

WOLFS Object and Sub-Object Codes

Updated 07/2024

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:

100	PERSONAL SERVICES
Series[†]	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:

0101[†]	Salaries: Set by Law
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All sub-objects are listed below each object in numerical order and define the specific types of coding within the object.

Example:

		0104.08[†]	Annual Leave-Temporary
		0104.09[†]	Sick Leave-Temporary

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:

M	7	0201.08	Heating and Air Conditioning Includes system repairs
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Special notations further explaining important information about the sub-object will be displayed in italic type-face below the description of the code.

Example:

M	7	0208.04	Promotional Products <i>Note: Do not use for marketing related services, please use 0901.07</i>
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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
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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
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Excluded Payments Indication

Codes where some or all of the information is 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. All objects relating to travel (0221-0222 & 0225-0228) and any sub-objects with a label of ST will be published on WyOpen, but the address of the employee is redacted and marked confidential.

Example:

		0103.01 [‡]	Permanent Positions Classified by A&I Human Resource Division (HRD)
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100 Series[†]	PERSONAL SERVICES All salary and wage compensation for state officers and employees, whether permanent or temporary, whether on an annual, hourly, or day wage; institutional incentive pay, and employee benefit programs in which the State participates on a percentage of employee earnings basis.
0101[†]	Salaries: Set by Law
	0101.01[†] Salaries-Statutory Specifically set by law
	0101.03[†] Judicial Retirement
0103[†]	Salaries: Classified (Includes Severance Pay/Back Pay/ Front Pay) Severance pay is a payment made by an employer to an employee upon the involuntary termination of employment. Back pay is compensation paid to an individual to compensate the individual for remuneration that would have been received up to the time of the settlement. Front Pay is paid to an individual to compensate the individual for remuneration that would have been received after the settlement date. <i>Note: See section on 0256.02 and 0256.03 for settlements and related awards as they may also apply.</i>
	0103.01[†] Permanent Positions Classified by A&I Human Resource Division (HRD)
	0103.02[†] Overtime Pay for Permanent Positions
	0103.05[†] Holiday Pay for Permanent Positions
	0103.07[†] Shift Differential
	0103.08[†] Annual Leave
	0103.09[†] Sick Leave
	0103.10[†] Compensation Time
	0103.13[†] Full-Time Employee Bonus
	0103.15[†] Court Reporter Pay
	0103.16[†] Court Commission Fees
	0103.17[†] Admin Leave Payout
0104[†]	Salaries: Other
	0104.01[†] Temporary Salaries 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
	0104.02[†] Overtime Pay-Temporary
	0104.05[†] Holiday Pay-Temporary
	0104.07[†] Shift Differential
	0104.08[†] Annual Leave-Temporary
	0104.09[†] Sick Leave-Temporary
	0104.10[†] Compensation Time-Temporary
	0104.17[†] Admin Leave Payout-Temporary
0105[†]	Employer Paid Benefits

		0105.01[†]	State Retirement-Employer Share
		0105.02[†]	Social Security-Employer Share
		0105.03[†]	Worker's Compensation
		0105.05[†]	Other
		0105.06[†]	Health Insurance-Employer Share
		0105.07[†]	Longevity
		0105.08[†]	Game and Fish Warden's Retirement System-Employer Share
		0105.11[†]	Unemployment Insurance Claims
		0105.12[†]	Unemployment Reserve
		0105.15[†]	Deferred Comp Match-Employer Share
		0105.16[†]	Clothing Allowance
		0105.17[†]	Post-Employment Paid Benefits
		0105.18[†]	Retiree Insurance Funding
		0105.19[†]	State Retirement-Employer Share
		0105.20[†]	Cell Phone Reimbursement
		0105.99[†]	Employer Paid Benefits <i>Note: For WYDOT use only</i>
0107[†]		Institution Special Pay	
		0107.01[†]	Discharge Pay or Patient Travel
		0107.02[†]	Transportation as Part of Discharge Pay
		0107.04[†]	Institution Incentive Pay
		0107.05[†]	Patient Pay
		0107.23[†]	Workers Compensation-Employer's Share
0109[†]		Employee Deductions	
		0109.01[†]	Employer Share Responsibility ESRP, ACA
200 Series		SUPPORTIVE SERVICES Invoices for materials are not reportable on Form 1099. Invoices for labor/services are reportable on Form 1099	
0201		Real Property Repairs, Alterations, and Maintenance 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	0201.01	Buildings
N	1	0201.02	Roads and Sidewalks
N	1	0201.03	Sewer, Water, and Irrigation Includes new or repairs to pipes, tile, hydrants, ditches, etc., if not a part of a building
N	1	0201.04	Fencing
N	1	0201.05	Landscaping Grounds development and aesthetics including plants, trees, shrubs, trimming, weed control, etc.
N	1	0201.06	Works of Art Acquired art, commissioned artwork, historical treasures, and similar

			assets for museums, displays, and exhibits including repair and maintenance
N	1	0201.07	Electrical
N	1	0201.08	Heating and Air Conditioning Includes system repairs
N	1	0201.09	Painting
N	1	0201.10	Painting Interior
N	1	0201.11	Plumbing
N	1	0201.12	Housekeeping and Janitorial Services
N	1	0201.13	Prescribed Burn
N	1	0201.14	Weed and Pesticide Spraying
N	1	0201.15	Public Facility Maintenance
		0201.99	Real Property Repair and Maintenance <i>Note: For WYDOT use only</i>
		0201.ST	Employee Reimbursement
0202		Equipment Repairs and Maintenance 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	0202.01	Motor Vehicles and Towing Repair and maintenance of vehicles used primarily for individual transportation such as autos, vans, trucks, and buses
N	1	0202.02	Farm Equipment and Trailers Repair and maintenance of heavy equipment such as dozers, tractors, graders, end loaders, riding lawn mowers, etc.
N	1	0202.03	Office Machines and Equipment 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	0202.04	Other Equipment Repairs 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	0202.05	Food Service Equipment Repair and maintenance of refrigerators, ovens, stoves, ranges, microwaves, etc.
N	1	0202.06	Dental, Medical, Hospital, and Laboratory Equipment Repair and maintenance of medical equipment and laboratories. <i>Note: Payments under this code are not medical payments.</i>
N	1	0202.07	Educational and Recreational Equipment
N	1	0202.08	Laundry, Housekeeping, and Janitorial Equipment Labor with materials or parts used in the repair of custodial equipment including floor polishers, washers, dryers, waxers, vacuums, etc.
N	1	0202.11	IT Equipment Repairs

			Labor with materials or parts used in the repair of IT equipment such as desktops, laptops, tablets, printers, etc.
N	1	0202.53	Vehicle Maintenance Payment for all services and supplies rendered by MVMS associated with non-MVMS vehicles
		0202.99	Equipment Repair and Maintenance <i>Note: For WYDOT use only</i>
		0202.ST	Employee Reimbursement
0203		Utilities 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	Electrical Power
		0203.02	Fuel Gas, solid, or liquid fuels for cooking, heating, or power purposes
		0203.03	Drinking Water The costs of drinking water expenses, including purchase or rental of drinking water equipment. Example: Culligan
		0203.04	Sewer
N	1	0203.05	Sanitation
		0203.06	Audio/Video Utilities
		0203.07	Communications (Monthly Recurring) Data and voice circuits and all telephony utility costs, maintenance, and the monthly charges for phone services, teleconferencing, and long-distance services 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	Communications (One-Time) 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	Shredding
		0203.10	Utility Water The costs of water utilities provided to state-owned or leased buildings, or other locations where the state is responsible for providing the water utilities.
		0203.99	Utilities <i>Note: For WYDOT use only</i>
		0203.ST	Employee Reimbursement
0204		Communications Payments for communication charges	
		0204.05	Postal The amounts expended for postage, post office box rent, postage

			meter or any charges connected with the United States Postal System, to include cashier's check and money order fees
		0204.06	Direct Freight Charges 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>
		0204.99	Communications <i>Note: For WYDOT use only</i>
		0204.ST	Employee Reimbursement
0207			Employee Professional Development and Training 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>
		0207.01	Dues and Membership Fees 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, CDL, notary commissions, certifications, accreditation, etc.
N	1	0207.02	Registrations and Conferences Fees
		0207.03	Subscriptions and Books Includes expenses for West Law, Thomson Reuters, etc, for electronic 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>
		0207.04	Employee Recognition and Productivity Awards 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 entered into the payroll system for proper taxable treatment.</i>
		0207.05	Certification and Accreditation Any training for certification or accreditation not required for employees to perform their job such as CPR and First Aid training
		0207.06	Defensive Driving Course Fee
		0207.07	Other Training Charges Other trainings that don't fall into the categories above
		0207.99	Dues, Licenses, Registrations and Other <i>Note: For WYDOT use only</i>
		0207.ST	Employee Reimbursement

0208		Advertising and Promotion	
N	1	0208.01	Local Advertising
N	1	0208.02	National Advertising
N	1	0208.03	Legal Advertising
N	1	0208.04	Promotional Products <i>Note: Do not use for marketing related services, please use 0901.07</i>
		0208.ST	Employee Reimbursement
0210		Miscellaneous Miscellaneous expenditures in this series need to be analyzed for labor charges. All payments made to a non-corporate vendor for materials which include labor (services) are reportable.	
N	1	0210.01	Dry Cleaning, Laundry, and Linen Service
N	1	0210.02	Photography Film processing and photographic film
		0210.03	Recreational
		0210.61	Elected Official Incidental Expenses
		0210.ST	Employee Reimbursement
0211[†]		Jury Fees This series is used to pay or reimburse individuals for their services on jury duty.	
		0211.01[†]	Jury Fees
		0211.02[†]	Jury Mileage
		0211.03[#]	Jury Meals
		0211.ST	Employee Reimbursement
0215		Wyoming Department of Corrections Re-Entry Program <i>Note: For DOC use only</i>	
		0215.01	Legal Documents Birth certificates, divorce decrees, and other legal documents <i>Note: Does not include photo identification cards, please use 0215.02</i>
		0215.02	State Issued Identification Cards Driver's license or state issued photo identification card
		0215.03	Property Rental Property rental expense for first month of transition period
		0215.04	Transportation Bus tickets, taxi cab, and other transportation-related expenses
		0215.05	Temporary Lodging Motel, hotel, other temporary lodging expenses related to transition period
0221[†]		In-State Travel In addition to state employees, these sub-object codes are to be used to record travel expenses paid to or for individuals who serve on boards, commissions, councils, committees, task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements. These object/sub-object codes should be used to record the travel expenses paid to/or for prospective employees. State employee travel reimbursements are not reportable as the State of Wyoming has an accountable plan and the lodging, M&IE, and mileage reimbursement rates do not exceed IRS limitations for the area.	

