratuity Expense 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.
	N	0228.10	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	0230.08	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	Food and Provisions 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.
	N	0230.11	Food Service Supplies The cost of containers, dishes, trays, utensils, pans, glasses, cups, silverware, napkins, etc. used for serving food.
	N	0230.12	Heating-Air Conditioning Includes expenses related to heating and refrigeration.
	N	0230.13	Laboratory Supplies 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.
	N	0230.14	Landscaping Maintenance Supplies Includes expenses for seed, fertilizer, weed spray, pesticides and insecticides. Also includes the expenses for rock, sand, dirt, gravel and cement supplies.
	N	0230.15	Linens and Blankets The cost of linens and bedding supplies.
	N	0230.16	Livestock Purchases of livestock including beef cattle, dairy cattle, horses and game animals.
	N	0230.17	Medical Supplies 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.
	N	0230.18	<p>Office Supplies</p> <p>Those supplies that are normally used in the operation of an office and are primarily considered expandable in nature, e.g., copy machine paper, envelopes, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes, etc.</p>
	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.</p> <p>If engraving or embroidering costs, code to 0901.37.</p> <p>Marketing related services should be coded to <i>0901.07 Marketing Services</i></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 Museum Equipment." Does not include similar items for employee training or use which are coded to 0207.03.</p>
	N	0230.26	<p>Tools and Parts</p> <p>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.</p>
	N	0230.28	Wildlife Feed and Supplies
	N	0230.29	Public Access Signage
	N	0230.50	<p>Other</p> <p>Any supplies, materials and operating expenses not otherwise classified in the proceeding categories.</p>
	N	0230.99	Products (For WYDOT use only)
0231.00		Office Supplies, Printing, Reproduction and Stationery	
	N	0231.01	<p>Commercial Printing</p> <p>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.</p>
	N	0231.02	Paper and Envelopes
	N	0231.03	Copy Charges
	N	0231.04	Photo and Microfilm Supplies
	N	0231.05	<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	0231.06	IT Supplies Cables, surge protectors, power cords, cord covers, desktop/laptop screen protectors, batteries, adapters, portable hard drives, flash drives, thumb drives, laptop cases, memory, display ports, KVM switches, and fuses. Cell Phone Accessories Cases, chargers, screen protectors, mounts, and blue tooth adapters
	N	0231.08	Engineer and Technical Supplies
	N	0231.09	IT Hardware - Use Objects 0242 - Regardless of amount DO NOT USE this code
	N	0231.10	IT Software - Use Objects 0240 - Regardless of amount DO NOT USE this code
	N	0231.12	Small Appliance and Equipment Includes small appliance and small equipment purchases. DO NOT USE for IT purchases
	N	0231.20	IT Hardware Supplies (For ETS use only)
	N	0231.ST	Employee Reimbursement
0232.00		Licenses and Plates	
	N	0232.02	Registrations and hunting and fishing licenses. Hunting and fishing orders and boat regulations. (For Game and Fish use only)
	N	0232.03	Registrations and Licenses Plates
	N	0232.ST	Employee Reimbursement
0233.00		Motor Vehicle and Airplane Supplies Note: If labor is involved with these purchases, code as repairs in the 0202.00 series	
	N	0233.01	Vehicle Maintenance Supplies Includes, but is not limited to, detailing supplies, windshield wiper fluid and other supplies.
	N	0233.02	Lubricants and Oil

	N	0233.03	Gas
	N	0233.04	Other Includes expenses for car wash
	N	0233.05	Vehicle Maintenance Parts Includes, but is not limited to, windshield wiper blades and maintenance other parts
	N	0233.06	Tires and Tubes
	N	0233.57	MVMS - Payment for incidental services or supplies rendered by MVMS associated with MVMS vehicles.
	N	0233.99	Motor Vehicle & Airplane Supplies (For WYDOT use only)
	N	0233.ST	Employee Reimbursement
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.
	N	0234.ST	Employee Reimbursement
0235.00		Medical and Laboratory Supplies PLEASE NOTE: These are supplies and not services. Supplies only are not 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
	N	0235.13	Environmental Supplies
	N	0235.ST	Employee Reimbursement
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.
	N	0236.ST	Employee Reimbursement
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.ST	Employee Reimbursement
0238.00		Farm and 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	Brucellosis Testing - Cattle

