

# WOLFS Object and Sub-Object Codes

Updated 02/2021

This document provides a list of the State of Wyoming's object and sub-object codes. This information is organized into a table that has three layers of information.

All series are delineated by a dark grey fill and identify the major subject, otherwise known as object class. The description of the series applies to all object and sub-objects within the series.

*Example:*

<b>100 Series<sup>†</sup></b>	<b>PERSONAL SERVICES</b> 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.
-------------------------------	--

Objects are delineated by light grey fill and define a subset of topics within a series. The description of the object applies to all sub-objects within that object.

*Example:*

<b>0101<sup>†</sup></b>	<b>Salaries: Set by Law</b>
-------------------------	-----------------------------

All sub-objects are listed below each object in numerical order and define the specific types of coding within the object.

*Example:*

		<b>0104.08<sup>†</sup></b>	<b>Annual Leave-Temporary</b>
		<b>0104.09<sup>†</sup></b>	<b>Sick Leave-Temporary</b>

Information on the sub-object is displayed as a note below the title of the code. This information is to be used as a guide on whether to apply this code to your expenditure.

*Example:*

N	1	<b>0201.08</b>	<b>Heating and Air Conditioning</b> Includes system repairs
---	---	----------------	--

Special notations further explaining important information about the sub-object will be displayed in italic type-face below the description of the code.

*Example:*

N	1	<b>0208.04</b>	<b>Promotional Products</b> <i>Note: Do not use for marketing related services, please use 0901.07</i>
---	---	----------------	---

## Tax Indication

Taxable object/sub-objects will be indicated by the first and second column of the sub-object row. Column one will indicate which IRS form will be generated to the vendor. The second column of the sub-object row indicates which Tax Statement Box of the IRS form in which the item is

reported.

*Example:*

N	1	0201.11	Plumbing
---	---	---------	----------

**M: 1099-MISC Miscellaneous Income**

Codes that indicate a 1099-MISC reporting will appear with an M followed by the number of the 1099-MISC Tax Statement Box. The following Tax Statement Boxes are applicable:

- Box 1: Rents;
- Box 3: Other Income;
- Box 6: Medical and Health Care Payments; and
- Box 14: Gross Proceeds Paid to an Attorney.

**N: 1099-NEC Nonemployee Compensation**

Codes that indicate a 1099-NEC reporting will appear with an N followed by the number of the 1099-NEC Tax Statement Box. The following Tax Statement Boxes are applicable:

- Box 1: Nonemployee Compensation.

**G: 1099-G Certain Government Payments**

Codes that indicate a 1099-G will be generated will appear with a G followed by the number of the 1099-MISC Tax Statement Box. The following Tax Statement Box is applicable:

- Box 6: Taxable Grants.

**I: 1099-INT Interest Income**

Codes that indicate a 1099-INT will be generated will appear with an I followed by the number of the 1099-MISC Tax Statement Box. The following Tax Statement Box is applicable:

- Box 1: Interest Income.

**Fixed Asset Indication**

Fixed Asset eligible codes will be identified by the presence of **FA** following the sub-object in the third column of each sub-object row.

*Example:*

		0245.02 FA	Laboratory Equipment
--	--	---------------	----------------------

**Excluded Payments Indication**

Codes that are excluded from publishing on the transparency site (WyOpen) are identified by the presence of an obelisk (‡) following the sub-object in each row. Please note, agencies may exclude confidential payments from WyOpen by using the restricted payment document codes, i.e., GAXRES and PRCRES. Exclusion from WyOpen is not a legal determination of whether or not the payment is confidential by law.

*Example:*

		<b>0251.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
--	--	----------------------------	-------------------------------

<b>100 Series<sup>†</sup></b>	<b>PERSONAL SERVICES</b> 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.		
<b>0101<sup>†</sup></b>	<b>Salaries: Set by Law</b>		
	<b>0101.01<sup>†</sup></b>	<b>Salaries-Statutory</b> Specifically set by law	
	<b>0101.02<sup>†</sup></b>	<b>Salaries-Controlled</b> Ceiling set by law but may be set at a lesser figure	
	<b>0101.03<sup>†</sup></b>	<b>Judicial Retirement</b>	
<b>0103<sup>†</sup></b>	<b>Salaries: Classified (Includes Severance Pay/Back Pay/ Front Pay)</b> 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.  <i>Note: See section on 0256.02 and 0256.03 for settlements and related awards as they may also apply.</i>		
	<b>0103.01<sup>†</sup></b>	<b>Permanent Positions</b> Classified by A&I Human Resource Division (HRD)	
	<b>0103.02<sup>†</sup></b>	<b>Overtime Pay for Permanent Positions</b>	
	<b>0103.05<sup>†</sup></b>	<b>Holiday Pay for Permanent Positions</b>	
	<b>0103.07<sup>†</sup></b>	<b>Shift Differential</b>	
	<b>0103.08<sup>†</sup></b>	<b>Annual Leave</b>	
	<b>0103.09<sup>†</sup></b>	<b>Sick Leave</b>	
	<b>0103.10<sup>†</sup></b>	<b>Compensation Time</b>	
	<b>0103.13<sup>†</sup></b>	<b>Full-Time Employee Bonus</b>	
	<b>0103.15<sup>†</sup></b>	<b>Court Reporter Pay</b>	
	<b>0103.16<sup>†</sup></b>	<b>Court Commission Fees</b>	
	<b>0103.17<sup>†</sup></b>	<b>Admin Leave Payout</b>	
	<b>0103.97<sup>†</sup></b>	<b>Default Payroll</b>	
<b>0104<sup>†</sup></b>	<b>Salaries: Other</b>		
	<b>0104.01<sup>†</sup></b>	<b>Temporary Salaries</b> 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	
	<b>0104.02<sup>†</sup></b>	<b>Overtime Pay-Temporary</b>	
	<b>0104.05<sup>†</sup></b>	<b>Holiday Pay-Temporary</b>	
	<b>0104.06<sup>†</sup></b>	<b>Other</b>	
	<b>0104.07<sup>†</sup></b>	<b>Shift Differential</b>	

		<b>0104.08<sup>†</sup></b>	<b>Annual Leave-Temporary</b>
		<b>0104.09<sup>†</sup></b>	<b>Sick Leave-Temporary</b>
		<b>0104.10<sup>†</sup></b>	<b>Compensation Time-Temporary</b>
		<b>0104.17<sup>†</sup></b>	<b>Admin Leave Payout-Temporary</b>
<b>0105<sup>†</sup></b>		<b>Employer Paid Benefits</b>	
		<b>0105.01<sup>†</sup></b>	<b>State Retirement-Employer Share</b>
		<b>0105.02<sup>†</sup></b>	<b>Social Security-Employer Share</b>
		<b>0105.03<sup>†</sup></b>	<b>Worker's Compensation</b>
		<b>0105.04<sup>†</sup></b>	<b>U.W. Limited Service Retirement Payments</b>
		<b>0105.05<sup>†</sup></b>	<b>Other</b>
		<b>0105.06<sup>†</sup></b>	<b>Health Insurance-Employer Share</b>
		<b>0105.07<sup>†</sup></b>	<b>Longevity</b>
		<b>0105.08<sup>†</sup></b>	<b>Game and Fish Warden's Retirement System-Employer Share</b>
		<b>0105.09<sup>†</sup></b>	<b>Life Insurance-Employer Share</b>
		<b>0105.11<sup>†</sup></b>	<b>Unemployment Insurance Claims</b>
		<b>0105.12<sup>†</sup></b>	<b>Unemployment Reserve</b>
		<b>0105.15<sup>†</sup></b>	<b>Deferred Comp Match-Employer Share</b>
		<b>0105.16<sup>†</sup></b>	<b>Clothing Allowance</b>
		<b>0105.17<sup>†</sup></b>	<b>Post-Employment Paid Benefits</b>
		<b>0105.18<sup>†</sup></b>	<b>Retiree Insurance Funding</b>
		<b>0105.19<sup>†</sup></b>	<b>State Retirement-Employer Share</b>
		<b>0105.20<sup>†</sup></b>	<b>Cell Phone Reimbursement</b>
		<b>0105.99<sup>†</sup></b>	<b>Employer Paid Benefits</b> <i>Note: For WYDOT use only</i>
<b>0107<sup>†</sup></b>		<b>Institution Special Pay</b>	
		<b>0107.01<sup>†</sup></b>	<b>Discharge Pay or Patient Travel</b>
		<b>0107.02<sup>†</sup></b>	<b>Transportation as Part of Discharge Pay</b>
		<b>0107.04<sup>†</sup></b>	<b>Institution Incentive Pay</b>
		<b>0107.05<sup>†</sup></b>	<b>Patient Pay</b>
		<b>0107.06<sup>†</sup></b>	<b>Other</b>
		<b>0107.23<sup>†</sup></b>	<b>Workers Compensation-Employer's Share</b>
<b>0109<sup>†</sup></b>		<b>Employee Deductions</b>	
		<b>0109.01<sup>†</sup></b>	<b>Employer Share Responsibility</b> ESRP, ACA
<b>200 Series</b>		<b>SUPPORTIVE SERVICES</b> Invoices for materials are not reportable on Form 1099. Invoices for labor/services are reportable on Form 1099	
<b>0201</b>		<b>Real Property Repairs, Alterations, and Maintenance</b> Normal upkeep and restoration of buildings, structures, equipment, or other improvements including remodeling, restoring, and reconditioning which does not extend the useful life of the asset <i>Note: For the purchase of materials where labor is not included, please use 0233 through 0239</i>	
N	1	<b>0201.01</b>	<b>Buildings</b>
N	1	<b>0201.02</b>	<b>Roads and Sidewalks</b>

		<b>0201.03</b>	<b>Sewer, Water, and Irrigation</b> Includes new or repairs to pipes, tile, hydrants, ditches, etc., if not a part of a building
		<b>0201.04</b>	<b>Fencing</b>
		<b>0201.05</b>	<b>Landscaping</b> Grounds development and aesthetics including plants, trees, shrubs, trimming, weed control, etc.
		<b>0201.06</b>	<b>Works of Art</b> Acquired art, commissioned artwork, historical treasures, and similar assets for museums, displays, and exhibits including repair and maintenance
		<b>0201.07</b>	<b>Electrical</b>
		<b>0201.08</b>	<b>Heating and Air Conditioning</b> Includes system repairs
		<b>0201.09</b>	<b>Painting</b>
		<b>0201.10</b>	<b>Painting Interior</b>
		<b>0201.11</b>	<b>Plumbing</b>
		<b>0201.12</b>	<b>Housekeeping and Janitorial Services</b>
		<b>0201.13</b>	<b>Prescribed Burn</b>
		<b>0201.14</b>	<b>Weed and Pesticide Spraying</b>
		<b>0201.15</b>	<b>Public Facility Maintenance</b>
		<b>0201.99</b>	<b>Real Property Repair and Maintenance</b> <i>Note: For WYDOT use only</i>
		<b>0201.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0202</b>		<b>Equipment Repairs and Maintenance</b> Replacement of existing equipment should not be coded in repair and maintenance: only the repair of existing equipment. <i>Note: For the purchase of materials where labor is not included, please use 0233 through 0239</i>	
N	1	<b>0202.01</b>	<b>Motor Vehicles and Towing</b> Repair and maintenance of vehicles used primarily for individual transportation such as autos, vans, trucks, and buses
N	1	<b>0202.02</b>	<b>Farm Equipment and Trailers</b> Repair and maintenance of heavy equipment such as dozers, tractors, graders, end loaders, riding lawn mowers, etc.
N	1	<b>0202.03</b>	<b>Office Machines and Equipment</b> Repair and maintenance of an office machine such as a typewriter, calculator, copy machine, re-upholstering a chair, etc., includes commercial payments and maintenance agreements <i>Note: Do not use for computer or IT equipment repairs, please use 0202.11</i>
N	1	<b>0202.04</b>	<b>Other Equipment Repairs</b> Repair and maintenance of power tools, hand tools, and miscellaneous small equipment, includes repair and maintenance of items not classified in other sub-objects
N	1	<b>0202.05</b>	<b>Food Service Equipment</b> Repair and maintenance of refrigerators, ovens, stoves, ranges,

			microwaves, etc.
N	1	0202.06	<b>Dental, Medical, Hospital, and Laboratory Equipment</b> Repair and maintenance of medical equipment and laboratories. <i>Note: Payments under this code are not medical payments.</i>
N	1	0202.07	<b>Educational and Recreational Equipment</b>
N	1	0202.08	<b>Laundry, Housekeeping, and Janitorial Equipment</b> Labor with materials or parts used in the repair of custodial equipment including floor polishers, washers, dryers, waxers, vacuums, etc.
N	1	0202.10	<b>Meter Clicks</b>
N	1	0202.11	<b>IT Equipment Repairs</b> Labor with materials or parts used in the repair of IT equipment such as desktops, laptops, tablets, printers, etc.
N	1	0202.53	<b>Vehicle Maintenance</b> Payment for all services and supplies rendered by MVMS associated with non-MVMS vehicles
		0202.99	<b>Equipment Repair and Maintenance</b> <i>Note: For WYDOT use only</i>
		0202.ST <sup>†</sup>	<b>Employee Reimbursement</b>
<b>0203</b>		<b>Utilities</b> The amounts expended to heat, cool, and light state-owned or leased facilities, where energy costs are not included as part of the monthly lease payments including water, sewer, and garbage <i>Note: These expenditures generally do not include labor charges and are for products or the use of a facility</i>	
		0203.01	<b>Electrical Power</b>
		0203.02	<b>Fuel</b> Gas, solid, or liquid fuels for cooking, heating, or power purposes
		0203.03	<b>Drinking Water</b> The costs of drinking water expenses, including purchase or rental of drinking water equipment. Example: Culligan
		0203.04	<b>Sewer</b>
N	1	0203.05	<b>Sanitation</b>
		0203.06	<b>Audio/Video Utilities</b>
		0203.07	<b>Communications (Monthly Recurring)</b> Data and voice circuits and all telephony utility costs, maintenance, and the monthly charges for phone services, teleconferencing, and long distance services including satellite or CATV monthly costs, radio communications, licensed, P25, WyoLink, and point-to-point wireless costs <i>Note: Does not include installation or one-time costs, please use 0203.08</i>
		0203.08	<b>Communications (One-Time)</b> The installation or one-time cost of data and voice circuits and all telephony utility costs including the cost of boring and installing utility cables
		0203.09	<b>Shredding</b>
		0203.10	<b>Utility Water</b>