		0221.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		0221.02[†]	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		0221.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		0221.04[†]	Meals & Incidental Expenses (M&IE) 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>
		0221.05[†]	Actual Meals and Gratuities Actual meal expenses which are reimbursed when the claimant is traveling within the state's boundary on official state business. <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>
		0221.06[†]	One-Day Meal and Gratuity 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>
		0221.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		0221.09[†]	MVMS and Agency Motor Pool Services The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools. <i>Note: Internal PV transactions only; Does not include expenditures for permanently assigned vehicles.</i>
		0221.10[†]	Aeronautics Services The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
		0221.99[†]	Travel In-State <i>Note: For WyDOT use only</i>
	0222[†]	Out-of-State Travel In addition to State employees, these sub-object codes are to be used to record travel expenses paid to/or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements. 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.	
		0222.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car

	0222.02[†]	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
	0222.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
	0222.04[†]	Meals & Incidental Expenses (M&IE) 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>
	0222.05[†]	Actual Meals and Gratuities 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>
	0222.06[†]	One-Day Meal and Gratuity 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>
	0222.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
	0222.09[†]	MVMS and Agency Motor Pool Services The amounts expended for the use of vehicles obtained from either the MVMS or agency operated motor pools. <i>Note: Does not include expenditures for permanently assigned vehicles</i>
	0222.10[†]	Aeronautics Services The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
	0222.99[†]	Travel Out-of-State <i>Note: For WyDOT use only</i>
0223[†]	Permanently Assigned Vehicles	
	0223.01[†]	Permanently Assigned Vehicles 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>
0224[†]	Employee Reimbursement of Moving Expenses See Wyo. Statute 9-3-104 and Personnel Policies 9-3 Employee reimbursement of moving expenses are reportable on a W-2 and can only be paid through payroll. This object cannot be used on general accounting transactions in WOLFS. <i>Note: For the direct purchase of a vendor that provides moving services to employees, please use 0901.47</i>	
	0224.01[†]	Reimbursement of Employee Moving Expenses Reimbursement for personal moving costs associated with the

			relocation of currently employed state-employees
		0224.99[†]	Moving Expenses <i>Note: For WyDOT use only</i>
0225[†]	Travel for Donated Services: In-State		
		0225.01[†]	Common Carrier 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
		0225.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		0225.04[†]	M&IE 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>
		0225.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
0226[†]	Travel Donated Services: Out-of-State		
		0226.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		0226.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		0226.04[†]	M&IE 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>
		0226.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
0227[†]	Boards and Commission Travel Reimbursement Out-of-State		
		0227.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		0227.02[†]	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		0227.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		0227.04[†]	M&IE 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</i>

			<i>and eligible board and commission members</i>
		0227.05[†]	Actual Meals and Gratuities 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>
		0227.06[†]	One-day Meals and Gratuities 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>
		0227.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		0227.10[†]	Aeronautics Services The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
		0227.ST	Employee Reimbursement
	0228[†]	Boards and Commission Travel Reimbursement In-State	
		0228.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		0228.02[†]	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		0228.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
		0228.04[†]	M&IE 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>
		0228.05[†]	Actual Meals and Gratuity Expenses 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>
		0228.06[†]	One-day Meal and Gratuity Expense 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>
		0228.10[†]	Aeronautics Services The amounts expended for the use of the WyDOT Aeronautics Division's services or aircraft
	0230	Supplies and Products Commodities purchased for consumption or inventory in current usage and considered expendable.	
		0230.01	Agriculture and Vet Supplies

			Includes feed and drugs or darts used on animals
		0230.02	Audio and Video Supplies The cost of tapes, batteries and any other small items used with audio and video communication equipment
		0230.03	Building Supplies Self Construction Includes plumbing, electrical, wood, paneling, laminated products, paint, items for fencing, and metal products
		0230.04	Clothing and Apparel 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
		0230.05[†]	Cost of Evidence Evidence expenses incurred in law enforcement including the purchase of drugs and alcohol or the amounts used for cash buys
		0230.06	Custodial, Housekeeping, and Janitorial Items for cleaning or laundering including detergents, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
		0230.08	Decorative Items Ornamental items such as rugs, plants, pictures, ceramics, etc.
		0230.09	Education or Instruction Supplies Includes expenses for hobby or arts and crafts supplies
		0230.10	Food and Provisions 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>
		0230.11	Food Service Supplies Items used for serving food including containers, dishes, trays, utensils, pans, glasses, cups, silverware, napkins, etc.
		0230.12	Heating and Air Conditioning Includes expenses related to heating and refrigeration
		0230.13	Laboratory Supplies Items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab gases, oxygen, lab ice, lab mice, chemicals, etc.
		0230.14	Landscaping Maintenance Supplies Seed, fertilizer, weed spray, pesticides, insecticides, rock, sand, dirt, gravel, and cement supplies
		0230.15	Linens and Blankets Bedding supplies such as sheets, comforters, duvets, pillow cases, etc. including other linens like towels and table cloths
		0230.16	Livestock Beef cattle, dairy cattle, horses, and game animals
		0230.17	Medical Supplies 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>
		0230.19	Personal Care Products 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
		0230.20	Photographic Supplies Film and batteries for cameras
		0230.21	Promotional Products 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>
		0230.22	Recreational and Athletic Supplies Non-equipment recreational items including balls, tennis rackets, baseball bats, scorecards, admission fees, and any other sporting goods under the \$500 equipment threshold
		0230.23	Relocation Costs of Offices Moving office furniture and fixtures and purchasing boxes, blankets and U-Haul rentals without using the professional services of a moving company. <i>Note: Does not include the direct reimbursement of employee moving expenses, which should be paid through payroll; does not include the cost of professional moving services provided by a vendor, please use 0901.47</i>
		0230.24	Safety, Security, and Law Enforcement Supplies 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>
		0230.26	Tools and Parts Small tools, hardware, nuts, bolts, screws, and parts for repair and maintenance
		0230.28	Wildlife Feed and Supplies
		0230.29	Public Access Signage
		0230.50	Other Any supplies, materials and operating expenses not otherwise classified in the proceeding categories
		0230.99	Products <i>Note: For WyDOT use only.</i>
0231		Office Supplies, Printing, Reproduction, and Stationery	
		0231.01	Commercial Printing 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
		0231.02	Paper and Envelopes
		0231.03	Copy Charges
		0231.04	Photo and Microfilm Supplies
		0231.05	Office Supplies 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.
		0231.06	IT Supplies 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>
		0231.08	Engineer and Technical Supplies
		0231.12	Small Appliance and Equipment Microwaves, dishwashers, refrigerators, etc. <i>Note: Do not use for IT purchases.</i>
		0231.20	IT Hardware Supplies <i>Note: For ETS use only</i>
		0231.ST	Employee Reimbursement
0232			Licenses and Plates
		0232.02	Hunting and Fishing Licenses Registrations, hunting and fishing orders, and boat regulations <i>Note: For Game and Fish use only</i>
		0232.03	Registrations and Licenses Plates
		0232.ST	Employee Reimbursement
0233			Motor Vehicle and Airplane Supplies <i>Note: If labor is involved with these purchases, code as repairs in the 0202 series</i>
		0233.01	Vehicle Maintenance Supplies detailing supplies, windshield wiper fluid, etc.
		0233.02	Lubricants and Oil
		0233.03	Gas
		0233.04	Other Vehicle Maintenance Includes expenses for car wash, detailing, ice scrapers, etc.
		0233.05	Vehicle Maintenance Parts windshield wiper blades and other maintenance parts
		0233.06	Tires and Tubes
		0233.07	Diesel Fuel
		0233.57	MVMS Incidental services or supplies rendered by MVMS associated with MVMS vehicles