	N	0238.13	Other Livestock
	N	0238.14	Horses
	N	0238.15	Game Animals
	N	0238.16	Disposal of Dead Livestock
	N	0238.ST	Employee Reimbursement
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 and 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 and Maintenance Parts & Supplies - WYDOT
	N	0239.ST	Employee Reimbursement
0240.00		Intangible Assets – Software ONE TIME ONLY - Capitalized and Non Capitalized	
		Licenses for Computing Services and Software - Includes Software as a Solution (SAAS) and Platform as a Service (PAAS) licenses Amounts expended for purchased software or licenses of commercially available software, including upgrades. Software licensing includes, but is not limited to, the right to use the software, support for the software and upgrades. DO NOT USE 0292 for this type of software solution.	
FA	N	0240.01	End User Computing (Desktop/Laptop) Software ONE TIME ONLY - client related software used to author, create, collaborate and share documents and other content. Examples include email, communications, messaging, word processing, spreadsheets, presentations, desktop publishing, graphics and others.
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

FA	N	0240.06	Server Software
FA	N	0240.07	Application Software ONE TIME ONLY Software for agency specific purposes; including but not limited to: accounting/financial management, data management, enterprise resource planning, field service management (workforce management software), project management software (calendar, employee scheduling, workflow software), reservation systems, educational software, digital asset management software, GIS software, media development software, engineering software (CADD), etc.
FA	N	0240.08	Networking Software LAN/WAN/VOIP ONE TIME ONLY Software designed to help set up, manage and/or monitor networks.
FA	N	0240.09	Infrastructure or Mainframe Software ONE TIME ONLY application development (middleware software), information management software, storage management software, IT operations management software and all mainframe specific software
FA	N	0240.10	Security/Compliance Software ONE TIME ONLY security software to control and monitor access to internal and external IT resources
FA	N	0240.11	Disaster Recovery Software ONE TIME ONLY software purchased for business continuity purposes only - includes planning for resumption of applications, data, hardware, electronic communications and other IT infrastructure.
FA	N	0240.12	Smart Device Software ONE TIME ONLY Video meeting equipment, Building Automation, Building Controls (HVAC), ground controls (sprinklers), etc.
0240.99		Fixed Assets (For WYDOT use only)	
FA	N	0240.99	Fixed Assets - For WYDOT Use 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.ST	Employee Reimbursement
0242.00		IT Hardware	
		Amounts expended for IT Hardware.	
FA	N	0242.01	Hardware - IT Peripherals for End User Computing Monitors, mice, keyboards, port replicators, docking stations
FA	N	0242.02	Hardware - IT Peripherals - scanners, bar code readers, plotters, building access control hardware, security cameras
FA	N	0242.03	Hardware - Standard Desktops
FA	N	0242.04	Hardware - Standard Laptops
FA	N	0242.05	Hardware - Non Standard Desktops
FA	N	0242.06	Hardware - Non Standard Laptops
FA	N	0242.07	Hardware - End User Mobile Devices Tablets or Convertible/Hybrid Laptops
FA	N	0242.08	Hardware - General Printers Network connected personal printer, ink-jet printers, laser printers, departmental or copy-room printers.
FA	N	0242.09	Hardware - Specialty Printers 3-D, Plotters, Plasma Cutters, Vinyl Printers
FA	N	0242.10	Hardware - Computing Servers/Mainframe/Converged Infrastructure - physical servers, mainframes running legacy operating systems and purpose-built appliances that provide computing, storage and network