		<b>0203.99</b>	<b>Utilities</b> <i>Note: For WYDOT use only</i>
		<b>0203.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0204</b>		<b>Communications</b> Payments for communication charges	
		<b>0204.05</b>	<b>Postal</b> The amounts expended for postage, box rent, postage meter or any charges connected with the United States Postal System, to include cashier's check and money order fees
		<b>0204.06</b>	<b>Direct Freight Charges</b> Includes expenses for UPS, FedEx, or similar company for shipping or receiving material including courier service charges, motor freight, air freight, and other express charges <i>Note: Freight charges on equipment received should be considered as part of the cost of the equipment and charged to an equipment object code</i>
N	1	<b>0204.08</b>	<b>Other Communications</b>
		<b>0204.99</b>	<b>Communications</b> <i>Note: For WYDOT use only</i>
		<b>0204.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0207</b>		<b>Employee Professional Development and Training</b> All costs associated with the training, development, and education of an employee including materials solely purchased for in-house training (transparencies, films, videos, books, manuals, etc.), on-line charges related to training and education, and tuition reimbursements for job-related course work <i>Note: Does not include the amounts expended to individuals facilitating or conducting training, please use 0901.12</i>	
		<b>0207.01</b>	<b>Dues and Membership Fees</b> Individual or agency participation in associations, organizations, or conventions that benefit the state or the agency including the cost of subscriptions that accompany these memberships, current professional licensing fees for employees that is necessary or required to perform their current job or enable the employee to remain current in the job-related field such as driver license fees, notary commissions, certifications, accreditation, etc.
N	1	<b>0207.02</b>	<b>Registration and Conferences Fees</b>
		<b>0207.03</b>	<b>Subscriptions and Books</b> Includes expenses for West Law, Thomson Reuters, or similar company for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports <i>Note: Do not use this code for IT-related software subscriptions, please use the 0292 objects</i>
		<b>0207.04</b>	<b>Other</b> Includes nontaxable employee recognition and productivity awards of nominal economic value, such as gift certificates <i>Note: Does not include cash or cash equivalent awards which must be</i>

			<i>entered into the payroll system for proper taxable treatment.</i>
		<b>0207.05</b>	<b>Certification and Accreditation</b>
		<b>0207.06</b>	<b>Defensive Driving Course Fee</b>
		<b>0207.07</b>	<b>Other Training Charges</b>
		<b>0207.99</b>	<b>Dues, Licenses, Registrations and Other</b> <i>Note: For WYDOT use only</i>
		<b>0207.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0208</b>		<b>Advertising and Promotion</b>	
N	1	<b>0208.01</b>	<b>Local Advertising</b>
N	1	<b>0208.02</b>	<b>National Advertising</b>
N	1	<b>0208.03</b>	<b>Legal Advertising</b>
N	1	<b>0208.04</b>	<b>Promotional Products</b> <i>Note: Do not use for marketing related services, please use 0901.07</i>
N	1	<b>0208.05</b>	<b>Other</b>
		<b>0208.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0210</b>		<b>Miscellaneous</b> 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.	
N	1	<b>0210.01</b>	<b>Dry Cleaning, Laundry, and Linen Service</b>
N	1	<b>0210.02</b>	<b>Photography</b> Film processing and photographic film
		<b>0210.03</b>	<b>Recreational</b>
		<b>0210.20</b>	<b>Other</b>
		<b>0210.61</b>	<b>Elected Official Incidental Expenses</b>
		<b>0210.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0211<sup>†</sup></b>		<b>Jury Fees</b> This series is used to pay or reimburse individuals for their services on jury duty.	
		<b>0211.01<sup>†</sup></b>	<b>Jury Fees</b>
		<b>0211.02<sup>†</sup></b>	<b>Jury Mileage</b>
		<b>0211.03<sup>†</sup></b>	<b>Jury Meals</b>
M	3	<b>0211.04</b>	<b>Other</b>
		<b>0211.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0215</b>		<b>Wyoming Department of Corrections Re-Entry Program</b> <i>Note: For DOC use only</i>	
		<b>0215.01</b>	<b>Legal Documents</b> Birth certificates, divorce decrees, and other legal documents; not to include photo identification cards <i>Note: Does not include photo identification cards, please use 0215.02</i>
		<b>0215.02</b>	<b>State Issued Identification Cards</b> Driver's license or state issued photo identification card
		<b>0215.03</b>	<b>Property Rental</b> Property rental expense for first month of transition period
		<b>0215.04</b>	<b>Transportation</b> Bus tickets, taxi cab, and other transportation-related expenses
		<b>0215.05</b>	<b>Temporary Lodging</b>



			Motel, hotel, other temporary lodging expenses related to transition period
<b>0221<sup>†</sup></b>	<b>In-State Travel</b>	<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, task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.</p> <p>These object/sub-object codes should be used to record the travel expenses paid to/or for prospective employees.</p> <p>State employee travel reimbursements are not reportable as the State of Wyoming has an accountable plan and the lodging, M&amp;IE, and mileage reimbursement rates do not exceed IRS limitations for the area.</p>	
	<b>0221.01<sup>†</sup></b>	<b>Common Carrier</b>	Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
	<b>0221.02<sup>†</sup></b>	<b>Lodging</b>	Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
	<b>0221.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b>	Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
	<b>0221.04<sup>†</sup></b>	<b>Meals &amp; Incidental Expenses (M&amp;IE)</b>	<p>The M&amp;IE allowance rate set by the State</p> <p><i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i></p>
	<b>0221.05<sup>†</sup></b>	<b>Actual Meals and Gratuities</b>	<p>Actual meal expenses which are reimbursed when the claimant is traveling within the state's boundary on official state business.</p> <p><i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; requests for reimbursement of meals \$15 or more must be accompanied by the receipt</i></p>
	<b>0221.06<sup>†</sup></b>	<b>One-Day Meal and Gratuity</b>	<p>Meals and gratuities on a one-day round trip or in the official domicile</p> <p><i>Note: For SAO use only; all one-day meals must be entered into the payroll system for proper tax deductions</i></p>
	<b>0221.08<sup>†</sup></b>	<b>Other Travel Expenses</b>	All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
	<b>0221.09<sup>†</sup></b>	<b>MVMS and Agency Motor Pool Services</b>	<p>The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools.</p> <p><i>Note: Internal PV transactions only; Does not include expenditures for permanently assigned vehicles.</i></p>
	<b>0221.10<sup>†</sup></b>	<b>Aeronautics Services</b>	The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
	<b>0221.99<sup>†</sup></b>	<b>Travel In-State</b>	

		<i>Note: For WyDOT use only</i>
<b>0222<sup>†</sup></b>	<b>Out-of-State Travel</b>	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. 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.
	<b>0222.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
	<b>0222.02<sup>†</sup></b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
	<b>0222.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
	<b>0222.04<sup>†</sup></b>	<b>Meals &amp; Incidental Expenses (M&amp;IE)</b> The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i>
	<b>0222.05<sup>†</sup></b>	<b>Actual Meals and Gratuities</b> Actual meal expenses <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile. Requests for reimbursement of meals \$15 or more, must be accompanied by the receipt.</i>
	<b>0222.06<sup>†</sup></b>	<b>One-Day Meal and Gratuity</b> Meals and gratuities on a one-day round trip or in the official domicile <i>Note: For SAO use only; all one-day meals must be entered into the payroll system for proper tax deductions</i>
	<b>0222.08<sup>†</sup></b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
	<b>0222.09<sup>†</sup></b>	<b>MVMS and Agency Motor Pool Services</b> The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools. <i>Note: Does not include expenditures for permanently assigned vehicles</i>
	<b>0222.10<sup>†</sup></b>	<b>Aeronautics Services</b> The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
	<b>0222.99<sup>†</sup></b>	<b>Travel Out-of-State</b> <i>Note: For WyDOT use only</i>
<b>0223<sup>†</sup></b>	<b>Permanently Assigned Vehicles</b>	
	<b>0223.01<sup>†</sup></b>	<b>Permanently Assigned Vehicles</b>

			The amounts expended for the rental of permanently assigned vehicles <i>Note: Internal PV transactions only; Does not include expenditures incurred for vehicles obtained for use on a specific trip</i>
<b>0224<sup>†</sup></b>		<b>Employee Moving Expense</b> (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.	
		<b>0224.01<sup>†</sup></b>	<b>Common Carrier Moving Expenses</b> Reimbursement for personal moving costs associated with the relocation of individuals
		<b>0224.99<sup>†</sup></b>	<b>Moving Expenses</b> <i>Note: For WyDOT use only</i>
<b>0225<sup>†</sup></b>		<b>Travel for Donated Services: In-State</b>	
		<b>0225.01<sup>†</sup></b>	<b>Common Carrier</b> The amounts paid for transportation expenses incurred while traveling Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		<b>0225.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		<b>0225.04<sup>†</sup></b>	<b>M&amp;IE</b> See the rate table available thru the SAO website <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i>
		<b>0225.05<sup>†</sup></b>	<b>Gas purchases</b>
		<b>0225.08<sup>†</sup></b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
<b>0226<sup>†</sup></b>		<b>Travel Donated Services: Out-of-State</b>	
		<b>0226.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		<b>0226.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		<b>0226.04<sup>†</sup></b>	<b>M&amp;IE</b> The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i>
		<b>0226.08<sup>†</sup></b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
<b>0227<sup>†</sup></b>		<b>Boards and Commission Travel Reimbursement Out-of-State</b>	

		<b>0227.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		<b>0227.02<sup>†</sup></b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		<b>0227.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		<b>0227.04<sup>†</sup></b>	<b>M&amp;IE</b> The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i>
		<b>0227.05<sup>†</sup></b>	<b>Actual Meals and Gratuities</b> Actual meal expenses <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile. Requests for reimbursement of meals \$15 or more, must be accompanied by the receipt</i>
		<b>0227.06<sup>†</sup></b>	<b>One-day Meals and Gratuities</b> Meals and gratuities on a one-day round trip or in the official domicile <i>Note: For SAO use only; all one-day meals must be entered into the payroll system for proper tax deductions</i>
		<b>0227.08<sup>†</sup></b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		<b>0227.10<sup>†</sup></b>	<b>Aeronautics Services</b> The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
		<b>0227.ST<sup>†</sup></b>	Employee Reimbursement
<b>0228<sup>†</sup></b>	<b>Boards and Commission Travel Reimbursement In-State</b>		
		<b>0228.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		<b>0228.02<sup>†</sup></b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		<b>0228.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		<b>0228.04<sup>†</sup></b>	<b>M&amp;IE</b> See the link available through the SAO website <i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile; can include per diem for legislators and eligible board and commission members</i>
		<b>0228.05<sup>†</sup></b>	<b>Actual Meals and Gratuity Expenses</b> Actual meal expenses

			<i>Note: Does not include meals and gratuities for one-day round trips or within the official domicile. Requests for reimbursement of meals \$15 or more must be accompanied by the receipt</i>
		<b>0228.06<sup>†</sup></b>	<b>One-day Meal and Gratuity Expense</b> Meals and gratuities on a one-day round trip or in the official domicile <i>Note: For SAO use only; all one-day meals must be entered into the payroll system for proper tax deductions</i>
		<b>0228.10<sup>†</sup></b>	<b>Aeronautics Services</b> The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
<b>0230</b>	<b>Supplies and Products</b> Commodities purchased for consumption or inventory in current usage and considered expendable.		
		<b>0230.01</b>	<b>Agriculture and Vet Supplies</b> Includes feed and drugs or darts used on animals
		<b>0230.02</b>	<b>Audio and Video Supplies</b> The cost of tapes, batteries and any other small items used with audio and video communication equipment
		<b>0230.03</b>	<b>Building Supplies Self Construction</b> Includes plumbing, electrical, wood, paneling, laminated products, paint, items for fencing, and metal products
		<b>0230.04</b>	<b>Clothing and Apparel</b> Clothes, uniforms, articles of clothing, footwear, shoes, boots, overshoes, gloves, hose, handkerchiefs, or accessories purchased for state employees, inmates, and patients including materials for repair and maintenance of the above items
		<b>0230.05<sup>†</sup></b>	<b>Cost of Evidence</b> Evidence expenses incurred in law enforcement including the purchase of drugs and alcohol or the amounts used for cash buys
		<b>0230.06</b>	<b>Custodial, Housekeeping, and Janitorial</b> Items for cleaning or laundering including detergents, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
		<b>0230.08</b>	<b>Decorative Items</b> Ornamental items such as rugs, plants, pictures, ceramics, etc.
		<b>0230.09</b>	<b>Education or Instruction Supplies</b> Includes expenses for hobby, arts and crafts supplies
		<b>0230.10</b>	<b>Food and Provisions</b> Includes the purchase of food and food products, camp groceries, and purchases of food products and food service reimbursed to state employees <i>Note: Does not include professional services for food preparation, the purchase of prepared meals through a caterer, dietician, or nutritionist, please use 0901.40</i>
		<b>0230.11</b>	<b>Food Service Supplies</b> Items used for serving food including containers, dishes, trays, utensils, pans, glasses, cups, silverware, napkins, etc.
		<b>0230.12</b>	<b>Heating and Air Conditioning</b> Includes expenses related to heating and refrigeration

