

TABLE 5

EXPENDITURE AND OTHER FINANCING USE CODES, BY CHARACTER AND OBJECT

410 Personal Services

- 411 Salaries and Wages
- 412 Social Security/Medicare
 - 412.1 Social Security
 - 412.2 Medicare
- 413 Retirement
- 414 Worker's Compensation
- 415 Group Insurance
- 416 Unemployment Compensation
- 417 Compensated Absence Salaries
- 419 Other Personal Service (special pay plan)

420 Other Current Expense

- 421 Insurance
- 422 Services and Fees
- 423 Publishing
- 424 Rentals
- 425 Repairs and Maintenance
- 426 Supplies and Materials
 - 426.1 Supplies
 - 426.2 Materials
 - 426.21 On-Sale Liquor
 - 426.22 Off-Sale Liquor
 - 426.23 On-Sale Wine
 - 426.24 Off-Sale Wine
 - 426.25 On-Sale Beer
 - 426.26 Off-Sale Beer
 - 426.27 Lottery Tickets
 - 426.29 Other Materials for Resale
- 427 Travel and Conference
- 428 Utilities
- 429 Other

430 Capital Assets

- 431 Land
- 432 Buildings
- 433 Improvements Other Than Buildings
- 434 Machinery and Equipment
 - 434.1 Computer Software
 - 434.2 Books
 - 434.3 Animals

440 Debt Service

- 441 Principal
- 442 Interest
- 449 Other

450 Other Expenditures

- 453 Amortization
- 454 Grants to Other Entities
- 455 Pension and Pension Refunds
- 456 Subsidies
- 457 Depreciation
- 458 Depletion
- 459 Loss on Disposition of Capital Assets