		0233.99	Motor Vehicle and Airplane Supplies <i>Note: For WYDOT use only</i>
		0233.ST	Employee Reimbursement
0234			Food and Food Service Supplies The amounts expended for the purchase of food and food products for consumption by residents and/or inmates of state institutions. <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>
		0234.01	Fresh Meats, Poultry, and Seafood Includes ham and bacon
		0234.02	Frozen Meats, Poultry, and Seafood
		0234.03	Other Frozen Foods Vegetables, fruits, juices, dinners, pies, cakes, soups, etc.
		0234.04	Fresh Produce Fruits, berries, and vegetables, etc.
		0234.05	Dairy Products Milk, cream, butter, margarine, cheese, etc.
		0234.06	Fresh Bakery Products Bread, rolls, cakes, pies, cookies, crackers, etc.
		0234.07	Other Foods Dried and canned vegetables, canned fish, meats, poultry, fruits and juices, syrups, sugars, spices, soups, coffee, tea, cereals, jams, jellies, etc.
		0234.08	Food Service Supplies Dishes, utensils, pans, glasses, silverware, napkins, etc.
		0234.09	Other Food and Provisions 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>
		0234.ST	Employee Reimbursement
0235			Medical and Laboratory Supplies PLEASE NOTE: These are supplies and not services. Supplies only are not 1099 Form reportable.
		0235.01	Isotopic Drugs
		0235.02	Other Drugs and Pharmaceutical
		0235.03	Laboratory Supplies Items primarily used in a laboratory environment such as beakers, test tubes, blood slides, lab gases, lab ice, lab mice, chemicals, etc.
		0235.04	X-Ray Supplies
		0235.05	Dental Supplies
		0235.06	Physical Therapy and Therapeutic Supplies
		0235.07	Surgical Supplies
		0235.08	Medical Supplies
		0235.09	Lab Gases Oxygen and other gases

		0235.11	Personal Care Products Articles of personal care including toothpaste, beauty care, mouthwash, hand soaps, sanitary products, etc.
		0235.12	Personal Care for Institutes
		0235.13	Environmental Supplies
		0235.ST	Employee Reimbursement
0236		Educational and Recreational Supplies	
		0236.01	Educational and Instructional Supplies
		0236.02	Hobby or Arts and Crafts Supplies
		0236.03	Recreational Supplies
		0236.04	Athletic and Therapy Supplies
		0236.06	Electronic Subscriptions and Books Includes expenses for West Law, Thomson Reuters, etc, for electronic 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 use 0207.03</i>
		0236.07	Physical Newspapers, Magazines, and Periodicals Physical newspapers, magazines and periodicals purchased that are not part of a collection or to be utilized in employee professional development and training
		0236.08	Physical Books Individual books purchased that are not part of a collection or to be utilized in employee professional development and training
		0236.12	Small Appliance and Equipment Includes small appliance and small equipment purchases <i>Note: Do not use for IT purchases</i>
		0236.ST	Employee Reimbursement
0237		Soft Goods Housekeeping	
		0237.01	Clothing and Apparel 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
		0237.02	Blankets and Linens Includes sleeping bags
		0237.03	Shoes
		0237.05	Dry Goods
		0237.06	Laundry Includes items purchased for laundering, detergents
		0237.07	Housekeeping and Janitorial Includes items purchased for cleaning, disinfectants, light bulbs, mops, waxes, garbage cans, trash bags, etc.
		0237.ST	Employee Reimbursement
0238		Farm and Livestock Supplies	
		0238.01	Agriculture Supplies Includes seed, fertilizer, weed spray, and insecticides

		0238.02	Fertilizer
		0238.03	Weed Spray, Insecticide
		0238.04	Fuel
		0238.05	Feed Includes freight and labor to transport and deliver
		0238.06	Veterinary Supplies Includes drugs and darts used on animals
		0238.08	Farm Equipment and Trailer Supplies
		0238.09	Diesel Fuel
		0238.10	Feed and Hauling Delivery Services
		0238.11[†]	Beef Cattle
		0238.12[†]	Brucellosis Testing: Cattle
		0238.13	Other Livestock
		0238.14	Horses
		0238.15	Game Animals
		0238.16	Disposal of Dead Livestock
		0238.ST	Employee Reimbursement
0239		Other Repair and Maintenance Parts and Supplies	
		0239.01	Small Tools and Parts Includes small tools, hardware and parts for repair and maintenance.
		0239.02	Plumbing
		0239.03	Electrical
		0239.04	Heating and Air Conditioning Include expenses related to refrigeration
		0239.05	Wood, Paneling, and Laminated Products
		0239.06	Hardware
		0239.07	Painting
		0239.08	Metal Products
		0239.09	Refrigeration Supply
		0239.10	Rock, Sand, and Gravel Supply
		0239.11	Safety Devices Includes regulatory supplies
		0239.12	Small Appliance and Equipment Includes small appliance and small equipment purchases
		0239.13	Decorative Items Includes rugs, carpeting, flooring, drapery, Venetian blinds, etc.
		0239.14	Fencing
		0239.15	Security and Law Enforcement Supplies Includes ammo, tear gas, body restraints, etc.
		0239.16	Damage Control Supplies
		0239.17	Mine Inspection Supplies
		0239.18	Other Parts Without Labor Not Listed Above
		0239.19	Landscaping Includes expenses for seed, fertilizer, weed spray, pesticides and insecticides, rock, sand, dirt, and gravel and cement supplies

		0239.20	Non-Labor Museum Expenditures
		0239.99	Other Repair and Maintenance Parts and Supplies <i>Note: For WYDOT use only</i>
		0239.ST	Employee Reimbursement
0240			Intangible Assets: Software ONE TIME ONLY: Capitalized and Non Capitalized Licenses for Computing Services and Software: Includes Software as a Solution (SAAS) and Platform as a Service (PAAS) licenses Amounts expended for purchased software or licenses of commercially available software, including upgrades. Software licensing includes, but is not limited to, the right to use the software, support for the software and upgrades. Do not use 0292 for this type of software solution.
		0240.01 FA	End User Computing (Desktop/Laptop) Software 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>
		0240.02 FA	Intangible Easements
		0240.04 FA	Intangible Copyrights and Trademarks
		0240.05 FA	Intangible Mineral/Water Rights
		0240.06 FA	Server Software 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>
		0240.07 FA	Application Software 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>
		0240.08 FA	Networking Software LAN/WAN/VOIP 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>
		0240.09 FA	Infrastructure or Mainframe Software One-time purchase of application development (middleware software), information management software, storage management

			software, IT operations management software, and all mainframe specific software
		0240.10 FA	Security/Compliance Software One-time purchase for security software to control and monitor access to internal and external IT resources
		0240.11 FA	Disaster Recovery Software 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>
		0240.12 FA	Smart Device Software 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>
		0240.ST FA	Employee Reimbursement
0240.99		Fixed Assets (For WYDOT use only)	
		0240.99 FA	Fixed Assets <i>Note: For WYDOT use only</i>
0241		Office, Warehouse, Institutional, and Household Equipment and Furnishings	
		0241.01 FA	Equipment Mechanical or electrical office equipment; typewriters, adding machines, calculators, projectors, transcribers, reproduction (copiers), microfilm, etc.
		0241.02 FA	Furnishings: Desks, chairs, tables, shelving, file cabinets, etc.
		0241.03 FA	Heating and Cooling Equipment Includes air conditioning equipment
		0241.04 FA	Laundry Equipment Washers, dryers, mangles, etc.
		0241.05 FA	Housekeeping and Janitorial Floor polishers, vacuums, waxers
		0241.ST FA	Employee Reimbursement
0242		IT Hardware Amounts expended for IT Hardware.	
		0242.01 FA	IT Peripherals for End User Computing Monitors, mice, keyboards, port replicators, docking stations, etc. <i>Note: This hardware is typically necessary to operate a device</i>
		0242.02 FA	IT Peripherals Scanners, bar code readers, building access control hardware, security cameras, etc.
		0242.03 FA	Standard Desktops
		0242.04 FA	Standard Laptops

	0242.05 FA	Non-Standard Desktops
	0242.06 FA	Non-Standard Laptops
	0242.07 FA	End User Mobile Devices Tablets or convertible/hybrid laptops such as Google Chromebook, Apple iPad, or Microsoft Surface
	0242.08 FA	General Printers Network connected personal printers, ink-jet printers, laser printers, departmental or copy-room printers
	0242.09 FA	Specialty Printers Plotters, plasma cutters, 3-D, and vinyl printers
	0242.10 FA	Computing 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
	0242.11 FA	AV Equipment 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
	0242.12 FA	Network Modems, routers, switches, firewalls, wireless access points (WAPs), traffic management, content filtering, patch cables, server racks, and universal power supplies (UPSs)
	0242.13 FA	Storage Devices Central storage such as Storage Area Networks (SAN) and Network Area Storage (NAS) for the distributed computing infrastructure
	0242.14 FA	Backup and Recovery Storage used for archive, backup and recovery to support data loss and data corruption
	0242.15 FA	Disaster Recovery Storage used for disaster recovery and compliance requirements
	0242.16 FA	Telephony Enterprise phone systems, key systems, patch panels, handsets
	0242.17 FA	IT Security/Compliance 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
	0242.99 FA	Capitalized Data Purchasing and Other Note: <i>For WYDOT use only</i>
	0242.ST FA	Employee Reimbursement
0243	Transportation	
	0243.01	Passenger Cars

