

Chart of Accounts

Revenue

R10000 – Taxes

R10100 – Millage Tax (also includes all watershed taxes)

R10200 – Delinquent Tax

R10300 – Franchise Tax

R10400 – Mineral Tax

R10500 – Telecommunications Tax

R10600 – Sand and Gravel Tax

R10700 – Sales Tax

R20000 – Permits and Licenses (doesn't pertain to conservation or watershed districts)

R30000 – Payments in Lieu of Taxes (doesn't pertain to conservation or watershed districts)

R40000 – Intergovernmental Revenues

R40100 – Fiscal Court

R40110 – General Funds

R40120 – Dead Animal

R40130 - Other

R40200 – City

R40300 – State

R40310 – Direct Aid (includes all distributions)

R40320 – State Cost Share (includes RCPP)

R40330 – Environmental Grant (dead animal, white goods, etc.)

R40340 – GOAP

R40341 – CAIP Landowner Funds

R40342 – Administrative

R40343 – Shared Use

R40344 – Dead Animal Removal

R40350 – Equipment Loan

R40360 – 319 Grants

R40361 – Program funding

R40362 - Administrative

R40400 – Federal

R40410 – Employee Partnership Program (CIA, 50/50, EWP, etc.)

R40420 – NACD Grants (technical assistance, urban initiative, etc.)

R40430 – PRIDE

R40440 – Watershed Funds

R50000 – Charges for Services

R50100 – Equipment Rental (additional pieces of equipment can be added)

R50110 – Equipment #1

R50120 – Equipment #2

R50130 – Equipment #3

R50140 – Equipment #4

R50150 – Equipment #5

R50200 – Infrastructure Rental (farm leases, building space, camping spaces, etc.)

R50300 – District Sales (filter fabric, risers, trees, seeds, etc.)

R60000 – Other Revenues

R60100 – Reimbursements (field days, newsletters, insurance, area meetings, shared employees, voided checks, overpayments, etc.)

R60200 – Surplus property (selling equipment, etc.)

R60300 – Equipment loan contractor payments

R60310 – Principal

R60320 – Interest

R60330 – Fees

R60400 – Grants from Partners (Fish and Wildlife, EPRI, Illinois Corn Growers, etc.)

R60500 – Investment Income

R60600 – Other Revenues (loans, donations, etc.)

R70000 – Interest Earned

R70100 – Bank Account

R70110 – Checking

R70120 – Savings

R70130 – Money Market

R70200 – Certificates of Deposit

Expenses

E10000 – Personnel

E10100 – Salaries and Wages

E10110 – Net Salary (including bonuses)

E10120 – Federal Taxes (including medicare and ss for employees AND supervisors)

E10130 – State Taxes

E10140 – Other Taxes (county, city, school, etc.)

E10200 – Per Diem

E10300 – Health Insurance (premiums, flex accounts, HSA, additional insurance)

E10400 – Workers Comp

E10500 – Unemployment

E10600 – Retirement (including all plans)

E10700 – Other

E20000 – Operating Expense

E20100 – Contracted Services

E20110 – Advertising and Printing

E20120 – Professional Services (CPA, attorney, etc.)

E20130 – Maintenance and Repairs (office and rental equipment and infrastructure, including mowing, janitorial, snow removal, etc.)

E20140 – Utilities

E20150 – Rents and Leases

E20160 – Insurance and Bonds

E20170 – Shared Employee Payments to Other Districts

E20180 – Other Contract Employees or Entities (equipment managers, drivers, etc.)

E20200 – Materials and Supplies

E20210 – Office Supplies

E20220 – Trees and Tree Bags (only tree and bag expenditures)

E20300 – Other Operating Expense

E20310 – Education and Promotion (banquets, awards, displays, giveaways, brochures, scholarships, tabloids, field days, Envirothon, camps, sponsorships, etc.)

E20320 – Fees (bank fees, SPGE, etc.)

E20330 – Watershed Maintenance and Operation

E30000 – Administration

E30100 – Dues and Subscriptions

E30200 – Travel and Training (employees and supervisors)

E30300 – Grants and Donations (grants that require reports to an originator)

E30400 – Programs

E30410 – State Cost Share

E30420 – CAIP

E30430 – Local Cost Share

E30440 – Environmental Grants

E30450 – 319 Administration

E30460 – Other/Special Projects

E30500 – Investment Loss

E40000 – Capital Outlay

E40100 – Land

E40200 – Land Improvement

E40300 – Building Construction (offices and other building)

E40400 – Building Improvement (remodeling, other work not considered maintenance and repairs)

E40500 – Furniture and Fixtures

E40600 – Equipment (office and rental – things that are being purchased out right)

E40700 - Vehicles

E50000 – Debt Service

E50100 – Short Term Debt Principal

E50200 – Short Term Debt Interest

E50300 – Loan Principal to Other Governments (equipment or infrastructure loan, etc.)

E50400 – Loan Interest to Other Governments (equipment infrastructure loan, etc.)