		<b>0230.13</b>	<b>Laboratory Supplies</b> Items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab gases, oxygen, lab ice, lab mice, chemicals, etc.
		<b>0230.14</b>	<b>Landscaping Maintenance Supplies</b> Seed, fertilizer, weed spray, pesticides, insecticides, rock, sand, dirt, gravel, and cement supplies
		<b>0230.15</b>	<b>Linens and Blankets</b> Bedding supplies such as sheets, comforters, duvets, pillow cases, etc. including other linens like towels and table cloths
		<b>0230.16</b>	<b>Livestock</b> Beef cattle, dairy cattle, horses, and game animals
		<b>0230.17</b>	<b>Medical Supplies</b> Medicine, drugs, needles, syringes, instruments, medical ice, etc. <i>Note: Does not include any charges for professional services or supplies provided at the time of a visit with a health professional</i>
		<b>0230.18</b>	<b>Office Supplies</b> Expendable supplies that are normally used in the operation of an office including pens, paper, envelopes, toner, cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes, etc.
		<b>0230.19</b>	<b>Personal Care Products</b> Articles of personal care including toothpaste, beauty care, mouthwash, hand soaps, sanitary products, etc. purchased for individuals in state custody such as inmates and patients
		<b>0230.20</b>	<b>Photographic Supplies</b> Film and batteries for cameras
		<b>0230.21</b>	<b>Promotional Products</b> Items for promotional use including swag, giveaway products, promo items, or free promotional objects <i>Note: Do not use for engraving or embroidering costs, please use 0901.37; do not use for marketing related services, please use 0901.07</i>
		<b>0230.22</b>	<b>Recreational and Athletic Supplies</b> Non-equipment recreational items including balls, tennis rackets, baseball bats, scorecards, admission fees, and any other sporting goods under the \$500 equipment threshold
		<b>0230.23</b>	<b>Relocation Costs of Offices</b> Moving office furniture and fixtures and purchasing boxes, blankets and U-Haul rentals <i>Note: Does not include cost of relocating employees, please use 0224.01; does not include cost of hiring the services of moving companies, please use 0901.47</i>
		<b>0230.24</b>	<b>Safety, Security, and Law Enforcement Supplies</b> Non-equipment items used in fire control, rescue, safety, or providing security including fire extinguishers, body restraints, handcuffs, ammunition, tear gas, holsters, security flashlights, regulatory supplies, badges, or keys cards to control building access and similar

			items under the \$500 equipment threshold <i>Note: Does not include weapons and guns</i>
		<b>0230.25</b>	<b>Subscriptions and Books</b> Includes expenses for West Law, Thomson Reuters, or similar company for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports <i>Note: Does not include purchases of library materials which should be capitalized, please use 0246.08; does not include similar items for employee training or use, please use 0207.03</i>
		<b>0230.26</b>	<b>Tools and Parts</b> Small tools, hardware, nuts, bolts, screws, and parts for repair and maintenance
		<b>0230.28</b>	<b>Wildlife Feed and Supplies</b>
		<b>0230.29</b>	<b>Public Access Signage</b>
		<b>0230.50</b>	<b>Other</b> Any supplies, materials and operating expenses not otherwise classified in the proceeding categories
		<b>0230.99</b>	<b>Products</b> <i>Note: For WyDOT use only.</i>
<b>0231</b>	<b>Office Supplies, Printing, Reproduction, and Stationery</b>		
		<b>0231.01</b>	<b>Commercial Printing</b> Promotional products when engraved, embroidered, or printed, all common processes of duplication performed by commercial printers such as printing, reproduction, duplicating, binding operations, including printed matter such as publications, books, business cards, letterhead, pamphlets, and paper or materials if furnished by the printer
		<b>0231.02</b>	<b>Paper and Envelopes</b>
		<b>0231.03</b>	<b>Copy Charges</b>
		<b>0231.04</b>	<b>Photo and Microfilm Supplies</b>
		<b>0231.05</b>	<b>Office Supplies</b> Expendable supplies that are normally used in the operation of an office including pens, paper, envelopes, toner, cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, cassette tapes, etc.
		<b>0231.06</b>	<b>IT Supplies</b> Cables, surge protectors, power cords, cord covers, desktop or laptop screen protectors, batteries, adapters, portable hard drives, flash drives, thumb drives, laptop cases, memory, display ports, KVM switches, fuses, cell phone accessories such as cases, chargers, screen protectors, mounts, and blue tooth adapters <i>Note: these supplies are typically not required in order to operate an IT item and are able to be taken from one device and given to another</i>
		<b>0231.08</b>	<b>Engineer and Technical Supplies</b>
		<b>0231.12</b>	<b>Small Appliance and Equipment</b> Microwaves, dishwashers, refrigerators, etc.

			<i>Note: Do not use for IT purchases.</i>
		<b>0231.20</b>	<b>IT Hardware Supplies</b> <i>Note: For ETS use only</i>
		<b>0231.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0232</b>	<b>Licenses and Plates</b>		
		<b>0232.02</b>	<b>Hunting and Fishing Licenses</b> Registrations, hunting and fishing orders, and boat regulations <i>Note: For Game and Fish use only</i>
		<b>0232.03</b>	<b>Registrations and Licenses Plates</b>
		<b>0232.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0233</b>	<b>Motor Vehicle and Airplane Supplies</b> <i>Note: If labor is involved with these purchases, code as repairs in the 0202 series</i>		
		<b>0233.01</b>	<b>Vehicle Maintenance Supplies</b> detailing supplies, windshield wiper fluid, etc.
		<b>0233.02</b>	<b>Lubricants and Oil</b>
		<b>0233.03</b>	<b>Gas</b>
		<b>0233.04</b>	<b>Other</b> Includes expenses for car wash
		<b>0233.05</b>	<b>Vehicle Maintenance Parts</b> windshield wiper blades and other maintenance parts
		<b>0233.06</b>	<b>Tires and Tubes</b>
		<b>0233.07</b>	<b>Diesel Fuel</b>
		<b>0233.57</b>	<b>MVMS</b> Incidental services or supplies rendered by MVMS associated with MVMS vehicles
		<b>0233.99</b>	<b>Motor Vehicle and Airplane Supplies</b> <i>Note: For WYDOT use only</i>
		<b>0233.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0234</b>	<b>Food and Food Service Supplies</b> The amounts expended for the purchase of food and food products for consumption by residents and/or inmates of state institutions. <i>Note: Does not include professional services for food preparation, the purchase of prepared meals through a caterer, dietician, or nutritionist, please use 0901.40</i>		
		<b>0234.01</b>	<b>Fresh Meats, Poultry, and Seafood</b> Includes ham and bacon
		<b>0234.02</b>	<b>Frozen Meats, Poultry, and Seafood</b>
		<b>0234.03</b>	<b>Other Frozen Foods</b> Vegetables, fruits, juices, dinners, pies, cakes, soups, etc.
		<b>0234.04</b>	<b>Fresh Produce</b> Fruits, berries, and vegetables, etc.
		<b>0234.05</b>	<b>Dairy Products</b> Milk, cream, butter, margarine, cheese, etc.
		<b>0234.06</b>	<b>Fresh Bakery Products</b> Bread, rolls, cakes, pies, cookies, crackers, etc.
		<b>0234.07</b>	<b>Other Foods</b> Dried and canned vegetables, canned fish, meats, poultry, fruits and



			juices, syrups, sugars, spices, soups, coffee, tea, cereals, jams, jellies, etc.
		<b>0234.08</b>	<b>Food Service Supplies</b> Dishes, utensils, pans, glasses, silverware, napkins, etc.
		<b>0234.09</b>	<b>Other Food and Provisions</b> Purchases of cap groceries, food products, and food service reimbursement of state employees <i>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</i>
		<b>0234.ST<sup>†</sup></b>	Employee Reimbursement
<b>0235</b>	<b>Medical and Laboratory Supplies</b> PLEASE NOTE: These are supplies and not services. Supplies only are not 1099 Form reportable.		
		<b>0235.01</b>	<b>Isotopic Drugs</b>
		<b>0235.02</b>	<b>Other Drugs and Pharmaceutical</b>
		<b>0235.03</b>	<b>Laboratory Supplies</b> Items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab gases, oxygen, lab ice, lab mice, chemicals, etc.
		<b>0235.04</b>	<b>X-Ray Supplies</b>
		<b>0235.05</b>	<b>Dental Supplies</b>
		<b>0235.06</b>	<b>Physical Therapy and Therapeutic Supplies</b>
		<b>0235.07</b>	<b>Surgical Supplies</b>
		<b>0235.08</b>	<b>Medical Supplies</b>
		<b>0235.09</b>	<b>Lab Gases</b> Oxygen and other gases
		<b>0235.10</b>	<b>Other Medical Supplies: Ice</b>
		<b>0235.11</b>	<b>Personal Care Products</b> Articles of personal care including toothpaste, beauty care, mouthwash, hand soaps, sanitary products, etc.
		<b>0235.12</b>	<b>Personal Care for Institutes</b>
		<b>0235.13</b>	<b>Environmental Supplies</b>
		<b>0235.ST<sup>†</sup></b>	Employee Reimbursement
<b>0236</b>	<b>Educational and Recreational Supplies</b>		
		<b>0236.01</b>	<b>Educational and Instructional Supplies</b>
		<b>0236.02</b>	<b>Hobby or Arts and Crafts Supplies</b>
		<b>0236.03</b>	<b>Recreational Supplies</b>
		<b>0236.04</b>	<b>Athletic and Therapy Supplies</b>
		<b>0236.05</b>	<b>Other</b>
		<b>0236.06</b>	<b>Subscriptions and Books</b> Includes expenses for West Law, Thomson Reuters, or similar company for subscriptions to newspapers, magazines, periodicals, manuals, books, reference materials and services providing informational reports <i>Note: Does not include similar items for employee training, please</i>

			<i>use 0207.03</i>
		<b>0236.07</b>	<b>Newspapers</b>
		<b>0236.08</b>	<b>Books</b>
		<b>0236.09</b>	<b>Pre-Payment for Books</b>
		<b>0236.12</b>	<b>Small Appliance and Equipment</b> Includes small appliance and small equipment purchases <i>Note: Do not use for IT purchases</i>
		<b>0236.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0237</b>		<b>Soft Goods</b>	<b>Housekeeping</b>
		<b>0237.01</b>	<b>Clothing and Apparel</b> Clothes, uniforms, articles of clothing, footwear, shoes, boots, overshoes, gloves, hose, handkerchiefs, or accessories purchased for state employees, inmates, and patients including materials for repair and maintenance of the above items
		<b>0237.02</b>	<b>Blankets and Linens</b>
		<b>0237.03</b>	<b>Shoes</b>
		<b>0237.04</b>	<b>Other Soft Goods</b>
		<b>0237.05</b>	<b>Dry Goods</b>
		<b>0237.06</b>	<b>Laundry</b> Includes items purchased for laundering, detergents
		<b>0237.07</b>	<b>Housekeeping and Janitorial</b> Includes items purchased for cleaning, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
		<b>0237.08</b>	<b>Other</b>
		<b>0237.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0238</b>		<b>Farm and Livestock</b>	<b>Supplies</b>
		<b>0238.01</b>	<b>Agriculture Supplies</b> Includes seed, fertilizer, weed spray, and insecticides
		<b>0238.02</b>	<b>Fertilizer</b>
		<b>0238.03</b>	<b>Weed Spray, Insecticide</b>
		<b>0238.04</b>	<b>Fuel</b>
		<b>0238.05</b>	<b>Feed</b> Includes freight and labor to transport and deliver
		<b>0238.06</b>	<b>Veterinary Supplies</b> Includes drugs and darts used on animals
		<b>0238.07</b>	<b>Other</b>
		<b>0238.08</b>	<b>Farm Equipment and Trailer Supplies</b>
		<b>0238.09</b>	<b>Diesel Fuel</b>
		<b>0238.10</b>	<b>Feed and Hauling Delivery Services</b>
		<b>0238.11<sup>†</sup></b>	<b>Beef Cattle</b>
		<b>0238.12<sup>†</sup></b>	<b>Brucellosis Testing: Cattle</b>
		<b>0238.13</b>	<b>Other Livestock</b>
		<b>0238.14</b>	<b>Horses</b>
		<b>0238.15</b>	<b>Game Animals</b>
		<b>0238.16</b>	<b>Disposal of Dead Livestock</b>

		<b>0238.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0239</b>		<b>Other Repair and Maintenance Parts and Supplies</b>	
		<b>0239.01</b>	<b>Small Tools and Parts</b> Includes small tools, hardware and parts for repair and maintenance.
		<b>0239.02</b>	<b>Plumbing</b>
		<b>0239.03</b>	<b>Electrical</b>
		<b>0239.04</b>	<b>Heating and Air Conditioning</b> Include expenses related to refrigeration
		<b>0239.05</b>	<b>Wood, Paneling, and Laminated Products</b>
		<b>0239.06</b>	<b>Hardware</b>
		<b>0239.07</b>	<b>Painting</b>
		<b>0239.08</b>	<b>Metal Products</b>
		<b>0239.09</b>	<b>Refrigeration Supply</b>
		<b>0239.10</b>	<b>Rock, Sand, and Gravel Supply</b>
		<b>0239.11</b>	<b>Safety Devices</b> Includes regulatory supplies
		<b>0239.12</b>	<b>Small Appliance and Equipment</b> Includes small appliance and small equipment purchases
		<b>0239.13</b>	<b>Decorative Items</b> Includes rugs, carpeting, flooring, drapery, Venetian blinds, etc.
		<b>0239.14</b>	<b>Fencing</b>
		<b>0239.15</b>	<b>Security and Law Enforcement Supplies</b> Includes ammo, tear gas, body restraints, etc.
		<b>0239.16</b>	<b>Damage Control Supplies</b>
		<b>0239.17</b>	<b>Mine Inspection Supplies</b>
		<b>0239.18</b>	<b>Other Parts Without Labor</b>
		<b>0239.19</b>	<b>Landscaping</b> Includes expenses for seed, fertilizer, weed spray, pesticides and insecticides, rock, sand, dirt, and gravel and cement supplies
		<b>0239.20</b>	<b>Non-Labor Museum Expenditures</b>
		<b>0239.99</b>	<b>Other Repair and Maintenance Parts and Supplies</b> <i>Note: For WYDOT use only</i>
		<b>0239.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0240</b>		<b>Intangible Assets: Software</b> 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.	
		<b>0240.01</b> <b>FA</b>	<b>End User Computing (Desktop/Laptop) Software</b> One time only client related software purchases used to author, create, collaborate, and share documents and other content including email, communications, messaging, word processing, spreadsheets, presentations, desktop publishing, graphics and others

			<i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>
		<b>0240.02 FA</b>	<b>Intangible Easements</b>
		<b>0240.03 FA</b>	<b>Intangible Copyrights</b>
		<b>0240.04 FA</b>	<b>Intangible Trademarks</b>
		<b>0240.05 FA</b>	<b>Intangible Mineral/Water Rights</b>
		<b>0240.06 FA</b>	<b>Server Software</b> One time purchase of server software licenses including Microsoft Windows server licenses or UNIX operating system licenses <i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>
		<b>0240.07 FA</b>	<b>Application Software</b> One time purchase of software for 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. <i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>
		<b>0240.08 FA</b>	<b>Networking Software LAN/WAN/VOIP</b> One time purchase of software designed to help set up, manage, and/or monitor networks <i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>
		<b>0240.09 FA</b>	<b>Infrastructure or Mainframe Software</b> One time purchase of application development (middleware software), information management software, storage management software, IT operations management software, and all mainframe specific software
		<b>0240.10 FA</b>	<b>Security/Compliance Software</b> One time purchase for security software to control and monitor access to internal and external IT resources
		<b>0240.11 FA</b>	<b>Disaster Recovery Software</b> One time purchase of software for business continuity purposes only such as planning for resumption of applications, data, hardware, electronic communications, and other IT infrastructure <i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>
		<b>0240.12 FA</b>	<b>Smart Device Software</b> One time purchase of video meeting equipment, building automation, building controls (HVAC), ground controls (sprinklers), etc. <i>Note: One time purchase only, for continued monthly or recurring costs, use 0292.03-0292.08</i>