			capabilities in one box
FA	N	0242.11	Hardware - AV Equipment Microphones, headsets, tripods, web conferencing equipment (collaboration cameras, web cameras) , interactive whiteboards, sound systems, building wide PA/intercom systems, meeting room controls typically used in conference rooms and dedicated telepresence rooms to enable workforce communications
FA	N	0242.12	Hardware - Network Modems, Routers, Switches, Firewalls, Wireless Access Points (WAPs), Traffic Management, Content Filtering, Universal Power Supplies (UPSs)
FA	N	0242.13	Hardware - Storage Devices Central storage such as Storage Area Networks (SAN) and Network Area Storage (NAS) for the distributed computing infrastructure.
FA	N	0242.14	Hardware - Backup & Recovery Storage used for archive, backup and recovery to support data loss and data corruption
FA	N	0242.15	Hardware - Disaster Recovery Storage used for disaster recovery and compliance requirements
FA	N	0242.16	Hardware (Telephony) Enterprise phone systems, key systems, patch panels, handsets
FA	N	0242.17	Hardware - IT Security/Compliance Including but not limited to; emergency radios, cell signal boosters, emergency notification systems, fire alarms, burglar alarms, bells, 911 phones, motion lighting, vandalism deterrent systems, interior door control systems.
FA	N	0242.99	Capitalized Data Purchasing & Other (For WYDOT use only)
FA	N	0242.ST	Employee Reimbursement
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	0243.64	Boats
FA	N	0243.81	Transportation/Vehicle - Federal Inventory Purchase
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
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	0245.13	Environmental Equipment
FA	N	0245.63	X-Ray Equipment
FA	N	0245.81	Medical and Laboratory Equipment - Federal Inventory Purchase
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.ST	Employee Reimbursement
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.ST	State Employee Reimbursement
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
	N	0251.ST	Employee Reimbursement
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	IT Equipment Rental A contractual arrangement between a state entity and a lessor for use of an IT asset.
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 (For WYDOT use only)
	N	0252.ST	Employee Reimbursement
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 (For WYDOT use only)
	N	0255.ST	Employee Reimbursement
0256.00		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 type of relief 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. <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 must be tied to some physical symptoms (e.g. insomnia, headaches, stomach disorders) resulting from such distress. <i>Statutory or Constitutional violation claims</i> - These can be claims like employment discrimination, violation of procedural rights, etc. These are independent claims from a claim of physical injury or emotional distress.	
M	3	0256.02	Personal Injury Awards <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. <u>Damage Awards for Non-physical Injuries</u> Emotional distress awards are to be reported even though they are tied to a physical injury or have a physical manifestation. <u>Awards for violation of Statutory or Constitutional Rights</u>

			<p>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>Note: <u>Settlements</u></p> <ul style="list-style-type: none"> • The IRS is likely to tie any settlement related to an employment to back pay, front pay, and severance pay. • Therefore, parties should be extremely careful to delineate in settlement agreements the nature of the claim or claims being settled. Often, settlements may be tied both to salary and to a payment which essentially applies to practicality/risk management of eliminating extracted litigation. Settlement agreements should clearly allocate the nature of the funds. • Go to the underlying claims if the settlement agreement does not clearly set out the type of compensation. <p><u>Severance Pay/Back Pay/Front Pay</u></p> <p>An award for back pay is treated in the same manner as salary or wage payments. Severance Pay/Back Pay/Front Pay: Pay awards or settlements for pay are subject to income tax withholdings and should be paid through payroll for W-2 reporting. (See 0100 series object codes.)</p>
	N	0256.03	<p>Non-Physical Personal Injury Awards</p> <p><u>Non-punitive damages</u></p> <p>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	Attorney Fees - Gross Proceeds Payments

			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.
	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 (For WYDOT use only)
0257.00		Awards & Prizes	
M	3	0257.01	Awards-Prizes-Monetary/Taxable
	N	0257.02	Awards-Prizes-Non Monetary/Not Taxable
	N	0257.ST	Employee Reimbursement
0260.00		Medical Unit (for Department of Workforce Services use only) Object series 0260.00 and all sub-objects are designed for the specific use by the Worker’s Compensation Division within the Department of Workforce Services	
M	6	0260.01	MO1-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	0260.11	M11-Osteopath Expenses
M	6	0260.12	M12-Chiropractic Treatment
M	6	0260.13	M13-Physical Therapy/Occupational Therapy
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	0260.19	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
	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
M	6	0260.29	M29-Ambulance - Private, County, etc.
	N	0260.33	M33-Reimbursement Employer - Other
	N	0260.34	M34-Reimbursement Employer - Med-Hospital Expenses
	N	0260.36	M36-Reimbursement Ins - Temp-Total Disability
	N	0260.40	M40-Misc. Reimbursement Code Conv. Default
	N	0260.44	M44-Reimbursement Injured Worker - Mileage
	N	0260.47	M47-Reimbursement Employee - Hospital Expenses
	N	0260.48	M48-Reimbursement Employee - Drug Expenses
	N	0260.50	M50-Settlement to Injured Worker