		FA	
		0243.02 FA	Heavy trucks (such as dump trucks), Buses, and Service Vehicles <i>Note: heavy equipment such as dozers, tractors, loaders, riding lawn mowers, etc., should be coded to 0249.01</i>
		0243.05 FA	Pickups <i>Note: Trucks over 3/4 ton should be coded to 0243.02</i>
		0243.06 FA	Motorbikes, Snowmobiles, ATVs, UTVs
		0243.08 FA	House Trailers
		0243.10 FA	Other Vehicles Includes moving vans, golf carts, etc. <i>Note: DO NOT use for trailers, use 0249.01</i>
		0243.11 FA	Other Equipment Installed Items installed to, and considered a part of, vehicles in this category such as transport cages, van cells, truck toppers, plows, lifts, radios, headache racks, toolboxes affixed to truck beds, etc.
		0243.64 FA	Boats
		0243.81 FA	Federal Inventory Purchase of Transportation/Vehicle
0244	Food Service Equipment		
		0244.01 FA	Cold Storage Equipment Refrigerators, freezers, chillers, etc.
		0244.02 FA	Cooking and Baking Equipment Commercial and domestic kitchen equipment such as ovens, stoves, commercial mixers, fryers, etc.
		0244.03 FA	Dishwashers and Disposals
		0244.05 FA	Other Appliances and Equipment Including ice machines, food carts, coffee makers, and other miscellaneous equipment that doesn't fit into the above codes
0245	Medical and Laboratory Equipment		
		0245.01 FA	Pharmacy Equipment
		0245.02 FA	Laboratory Equipment
		0245.04 FA	Dental Equipment
		0245.05 FA	Physical Therapy Equipment
		0245.06 FA	Surgical Equipment
		0245.07 FA	Medical Equipment
		0245.13 FA	Environmental Equipment

		0245.63 FA	X-Ray Equipment
		0245.81 FA	Federal Inventory Purchase of Medical and Laboratory Equipment
0246			Educational, Recreational, and Technical Equipment
		0246.01 FA	Athletic and Recreational Equipment
		0246.02 FA	Audio-Visual Equipment Includes cameras, lenses, cases, and other photographic equipment
		0246.04 FA	Engineering Equipment
		0246.05 FA	Technical Manuals and Reference Books All books and periodicals bound as a collection for permanent filing or permanently preserved including films, VCR tapes, CDs, recordings, serials, maps, references, and journals other than magazines and newspapers (e.g. library collection)
		0246.06 FA	Educational and Instructional Equipment 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.
		0246.08 FA	Library and Museum Equipment Stacks, carts, etc.
		0246.15 FA	Technical Equipment Includes security and law enforcement equipment and guns
		0246.ST FA	Employee Reimbursement
0248			Vehicles Purchased by Agency
		0248.02 FA	Game and Fish Vehicles
0249			Farm and Shop Equipment
		0249.01 FA	Farm, Trailers, and Construction Equipment 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.
		0249.03 FA	General Shop and Garage Shop and Garage equipment including pressure washers, stand-alone tool chests, generators, air compressors, welders, etc.
		0249.04 FA	Other Farm and Shop Equipment Including specialty equipment that doesn't fit in the other codes in this category
		0249.06 FA	Plumbing and Sewer Equipment
		0249.07 FA	Electrical Equipment
		0249.ST FA	State Employee Reimbursement

0251		Real Property Rental	
M	1	0251.01	Land, Parks, and Grounds Rental Rentals and leases of land
M	1	0251.02	Buildings, Structures, and Office Space Rental Includes rentals and leases of buildings, office spaces, parking space rental, warehousing and storage <i>Note: Does not include Central Service charges</i>
M	1	0251.04	Conference Room and Exhibit Display Booth Rental 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	0251.05	Residential Property Rental Payments for residential rent to landlords for individuals
M	1	0251.06	Easements
		0251.99	Real Property Rental <i>Note: For WYDOT use only</i>
		0251.ST	Employee Reimbursement
0252		Equipment Rental	
M	1	0252.01	Office Furniture, Fixtures and Equipment Rental Copier leases, postage meters, etc. <i>Note: Do not use for rental of water equipment for human consumption, please use 0203.03</i>
M	1	0252.02	Agriculture, Industrial, and Heavy Equipment
M	1	0252.03	Educational, Recreational, and Technical Equipment
M	1	0252.04	Transportation Vehicles Includes automotive, aircraft, boats, and trailers
M	1	0252.05	IT Equipment Rental Contractual arrangement between a state entity and a lessor for use of an IT asset
M	1	0252.06	Communication Equipment Rental Rentals and leases of audio and video equipment including telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including air time), pagers, etc.
M	1	0252.07	Household and Institutional Equipment Rental
M	1	0252.09	Clothing and Apparel Rentals Rented clothes, uniforms, articles of clothing, footwear, shoes, boots, overshoes, gloves, hose, handkerchiefs, or accessories for state employees, inmates, and patients
M	1	0252.10	Other Rentals Payments for rentals or leases not listed above. <i>Note: For Post Office Box rentals, use 0204.05, for water equipment for human consumption use 0203.03, for copier leases use 0252.01</i>
		0252.99	Equipment Rental <i>Note: For WyDOT use only</i>
		0252.ST	Employee Reimbursement

0253		Assessments	
		0253.01	Irrigation
		0253.03	Real Property Tax County
		0253.04	Permitting and Site Fees Assessments and fees for permits, site plans, registrations or anything else not listed above
		0253.99	Assessments <i>Note: For WyDOT use only</i>
0254		Insurance Deductibles and Bond Premiums	
		0254.01	Buildings and Contents Liability, property, vehicle, fire, or accident insurance and bond premiums including notary bonds or insurance
		0254.99	Insurance Deductibles and Bond Premiums <i>Note: For WyDOT use only</i>
		0254.ST	Employee Reimbursement
0255		Miscellaneous Payments	
		0255.01	Penalties and Interest, and Late Fee Fines Penalties and interest payable under terms of a contract or state law
		0255.02	Court Fees and Hearing Examiner Fees Court filing fees, lien filing fees, recording or petition charges, and hearing examiner fees
		0255.04	Bank Charges and Fees Includes credit card fees
M	1	0255.05	Fire Fight Cost <i>Note: For State Lands and Investments use only</i>
		0255.99	Payments <i>Note: For WyDOT use only</i>
		0255.ST	Employee Reimbursement
0256[†]		Court Assessed Judgements and Other Fixed Charges The requirement to W-2 or 1099 report and withhold taxes is determined by reference to the underlying claim and the type of relief that is sought. Therefore, it may be necessary to allocate the damages awarded in the settlement agreement to determine the dollar amount, if any, that must be reported and/or withheld for tax purposes. <u>Definitions</u> <i>Physical Injury:</i> Bodily harm or hurt, excluding mental or emotional distress. <i>Non-physical injury:</i> Mental or emotional distress. Emotional distress must be tied to some physical symptoms (e.g. insomnia, headaches, stomach disorders) resulting from such distress. <i>Statutory or Constitutional violation claims:</i> These can be claims like employment discrimination, violation of procedural rights, etc. These are independent claims from a claim of physical injury or emotional distress.	
M	3	0256.02[†]	Personal Injury Awards <u>Punitive Damages</u> Damages awarded over and above the amount necessary to compensate an injured party for the actual loss. Damages awarded as punishment for willful, malicious or fraudulent behavior. Report all

			<p>punitive damage awards.</p> <p><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.</p> <p><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.</p> <p>Note: Settlements</p> <ul style="list-style-type: none"> • The IRS is likely to tie any settlement related to an employment to back pay, front pay, and severance pay. • Therefore, parties should be extremely careful to delineate in settlement agreements the nature of the claim or claims being settled. Often, settlements may be tied both to salary and to a payment which essentially applies to practicality/risk management of eliminating extracted litigation. Settlement agreements should clearly allocate the nature of the funds. • Go to the underlying claims if the settlement agreement does not clearly set out the type of compensation. <p><u>Severance Pay/Back Pay/Front Pay</u> An award for back pay is treated in the same manner as salary or wage payments. Severance Pay/Back Pay/Front Pay: Pay awards or settlements for pay are subject to income tax withholdings and should be paid through payroll for W-2 reporting. (See 0100 series object codes.)</p>
		0256.03[†]	<p>Non-Physical Personal Injury Awards <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.</p>
M	14	0256.06[†]	<p>Attorney Fees: Gross Proceeds Payments If paying a settlement amount to an attorney on behalf of the claimant, to an attorney and one or more other person or when the payment is made payable only to an attorney for services performed for others it is a “gross proceeds payment” and reported in Box 14 on a 1099.</p>
		0256.07	Consumer Protection Matters
		0256.08[†]	<p>Property Damage Claims: Claimant An award for harm caused by the state to a claimant’s capital assets. A payment by the state is intended to make the claimant “whole”.</p>