		<b>0240.ST<sup>†</sup> FA</b>	<b>Employee Reimbursement</b>
<b>0240.99</b>		<b>Fixed Assets (For WYDOT use only)</b>	
		<b>0240.99 FA</b>	<b>Fixed Assets</b> <i>Note: For WYDOT use only</i>
<b>0241</b>		<b>Office, Warehouse, Institutional, and Household Equipment and Furnishings</b>	
		<b>0241.01 FA</b>	<b>Equipment</b> Mechanical or electrical office equipment; typewriters, adding machines, calculators, projectors, transcribers, reproduction (copiers), microfilm, etc.
		<b>0241.02 FA</b>	<b>Furnishings: Desks, chairs, tables, shelving, file cabinets, etc.</b>
		<b>0241.03 FA</b>	<b>Heating and Cooling Equipment</b> Includes air conditioning equipment
		<b>0241.04 FA</b>	<b>Laundry Equipment</b> Washers, dryers, mangles, etc.
		<b>0241.05 FA</b>	<b>Housekeeping and Janitorial</b> Floor polishers, vacuums, waxers
		<b>0241.ST<sup>†</sup> FA</b>	<b>Employee Reimbursement</b>
<b>0242</b>		<b>IT Hardware</b> Amounts expended for IT Hardware.	
		<b>0242.01 FA</b>	<b>IT Peripherals for End User Computing</b> Monitors, mice, keyboards, port replicators, docking stations, etc. <i>Note: This hardware is typically necessary to operate a device</i>
		<b>0242.02 FA</b>	<b>IT Peripherals</b> Scanners, bar code readers, building access control hardware, security cameras, etc.
		<b>0242.03 FA</b>	<b>Standard Desktops</b>
		<b>0242.04 FA</b>	<b>Standard Laptops</b>
		<b>0242.05 FA</b>	<b>Non-Standard Desktops</b>
		<b>0242.06 FA</b>	<b>Non-Standard Laptops</b>
		<b>0242.07 FA</b>	<b>End User Mobile Devices</b> Tablets or convertible/hybrid laptops such as Google Chromebook, Apple iPad, or Microsoft Surface
		<b>0242.08 FA</b>	<b>General Printers</b> Network connected personal printers, ink-jet printers, laser printers, departmental or copy-room printers
		<b>0242.09 FA</b>	<b>Specialty Printers</b> Plotters, plasma cutters, 3-D, and vinyl printers
		<b>0242.10 FA</b>	<b>Computing</b> Servers, mainframe, or converged infrastructure including physical servers, mainframes running legacy operating systems and purpose-

			built appliances that provide computing and network capabilities in one box
		<b>0242.11 FA</b>	<b>AV Equipment</b> Microphones, headsets, tripods, web conferencing equipment, collaboration cameras, web cameras, interactive whiteboards, sound systems, building-wide PA or intercom systems, meeting room controls typically used in conference rooms, and dedicated telepresence rooms to enable workforce communications
		<b>0242.12 FA</b>	<b>Network</b> Modems, routers, switches, firewalls, wireless access points (WAPs), traffic management, content filtering, and universal power supplies (UPSs)
		<b>0242.13 FA</b>	<b>Storage Devices</b> Central storage such as Storage Area Networks (SAN) and Network Area Storage (NAS) for the distributed computing infrastructure
		<b>0242.14 FA</b>	<b>Backup and Recovery</b> Storage used for archive, backup and recovery to support data loss and data corruption
		<b>0242.15 FA</b>	<b>Disaster Recovery</b> Storage used for disaster recovery and compliance requirements
		<b>0242.16 FA</b>	<b>Telephony</b> Enterprise phone systems, key systems, patch panels, handsets
		<b>0242.17 FA</b>	<b>IT Security/Compliance</b> Emergency radios, cell signal boosters, emergency notification systems, fire alarms, burglar alarms, bells, 911 phones, motion lighting, vandalism deterrent systems, and interior door control systems
		<b>0242.99 FA</b>	<b>Capitalized Data Purchasing and Other</b> <i>Note: For WYDOT use only</i>
		<b>0242.ST<sup>†</sup> FA</b>	<b>Employee Reimbursement</b>
<b>0243</b>			<b>Transportation</b>
		<b>0243.01 FA</b>	<b>Passenger Cars</b>
		<b>0243.02 FA</b>	<b>Trucks, Buses, and Service Vehicles</b>
		<b>0243.05 FA</b>	<b>Pickups</b> <i>Note: Trucks over 3/4 ton should be coded to 0243.02</i>
		<b>0243.06 FA</b>	<b>Motorbikes and Snowmobiles</b>
		<b>0243.08 FA</b>	<b>House Trailers</b>
		<b>0243.10 FA</b>	<b>Other Vehicles</b> Includes moving vans
		<b>0243.11 FA</b>	<b>Other Equipment Installed</b>
		<b>0243.64</b>	<b>Boats</b>

		<b>FA</b>	
		<b>0243.81 FA</b>	<b>Federal Inventory Purchase of Transportation/Vehicle</b>
<b>0244</b>			<b>Food Service Equipment</b>
		<b>0244.01 FA</b>	<b>Cold Storage Equipment</b>
		<b>0244.02 FA</b>	<b>Cooking and Baking Equipment</b>
		<b>0244.03 FA</b>	<b>Dishwashers and Disposals</b>
		<b>0244.05 FA</b>	<b>Other Appliances and Equipment</b>
<b>0245</b>			<b>Medical and Laboratory Equipment</b>
		<b>0245.01 FA</b>	<b>Pharmacy Equipment</b>
		<b>0245.02 FA</b>	<b>Laboratory Equipment</b>
		<b>0245.04 FA</b>	<b>Dental Equipment</b>
		<b>0245.05 FA</b>	<b>Physical Therapy Equipment</b>
		<b>0245.06 FA</b>	<b>Surgical Equipment</b>
		<b>0245.07 FA</b>	<b>Medical Equipment</b>
		<b>0245.13 FA</b>	<b>Environmental Equipment</b>
		<b>0245.63 FA</b>	<b>X-Ray Equipment</b>
		<b>0245.81 FA</b>	<b>Federal Inventory Purchase of Medical and Laboratory Equipment</b>
<b>0246</b>			<b>Educational, Recreational, and Technical Equipment</b>
		<b>0246.01 FA</b>	<b>Athletic and Recreational Equipment</b>
		<b>0246.02 FA</b>	<b>Audio-Visual Equipment</b> Includes cameras, lenses, cases, and other photographic equipment
		<b>0246.04 FA</b>	<b>Engineering Equipment</b>
		<b>0246.05 FA</b>	<b>Technical Manuals and Reference Books</b> All books and periodicals bound for permanent filing or permanently preserved including films, VCR tapes, CDs, recordings, serials, maps, references, and journals other than magazines and newspapers
		<b>0246.06 FA</b>	<b>Educational and Instructional Equipment</b> Equipment purchased for primary use in school classrooms, labs or occupational therapy, including musical equipment, sewing machines for teaching on enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc.

		<b>0246.08 FA</b>	<b>Library and Museum Equipment</b> Stacks, carts, etc.
		<b>0246.15 FA</b>	<b>Technical Equipment</b> Includes security and law enforcement equipment and guns
		<b>0246.81 FA</b>	<b>Federal Inventory Purchase of Educational, Recreational and Technical Equipment</b>
		<b>0246.ST<sup>†</sup> FA</b>	<b>Employee Reimbursement</b>
<b>0248</b>		<b>Vehicles Purchased by Agency</b>	
		<b>0248.02 FA</b>	<b>Game and Fish Vehicles</b>
<b>0249</b>		<b>Farm and Shop Equipment</b>	
		<b>0249.01 FA</b>	<b>Farm, Trailers, and Construction Equipment</b> Farm and livestock equipment including heavy equipment used in construction such as such as dozers, tractors, graders, end loaders, riding lawn mowers, lawn care equipment, etc.
		<b>0249.03 FA</b>	<b>General Shop and Garage</b>
		<b>0249.04 FA</b>	<b>Other</b>
		<b>0249.06 FA</b>	<b>Plumbing and Sewer Equipment</b>
		<b>0249.07 FA</b>	<b>Electrical Equipment</b>
		<b>0249.ST<sup>†</sup> FA</b>	<b>State Employee Reimbursement</b>
<b>0251</b>		<b>Real Property Rental</b>	
M	1	<b>0251.01</b>	<b>Land, Parks, and Grounds Rental</b> Rentals and leases of land
M	1	<b>0251.02</b>	<b>Buildings, Structures, and Office Space Rental</b> Includes rentals and leases of buildings, office spaces, parking space rental, warehousing and storage <i>Note: Does not include Central Service charges</i>
M	1	<b>0251.04</b>	<b>Conference Room and Exhibit Display Booth Rental</b> Renting rooms or halls for meeting or renting space for exhibits including the cost of furnishings provided <i>Note: Do not include expenses for food preparation; if services are included and amounts are not separated on invoice, the entire amount should be coded as 0901.40</i>
M	1	<b>0251.05</b>	<b>Residential Property Rental</b> Payments for residential rent to landlords for individuals
M	1	<b>0251.06</b>	<b>Easements</b>
		<b>0251.99</b>	<b>Real Property Rental</b> <i>Note: For WYDOT use only</i>
		<b>0251.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0252</b>		<b>Equipment Rental</b>	
M	1	<b>0252.01</b>	<b>Office Furniture, Fixtures and Equipment Rental</b>



			<i>Note: Do not use for rental of water equipment for human consumption, please use 0203.03</i>
M	1	<b>0252.02</b>	<b>Agriculture, Industrial, and Heavy Equipment</b>
M	1	<b>0252.03</b>	<b>Educational, Recreational, and Technical Equipment</b>
M	1	<b>0252.04</b>	<b>Transportation Vehicles</b> Includes automotive, aircraft, boats, and trailers
M	1	<b>0252.05</b>	<b>IT Equipment Rental</b> Contractual arrangement between a state entity and a lessor for use of an IT asset
M	1	<b>0252.06</b>	<b>Communication Equipment Rental</b> Rentals and leases of audio and video equipment including telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including air time), pagers, etc.
M	1	<b>0252.07</b>	<b>Household and Institutional Equipment Rental</b>
M	1	<b>0252.08</b>	<b>Other</b>
M	1	<b>0252.09</b>	<b>Clothing and Apparel Rentals</b> Rented clothes, uniforms, articles of clothing, footwear, shoes, boots, overshoes, gloves, hose, handkerchiefs, or accessories for state employees, inmates, and patients
M	1	<b>0252.10</b>	<b>Other Rentals</b> Payments for rentals or leases not listed above including post office box rentals
		<b>0252.99</b>	<b>Equipment Rental</b> <i>Note: For WyDOT use only</i>
		<b>0252.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0253</b>		<b>Assessments</b>	
		<b>0253.01</b>	<b>Irrigation</b>
		<b>0253.03</b>	<b>Real Property Tax County</b>
		<b>0253.04</b>	<b>Other</b>
		<b>0253.99</b>	<b>Assessments</b> <i>Note: For WyDOT use only</i>
<b>0254</b>		<b>Insurance Deductibles and Bond Premiums</b>	
		<b>0254.01</b>	<b>Buildings and Contents</b> Liability, property, vehicle, fire, or accident insurance and bond premiums including notary bonds or insurance
		<b>0254.99</b>	<b>Insurance Deductibles and Bond Premiums</b> <i>Note: For WyDOT use only</i>
		<b>0254.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0255</b>		<b>Miscellaneous Payments</b>	
		<b>0255.01</b>	<b>Penalties and Interest, and Late Fee Fines</b> Penalties and interest payable under the terms of a contract or state law
		<b>0255.02</b>	<b>Court Fees and Hearing Examiner Fees</b> Court filing fees, lien filing fees, recording or petition charges, and hearing examiner fees
		<b>0255.04</b>	<b>Bank Charges and Fees</b>

			Includes credit card fees
M	1	0255.05	<b>Fire Fight Cost</b> <i>Note: For State Lands and Investments use only</i>
		0255.99	<b>Payments</b> <i>Note: For WyDOT use only</i>
		0255.ST <sup>†</sup>	<b>Employee Reimbursement</b>
		0256 <sup>†</sup>	<p><b>Court Assessed Judgements and Other Fixed Charges</b> 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.</p> <p><u>Definitions</u> <i>Physical Injury:</i> Bodily harm or hurt, excluding mental or emotional distress. <i>Non-physical injury:</i> Mental or emotional distress. Emotional distress 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.</p>
M	3	0256.02 <sup>†</sup>	<p><b>Personal Injury Awards</b> <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> 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. <b>Note: Settlements</b></p> <ul style="list-style-type: none"> <li>• The IRS is likely to tie any settlement related to an employment to back pay, front pay, and severance pay.</li> <li>• 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.</li> <li>• Go to the underlying claims if the settlement agreement does not clearly set out the type of compensation.</li> </ul> <p><u>Severance Pay/Back Pay/Front Pay</u> An award for back pay is treated in the same manner as salary or wage payments. <b>Severance Pay/Back Pay/Front Pay:</b> Pay awards or</p>

			settlements for pay are subject to income tax withholdings and should be paid through payroll for W-2 reporting. (See 0100 series object codes.)
		<b>0256.03<sup>†</sup></b>	<b>Non-Physical Personal Injury Awards</b> <i>Non-punitive damages</i> 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. 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. 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.
M	14	<b>0256.06<sup>†</sup></b>	<b>Attorney Fees: Gross Proceeds Payments</b> 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.
		<b>0256.07</b>	<b>Consumer Protection Matters</b>
		<b>0256.08<sup>†</sup></b>	<b>Property Damage Claims: Claimant</b> 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	9	<b>0256.09<sup>†</sup></b>	<b>Property Damage Claims: Other</b> 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.
		<b>0256.99<sup>†</sup></b>	<b>Judgments</b> <i>Note: For WyDOT use only</i>
<b>0257</b>		<b>Awards and Prizes</b>	
M	3	<b>0257.01</b>	<b>Taxable Monetary Awards and Prizes</b>
		<b>0257.02</b>	<b>Non-Taxable Non-Monetary Awards and Prizes</b>
		<b>0257.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0260<sup>†</sup></b>		<b>Medical Unit</b> <i>Note: For Department of Workforce Services use only</i>	
M	6	<b>0260.01<sup>†</sup></b>	<b>M01-Gen Medical Treatment Fees</b>
M	6	<b>0260.02<sup>†</sup></b>	<b>M02-Gen Surgical Fees</b>
M	6	<b>0260.03<sup>†</sup></b>	<b>M03-Medical-Miscellaneous</b>
M	7	<b>0260.04<sup>†</sup></b>	<b>M04-Medical Reports</b>
M	6	<b>0260.05<sup>†</sup></b>	<b>M05-Medical Review/Consultation</b>
M	6	<b>0260.11<sup>†</sup></b>	<b>M11-Osteopath Expenses</b>
M	6	<b>0260.12<sup>†</sup></b>	<b>M12-Chiropractic Treatment</b>