M	14	0260.52	M52-Payments to Outside Attorneys
	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
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/Cystcpc
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 (for Department of Workforce Services use only) Object series 0261.00 and all sub-objects are designed for the specific use by the Worker's Compensation Division within the Department of Workforce Services.	
	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
	N	0261.19	Fatality - Extended Family

	N	0261.22	Vocational Rehabilitation
	N	0261.23	Vocational Rehabilitation Child Support
	N	0261.24	Settlement (Non-Taxable)
0262.00		Legal Fees (for Department of Workforce Services use only) Object series 0262.00 and all sub-objects are designed for the specific use by the Worker's Compensation Division within the Department of Workforce Services.	
M	7	0262.01	C01-Court Handling - Postage Fee
M	7	0262.02	C02-Attorney Fees - Hearing Officer
M	7	0262.11	C08-Investigation Fees
	N	0262.21	V01-Vocational Rehabilitation Administration
0263.00		Permanent Disability (for Department of Workforce Services use only) Object series 0263.00 and all sub-objects are designed for the specific use by the Worker's Compensation Division within the Department of Workforce Services	
	N	0263.01	F01-Fatality
	N	0263.30	P01-Permanent Total Disability
	N	0263.39	P10-Permanent Partial
M	6	0263.46	R01-Vocational Evaluations
	N	0263.47	R02-Loss of Earnings Award
0266.00		Employment Help Desk - IT	
	N	0266.99	Employment Help Desk - IT
0271.00		Awards, Prizes	
M	3	0271.01	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.

0292.00		Maintenance Agreements	
		<p>0292.01-0292.02 are to be used for non-IT maintenance agreements, including elevator maintenance, alarm monitoring, fire suppression systems, shredder maintenance, and medical solutions (imaging equipment).</p> <p>0292.03-0292.08 are for computer systems and computer hardware amounts expended for IT hardware maintenance, which included IT software maintenance agreements.</p>	
M	7	0292.01	External Maintenance Agreements
M	7	0292.02	External Maintenance Agreements - Other
M	7	0292.03	IT - Network/Telephony Hardware Maintenance Modems, Routers, Switches, Firewalls, Wireless Access Points (WAPS), Traffic Management, Content Filtering
M	7	0292.04	IT - Other Equipment Hardware Maintenance Includes storage devices, backup, and recovery devices, security, AV equipment, etc.
M	7	0292.05	End User Computer (Desktop/Laptop) Software Maintenance and Subscriptions Client related software used to author, create, collaborate and share documents and other content. Examples include email, communications, messaging, word processing, spreadsheets, presentations, desktop publishing, graphics and others.
M	7	0292.06	Server Software Maintenance and Subscriptions All server software licenses including but not limited to Microsoft Windows server licenses and/or Unix operating system licenses
M	7	0292.07	Application Software Maintenance and Subscriptions Software for agency specific purposes; including but not limited to: accounting/financial management, data management, enterprise resource planning, field service management (workforce management software), project management software (calendar, employee scheduling, workflow software), reservation systems, educational software, digital asset management software, GIS software, media development software, engineering software (CADD), etc.
M	7	0292.08	Other IT Software Maintenance and Subscriptions All other software that does not fit into End User Compute,

			Server Software or Application Software noted above.
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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 (for W use only)
0302.00	Administrative		
	N	0302.01	Administrative Costs Payments