			Thus, payments to claimants for property damage are not reportable.
M	9	0256.09 [†]	Property Damage Claims: Other If making settlement for property damage claims payable to an organization other than the claimant. Example: Paying the auto repair shop directly for the damages to the claimant's property. Exception: If making payment to an attorney, follow the rules for "gross proceeds payments" in object/sub-object code 0256.06.
		0256.99 [†]	Judgments <i>Note: For WyDOT use only</i>
0257		Awards and Prizes	
M	3	0257.01	Taxable Monetary Awards and Prizes
		0257.02	Non-Taxable Non-Monetary Awards and Prizes
		0257.ST	Employee Reimbursement
0260[†]		Medical Unit <i>Note: For Department of Workforce Services use only</i>	
M	6	0260.01 [†]	M01-Gen Medical Treatment Fees
M	6	0260.02 [†]	M02-Gen Surgical Fees
M	6	0260.03 [†]	M03-Medical-Miscellaneous
M	7	0260.04 [†]	M04-Medical Reports
M	6	0260.05 [†]	M05-Medical Review/Consultation
M	6	0260.11 [†]	M11-Osteopath Expenses
M	6	0260.12 [†]	M12-Chiropractic Treatment
M	6	0260.13 [†]	M13-Physical Therapy/Occupational Therapy
M	6	0260.15 [†]	M15-Rehabilitation Centers
M	6	0260.16 [†]	M16-Phys Med/Sports/Pain Clinic
M	6	0260.17 [†]	M17-Anesthesia Expenses
M	6	0260.19 [†]	M19-Radiology Expenses
M	6	0260.20 [†]	M20-Pathology Expenses
		0260.21 [†]	M21-Medical Supplies (Wheel Chairs, Crutches)
M	6	0260.22 [†]	M22-Podiatry Expenses
		0260.24 [†]	M24-Pharmacy-Drugs
M	6	0260.25 [†]	M25-Dental Treatment
M	6	0260.26 [†]	M26-Artificial Replacement: Dental
M	6	0260.27 [†]	M27-Artificial Replacement: Orthopedic
M	6	0260.29 [†]	M29-Ambulance: Private, County, etc.
		0260.33 [†]	M33-Reimbursement Employer: Other
		0260.34 [†]	M34-Reimbursement Employer: Med-Hospital Expenses
		0260.36 [†]	M36-Reimbursement Ins: Temp-Total Disability
		0260.40 [†]	M40-Misc. Reimbursement Code Conv. Default
		0260.44 [†]	M44-Reimbursement Injured Worker: Mileage
		0260.47 [†]	M47-Reimbursement Employee: Hospital Expenses
		0260.48 [†]	M48-Reimbursement Employee: Drug Expenses
		0260.50 [†]	M50-Settlement to Injured Worker
M	14	0260.52 [†]	M52-Payments to Outside Attorneys
		0260.55 [†]	M55-Reimbursement Employee: Ambulance Expenses

		0260.56[†]	M56-Reimbursement Employee: Nursing Care Expenses
		0260.57[†]	M57-Motel Expenses: Pd Directly to Motel
		0260.58[†]	M57-Motel Expenses: Pd Motel/Other
		0260.59[†]	M59-Pediatric Expenses
M	6	0260.60[†]	M60-Nursing/Convalescent Homes
N	1	0260.61[†]	M61-Nursing Care: In Home (Non Pro)
M	6	0260.62[†]	M62-Nursing Care: In Home: Private Pro
M	6	0260.63[†]	M63-Nursing Care: In Home: Private Frm
N	1	0260.64[†]	M64-Attendant Care: In/Out Home
M	6	0260.65[†]	M65-Special Nursing Care: In-Hospital
M	6	0260.66[†]	M66-Hospital: Room and Board
M	6	0260.67[†]	M67-Hospital: Laboratory
M	6	0260.68[†]	M68-Hospital-Anesthesia
		0260.69[†]	M69-Hospital-Pharmacy: Drugs and Stlns
M	6	0260.70[†]	M70-Hospital: Surgery: Inc Recovery Rooms
M	6	0260.71[†]	M71-Hospital-Cent Sply: IVS and Drsng
M	6	0260.72[†]	M72-Hospital: Medical Equipment
M	6	0260.73[†]	M73-Hospital: Physical Therapy
M	6	0260.74[†]	M74-Hospital: Respiratory Services
M	6	0260.75[†]	M75-Hospital: Ambulance
M	6	0260.76[†]	M76-Hospital: Out Patient Surgery
M	6	0260.77[†]	M77-Hospital: Emergency Rooms-Cst/Cystcpc
M	6	0260.78[†]	M78-Hospital: Miscellaneous
M	6	0260.79[†]	M79-Hospital: Radiology
M	7	0260.80[†]	M80-Fatality: Funeral Expenses
0261[†]		Temporary Total Disability <i>Note: For Department of Workforce Services use only</i>	
		0261.01[†]	T01-Temporary Total Disability-Init Phys.
		0261.02[†]	T02-Temporary Total Disability: Follow Up Phy
		0261.03[†]	T03-Temporary Total Disability: Int Chiropractic
		0261.04[†]	T04-Temporary Total Disability: Follow Up Chiropractic
		0261.05[†]	T05-Temporary Total Disability: Adjustment
		0261.06[†]	T06-Temporary Total Disability: Other Injury Employee
		0261.07[†]	T07-Temporary Total Disability: Child Sup Pay
		0261.08[†]	T08-Temporary Partial Disability: Int Physician
		0261.09[†]	T09-Temporary Partial Disability: Follow Up
		0261.10[†]	T10-Temporary Partial Disability: Initial Chiropractic
		0261.11[†]	T11-Temporary Partial Disability: Follow Up Chiropractic
		0261.12[†]	T12-Temporary Partial Disability: Other Injury Employee
		0261.13[†]	T13-Temporary Partial Disability: Child Support Pay
		0261.14[†]	T14-Temporary Partial Disability: Adjustment Payment
		0261.15[†]	Fatality: Dependents
		0261.19[†]	Fatality: Beneficiary
		0261.22[†]	Vocational Rehabilitation

		0261.23[†]	Vocational Rehabilitation Child Support
		0261.24[†]	Settlement (Non-Taxable)
0262[†]		Legal Fees <i>Note: For Department of Workforce Services use only</i>	
N	1	0262.01[†]	C01-Court Handling: Postage Fee
N	1	0262.02[†]	C02-Attorney Fees: Hearing Officer
N	1	0262.11[†]	C08-Investigation Fees
		0262.21[†]	V01-Vocational Rehabilitation Administration
0265		Worker's Compensation Administration <i>Note: For Worker's Compensation use only</i>	
		0265.01	Communications
		0265.02	Attorney Reimbursement - Registration
		0265.03	Attorney Reimbursement - Travel
		0265.04	Attorney Reimbursement – Office Supplies
		0265.05	Attorney Reimbursement – Copy Fees
		0265.06	Court & Small Claims Filing Fees
		0265.07	Employer Lien Fees
		0265.10	Court Services & Process Services
		0265.11	Court Reporters & Interpreters
		0265.12	Court Appearance Fees
0271		Awards and Prizes	
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.
0292		Maintenance Agreements 0292.01-0292.02 are to be used for non-IT maintenance agreements. 0292.03-0292.08 are for computer systems and computer hardware amounts expended for IT hardware maintenance, which includes IT software maintenance agreements.	
N	1	0292.01	External Maintenance Agreements For non-IT maintenance agreements, including elevator maintenance, alarm monitoring, fire suppression systems, shredder maintenance, and medical solutions (imaging equipment).
N	1	0292.02	Other External Maintenance Agreements Other non-IT Agreements that don't fit in 0292.01
		0292.03	IT Network/Telephony Hardware Maintenance Modems, routers, switches, firewalls, wireless access points (WAPS), traffic management, and content filtering
		0292.04	IT Other Equipment Hardware Maintenance Includes storage devices, backup, and recovery devices, security, and AV equipment
		0292.05	End User Computer (Desktop/Laptop) Software Maintenance and Subscriptions Client related software used to author, create, collaborate, and share documents and other content including email, communications, messaging, word processing, spreadsheets, presentations, desktop

			publishing, graphics, and others
		0292.06	Server Software Maintenance and Subscriptions All server software licenses including Microsoft Windows server licenses or Unix operating system licenses
		0292.07	Application Software Maintenance and Subscriptions 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.
		0292.08	Other IT Software Maintenance and Subscriptions All other software that does not fit into 0292.05-0292.07 noted above
		0292.ST	Employee Reimbursement
0300 Series[†]		RESTRICTIVE COSTS OR SERVICES	
		0301[†]	Cost Allocation Internal transactions
		0301.01[†]	Cost Allocation Payments
		0301.99[†]	Cost Allocation Payments <i>Note: For WYDOT use only</i>
		0302[†]	Administrative
		0302.01[†]	Administrative Costs Payments
400 Series[†]		ENTERPRISE TECHNOLOGY SERVICES	
		0405[†]	Enterprise Technology Services Direct Bill Services
		0405.01[†]	Direct Bill Services
		0410[†]	ETS Information Technology Internal transactions. Not reportable.
		0410.01[†]	IT Services and Charges
		0410.99[†]	Data Processing <i>Note: For WYDOT use only</i>
		0420[†]	ETS Telecommunications
		0420.01[†]	Telecommunications Charges
500 Series[†]		SPACE RENTAL	
		0520[†]	Space Rental Only used for internal transactions and PV documents
M	1	0520.01[†]	State Owned Payment of per-square-foot charge assessed occupants of State-owned facilities
M	1	0520.02[†]	State Leased Payment of per square foot charges assessed occupants of State-leased facilities
600		GRANTS AND AID PAYMENTS	