M	6	0260.13 <sup>†</sup>	M13-Physical Therapy/Occupational Therapy
M	6	0260.15 <sup>†</sup>	M15-Rehabilitation Centers
M	6	0260.16 <sup>†</sup>	M16-Phys Med/Sports/Pain Clinic
M	6	0260.17 <sup>†</sup>	M17-Anesthesia Expenses
M	6	0260.19 <sup>†</sup>	M19-Radiology Expenses
M	6	0260.20 <sup>†</sup>	M20-Pathology Expenses
		0260.21 <sup>†</sup>	M21-Medical Supplies (Wheel Chairs, Crutches)
M	6	0260.22 <sup>†</sup>	M22-Podiatry Expenses
		0260.24 <sup>†</sup>	M24-Pharmacy-Drugs
M	6	0260.25 <sup>†</sup>	M25-Dental Treatment
M	6	0260.26 <sup>†</sup>	M26-Artificial Replacement: Dental
M	6	0260.27 <sup>†</sup>	M27-Artificial Replacement: Orthopedic
M	6	0260.29 <sup>†</sup>	M29-Ambulance: Private, County, etc.
		0260.33 <sup>†</sup>	M33-Reimbursement Employer: Other
		0260.34 <sup>†</sup>	M34-Reimbursement Employer: Med-Hospital Expenses
		0260.36 <sup>†</sup>	M36-Reimbursement Ins: Temp-Total Disability
		0260.40 <sup>†</sup>	M40-Misc. Reimbursement Code Conv. Default
		0260.44 <sup>†</sup>	M44-Reimbursement Injured Worker: Mileage
		0260.47 <sup>†</sup>	M47-Reimbursement Employee: Hospital Expenses
		0260.48 <sup>†</sup>	M48-Reimbursement Employee: Drug Expenses
		0260.50 <sup>†</sup>	M50-Settlement to Injured Worker
M	14	0260.52 <sup>†</sup>	M52-Payments to Outside Attorneys
		0260.55 <sup>†</sup>	M55-Reimbursement Employee: Ambulance Expenses
		0260.56 <sup>†</sup>	M56-Reimbursement Employee: Nursing Care Expenses
		0260.57 <sup>†</sup>	M57-Motel Expenses: Pd Directly to Motel
		0260.58 <sup>†</sup>	M57-Motel Expenses: Pd Motel/Other
		0260.59 <sup>†</sup>	M59-Pediatric Expenses
M	6	0260.60 <sup>†</sup>	M60-Nursing/Convalescent Homes
N	1	0260.61 <sup>†</sup>	M61-Nursing Care: In Home (Non Pro)
M	6	0260.62 <sup>†</sup>	M62-Nursing Care: In Home: Private Pro
M	6	0260.63 <sup>†</sup>	M63-Nursing Care: In Home: Private Frm
N	1	0260.64 <sup>†</sup>	M64-Attendant Care: In/Out Home
M	6	0260.65 <sup>†</sup>	M65-Special Nursing Care: In-Hospital
M	6	0260.66 <sup>†</sup>	M66-Hospital: Room and Board
M	6	0260.67 <sup>†</sup>	M67-Hospital: Laboratory
M	6	0260.68 <sup>†</sup>	M68-Hospital-Anesthesia
		0260.69 <sup>†</sup>	M69-Hospital-Pharmacy: Drugs and Stlns
M	6	0260.70 <sup>†</sup>	M70-Hospital: Surgery: Inc Recovery Rooms
M	6	0260.71 <sup>†</sup>	M71-Hospital-Cent Sply: IVS and Drsng
M	6	0260.72 <sup>†</sup>	M72-Hospital: Medical Equipment
M	6	0260.73 <sup>†</sup>	M73-Hospital: Physical Therapy
M	6	0260.74 <sup>†</sup>	M74-Hospital: Respiratory Services
M	6	0260.75 <sup>†</sup>	M75-Hospital: Ambulance
M	6	0260.76 <sup>†</sup>	M76-Hospital: Out Patient Surgery

M	6	0260.77 <sup>†</sup>	M77-Hospital: Emergency Rooms-Cst/Cystcpc
M	6	0260.78 <sup>†</sup>	M78-Hospital: Miscellaneous
M	6	0260.79 <sup>†</sup>	M79-Hospital: Radiology
M	7	0260.80 <sup>†</sup>	M80-Fatality: Funeral Expenses
N	1	0260.81 <sup>†</sup>	M81-Fatality: Other Related Expenses
		0260.99 <sup>†</sup>	Case Restoration Code
<b>0261<sup>†</sup></b>		<b>Temporary Total Disability</b> <i>Note: For Department of Workforce Services use only</i>	
		0261.01 <sup>†</sup>	T01-Temporary Total Disability-Init Phys.
		0261.02 <sup>†</sup>	T02-Temporary Total Disability: Follow Up Phy
		0261.03 <sup>†</sup>	T03-Temporary Total Disability: Int Chiropractic
		0261.04 <sup>†</sup>	T04-Temporary Total Disability: Follow Up Chiropractic
		0261.05 <sup>†</sup>	T05-Temporary Total Disability: Adjustment
		0261.06 <sup>†</sup>	T06-Temporary Total Disability: Other Injury Employee
		0261.07 <sup>†</sup>	T07-Temporary Total Disability: Child Sup Pay
		0261.08 <sup>†</sup>	T08-Temporary Partial Disability: Int Physician
		0261.09 <sup>†</sup>	T09-Temporary Partial Disability: Follow Up
		0261.10 <sup>†</sup>	T10-Temporary Partial Disability: Initial Chiropractic
		0261.11 <sup>†</sup>	T11-Temporary Partial Disability: Follow Up Chiropractic
		0261.12 <sup>†</sup>	T12-Temporary Partial Disability: Other Injury Employee
		0261.13 <sup>†</sup>	T13-Temporary Partial Disability: Child Support Pay
		0261.14 <sup>†</sup>	T14-Temporary Partial Disability: Adjustment Payment
		0261.15 <sup>†</sup>	Fatality: Dependents
		0261.19 <sup>†</sup>	Fatality: Beneficiary
		0261.22 <sup>†</sup>	Vocational Rehabilitation
		0261.23 <sup>†</sup>	Vocational Rehabilitation Child Support
		0261.24 <sup>†</sup>	Settlement (Non-Taxable)
<b>0262<sup>†</sup></b>		<b>Legal Fees</b> <i>Note: For Department of Workforce Services use only</i>	
N	1	0262.01 <sup>†</sup>	C01-Court Handling: Postage Fee
N	1	0262.02 <sup>†</sup>	C02-Attorney Fees: Hearing Officer
N	1	0262.11 <sup>†</sup>	C08-Investigation Fees
		0262.21 <sup>†</sup>	V01-Vocational Rehabilitation Administration
<b>0263<sup>†</sup></b>		<b>Permanent Disability</b> <i>Note: For Department of Workforce Services use only</i>	
		0263.01 <sup>†</sup>	F01-Fatality
		0263.30 <sup>†</sup>	P01-Permanent Total Disability
		0263.39 <sup>†</sup>	P10-Permanent Partial
M	6	0263.46 <sup>†</sup>	R01-Vocational Evaluations
		0263.47 <sup>†</sup>	R02-Loss of Earnings Award
<b>0266</b>		<b>Employment Help Desk: IT</b>	
		0266.99	Employment Help Desk: IT
<b>0271</b>		<b>Awards and Prizes</b>	
M	3	0271.01	Awards and Prizes

			Disbursement of funds for the payment of awards and prizes for fairs, festivals, awards for contests, educational scholarships, etc.
<b>0292</b>		<b>Maintenance Agreements</b>	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). 0292.03-0292.08 are for computer systems and computer hardware amounts expended for IT hardware maintenance, which included IT software maintenance agreements.
N	1	<b>0292.01</b>	<b>External Maintenance Agreements</b> For other maintenance agreements not specified below
N	1	<b>0292.02</b>	<b>Other External Maintenance Agreements</b>
		<b>0292.03</b>	<b>IT Network/Telephony Hardware Maintenance</b> Modems, routers, switches, firewalls, wireless access points (WAPS), traffic management, and content filtering
		<b>0292.04</b>	<b>IT Other Equipment Hardware Maintenance</b> Includes storage devices, backup, and recovery devices, security, and AV equipment
		<b>0292.05</b>	<b>End User Computer (Desktop/Laptop) Software Maintenance and Subscriptions</b> Client related software used to author, create, collaborate, and share documents and other content including email, communications, messaging, word processing, spreadsheets, presentations, desktop publishing, graphics, and others
		<b>0292.06</b>	<b>Server Software Maintenance and Subscriptions</b> All server software licenses including Microsoft Windows server licenses or Unix operating system licenses
		<b>0292.07</b>	<b>Application Software Maintenance and Subscriptions</b> Software for agency specific purposes including accounting or financial management, data management, enterprise resource planning, field service management such as workforce management software, project management software such as calendaring, employee scheduling, and workflow software, reservation systems, educational software, digital asset management software, GIS software, media development software, engineering software (CADD), etc.
		<b>0292.08</b>	<b>Other IT Software Maintenance and Subscriptions</b> All other software that does not fit into 0292.05, 0292.06 or 0292.07 noted above
<b>0300 Series<sup>†</sup></b>		<b>RESTRICTIVE COSTS OR SERVICES</b>	
<b>0301<sup>†</sup></b>		<b>Cost Allocation</b> Internal transactions	
		<b>0301.01<sup>†</sup></b>	<b>Cost Allocation Payments</b>
		<b>0301.99<sup>†</sup></b>	<b>Cost Allocation Payments</b> <i>Note: For WYDOT use only</i>
<b>0302<sup>†</sup></b>		<b>Administrative</b>	
		<b>0302.01<sup>†</sup></b>	<b>Administrative Costs Payments</b>

<b>400 Series<sup>†</sup></b>		<b>ENTERPRISE TECHNOLOGY SERVICES</b>	
<b>0405<sup>†</sup></b>		<b>Enterprise Technology Services</b> Direct Bill Services	
		<b>0405.01<sup>†</sup></b>	<b>Direct Bill Services</b>
<b>0410<sup>†</sup></b>		<b>ETS Information Technology</b> Internal transactions. Not reportable.	
		<b>0410.01<sup>†</sup></b>	<b>IT Services and Charges</b>
		<b>0410.99<sup>†</sup></b>	<b>Data Processing</b> <i>Note: For WYDOT use only</i>
<b>0420<sup>†</sup></b>		<b>ETS Telecommunications</b>	
		<b>0420.01<sup>†</sup></b>	<b>Telecommunications Charges</b>
<b>500 Series<sup>†</sup></b>		<b>SPACE RENTAL</b>	
<b>0520<sup>†</sup></b>		<b>Space Rental</b> Only used for internal transactions and PV documents	
M	1	<b>0520.01<sup>†</sup></b>	<b>State Owned</b> Payment of per-square-foot charge assessed occupants of State-owned facilities
M	1	<b>0520.02<sup>†</sup></b>	<b>State Leased</b> Payment of per square foot charges assessed occupants of State-leased facilities
M	1	<b>0520.03<sup>†</sup></b>	<b>DVR Co-Loc. Leased Field Office</b>
<b>600 Series</b>		<b>GRANTS AND AID PAYMENTS</b> 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.	
<b>0601</b>		<b>Tax Exemption</b>	
		<b>0601.01</b>	<b>Veteran’s Exemption to County</b>
		<b>0601.02</b>	<b>Elderly and Disabled Tax Refund</b>
		<b>0601.03</b>	<b>Indian Exemption to County</b>
		<b>0601.04<sup>†</sup></b>	<b>Tax Refunds To Clients/Recipient</b>
<b>0602</b>		<b>Local Governments</b>	
		<b>0602.01</b>	<b>County Planning and Assessment Grants</b>
		<b>0602.02</b>	<b>Municipalities</b>

		<b>0602.03</b>	<b>Other</b>
		<b>0602.04</b>	<b>University of Wyoming</b>
		<b>0602.05</b>	<b>Discretionary Grants</b>
		<b>0602.07</b>	<b>Mental Health Center</b>
		<b>0602.08</b>	<b>Federal Refunds</b>
		<b>0602.09</b>	<b>Buy-In (State Match)</b>
		<b>0602.10</b>	<b>Community and County Colleges</b>
		<b>0602.31</b>	<b>Natrona County</b>
		<b>0602.32</b>	<b>Laramie County</b>
		<b>0602.33</b>	<b>Sheridan County</b>
		<b>0602.34</b>	<b>Sweetwater County</b>
		<b>0602.35</b>	<b>Albany County</b>
		<b>0602.36</b>	<b>Carbon County</b>
		<b>0602.37</b>	<b>Goshen County</b>
		<b>0602.38</b>	<b>Platte County</b>
		<b>0602.39</b>	<b>Big Horn County</b>
		<b>0602.40</b>	<b>Fremont County</b>
		<b>0602.41</b>	<b>Park County</b>
		<b>0602.42</b>	<b>Lincoln County</b>
		<b>0602.43</b>	<b>Converse County</b>
		<b>0602.44</b>	<b>Niobrara County</b>
		<b>0602.45</b>	<b>Hot Springs County</b>
		<b>0602.46</b>	<b>Johnson County</b>
		<b>0602.47</b>	<b>Campbell County</b>
		<b>0602.48</b>	<b>Crook County</b>
		<b>0602.49</b>	<b>Uinta County</b>
		<b>0602.50</b>	<b>Washakie County</b>
		<b>0602.51</b>	<b>Weston County</b>
		<b>0602.52</b>	<b>Teton County</b>
		<b>0602.53</b>	<b>Sublette County</b>
<b>0603</b>		<b>Federal Government</b>	
		<b>0603.01</b>	<b>Wildlife Research and Management Grants</b>
		<b>0603.02</b>	<b>Other</b>
		<b>0603.02</b>	<b>IRS Full Collections</b>
<b>0605</b>		<b>CARES Act Grants</b>	
G	6	<b>0605.01</b>	<b>Business Interruption Stipend</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.02</b>	<b>Coronavirus Business Relief Stipend</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.03</b>	<b>Supplemental Closure Stipend</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.04</b>	<b>Coronavirus Mitigation Stipend</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.05</b>	<b>ConnectWyoming</b>



			<i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.06</b>	<b>Coronavirus Business Relief Endurance</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.07</b>	<b>Coronavirus Agriculture Relief</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.08</b>	<b>Coronavirus Energy Rebound Grants</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.09</b>	<b>Coronavirus Hospitality Loss Relief Program</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.10</b>	<b>Coronavirus Community Charitable Relief Program</b> <i>Note: For Wyoming Business Council use only</i>
G	6	<b>0605.20</b>	<b>Coronavirus Child Care Relief</b> <i>Note: For Department of Family Services use only</i>
<b>0606</b>		<b>To Private Institutions and Organizations</b>	
		<b>0606.02</b>	<b>Other</b>
<b>0607</b>		<b>Scholarships and Educational Assistance</b>	
		<b>0607.01</b>	<b>Scholarships</b>
		<b>0607.02</b>	<b>Tuition Benefits</b>
M	3	<b>0607.03<sup>†</sup></b>	<b>Scholarships, Fellowships, and Grants</b> Paid directly to student
<b>0608</b>		<b>Aid To or on Behalf Of</b>	
		<b>0608.01<sup>†</sup></b>	<b>Individuals</b> Stipend or parent stipend
		<b>0608.02</b>	<b>Other</b>
		<b>0608.03<sup>†</sup></b>	<b>Special Funds</b>
		<b>0608.05</b>	<b>Jobs</b> Employability assistance
		<b>0608.06</b>	<b>Jobs</b> Transportation
		<b>0608.07<sup>†</sup></b>	<b>Crime Victim</b> Direct assistance
<b>0609</b>		<b>Landfill Remediation Reimbursements to Municipal Operators</b>	
		<b>0609.01</b>	<b>Design and Engineering</b>
		<b>0609.02</b>	<b>Construction Management</b>
		<b>0609.03</b>	<b>Subsurface Investigation</b>
		<b>0609.04</b>	<b>Construction</b>
		<b>0609.07</b>	<b>Operation &amp; Maintenance</b>
<b>0610</b>		<b>Division of Vocational Rehabilitation</b> <i>Note: for Department of Workforce Services use only</i>	
M	6	<b>0610.01</b>	<b>General Medical Examinations</b>
M	6	<b>0610.02</b>	<b>Psychological/Psychiatric Evaluations</b>
N	1	<b>0610.03</b>	<b>Vocational Evaluations/SE Assessments</b>
M	6	<b>0610.04</b>	<b>Hearing/Speech Examinations</b>
M	6	<b>0610.05</b>	<b>Dental Examinations</b>
M	6	<b>0610.06</b>	<b>Eye Examinations</b>