0400.00	ENTERPRISE TECHNOLOGY SERVICES		
0405.00	Enterprise Technology Services Direct Bill Services		
	N	0405.01	Direct Bill Services
0410.00	ETS Information Technology Internal transactions. Not reportable.		
	N	0410.01	IT Services/Charges
	N	0410.99	Data Processing (for WYDOT use only)
0420.00	ETS Telecommunications		
	N	0420.01	Telecommunications 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
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0600.00	GRANTS AND AID PAYMENTS		
	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.		
	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. <u>EXCEPTION</u> : 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.		
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	0602.10	Community and County Colleges
	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
		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
0603.00		Federal Government	
	N	0603.01	Wildlife Research and Management Grants
	N	0603.02	Other
	N	0603.03	IRS Full Collections
0606.00		To Private Institutions and Organizations	
	N	0606.02	Other
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
0609.00		Landfill Remediation Reimbursements to Municipal Operators	
	N	0609.02	Construction Management
	N	0609.03	Subsurface Investigation
	N	0609.04	Construction

0610.00		Division of Vocational Rehabilitation (for Department of Workforce Services use only) Object series 0610.00 and all sub-objects are designed for the specific use by the Division of Vocational Rehabilitation within the Department of Workforces Services	
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
	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
	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	0610.92	Interpreter Services
	7	0610.93	Attendant/Nursing Services
M	7	0610.94	Occupational Services (not goods)
M	7	0610.95	Incentive
	N	0610.96	Small Business
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	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
	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
	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
M	7	0611.27	Diet Programs
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	0611.37	Services Other Family 10-24
M	6	0611.38	Other Restoration 10-24
M	7	0611.39	Other Services (Trans) 10-24
M	7	0611.42	On the Job Training
	N	0611.47	Training Supplies
	N	0611.54	Visual Appliances
	N	0611.57	Dental Appliances
	N	0611.65	Mileage
M	7	0611.67	Common Carrier
	N	0611.68	Other Transportation
	N	0611.69	Client Per Diem/Lodging/Meals
	N	0611.70	Purchase
	N	0611.73	Other Vehicle Expenditures
	N	0611.76	Rent/Housing
	N	0611.77	Food

	N	0611.78	Utilities and Communications
	N	0611.79	Clothing
	N	0611.85	AFDC - Maintenance Grants
	N	0611.86	All Other Goods (not services)
	N	0611.87	State SSI Payments
M	7	0611.93	Attendant/Nursing Services
	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
M	7	0612.10	Counseling EA - Sec. Svc.
M	7	0612.14	Int. Child Trmnt. - Inc. Maint
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	0612.29	Dib Med Record Request(Tit II)
M	6	0612.61	Concurrent Consultative Exam
	N	0612.66	Concurrent Claimant Travel
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)
0613.00		Social Services	
M	7	0613.11	Legal Svcs-Children
	N	0613.13	Win-Day Care-Registered
M	7	0613.29	Day Care, Child, Job Search
M	7	0613.32	Day Care, Child Income
M	7	0613.42	Day Care - Child - Student
M	7	0613.43	Day Care - Child - Training
M	7	0613.65	Emergency Shelter
	N	0613.66	Adopt Asst-Soc Svcs
0614.00		Department of Family Services CASE SERVICES	
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
0615.00		Insurance Payment Claims	
	N	0615.01	Insurance Payment Claims
0616.00		Medical Assistance Title 19 Program	
M	7	0616.08	Client Transportation
M	6	0616.19	Optometric Eye Glass/Lens

	N	0616.60	Medical Supplies & Equip
	N	0616.95	Prescribed Drugs
0617.00		Medicaid	
M	6	0617.74	Burial Services (blue because active)
M	6	0617.76	CORF
M	6	0617.77	Independent Lab
0620.00		Delinquent Services - Staff Supv. (De)	
M	7	0620.93	Preventive Day Care 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
	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	0622.87	Subsidized Guardianship - Income Maintenance
M	7	0622.92	Daycare - Preventive/Protection - EA
M	7	0622.93	Daycare - Preventive/Protection
M	7	0622.96	Secured Facility Income Maintenance
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
	N	0623.20	Adoption Assistance - Income - IVE - Ch
	N	0623.22	Adoption Assistance - Income - IVE
	N	0623.27	Adoption Assistance - Income Maintenance
M	7	0623.33	Legal Services, Ch
M	7	0623.35	Legal Services
M	3	0623.48	Transportation - EA - Ch
M	3	0623.49	Transportation - EA - De
M	3	0623.50	Transportation - Ch
M	7	0623.60	Out of Home Placement - Maintenance - IVE - Ch
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
	N	0623.86	Subsidized - Income Maintenance - De
	N	0623.87	Subsidized - Income Maintenance
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	0624.10	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		0624.15	Individualized Youth Services
M	7	0624.16	Admin Fee
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	0624.94	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	Support Payments
0626.00		Grants	
G	6	0626.01	Grants
G	6	0626.02	Energy/Indian Tribal Govt Grant
	N	0626.03	Grants (Non-Reportable)
	N	0626.04	Equal Justice Wyoming
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