Series	<p>Payments to local governments, private organizations, and individuals of grants and benefits of State aid distribution and distribution of Federal aid and grant monies earmarked for specific purposes and programs, to be expended by local governments or individuals.</p> <p>Expenditures made in this series, which are in the nature of “social welfare” or public assistance payments, are not reportable if the payments are made directly to the qualifying individual/entity. Payments made on behalf of the qualifying individual/entity and paid to a third party, i.e. services provided to the individual and paid to the service provider, are reportable to the third party. All medical service payments are coded using code 6. Determination as to type of entity, i.e. individual, partnership, or corporation, is not a factor in reporting medical payments. <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.</p>		
0601	Tax Exemption		
	0601.01	Veteran’s Exemption to County	
	0601.03	Indian Exemption to County	
	0601.04[†]	Tax Refunds to Clients/Recipient	
0602	Local Governments		
	0602.01	County Planning and Assessment Grants	
	0602.02	Municipalities	
	0602.03	Other	
	0602.04	University of Wyoming	
	0602.05	Discretionary Grants	
	0602.07	Mental Health Center	
	0602.08	Federal Refunds	
	0602.09	Buy-In (State Match)	
	0602.10	Community and County Colleges	
	0602.31	Natrona County	
	0602.32	Laramie County	
	0602.33	Sheridan County	
	0602.34	Sweetwater County	
	0602.35	Albany County	
	0602.36	Carbon County	
	0602.37	Goshen County	
	0602.38	Platte County	
	0602.39	Big Horn County	
	0602.40	Fremont County	
	0602.41	Park County	
	0602.42	Lincoln County	
	0602.43	Converse County	
	0602.44	Niobrara County	
	0602.45	Hot Springs County	
	0602.46	Johnson County	
	0602.47	Campbell County	

		0602.48	Crook County
		0602.49	Uinta County
		0602.50	Washakie County
		0602.51	Weston County
		0602.52	Teton County
		0602.53	Sublette County
0603		Federal Government	
		0603.01	Wildlife Research and Management Grants
		0603.02	Other
0605		Covid-19 Related Grants	
G	6	0605.11	ARP Local Fiscal Recovery Funds
		0605.27	Homeowner Assistance Fund (HAF) Mortgage Assistance to Providers <i>Note: For Department of Family Services use only</i>
G	6	0605.28	Homeowner Assistance Fund (HAF) Utility Assistance to Providers <i>Note: For Department of Family Services use only</i>
G	6	0605.29	Homeowner Assistance Fund (HAF) Property Tax Assistance <i>Note: For Department of Family Services use only</i>
G	6	0605.30	Homeowner Assistance Fund (HAF) HOA Assistance to Providers <i>Note: For Department of Family Services use only</i>
G	6	0605.31	Homeowner Assistance Fund (HAF) Insurance Assistance to Providers <i>Note: For Department of Family Services use only</i>
G	6	0605.32	Homeowner Assistance Fund (HAF) Flood Insurance Assistance to Providers <i>Note: For Department of Family Services use only</i>
0606		To Private Institutions and Organizations	
		0606.02	Other
0607		Scholarships and Educational Assistance	
		0607.01	Scholarships
		0607.02	Tuition Benefits
M	3	0607.03[†]	Scholarships, Fellowships, and Grants Paid directly to student
0608		Aid To or on Behalf Of	
		0608.01[†]	Individuals Stipend or parent stipend
		0608.02	Other
		0608.03[†]	Special Funds
		0608.05	Jobs Employability assistance
		0608.06	Jobs Transportation
		0608.07[†]	Crime Victim Direct assistance
0609		Landfill Remediation Reimbursements to Municipal Operators	

		0609.01	Design and Engineering
		0609.02	Construction Management
		0609.03	Subsurface Investigation
		0609.04	Construction
		0609.07	Operation & Maintenance
0610		Department of Workforce Services Grant Expenditures <i>Note: for Department of Workforce Services use only</i>	
M	6	0610.01	General Medical Examinations
M	6	0610.02	Psychological/Psychiatric Evaluations
N	1	0610.03	Vocational Evaluations/SE Assessments
M	6	0610.04	Hearing/Speech Examinations
M	6	0610.05	Dental Examinations
M	6	0610.06	Eye Examinations
M	6	0610.07	Orthopedic Evaluations
M	6	0610.08	Neurological/Neuropsychological Evaluations
		0610.11	Records and Reports
M	6	0610.12	Laboratory Work
M	6	0610.13	X-Rays and Readings
M	6	0610.14	Other Diagnostic and Evaluations
M	6	0610.20	Surgical Fees
M	6	0610.21	Hospitalization Fees
M	6	0610.22	Dental Restoration and Treatment
M	6	0610.23	Medical Follow-Ups
		0610.24	Medications
		0610.25	Medical Supplies
M	6	0610.26	Alcohol and Drug Treatment
M	6	0610.28	Other Restoration Services
M	6	0610.30	Hearing/Speech Therapy
M	6	0610.31	Physical Therapy
M	6	0610.32	Psychological Therapy
M	6	0610.33	Counseling Sessions
M	6	0610.34	Other Therapy
N	1	0610.40	College and University
N	1	0610.41	Vocational School
N	1	0610.42	On the Job Training
N	1	0610.43	Elementary or High School
N	1	0610.44	Work Adjustment
N	1	0610.45	Tutoring
		0610.47	Training Supplies
N	1	0610.48	Job Club
N	1	0610.49	Living Skills Training
N	1	0610.50	Life Coaching
N	1	0610.51	Other Training
N	1	0610.52	Job Development/Job Coach

		0610.54	Visual Appliances
		0610.55	Orthotic Aids
		0610.56	Artificial Limbs
		0610.57	Dental Appliances
		0610.58	Hearing Devices
		0610.59	Other Prosthetic Devices
		0610.65	Mileage
N	1	0610.66	Relocation
		0610.67	Common Carrier
		0610.68	Other Transportation
		0610.69	Client Per Diem/Lodging/Meals
		0610.70	Vehicle Purchase
N	1	0610.71	Vehicle Repair
N	1	0610.72	Vehicle Modification
		0610.73	Other Vehicle Expenditures
		0610.75	Maintenance
M	1	0610.76	Rent/Housing
		0610.77	Food
		0610.78	Utilities and Communications
		0610.79	Clothing
N	1	0610.80	Supported Employment Job Development
N	1	0610.81	Supported Employment Job Coaching
		0610.86	All Other Goods (not services)
		0610.87	Mileage/Per Diem: Attend/Interrupted
		0610.88	Tools/ Equipment/Supplies
N	1	0610.89	Note Taker/Reader Services
		0610.90	Deposits for Rent (refundable)
N	1	0610.92	Interpreter Services
N	1	0610.94	Occupational Services (not goods)
N	1	0610.95	Incentive
		0610.96	Small Business
N	1	0610.98	Child Care
N	1	0610.99	All Other Services (not goods)
0611[†]		Case Services	
M	6	0611.01[†]	General Medical Examinations
M	6	0611.02[†]	Psychological or Psychiatric Evaluations
M	6	0611.04[†]	Hearing or Speech Examinations
M	6	0611.05[†]	Dental Examinations
M	6	0611.06[†]	Eye Examinations
M	6	0611.07[†]	Orthopedic Evaluations
M	6	0611.08[†]	Neurological or Neuropsychological Evaluations
		0611.11[†]	Records and Reports
M	6	0611.12[†]	Laboratory Work
M	6	0611.13[†]	X-Rays and Readings

M	6	0611.14 [†]	Other Diagnostic and Evaluations
		0611.19 [†]	Eye Care Glasses: Title XIX
M	6	0611.20 [†]	Surgical Fees
M	6	0611.21 [†]	Hospitalization Fees
M	6	0611.22 [†]	Dental Restoration and Treatment
M	6	0611.23 [†]	Medical Follow-Ups
		0611.24 [†]	Medications
N	1	0611.27 [†]	Diet Programs
M	6	0611.31 [†]	Physical Therapy
M	6	0611.32 [†]	Psychological Therapy
M	6	0611.33 [†]	Counseling Sessions
M	6	0611.34 [†]	Other Therapy
N	1	0611.37 [†]	Services Other Family 10-24
M	6	0611.38 [†]	Other Restoration 10-24
N	1	0611.39 [†]	Other Services (Trans) 10-24
N	1	0611.42 [†]	On the Job Training
		0611.47 [†]	Training Supplies
		0611.54 [†]	Visual Appliances
		0611.57 [†]	Dental Appliances
		0611.65 [†]	Mileage
N	1	0611.67 [†]	Common Carrier
		0611.68 [†]	Other Transportation
		0611.69 [†]	Client Per Diem/Lodging/Meals
		0611.70 [†]	Purchase
		0611.73 [†]	Other Vehicle Expenditures
		0611.76 [†]	Rent/Housing
		0611.77 [†]	Food
		0611.78 [†]	Utilities and Communications
		0611.79 [†]	Clothing
		0611.85 [†]	AFDC: Maintenance Grants
		0611.86 [†]	All Other Goods (not services)
		0611.87 [†]	State SSI Payments
N	1	0611.93 [†]	Attendant/Nursing Services
		0611.97 [†]	Family Members Services
N	1	0611.98 [†]	Child Care
N	1	0611.99 [†]	All Other Services (not goods)
0612		Foster Care	
		0612.07 [†]	Foster Care EA
N	1	0612.10 [†]	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 [†]	Dib Claimant Travel (Titl II)
		0612.29	Dib Med Record Request(Tit II)