M	6	<b>0610.07</b>	<b>Orthopedic Evaluations</b>
M	6	<b>0610.08</b>	<b>Neurological/Neuropsychological Evaluations</b>
N	1	<b>0610.09</b>	<b>Life Coach Evaluations</b>
N	1	<b>0610.10</b>	<b>Living Skills Evaluations</b>
		<b>0610.11</b>	<b>Records and Reports</b>
M	6	<b>0610.12</b>	<b>Laboratory Work</b>
M	6	<b>0610.13</b>	<b>X-Rays and Readings</b>
M	6	<b>0610.14</b>	<b>Other Diagnostic and Evaluations</b>
M	6	<b>0610.20</b>	<b>Surgical Fees</b>
M	6	<b>0610.21</b>	<b>Hospitalization Fees</b>
M	6	<b>0610.22</b>	<b>Dental Restoration and Treatment</b>
M	6	<b>0610.23</b>	<b>Medical Follow-Ups</b>
		<b>0610.24</b>	<b>Medications</b>
		<b>0610.25</b>	<b>Medical Supplies</b>
M	6	<b>0610.26</b>	<b>Alcohol and Drug Treatment</b>
N	1	<b>0610.27</b>	<b>Diet Programs</b>
M	6	<b>0610.28</b>	<b>Other Restoration Services</b>
M	6	<b>0610.30</b>	<b>Hearing/Speech Therapy</b>
M	6	<b>0610.31</b>	<b>Physical Therapy</b>
M	6	<b>0610.32</b>	<b>Psycho Therapy</b>
M	6	<b>0610.33</b>	<b>Counseling Sessions</b>
M	6	<b>0610.34</b>	<b>Other Therapy</b>
N	1	<b>0610.40</b>	<b>College and University</b>
N	1	<b>0610.41</b>	<b>Vocational School</b>
N	1	<b>0610.42</b>	<b>On the Job Training</b>
N	1	<b>0610.43</b>	<b>Elementary or High School</b>
N	1	<b>0610.44</b>	<b>Work Adjustment</b>
N	1	<b>0610.45</b>	<b>Tutoring</b>
		<b>0610.47</b>	<b>Training Supplies</b>
N	1	<b>0610.48</b>	<b>Job Club</b>
N	1	<b>0610.49</b>	<b>Living Skills Training</b>
N	1	<b>0610.50</b>	<b>Life Coaching</b>
N	1	<b>0610.51</b>	<b>Other Training</b>
N	1	<b>0610.52</b>	<b>Job Development/Job Coach</b>
		<b>0610.54</b>	<b>Visual Appliances</b>
		<b>0610.55</b>	<b>Orthotic Aids</b>
		<b>0610.56</b>	<b>Artificial Limbs</b>
		<b>0610.57</b>	<b>Dental Appliances</b>
		<b>0610.58</b>	<b>Hearing Devices</b>
		<b>0610.59</b>	<b>Other Prosthetic Devices</b>
		<b>0610.65</b>	<b>Mileage</b>
N	1	<b>0610.66</b>	<b>Relocation</b>
		<b>0610.67</b>	<b>Common Carrier</b>
		<b>0610.68</b>	<b>Other Transportation</b>

		<b>0610.69</b>	<b>Client Per Diem/Lodging/Meals</b>
		<b>0610.70</b>	<b>Vehicle Purchase</b>
N	1	<b>0610.71</b>	<b>Vehicle Repair</b>
N	1	<b>0610.72</b>	<b>Vehicle Modification</b>
		<b>0610.73</b>	<b>Other Vehicle Expenditures</b>
		<b>0610.75</b>	<b>Maintenance</b>
M	1	<b>0610.76</b>	<b>Rent/Housing</b>
		<b>0610.77</b>	<b>Food</b>
		<b>0610.78</b>	<b>Utilities and Communications</b>
		<b>0610.79</b>	<b>Clothing</b>
N	1	<b>0610.80</b>	<b>Supported Employment Job Development</b>
N	1	<b>0610.81</b>	<b>Supported Employment Job Coaching</b>
		<b>0610.86</b>	<b>All Other Goods (not services)</b>
		<b>0610.87</b>	<b>Mileage/Per Diem: Attend/Interrupted</b>
		<b>0610.88</b>	<b>Tools/ Equipment/Supplies</b>
N	1	<b>0610.89</b>	<b>Note Taker/Reader Services</b>
		<b>0610.90</b>	<b>Deposits for Rent (refundable)</b>
N	1	<b>0610.92</b>	<b>Interpreter Services</b>
N	1	<b>0610.93</b>	<b>Attendant/Nursing Services</b>
N	1	<b>0610.94</b>	<b>Occupational Services (not goods)</b>
N	1	<b>0610.95</b>	<b>Incentive</b>
		<b>0610.96</b>	<b>Small Business</b>
N	1	<b>0610.98</b>	<b>Child Care</b>
N	1	<b>0610.99</b>	<b>All Other Services (not goods)</b>
<b>0611<sup>†</sup></b>		<b>Case Services</b>	
M	6	<b>0611.01<sup>†</sup></b>	<b>General Medical Examinations</b>
M	6	<b>0611.02<sup>†</sup></b>	<b>Psychological or Psychiatric Evaluations</b>
M	6	<b>0611.04<sup>†</sup></b>	<b>Hearing or Speech Examinations</b>
M	6	<b>0611.05<sup>†</sup></b>	<b>Dental Examinations</b>
M	6	<b>0611.06<sup>†</sup></b>	<b>Eye Examinations</b>
M	6	<b>0611.07<sup>†</sup></b>	<b>Orthopedic Evaluations</b>
M	6	<b>0611.08<sup>†</sup></b>	<b>Neurological or Neuropsychological Evaluations</b>
		<b>0611.11<sup>†</sup></b>	<b>Records and Reports</b>
M	6	<b>0611.12<sup>†</sup></b>	<b>Laboratory Work</b>
M	6	<b>0611.13<sup>†</sup></b>	<b>X-Rays and Readings</b>
M	6	<b>0611.14<sup>†</sup></b>	<b>Other Diagnostic and Evaluations</b>
		<b>0611.19<sup>†</sup></b>	<b>Eye Care Glasses: Title XIX</b>
M	6	<b>0611.20<sup>†</sup></b>	<b>Surgical Fees</b>
M	6	<b>0611.21<sup>†</sup></b>	<b>Hospitalization Fees</b>
M	6	<b>0611.22<sup>†</sup></b>	<b>Dental Restoration and Treatment</b>
M	6	<b>0611.23<sup>†</sup></b>	<b>Medical Follow-Ups</b>
		<b>0611.24<sup>†</sup></b>	<b>Medications</b>
N	1	<b>0611.27<sup>†</sup></b>	<b>Diet Programs</b>
M	6	<b>0611.31<sup>†</sup></b>	<b>Physical Therapy</b>

M	6	0611.32 <sup>†</sup>	Psycho Therapy
M	6	0611.33 <sup>†</sup>	Counseling Sessions
M	6	0611.34 <sup>†</sup>	Other Therapy
N	1	0611.37 <sup>†</sup>	Services Other Family 10-24
M	6	0611.38 <sup>†</sup>	Other Restoration 10-24
N	1	0611.39 <sup>†</sup>	Other Services (Trans) 10-24
N	1	0611.42 <sup>†</sup>	On the Job Training
		0611.47 <sup>†</sup>	Training Supplies
		0611.54 <sup>†</sup>	Visual Appliances
		0611.57 <sup>†</sup>	Dental Appliances
		0611.65 <sup>†</sup>	Mileage
N	1	0611.67 <sup>†</sup>	Common Carrier
		0611.68 <sup>†</sup>	Other Transportation
		0611.69 <sup>†</sup>	Client Per Diem/Lodging/Meals
		0611.70 <sup>†</sup>	Purchase
		0611.73 <sup>†</sup>	Other Vehicle Expenditures
		0611.76 <sup>†</sup>	Rent/Housing
		0611.77 <sup>†</sup>	Food
		0611.78 <sup>†</sup>	Utilities and Communications
		0611.79 <sup>†</sup>	Clothing
		0611.85 <sup>†</sup>	AFDC: Maintenance Grants
		0611.86 <sup>†</sup>	All Other Goods (not services)
		0611.87 <sup>†</sup>	State SSI Payments
N	1	0611.93 <sup>†</sup>	Attendant/Nursing Services
		0611.97 <sup>†</sup>	Family Members Services
N	1	0611.98 <sup>†</sup>	Child Care
N	1	0611.99 <sup>†</sup>	All Other Services (not goods)
<b>0612</b>		<b>Foster Care</b>	
		0612.07 <sup>†</sup>	Foster Care EA
N	1	0612.10 <sup>†</sup>	Counseling EA: Sec. Svc.
N	1	0612.14	Int. Child Treatment.: Inc. Maint
N	1	0612.20	Chore Services-Chins
M	6	0612.21	Dib Consultative Exam (Titl II)
		0612.26 <sup>†</sup>	Dib Claimant Travel (Titl II)
		0612.29	Dib Med Record Request(Tit II)
M	6	0612.61	Concurrent Consultative Exam
		0612.66 <sup>†</sup>	Concurrent Claimant Travel
N	1	0612.69	Concurrent Medical Record Requests
N	1	0612.70	Ind Yth Serv-Inc Mnt-Chins
N	1	0612.71	SSI Consultative Exam (Ttl XVI)
		0612.76	SSI Claimant Travel (Title XVI)
N	1	0612.79	SSI Med Record Request (Title XVI)
<b>0613<sup>†</sup></b>		<b>Social Services</b>	
N	1	0613.11 <sup>†</sup>	Legal Svcs-Children

		<b>0613.13<sup>†</sup></b>	<b>Win-Day Care-Registered</b>
N	1	<b>0613.29<sup>†</sup></b>	<b>Day Care, Child, Job Search</b>
N	1	<b>0613.32<sup>†</sup></b>	<b>Day Care, Child Income</b>
N	1	<b>0613.42<sup>†</sup></b>	<b>Day Care: Child: Student</b>
N	1	<b>0613.43<sup>†</sup></b>	<b>Day Care: Child: Training</b>
N	1	<b>0613.65<sup>†</sup></b>	<b>Emergency Shelter</b>
		<b>0613.66<sup>†</sup></b>	<b>Adopt Asst-Soc Svcs</b>
<b>0614<sup>†</sup></b>		<b>Department of Family Services Case Services</b>	
N	1	<b>0614.70<sup>†</sup></b>	<b>Burial, Fc</b>
N	1	<b>0614.74<sup>†</sup></b>	<b>Burial, AFDC</b>
N	1	<b>0614.75<sup>†</sup></b>	<b>Burial, AFDC/Fc</b>
N	1	<b>0614.76<sup>†</sup></b>	<b>Burial, Lsc</b>
N	1	<b>0614.77<sup>†</sup></b>	<b>Burial, Map</b>
N	1	<b>0614.78<sup>†</sup></b>	<b>Burial, SSI</b>
N	1	<b>0614.79<sup>†</sup></b>	<b>Burial, Slsc</b>
<b>0615</b>		<b>Insurance Payment Claims</b>	
		<b>0615.01</b>	<b>Insurance Payment Claims</b>
<b>0616<sup>†</sup></b>		<b>Medical Assistance Title 19 Program</b>	
N	1	<b>0616.08<sup>†</sup></b>	<b>Client Transportation</b>
M	6	<b>0616.19<sup>†</sup></b>	<b>Optometric Eye Glass/Lens</b>
		<b>0616.60<sup>†</sup></b>	<b>Medical Supplies and Equip</b>
		<b>0616.95<sup>†</sup></b>	<b>Prescribed Drugs</b>
<b>0617</b>		<b>Medicaid</b>	
M	6	<b>0617.74<sup>†</sup></b>	<b>Burial Services</b>
M	6	<b>0617.76</b>	<b>CORF</b>
M	6	<b>0617.77</b>	<b>Independent Lab</b>
<b>0619</b>		<b>SLIB CARES Act Grants</b>	
M	3	<b>0619.01</b>	<b>Administrative Expenses</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.02</b>	<b>Budgeted Personnel and Services Diverted to a Substantially Different Use</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.03</b>	<b>Improve Telework Capabilities of Public Employees</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.04</b>	<b>Payroll for Public Health and Safety Employees</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.05</b>	<b>Personal Protective Equipment (PPE)</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.06</b>	<b>Public Health Expenses</b> <i>Note: For Office of State Lands and Investments use only</i>
M	3	<b>0619.07</b>	<b>Miscellaneous</b> <i>Note: For Office of State Lands and Investments use only</i>
<b>0620</b>		<b>Delinquent Services: Staff Supv. (De)</b>	
N	1	<b>0620.93</b>	<b>Preventive Day Care EA</b>
N	1	<b>0620.98</b>	<b>Crisis Shelter</b>