0700.00		CAPITAL OUTLAY EXPENDITURES	
<p>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.</p> <p>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</p> <p>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</p> <p>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</p> <p>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 acquisition.</p>
M	7	0701.06	<p>Buildings</p> <p>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</p>

			<p>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</p> <p>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	0701.08	Other Acquisition Cost
M	7	0701.09	<p>Other Capital Outlays</p> <p>The amounts expended for capital projects not specifically indicated.</p>
	N	0701.10	<p>Furnishings and Equipment</p> <p>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</p> <p>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</p> <p>The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.</p>
M	7	0701.14	<p>Relocation Costs</p> <p>The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.</p>
M	7	0701.15	Game and Fish Habitat Improvement

	N	0701.16	Game and Fish Fixtures
M	7	0701.30	Dam Construction
M	7	0701.71	Campground or Picnic Area
M	7	0701.82	Utility Systems
M	7	0701.86	Signs
M	7	0701.99	Capital Outlay (For WYDOT Use Only)
	N	0701.FA	FA Conversion
	N	0701.ST	Employee Reimbursement
0703.00		Capital Outlay-Advertising To be used only for advertising included in appropriation made for capital outlay.	
M	7	0703.03	Advertising
	N	0703.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	0705.06	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
0800.00		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. Except as noted, the following transactions are not reportable on Form 1099. Code N. Appropriated Non-Operating Expenditures
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	0801.11	Freight Adjustments, Allowances
	N	0801.13	Refund - Beer Taxes (Exempt)
	N	0801.14	Postage for Resale
	N	0801.15	Consignment Sales
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.
0803.00		WYLD (Wyoming Library Database)	
	N	0803.01	WYLD (Wyoming Library Database)

0811.00		Refund of Retirement Contributions & Interest	
	N	0811.01	Retirement Contributions
0812.00		Taxes (Overpayment)	
	N	0812.01	Sales Tax
	N	0812.04	Other
0813.00		Redemption	
M	3	0813.04	Landowner Coupon Redemption Reportable on Form 1099, code 7. Exception: corporate entities.
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	0815.05	Incentive Payment
0816.00		Claims A&I/HRD Use Only	
	N	0816.01	Health Claims
	N	0816.02	Dental Claims
	N	0816.03	Life Premium
	N	0816.04	Voluntary Benefits
	N	0816.05	Administration Fees
	N	0816.06	Commercial Pharmacy Active employee and dependent prescriptions for those under

			the age of 65
	N	0816.07	EGWP/Part D Pharmacy Employee Group Waiver Plan covered under Part D of Medicare. Prescription coverage is for eligible employees or retirees 65 and older.
0821.00		Counties	
	N	0821.01	Gas Tax
	N	0821.02	Cigarette Tax
	N	0821.03	Sales and Use Tax
	N	0821.05	Other
	N	0821.07	Quarterly Mineral Severance Tax
0822.00		Municipalities	
	N	0822.02	Cigarette Tax
	N	0822.03	Sales and Use Tax
	N	0822.05	Other
	N	0822.07	Quarterly Mineral Severance Tax
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
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
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
0871.00		Other Loans	
	N	0871.01	Loans Requiring Collateral
	N	0871.02	Loans Not Requiring Collateral
0872.00		Special Investigating Expenditures	
	N	0872.03	Undercover Investigations
0881.00		Fund Shift-Fiscal	
	N	0881.01	Debt Service (U.W.)
	N	0881.04	Intra-Agency
	N	0881.05	Inter-Agency
	N	0881.09	CW SRF-DEQ/Land Office Only
0900.00		CONTRACT PROFESSIONAL SERVICES This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation. 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>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 charges for services performed by doctors, dentists, orthodontics, optometrists, pediatricians, etc.</p>
M	7	0901.02	Taxidermist
M	7	0901.03	Mortuary and Burial
M	7	0901.04	Veterinary
M	7	0901.05	<p>Attorney Services</p> <p>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</p> <p>Includes the amounts expended for court reporters, legal aides,</p>