M	6	0612.61	Concurrent Consultative Exam
		0612.66 [†]	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)
0613[†]		Social Services	
N	1	0613.11 [†]	Legal Svcs-Children
		0613.13 [†]	Win-Day Care-Registered
N	1	0613.29 [†]	Day Care, Child, Job Search
N	1	0613.32 [†]	Day Care, Child Income
N	1	0613.42 [†]	Day Care: Child: Student
N	1	0613.43 [†]	Day Care: Child: Training
N	1	0613.65 [†]	Emergency Shelter
		0613.66 [†]	Adopt Asst-Soc Svcs
0614[†]		Department of Family Services Case Services	
N	1	0614.70 [†]	Burial, Fc
N	1	0614.74 [†]	Burial, AFDC
N	1	0614.75 [†]	Burial, AFDC/Fc
N	1	0614.76 [†]	Burial, Lsc
N	1	0614.77 [†]	Burial, Map
N	1	0614.78 [†]	Burial, SSI
N	1	0614.79 [†]	Burial, Slsc
0615		Insurance Payment Claims	
		0615.01	Insurance Payment Claims
0616[†]		Medical Assistance Title 19 Program	
N	1	0616.08 [†]	Client Transportation
M	6	0616.19 [†]	Optometric Eye Glass/Lens
		0616.60 [†]	Medical Supplies and Equip
		0616.95 [†]	Prescribed Drugs
0617		Medicaid	
M	6	0617.74 [†]	Burial Services
M	6	0617.76	CORF
M	6	0617.77	Independent Lab
0620		Delinquent Services: Staff Supv. (De)	
N	1	0620.93	Preventive Day Care EA
N	1	0620.98	Crisis Shelter
N	1	0620.99	Crisis Shelter EA
0621[†]		Adult Protection Services	
N	1	0621.81 [†]	Emergency Services EA
		0621.82 [†]	Adult Guardianship
0622[†]		Child Protective Services (CPS)	
N	1	0622.05 [†]	Counseling EA

N	1	0622.06 [†]	Counseling
N	1	0622.14 [†]	Individualized Youth Services EA
N	1	0622.15 [†]	Individualized Youth Services
		0622.21 [†]	IV-E Applicable Child
		0622.22 [†]	Adoption Assistance Income Maintenance IVE
		0622.27 [†]	Adoption Assistance Income Maintenance
		0622.28 [†]	Adoptive Assistance Social Services
N	1	0622.30 [†]	Legal Services EA
N	1	0622.35 [†]	Legal Services
M	3	0622.47 [†]	Transportation EA
M	3	0622.52 [†]	Transportation
N	1	0622.62 [†]	Out of Home: Income Maintenance: IVE
N	1	0622.67 [†]	Out of Home: Income Maintenance: EA
N	1	0622.68 [†]	Out of Home: Social Services- EA
N	1	0622.73 [†]	Out of Home: Income Maintenance
N	1	0622.74 [†]	Out of Home: Social Services
N	1	0622.75 [†]	Out of Home Place IM: Health
N	1	0622.80 [†]	Crisis Shelter, EA
		0622.87 [†]	Subsidized Guardianship: Income Maintenance
N	1	0622.92 [†]	Daycare: Preventive/Protection: EA
N	1	0622.93 [†]	Daycare: Preventive/Protection
N	1	0622.96 [†]	Secured Facility Income Maintenance
0623		Youth and Family Service (YFS)	
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 [†]	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
0624		Probation (PB)	
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
0625		Universal Service Fund	
N	1	0625.18	Support Payments
0626[†]		Grants	
G	6	0626.01 [†]	Grants (Taxable)
G	6	0626.02 [†]	Energy/Indian Tribal Government Grant
		0626.03 [†]	Grants (Non-Taxable)
		0626.04 [†]	Supreme Court Civil Legal Services Equal Justice Wyoming
0630		Client/Recipient Benefits Paid	
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 [†]	Benefit Pay Client/Recipient
		0630.11 [†]	Benefit Pay Clients/Recipient
M	3	0630.12 [†]	Travel Reimbursement To Client
		0630.13 [†]	Travel Reimbursement To Client
N	1	0630.20	Ins Premiums Paid To Ins Carrier
M	3	0630.21 [†]	Ins Premiums Reimburse To Clients
M	6	0630.22	Incentive Payments
0667		University of Wyoming	
		0667.01	Grants and Aid Payments
700 Series	CAPITAL OUTLAY EXPENDITURES The amounts expended for the acquisition of, or additions to, fixed assets intended to benefit future periods. Also, includes those fixed assets acquired through capital leases. Payments made to corporate entities are not reportable.		
0701	Capital Outlay		

N	1	0701.01	Remodeling or Additions
N	1	0701.02	Roads and Sidewalks
N	1	0701.03	Improvements Other Than Buildings 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	0701.04	Grounds Development Landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes
N	1	0701.05	Land 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	0701.06	Buildings 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 <i>Note: Excludes items classified as furnishings and equipment under sub-object 0701.10</i>
N	1	0701.07	Highway Construction Construction, improvement, or addition to a highway, a highway building, or other highway related plant structure, including bridges, fencing, and cattle guards
N	1	0701.08	Other Acquisition Cost
N	1	0701.09	Other Capital Outlays Capital projects not specifically indicated
		0701.10	Furnishings and Equipment Furnishings and equipment considered a capital asset in accordance with the State's capitalization policy
		0701.11	Furniture
N	1	0701.12	Capital Planning Planning or determining the feasibility of a specific capital project or projects
N	1	0701.13	Architectural and Engineering Services Architectural or engineering firms or individuals relating to the development or construction of a specific capital project
N	1	0701.14	Relocation Costs Personal moving costs associated with the relocation of either individuals or items associated with capital projects

N	1	0701.15	Game and Fish Habitat Improvement
		0701.16	Game and Fish Fixtures
N	1	0701.30	Dam Construction
N	1	0701.71	Campground or Picnic Area
N	1	0701.82	Utility Systems
N	1	0701.86	Signs
		0701.99	Capital Outlay <i>Note: For WYDOT use only</i>
		0701.FA	FA Conversion
		0701.ST	Employee Reimbursement
0703		Capital Outlay-Advertising To be used only for advertising included in appropriation made for capital outlay	
N	1	0703.03	Advertising
		0703.ST	Employee Reimbursement
0705[†]		Capital Outlay-Travel In-State To be used only for travel included in appropriation made for capital outlay while performed under a personal service contract	
N	1	0705.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	0705.02[†]	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
N	1	0705.03[†]	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle; and fuel state-owned vehicles
N	1	0705.04[†]	Meals & Incidental Expenses (M&IE) 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	0705.06[†]	Actual Meals and Gratuities 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	0705.08[†]	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		0705.ST	Employee Reimbursement
0706[†]		Capital Outlay-Travel Out-State To be used only for travel included in appropriation made for capital outlay while performed under a personal service contract.	
N	1	0706.01[†]	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	0706.03[†]	Vehicle Reimbursement The amounts paid as reimbursement for private car mileage incurred while performing under a personal service contract. Also, includes the

			actual reimbursement of gas for a private automobile
N	1	0706.04 [†]	Per Diem: Meals and Lodging 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	0706.05 [†]	Gas Purchases
N	1	0706.08 [†]	Other Parking Fees
		0706.ST	Employee Reimbursement
800 Series	NON-OPERATING EXPENDITURES Fiscal transactions and expenditures, the costs of which are not ultimately borne by or chargeable to the State spending or distributing department or fund as a cost of administration or of programs and purposes. Except as noted, the following transactions are not reportable on Form 1099. Code N. Appropriated Non-Operating Expenditures		
0801	Purchases for Resale		
		0801.01	Purchases for Resale: Commodities, Materials, and Equipment Amounts expended to acquire merchandise purchased for resale
		0801.02	Discounts Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency
		0801.03	Freight In Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency
		0801.04	Demurrage
		0801.05	Handling Costs
		0801.06	Freight Out
		0801.07	Refund of Liquor Purchases
		0801.11	Freight Adjustments and Allowances
		0801.13	Refund of Beer Taxes (Exempt)
		0801.14	Postage for Resale
		0801.15	Consignment Sales
0802	State Initiated Volume Discount Purchases		
		0802.01	State Initiated Volume Discount Purchases Purchases made on behalf of counties, cities, towns, municipalities, districts, public schools, or community colleges
0803	Wyoming Library Database: WYLD		
		0803.01	Wyoming Library Database: WYLD
0811	Refund of Retirement Contributions and Interest		
		0811.01	Retirement Contributions
0812	Taxes (Overpayment)		
		0812.01	Sales Tax
		0812.04	Other
0813[†]	Redemption		
M	3	0813.04 [†]	Landowner Coupon Redemption
0814[†]	Other Refunds		

		0814.01[†]	Overpayment
		0814.02[†]	Other
		0814.03[†]	GPI Dependent Care Reimbursement
		0814.05[†]	Other Refunds or Stale Dated Warrants
0815	Support Payments		
		0815.01	Client Deficit
		0815.05	Incentive Payment
0816	Claims <i>Note: For A&I/HRD use only</i>		
		0816.01[†]	Health Claims
		0816.02[†]	Dental Claims
		0816.03[†]	Life Premium
		0816.04[†]	Voluntary Benefits
		0816.05[†]	Administration Fees
		0816.06[†]	Commercial Pharmacy Active employee and dependent prescriptions for those under the age of 65
		0816.07	EGWP/Part D Pharmacy Employee Group Waiver Plan covered under Part D of Medicare; prescription coverage is for eligible employees or retirees 65 and older
0821	Counties		
		0821.01	Gas Tax
		0821.02	Cigarette Tax
		0821.03	Sales and Use Tax
		0821.05	Other
		0821.07	Quarterly Mineral Severance Tax
0822	Municipalities		
		0822.02	Cigarette Tax
		0822.03	Sales and Use Tax
		0822.05	Other
		0822.07	Quarterly Mineral Severance Tax
0831	Federal Mineral Royalties		
		0831.01	Federal Mineral Royalties to Local Governments
		0831.02	Taylor Grazing Act
		0831.03	U.S. Forest Reserve
0842[†]	Retirement Payments These payments are reported on 1099 R. Reportable transactions are determined and Form 1099 is filed by the Retirement Division.		
		0842.01[†]	Service Retirement: Member Funds
0843	Other Collections		
		0843.02	Sales Tax: Department of Revenue and Taxation
		0843.03	WC Inact Acct Forfeit
		0843.04	Bond Forfeiture
0851	Principal Repurchase or Loss		
		0851.01	Principal: Repurchase