N	1	0620.99	Crisis Shelter EA
<b>0621<sup>†</sup></b>		<b>Adult Protection Services</b>	
N	1	0621.81 <sup>†</sup>	Emergency Services EA
		0621.82 <sup>†</sup>	Adult Guardianship
<b>0622<sup>†</sup></b>		<b>Child Protective Services (CPS)</b>	
N	1	0622.05 <sup>†</sup>	Counseling EA
N	1	0622.06 <sup>†</sup>	Counseling
N	1	0622.14 <sup>†</sup>	Individualized Youth Services EA
N	1	0622.15 <sup>†</sup>	Individualized Youth Services
		0622.21 <sup>†</sup>	IV-E Applicable Child
		0622.22 <sup>†</sup>	Adoption Assistance Income Maintenance IVE
		0622.27 <sup>†</sup>	Adoption Assistance Income Maintenance
		0622.28 <sup>†</sup>	Adoptive Assistance Social Services
N	1	0622.30 <sup>†</sup>	Legal Services EA
N	1	0622.35 <sup>†</sup>	Legal Services
M	3	0622.47 <sup>†</sup>	Transportation EA
M	3	0622.52 <sup>†</sup>	Transportation
N	1	0622.62 <sup>†</sup>	Out of Home: Income Maintenance: IVE
N	1	0622.67 <sup>†</sup>	Out of Home: Income Maintenance: EA
N	1	0622.68 <sup>†</sup>	Out of Home: Social Services- EA
N	1	0622.73 <sup>†</sup>	Out of Home: Income Maintenance
N	1	0622.74 <sup>†</sup>	Out of Home: Social Services
N	1	0622.75 <sup>†</sup>	Out of Home Place IM: Health
N	1	0622.80 <sup>†</sup>	Crisis Shelter, EA
		0622.87 <sup>†</sup>	Subsidized Guardianship: Income Maintenance
N	1	0622.92 <sup>†</sup>	Daycare: Preventive/Protection: EA
N	1	0622.93 <sup>†</sup>	Daycare: Preventive/Protection
N	1	0622.96 <sup>†</sup>	Secured Facility Income Maintenance
<b>0623</b>		<b>Youth and Family Service (YFS)</b>	
N	1	0623.01	Counseling: EA: Ch
N	1	0623.02	Counseling: EA: De
N	1	0623.03	Counseling: Ch
N	1	0623.04	Counseling: De
N	1	0623.05	Counseling: EA
N	1	0623.06	Counseling
N	1	0623.10	Individual Youth Service: EA: Ch
N	1	0623.11	Individual Youth Service: EA: De
N	1	0623.12	Individual Youth Service: Ch
N	1	0623.13	Individual Youth Service: De
N	1	0623.14	Individual Youth Service: EA
N	1	0623.15	Individual Youth Service
		0623.20	Adoption Assistance: Income: IVE: Ch
		0623.22	Adoption Assistance: Income: IVE
		0623.27 <sup>†</sup>	Adoption Assistance: Income Maintenance

N	1	0623.33	Legal Services, Ch
N	1	0623.35	Legal Services
M	3	0623.48	Transportation: EA: Ch
M	3	0623.49	Transportation: EA: De
M	3	0623.50	Transportation: Ch
N	1	0623.60	Out of Home Placement: Maintenance: IVE: Ch
N	1	0623.62	Out of Home Placement: Maintenance: IVE
N	1	0623.63	Out of Home Placement: Maintenance: EA: Ch
N	1	0623.64	Out of Home Placement: Social Services: EA: Ch
N	1	0623.65	Out of Home Placement: Maintenance: EA: De
N	1	0623.66	Out of Home Placement: Social Services: EA: De
N	1	0623.67	Out of Home Placement: Maintenance: EA
N	1	0623.68	Out of Home Placement: Social Services: EA
N	1	0623.69	Out of Home Placement: Maintenance: Ch
N	1	0623.70	Out of Home Placement: Social Services: Ch
N	1	0623.71	Out of Home Placement: Maintenance: De
N	1	0623.72	Out of Home Placement: Social Services: De
N	1	0623.73	Out of Home Placement: Income Maintenance
N	1	0623.74	Out of Home Placement: Social Services
N	1	0623.75	Out of Home Placement: IM Health
		0623.86	Subsidized: Income Maintenance: De
		0623.87	Subsidized : Income Maintenance
N	1	0623.93	Daycare: Preventive/Protective
N	1	0623.94	Secured Facility Inc Maint Ch
N	1	0623.95	Secured Facility Inc Maint De
N	1	0623.96	Secured Facility Income Maint
<b>0624</b>		<b>Probation (PB)</b>	
N	1	0624.01	Counseling: EA: Ch
N	1	0624.02	Counseling: EA: De
N	1	0624.03	Counseling: Ch
N	1	0624.04	Counseling: De
N	1	0624.05	Counseling: EA
N	1	0624.06	Counseling
N	1	0624.07	Electronic Monitoring
		0624.08	Urine Analysis
N	1	0624.10	Individualized Youth Services: EA: Ch
N	1	0624.11	Individualized Youth Services: EA: De
N	1	0624.12	Individualized Youth Services: Ch
N	1	0624.13	Individualized Youth Services: De
N	1	0624.14	Individualized Youth Services: EA
N	1	0624.15	Individualized Youth Services
N	1	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
N	1	0624.60	Out Home Placement: Maintenance: IVE: Ch
N	1	0624.61	Out Home Placement: Maintenance: IVE: De
N	1	0624.62	Out Home Placement: Maintenance: IVE
N	1	0624.63	Out Home Placement: Maintenance: EA: Ch
N	1	0624.64	Out Home Placement: Social Services: EA: Ch
N	1	0624.65	Out Home Placement: Maintenance: EA: De
N	1	0624.66	Out Home Placement: Social Services: EA: De
N	1	0624.67	Out Home Placement: Maintenance: EA
N	1	0624.68	Out Home Placement: Social Services: EA
N	1	0624.69	Out Home Placement: Maintenance: Ch
N	1	0624.70	Out Home Placement: Social Services: Ch
N	1	0624.71	Out Home Placement: Maintenance: De
N	1	0624.72	Out Home Placement: Social Services: De
N	1	0624.73	Out Home Placement: Income Maintenance
N	1	0624.74	Out Home Placement: Social Services
N	1	0624.75	Out Home Placement IM: Health
N	1	0624.94	Secured Facility Income Maintenance Ch
N	1	0624.95	Secured Facility Income Maintenance De
N	1	0624.96	Secured Facility Income Maintenance
<b>0625</b>		<b>Universal Service Fund</b>	
N	1	0625.18	Support Payments
<b>0626<sup>†</sup></b>		<b>Grants</b>	
G	6	0626.01 <sup>†</sup>	Grants (Taxable)
G	6	0626.02 <sup>†</sup>	Energy/Indian Tribal Government Grant
		0626.03 <sup>†</sup>	Grants (Non-Taxable)
		0626.04 <sup>†</sup>	Supreme Court Civil Legal Services Equal Justice Wyoming
<b>0630</b>		<b>Client/Recipient Benefits Paid</b>	
M	6	0630.01	Pay-Medical Providers-Services
N	1	0630.02	Pay-Non-Medical Providers-Services
		0630.03	Payments for Products
M	1	0630.04	Rent To Landlords
M	3	0630.10 <sup>†</sup>	Benefit Pay Client/Recipient
		0630.11 <sup>†</sup>	Benefit Pay Clients/Recipient
M	3	0630.12 <sup>†</sup>	Travel Reimbursement To Client
		0630.13 <sup>†</sup>	Travel Reimbursement To Client
N	1	0630.20	Ins Premiums Paid To Ins Carrier
M	3	0630.21 <sup>†</sup>	Ins Premiums Reimburse To Clients
M	6	0630.22	Incentive Payments
<b>0667</b>		<b>University of Wyoming</b>	



		<b>0667.01</b>	<b>Grants and Aid Payments</b>
<b>700 Series</b>		<b>CAPITAL OUTLAY EXPENDITURES</b> The amounts expended for the acquisition of, or additions to, fixed assets intended to benefit future periods. Also, includes those fixed assets acquired through capital leases. Payments made to corporate entities are not reportable.	
		<b>0701</b>	<b>Capital Outlay</b>
N	1	<b>0701.01</b>	<b>Remodeling or Additions</b>
N	1	<b>0701.02</b>	<b>Roads and Sidewalks</b>
N	1	<b>0701.03</b>	<b>Improvements Other Than Buildings</b> Construction, addition, 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
N	1	<b>0701.04</b>	<b>Grounds Development</b> Landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes
N	1	<b>0701.05</b>	<b>Land</b> Acquisition of land including 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
N	1	<b>0701.06</b>	<b>Buildings</b> Acquisition of already constructed buildings including broker and appraisal fees, legal expenses, repairs to put buildings in required condition for intended use; contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even when negotiated separately; 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; or equipment installed as an integral part of the structure, whether the building is purchased or constructed <b>Note:</b> <i>Excludes items classified as furnishings and equipment under sub-object 0701.10</i>
N	1	<b>0701.07</b>	<b>Highway Construction</b> Construction, improvement, or addition to a highway, a highway building, or other highway related plant structure, including bridges, fencing, and cattle guards
N	1	<b>0701.08</b>	<b>Other Acquisition Cost</b>
N	1	<b>0701.09</b>	<b>Other Capital Outlays</b> Capital projects not specifically indicated
		<b>0701.10</b>	<b>Furnishings and Equipment</b> Furnishings and equipment considered a capital asset in accordance with the State's capitalization policy
		<b>0701.11</b>	<b>Furniture</b>
N	1	<b>0701.12</b>	<b>Capital Planning</b>

			Planning or determining the feasibility of a specific capital project or projects
N	1	<b>0701.13</b>	<b>Architectural and Engineering Services</b> Architectural or engineering firms or individuals relating to the development or construction of a specific capital project
N	1	<b>0701.14</b>	<b>Relocation Costs</b> Personal moving costs associated with the relocation of either individuals or items associated with capital projects
N	1	<b>0701.15</b>	<b>Game and Fish Habitat Improvement</b>
		<b>0701.16</b>	<b>Game and Fish Fixtures</b>
N	1	<b>0701.30</b>	<b>Dam Construction</b>
N	1	<b>0701.71</b>	<b>Campground or Picnic Area</b>
N	1	<b>0701.82</b>	<b>Utility Systems</b>
N	1	<b>0701.86</b>	<b>Signs</b>
		<b>0701.99</b>	<b>Capital Outlay</b> <i>Note: For WYDOT use only</i>
		<b>0701.FA</b>	<b>FA Conversion</b>
		<b>0701.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0703</b>		<b>Capital Outlay-Advertising</b> To be used only for advertising included in appropriation made for capital outlay	
N	1	<b>0703.03</b>	<b>Advertising</b>
		<b>0703.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0705<sup>†</sup></b>		<b>Capital Outlay-Travel In-State</b> To be used only for travel included in appropriation made for capital outlay while performed under a personal service contract	
N	1	<b>0705.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	<b>0705.02<sup>†</sup></b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
N	1	<b>0705.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
N	1	<b>0705.04<sup>†</sup></b>	<b>Meals &amp; Incidental Expenses (M&amp;IE)</b> The M&IE allowance rate set by the State <i>Note: Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system</i>
N	1	<b>0705.06<sup>†</sup></b>	<b>Actual Meals and Gratuities</b> Actual meals and gratuities on a one-day round trip or in the official domicile <i>Note: Does include meals and gratuities for one-day round trips</i>
N	1	<b>0705.08<sup>†</sup></b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		<b>0705.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>

<b>0706<sup>†</sup></b>		<b>Capital Outlay-Travel Out-State</b> To be used only for travel included in appropriation made for capital outlay while performed under a personal service contract.	
N	1	<b>0706.01<sup>†</sup></b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	<b>0706.03<sup>†</sup></b>	<b>Vehicle Reimbursement</b> 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	1	<b>0706.04<sup>†</sup></b>	<b>Per Diem: Meals and Lodging</b> The M&IE allowance <i>Note: Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system</i>
N	1	<b>0706.05<sup>†</sup></b>	<b>Gas Purchases</b>
N	1	<b>0706.08<sup>†</sup></b>	<b>Other Parking Fees</b>
		<b>0706.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>800 Series</b>	<b>NON-OPERATING EXPENDITURES</b> 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		
<b>0801</b>	<b>Purchases for Resale</b>		
		<b>0801.01</b>	<b>Purchases for Resale: Commodities, Materials, and Equipment</b> Amounts expended to acquire merchandise purchased for resale
		<b>0801.02</b>	<b>Discounts</b> Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency
		<b>0801.03</b>	<b>Freight In</b> Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency
		<b>0801.04</b>	<b>Demurrage</b>
		<b>0801.05</b>	<b>Handling Costs</b>
		<b>0801.06</b>	<b>Freight Out</b>
		<b>0801.07</b>	<b>Refund of Liquor Purchases</b>
		<b>0801.11</b>	<b>Freight Adjustments and Allowances</b>
		<b>0801.13</b>	<b>Refund of Beer Taxes (Exempt)</b>
		<b>0801.14</b>	<b>Postage for Resale</b>
		<b>0801.15</b>	<b>Consignment Sales</b>
<b>0802</b>	<b>State Initiated Volume Discount Purchases</b>		
		<b>0802.01</b>	<b>State Initiated Volume Discount Purchases</b> Purchases made on behalf of counties, cities, towns, municipalities, districts, public schools, or community colleges
<b>0803</b>	<b>Wyoming Library Database: WYLD</b>		

		<b>0803.01</b>	<b>Wyoming Library Database: WYLD</b>
<b>0811</b>		<b>Refund of Retirement Contributions and Interest</b>	
		<b>0811.01</b>	<b>Retirement Contributions</b>
<b>0812</b>		<b>Taxes (Overpayment)</b>	
		<b>0812.01</b>	<b>Sales Tax</b>
		<b>0812.04</b>	<b>Other</b>
<b>0813<sup>†</sup></b>		<b>Redemption</b>	
M	3	<b>0813.04<sup>†</sup></b>	<b>Landowner Coupon Redemption</b>
<b>0814<sup>†</sup></b>		<b>Other Refunds</b>	
		<b>0814.01<sup>†</sup></b>	<b>Overpayment</b>
		<b>0814.02<sup>†</sup></b>	<b>Other</b>
		<b>0814.03<sup>†</sup></b>	<b>GPI Dependent Care Reimbursement</b>
		<b>0814.05<sup>†</sup></b>	<b>Other Refunds or Stale Dated Warrants</b>
<b>0815</b>		<b>Support Payments</b>	
		<b>0815.01</b>	<b>Client Deficit</b>
		<b>0815.05</b>	<b>Incentive Payment</b>
<b>0816</b>		<b>Claims</b>	
		<i>Note: For A&amp;I/HRD use only</i>	
		<b>0816.01<sup>†</sup></b>	<b>Health Claims</b>
		<b>0816.02<sup>†</sup></b>	<b>Dental Claims</b>
		<b>0816.03<sup>†</sup></b>	<b>Life Premium</b>
		<b>0816.04<sup>†</sup></b>	<b>Voluntary Benefits</b>
		<b>0816.05<sup>†</sup></b>	<b>Administration Fees</b>
		<b>0816.06<sup>†</sup></b>	<b>Commercial Pharmacy</b> Active employee and dependent prescriptions for those under the age of 65
		<b>0816.07</b>	<b>EGWP/Part D Pharmacy</b> Employee Group Waiver Plan covered under Part D of Medicare; prescription coverage is for eligible employees or retirees 65 and older
<b>0821</b>		<b>Counties</b>	
		<b>0821.01</b>	<b>Gas Tax</b>
		<b>0821.02</b>	<b>Cigarette Tax</b>
		<b>0821.03</b>	<b>Sales and Use Tax</b>
		<b>0821.05</b>	<b>Other</b>
		<b>0821.07</b>	<b>Quarterly Mineral Severance Tax</b>
<b>0822</b>		<b>Municipalities</b>	
		<b>0822.02</b>	<b>Cigarette Tax</b>
		<b>0822.03</b>	<b>Sales and Use Tax</b>
		<b>0822.05</b>	<b>Other</b>
		<b>0822.07</b>	<b>Quarterly Mineral Severance Tax</b>
<b>0831</b>		<b>Federal Mineral Royalties</b>	
		<b>0831.01</b>	<b>Federal Mineral Royalties to Local Governments</b>
		<b>0831.02</b>	<b>Taylor Grazing Act</b>
		<b>0831.03</b>	<b>U.S. Forest Reserve</b>