			<p>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</p> <p>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>IT Services</p> <p>The amounts expended to analyze, enhance, modify or implement small scope IT systems/solutions. Includes amounts expended for application development (analysis, design, development, code, test and release packaging services). DOES NOT INCLUDE design or development of major IT systems/solutions which should be coded to 0901.50 Managed Services listed below.</p>
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</p>

			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.
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>Do Not Use for IT Services, use 0901.08, 0901.50, or 0901.51</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, 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.</p>
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,</p>

			and quality control in the organization.
M	7	0901.18	Engineering
M	7	0901.19	Laboratory Lab analysis other than medical. Medical related lab expenses are classified under Object/Sub-object 0901.01.
M	6	0901.20	Pediatric
M	7	0901.21	Law Enforcement and Security Includes payments for narcotics officer services.
M	7	0901.22	Inspectors
M	7	0901.23	Communication - Photography Services Does not include services related to installation of IT system/solutions that are classified under 0901.08 or 0901.16. 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.
M	7	0901.24	Entertainers
M	7	0901.25	Interpreters
M	7	0901.26	Cont. Contract Services - Does not include services related to IT facilities.
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	0901.50	Managed Services Includes services for design, development, and/or implementation of major agency IT systems/solutions, re-engineering of major IT systems, quality assurance on or evaluation of such systems and development of IT strategic plans/initiatives by an IT provider.
M	7	0901.51	Hosted Solutions The amounts expended for execution and operation of a software application entirely from the cloud on a recurring subscription basis.

M	7	0901.52	IT Facilities Cost of data centers and other IT facilities provided on a contractual basis with an IT provider. Purpose-built data center facilities that house and protect critical IT equipment including the space, power, environment controls, racks, cabling, and “smart hand” support;.
M	7	0901.53	IT Training Services The amounts expended to individuals engaged in or conducting IT training to meet employee training needs, managerial training, employee counseling services, and guest speakers.
M	7	0901.54	IT Audits The amounts expended to have an examination or evaluation of an organizations information technology infrastructure, policies, and operations.
M	7	0901.99	Professional Fees - WYDOT
	N	0901.ST	Employee Reimbursement
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
	N	0902.ST	Employee Reimbursement
0903.00		Special Or One Time Projects (Exceptions)	
M	7	0903.01	Extra Gov/Transition
M	7	0903.02	Tuition & Training
M	7	0903.03	Advertising And Promotion
M	7	0903.05	Legal Cost
M	7	0903.06	Project Invest-Study
M	7	0903.09	Warehousing/Storage

		0903.14	Contracted Services
M	7	0903.99	Highway Dept Special Projects Services
	N	0903.ST	Employee Reimbursement
0905.00		Contractual Travel	
		<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> <p>Travel reimbursements are 1099 reportable for contractors unless the contractor is reimbursed at or below the federal per diem rate or for actual costs and provides adequate substantiation for the cost incurred. For substantiation requirements or further detail on contractor travel reimbursement please review IRS publication 463</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</p>

			under a personal service contract. Includes, but is not limited to: parking fees, telephone calls, bellhop and porter gratuities, and other miscellaneous expenses.
	N	0905.10	Actual - Per State Guidelines
	N	0905.11	Common Carrier (non-taxable) 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.
	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 and Maintenance Oversight
	N	0906.ST	Employee Reimbursement
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 and Maintenance
M	7	0907.07	Decommissioning
M	7	0907.08	Emergency Response
M	7	0907.09	Remediation Equipment Build-out
M	7	0907.10	Subsurface Injection
0999.00		Wyoming Department of Transportation (WYDOT) Expenditures	
	N	0999.01	WYDOT Expenditures