0852		Debt Service: Interest	
I	1	0852.01	Interest Interest payments determined by payer agency
0853		Debt Service: Other	
		0853.01	Other
0871		Other Loans	
		0871.01	Loans Requiring Collateral
		0871.02	Loans Not Requiring Collateral
0872[†]		Special Investigating Expenditures	
		0872.03[†]	Undercover Investigations
0881[†]		Fund Shift Fiscal	
		0881.01[†]	Debt Service (U.W.)
		0881.04[†]	Intra-Agency
		0881.05[†]	Inter-Agency
		0881.09[†]	CW SRF-DEQ/Land Office Only
900 Series	<p>CONTRACT PROFESSIONAL SERVICES</p> <p>This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation. 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.</p> <p>If an agency hires a current State employee to perform services for the State, even if the services performed are outside the scope of the employee's normal duties, agencies must immediately notify the Payroll Division of the State Auditor's Office at (307) 777-7831.</p> <p>No payments are allowed in the 0900 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.</p> <p>Agencies are not to include amount expended for architectural and engineering services on capital projects. These amounts are to be recorded as Object/Sub-object 0701.13</p>		
0901		Contract Services	
M	6	0901.01	Medical Services 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	0901.02	Taxidermist
N	1	0901.03	Mortuary and Burial
N	1	0901.04	Veterinary
N	1	0901.05	Attorney Services Non-state employed attorneys, bond counsel, patent counsel, hearing

			<p>examiners, and expert witnesses</p> <p><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></p>
N	1	0901.06	<p>Court Services</p> <p>Court reporters, legal aides, process servers, stenographic services, lay witnesses, summons issued, private investigators, collection costs, and other expenses associated with holding court or preparation for holding court</p> <p><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></p>
N	1	0901.07	<p>Marketing Services</p> <p>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.</p> <p><i>Note: Do not use for promotional products, please use 0208.04</i></p>
N	1	0901.08	<p>IT Services</p> <p>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</p> <p><i>Note: Do not use for design or development of major IT systems or solutions, please use 0901.50</i></p>
N	1	0901.09	<p>Correctional or Institution Services</p> <p>Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults or juveniles adjudicated delinquent or in need of supervision, and for the detention of adults and juveniles charged with a crime and awaiting trial</p>
N	1	0901.10	<p>Social Research Services</p> <p>Studies or services related to mental health care, behavioral science, education, or other social services</p> <p><i>Note: Do not use for client services, please use the 600 series</i></p>
N	1	0901.11	<p>Technical Research Services</p> <p>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</p>
N	1	0901.12	<p>Training Services</p> <p>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</p>

			investigations, or mediation and other employment issues
N	1	0901.13	Aerial Surveys
N	1	0901.14	Orthopedic Services
N	1	0901.15	Financial Services 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	0901.16	Management Services 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	0901.17	Organizational Services 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	0901.18	Engineering
N	1	0901.19	Laboratory Lab analysis other than medical <i>Note: Do not use for medical related lab expenses please use 0901.01</i>
M	6	0901.20	Pediatric
N	1	0901.21	Law Enforcement and Security Includes payments for narcotics officer services, background checks, and other identity confirmation services.
N	1	0901.22	Inspectors
N	1	0901.23	Communication and Photography Services 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	0901.24	Entertainers

N	1	0901.25	Interpreters
N	1	0901.26	Cont. Contract Services <i>Note: Do not use for services related to IT facilities</i>
N	1	0901.27	Appraisal Services Fees for services of appraisers and adjusters
N	1	0901.28	Temporary Personnel Services Includes amounts expended for data entry and answering services
N	1	0901.29	Other Contracted Services The amounts expended for personal service contracts other than those described above, including insurance brokering, etc.
N	1	0901.30	Judging and Officiating Fees
N	1	0901.32	Entertainment
N	1	0901.33	Rodeo
N	1	0901.34	Advertising Includes the cost of radio, television, signs, and billboard advertising
N	1	0901.35	Architectural and Engineer Services 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	0901.37	Commercial Printing 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	0901.38	Custodial, Housekeeping, and Janitorial Services Professional companies and individuals providing general cleaning services
N	1	0901.39	Feed and Hauling Delivery Services Includes freight and labor to transport and deliver
N	1	0901.40	Food Service 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 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	0901.41	Hotels, Motels, Inns, and Resorts Payments made for lodging and related lodging fees
N	1	0901.42	Information and Research Service Includes finger printing and other services determining eligibility for either state benefits or employment
N	1	0901.44	Landscaping Services Landscaping, maintenance, ground development and aesthetics including plants, trees, shrubs, trimming, weed control, and plant maintenance

N	1	0901.45	Laundry Services Charges for laundry and dry-cleaning services, including carpet cleaning or floor mat washing
N	1	0901.46	Mailing Services Bursting and pre-sorting forms, or stuffing and labeling envelopes in preparation for mailing
N	1	0901.47	Moving Services Professional moving services to relocate office furniture, fixtures, or direct payments to a moving company for an employee's relocation. <i>Note: Do not use for truck rental and supplies for moving if using state-employee labor</i>
N	1	0901.48	Transportation Services Includes purchases or payments directly to airlines, taxicabs, and limousine services
N	1	0901.49	News Clipping Service
N	1	0901.50	Managed Services 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	0901.51	Hosted Solutions Execution and operation of a software application entirely from the cloud on a recurring subscription basis
N	1	0901.52	IT Facilities 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	0901.53	IT Training Services Individuals engaged in or conducting IT training to meet employee training needs, managerial training, employee counseling services, and guest speakers
N	1	0901.54	IT Audits Examinations or evaluations of an organization's information technology infrastructure, policies, and operations
		0901.99	Professional Fees <i>Note: For WyDOT use only</i>
		0901.ST	Employee Reimbursement
0902		Consulting Services	
N	1	0902.05	Legal
N	1	0902.06	Law Enforcement
N	1	0902.07	Actuarial
N	1	0902.10	Other
		0902.ST	Employee Reimbursement
0903		Special or One Time Projects (Exceptions)	
N	1	0903.01	Extra Gov/Transition
N	1	0903.02	Tuition and Training

N	1	0903.03	Advertising and Promotion
N	1	0903.05	Legal Cost
N	1	0903.06	Project Invest-Study
N	1	0903.09	Warehousing and Storage
N	1	0903.14	Contracted Services
		0903.99	Highway Department Special Projects Services
		0903.ST	Employee Reimbursement
0905		Contractual Travel	<p>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.</p> <p>Travel reimbursements are 1099 reportable for contractors unless the contractor is reimbursed at or below the federal per diem rate or for actual costs and provides adequate substantiation for the cost incurred. For substantiation requirements or further detail on contractor travel reimbursement please review IRS publication 463.</p>
N	1	0905.01	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
N	1	0905.02	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
N	1	0905.03	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle
N	1	0905.04	Meals & Incidental Expenses (M&IE) 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	0905.06	Actual Meals and Gratuities 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	0905.08	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
		0905.10	Actual: Per State Guidelines
		0905.11	Common Carrier Transportation including commercial air, train, rail, bus, ferry, taxi, rental cars, and fuel for a rental car
		0905.12	Lodging Lodging expenses including nightly rates, lodging taxes, required fees, and required surcharges
		0905.13	Vehicle Reimbursement Vehicle mileage rate reimbursement or fuel for private vehicle
		0905.14	Meals & Incidental Expenses (M&IE) The M&IE allowance rate set by the State <i>Note: Does not include meals and gratuities for one-day round trips</i>
		0905.16	Actual Meals and Gratuities

			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>
		0905.18	Other Travel Expenses All other travel-related costs including parking fees, telephone calls, bellhop or porter gratuities, and other miscellaneous expenses
0906		Environmental Services <i>Note: For DEQ use only</i>	
N	1	0906.01	Engineering
N	1	0906.02	Construction Management
N	1	0906.03	Environmental Consul/Studies
N	1	0906.04	OP and Maintenance Oversight
		0906.ST	Employee Reimbursement
0907		Environmental Services: Other <i>Note: For DEQ use only</i>	
N	1	0907.01	Construction/Reclamation
N	1	0907.02	Public Facilities (AML)
N	1	0907.03	Disposal
N	1	0907.04	Excavation
N	1	0907.05	Subsurface Investigation
N	1	0907.06	Operations and Maintenance
N	1	0907.07	Decommissioning
N	1	0907.08	Emergency Response
N	1	0907.09	Remediation Equipment Build-Out
N	1	0907.10	Subsurface Injection
0999		Wyoming Department of Transportation Expenditures	
		0999.01	WYDOT Expenditures <i>Note: For WYDOT use only</i>