<b>0842<sup>†</sup></b>		<b>Retirement Payments</b> These payments are reported on 1099 R. Reportable transactions are determined and Form 1099 is filed by the Retirement Division.	
		<b>0842.01<sup>†</sup></b>	<b>Service Retirement: Member Funds</b>
<b>0843</b>		<b>Other Collections</b>	
		<b>0843.02</b>	<b>Sales Tax: Department of Revenue and Taxation</b>
		<b>0843.03</b>	<b>WC Inact Acct Forfeit</b>
		<b>0843.04</b>	<b>Bond Forfeiture</b>
<b>0851</b>		<b>Principal Repurchase or Loss</b>	
		<b>0851.01</b>	<b>Principal: Repurchase</b>
<b>0852</b>		<b>Debt Service: Interest</b>	
I	1	<b>0852.01</b>	<b>Interest</b> Interest payments determined by payer agency
<b>0853</b>		<b>Debt Service: Other</b>	
		<b>0853.01</b>	<b>Other</b>
<b>0871</b>		<b>Other Loans</b>	
		<b>0871.01</b>	<b>Loans Requiring Collateral</b>
		<b>0871.02</b>	<b>Loans Not Requiring Collateral</b>
<b>0872<sup>†</sup></b>		<b>Special Investigating Expenditures</b>	
		<b>0872.03<sup>†</sup></b>	<b>Undercover Investigations</b>
<b>0881<sup>†</sup></b>		<b>Fund Shift Fiscal</b>	
		<b>0881.01<sup>†</sup></b>	<b>Debt Service (U.W.)</b>
		<b>0881.04<sup>†</sup></b>	<b>Intra-Agency</b>
		<b>0881.05<sup>†</sup></b>	<b>Inter-Agency</b>
		<b>0881.09<sup>†</sup></b>	<b>CW SRF-DEQ/Land Office Only</b>
<b>900 Series</b>	<b>CONTRACT PROFESSIONAL SERVICES</b> 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. 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. 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. No payments are allowed in the 0900 series to state employees. 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. <b>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</b>		

<b>0901</b>		<b>Contract Services</b>	
M	6	<b>0901.01</b>	<b>Medical Services</b> Medical costs relating to or concerned with physicians or the practice of medicine including hospital costs, orthopedic, laboratory and lab analysis, and charges for services performed by doctors, dentists, orthodontics, optometrists, pediatricians, etc.
N	1	<b>0901.02</b>	<b>Taxidermist</b>
N	1	<b>0901.03</b>	<b>Mortuary and Burial</b>
N	1	<b>0901.04</b>	<b>Veterinary</b>
N	1	<b>0901.05</b>	<b>Attorney Services</b> Non-state employed attorneys, bond counsel, patent counsel, hearing examiners, and expert witnesses <i>Note: Do not use for court reporters, legal aides or lay witnesses, please use 0901.06; Do not use for retired judges or state employees, please go through the payroll division of that agency or department</i>
N	1	<b>0901.06</b>	<b>Court Services</b> Court reporters, legal aides, process servers, stenographic services, lay witnesses, summons issued, private investigators, collection costs, and other expenses associated with holding court or preparation for holding court <i>Note: Do not use for jurors, please use 0211; do not use for retired judges or state employees, please go through the payroll division of that agency or department</i>
N	1	<b>0901.07</b>	<b>Marketing Services</b> Development or implementing 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, including public involvement services, trade development and assistance, development of market research and customer satisfaction surveys and assessment of survey results, conference or trade show coordination, fund raising, and related types of services. <i>Note: Do not use for promotional products, please use 0208.04</i>
N	1	<b>0901.08</b>	<b>IT Services</b> The amounts expended to analyze, enhance, modify or implement small scope IT systems/solutions including application development such as analysis, design, development, code, test and release packaging services <i>Note: Do not use for design or development of major IT systems or solutions, please use 0901.50</i>
N	1	<b>0901.09</b>	<b>Correctional or Institution Services</b> 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
N	1	<b>0901.10</b>	<b>Social Research Services</b> Studies or services related to mental health care, behavioral science, education, or other social services

			<i>Note: Do not use for client services, please use the 600 series</i>
N	1	<b>0901.11</b>	<b>Technical Research Services</b> Environmental studies and assessments, transportation studies, and personal services related to natural resources, agriculture, science, biology, and aquatic issues including historical research, property appraisals, real estate services, and archaeological surveys
N	1	<b>0901.12</b>	<b>Training Services</b> Individuals engaged in or conducting training to meet employee training needs, managerial training, employee counseling services, guest speakers, and curriculum development including amounts expended for personnel review boards, harassment and related investigations, or mediation and other employment issues
N	1	<b>0901.13</b>	<b>Aerial Surveys</b>
N	1	<b>0901.14</b>	<b>Orthopedic Services</b>
N	1	<b>0901.15</b>	<b>Financial Services</b> 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.
N	1	<b>0901.16</b>	<b>Management Services</b> Services to assist management with operation or supervision of the agency, unit, or division and services which impact agency policy, regulatory issues, or which have broad agency implications including services which assist management with program development, implementation, coordination, or evaluation and which result in operational or managerial recommendations, assessment, reports, or studies, assistance with feasibility studies or other legislature requests, strategic planning, goal setting, needs assessments, business process re-engineering, facilitators for staff functions or focus groups, mediation, and lobbying <i>Note: Do not use for IT services, please use 0901.08, 0901.50, or 0901.51</i>
N	1	<b>0901.17</b>	<b>Organizational Services</b> 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 including services which provide recommendations to management on enhanced efficiencies, productivity and process improvements, and quality control in the organization
N	1	<b>0901.18</b>	<b>Engineering</b>
N	1	<b>0901.19</b>	<b>Laboratory</b> Lab analysis other than medical <i>Note: Do not use for medical related lab expenses please use 0901.01</i>
M	6	<b>0901.20</b>	<b>Pediatric</b>
N	1	<b>0901.21</b>	<b>Law Enforcement and Security</b> Includes payments for narcotics officer services
N	1	<b>0901.22</b>	<b>Inspectors</b>

N	1	<b>0901.23</b>	<b>Communication and Photography Services</b> Production of photographic (still and motion pictures) materials, photo developing, prints, digital media, design, development, or oversight of audio/video media productions, brochures, manuals, newsletters, maps, signs, posters, annual reports, technical writing or 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 <i>Note: Do not use for services related to installation of IT system or solutions, please use 0901.08, 0901.50 or 0901.51</i>
N	1	<b>0901.24</b>	<b>Entertainers</b>
N	1	<b>0901.25</b>	<b>Interpreters</b>
N	1	<b>0901.26</b>	<b>Cont. Contract Services</b> <i>Note: Do not use for services related to IT facilities</i>
N	1	<b>0901.27</b>	<b>Appraisal Services</b> Fees for services of appraisers and adjusters
N	1	<b>0901.28</b>	<b>Temporary Personnel Services</b> Includes amounts expended for data entry and answering services
N	1	<b>0901.29</b>	<b>Other Contracted Services</b> The amounts expended for personal service contracts other than those described above, including insurance brokering, etc.
N	1	<b>0901.30</b>	<b>Judging and Officiating Fees</b>
N	1	<b>0901.32</b>	<b>Entertainment</b>
N	1	<b>0901.33</b>	<b>Rodeo</b>
N	1	<b>0901.34</b>	<b>Advertising</b> Includes the cost of radio, television, signs, and billboard advertising
N	1	<b>0901.35</b>	<b>Architectural and Engineer Services</b> Services of architectural or engineering firms or individuals <i>Note: Do not use for architectural and engineering services on capital projects, please use 0701.13</i>
N	1	<b>0901.37</b>	<b>Commercial Printing</b> Promotional products when engraved, embroidered, or printed, all common processes of duplication performed by commercial printers such as printing, reproduction, duplicating, binding operations, including printed matter such as publications, books, business cards, letterhead, pamphlets, and paper or materials if furnished by the printer
N	1	<b>0901.38</b>	<b>Custodial, Housekeeping, and Janitorial Services</b> Professional companies and individuals providing general cleaning services
N	1	<b>0901.39</b>	<b>Feed and Hauling Delivery Services</b> Includes freight and labor to transport and deliver
N	1	<b>0901.40</b>	<b>Food Service</b> Includes the cost of catering, meals and professional services of nutritionists or dieticians, and purchases from restaurants and eating establishments <i>Note: Do not use for food products for preparation by state employees</i>



			<i>must be coded to 0230.10; do not use for banquet and conference room rental expenses associated with food and beverage expenditures, please use 0251.04</i>
N	1	<b>0901.41</b>	<b>Hotels, Motels, Inns, and Resorts</b> Payments made for lodging and related lodging fees
N	1	<b>0901.42</b>	<b>Information and Research Service</b> Includes finger printing and other services determining eligibility for either state benefits or employment
N	1	<b>0901.44</b>	<b>Landscaping Services</b> Landscaping, maintenance, ground development and aesthetics including plants, trees, shrubs, trimming, weed control, and plant maintenance
N	1	<b>0901.45</b>	<b>Laundry Services</b> Charges for laundry and dry-cleaning services, including carpet cleaning or floor mat washing
N	1	<b>0901.46</b>	<b>Mailing Services</b> Bursting and pre-sorting forms, or stuffing and labeling envelopes in preparation for mailing
N	1	<b>0901.47</b>	<b>Moving Services</b> Moving company services to relocate office furniture and fixtures or direct payment to a moving service for an employee's relocation. <i>Note: Do not use for truck rental and supplies for moving using employee labor</i>
N	1	<b>0901.48</b>	<b>Transportation Services</b> Includes purchases or payments directly to airlines, taxicabs, and limousine services
N	1	<b>0901.49</b>	<b>News Clipping Service</b>
N	1	<b>0901.50</b>	<b>Managed Services</b> Includes services for design, development, or implementation of major agency IT systems or solutions, re-engineering of major IT systems, quality assurance on, or evaluation of, such systems, and development of IT strategic plans and initiatives by an IT provider
N	1	<b>0901.51</b>	<b>Hosted Solutions</b> Execution and operation of a software application entirely from the cloud on a recurring subscription basis
N	1	<b>0901.52</b>	<b>IT Facilities</b> Cost of data centers and other IT facilities provided on a contractual basis with an IT provider including purpose-built data center facilities that house and protect critical IT equipment and the space, power, environment controls, racks, cabling, and smart hand support
N	1	<b>0901.53</b>	<b>IT Training Services</b> Individuals engaged in or conducting IT training to meet employee training needs, managerial training, employee counseling services, and guest speakers
N	1	<b>0901.54</b>	<b>IT Audits</b> Examinations or evaluations of an organization's information technology infrastructure, policies, and operations

		<b>0901.99</b>	<b>Professional Fees</b> <i>Note: For WyDOT use only</i>
		<b>0901.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0902</b>		<b>Consulting Services</b>	
N	1	<b>0902.05</b>	<b>Legal</b>
N	1	<b>0902.06</b>	<b>Law Enforcement</b>
N	1	<b>0902.07</b>	<b>Actuarial</b>
N	1	<b>0902.10</b>	<b>Other</b>
		<b>0902.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0903</b>		<b>Special Or One Time Projects (Exceptions)</b>	
N	1	<b>0903.01</b>	<b>Extra Gov/Transition</b>
N	1	<b>0903.02</b>	<b>Tuition and Training</b>
N	1	<b>0903.03</b>	<b>Advertising And Promotion</b>
N	1	<b>0903.05</b>	<b>Legal Cost</b>
N	1	<b>0903.06</b>	<b>Project Invest-Study</b>
N	1	<b>0903.09</b>	<b>Warehousing and Storage</b>
N	1	<b>0903.14</b>	<b>Contracted Services</b>
		<b>0903.99</b>	<b>Highway Department Special Projects Services</b>
		<b>0903.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0905</b>		<b>Contractual Travel</b> These 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. 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.	
N	1	<b>0905.01</b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	<b>0905.02</b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
N	1	<b>0905.03</b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle
N	1	<b>0905.04</b>	<b>Meals &amp; Incidental Expenses (M&amp;IE)</b> The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips</i>
N	1	<b>0905.06</b>	<b>Actual Meals and Gratuities</b> Actual meal expenses <i>Note: Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system</i>
N	1	<b>0905.08</b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses

		<b>0905.10</b>	<b>Actual: Per State Guidelines</b>
		<b>0905.11</b>	<b>Common Carrier</b> Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		<b>0905.12</b>	<b>Lodging</b> Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		<b>0905.13</b>	<b>Vehicle Reimbursement</b> Vehicle mileage rate reimbursement or fuel for private vehicle
		<b>0905.14</b>	<b>Meals &amp; Incidental Expenses (M&amp;IE)</b> The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips</i>
		<b>0905.16</b>	<b>Actual Meals and Gratuities</b> Actual meal expenses <i>Note: Does include meals and gratuities for one-day round trips to anyone not on the state's payroll system</i>
		<b>0905.18</b>	<b>Other Travel Expenses</b> All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
<b>0906</b>		<b>Environmental Services</b> <i>Note: For DEQ use only</i>	
N	1	<b>0906.01</b>	<b>Engineering</b>
N	1	<b>0906.02</b>	<b>Construction Management</b>
N	1	<b>0906.03</b>	<b>Environmental Consul/Studies</b>
N	1	<b>0906.04</b>	<b>OP and Maintenance Oversight</b>
		<b>0906.ST<sup>†</sup></b>	<b>Employee Reimbursement</b>
<b>0907</b>		<b>Environmental Services: Other</b> <i>Note: For DEQ use only</i>	
N	1	<b>0907.01</b>	<b>Construction/Reclamation</b>
N	1	<b>0907.02</b>	<b>Public Facilities (AML)</b>
N	1	<b>0907.03</b>	<b>Disposal</b>
N	1	<b>0907.04</b>	<b>Excavation</b>
N	1	<b>0907.05</b>	<b>Subsurface Investigation</b>
N	1	<b>0907.06</b>	<b>Operations and Maintenance</b>
N	1	<b>0907.07</b>	<b>Decommissioning</b>
N	1	<b>0907.08</b>	<b>Emergency Response</b>
N	1	<b>0907.09</b>	<b>Remediation Equipment Build-out</b>
N	1	<b>0907.10</b>	<b>Subsurface Injection</b>
<b>0999</b>		<b>Wyoming Department of Transportation Expenditures</b>	
		<b>0999.01</b>	<b>WYDOT Expenditures</b> <i>Note: For WYDOT use only</i>