



**OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS**

CHART OF ACCOUNTS AND DEFINITIONS

The Chart of Accounts and Definitions document should be used as reference to identify classification of expenditures. If your department does not have one of the below object codes necessary for processing of payment, please submit a request for new account (please provide at least the Fund, Department, Future Use (if any) and Object) to:

Munis Help Desk munis-help@co.champaign.il.us

Object	Description	Definition
500101- 500999	VARIOUS PERSONNEL LINES	Salary-payroll and auditor office use only
501001	STATIONERY AND PRINTING	Printed Envelopes, Stationary, Forms, Business Cards, etc. Not for purchase of blank items
501002	OFFICE SUPPLIES	Printer/copier paper, envelopes (blank), toner, pens, pencils, paper clips, note pads, notary stamps. Think more consumable items and low \$ items like scissors, staplers, etc. If computer equipment (i.e. keyboards, monitors) related, use Equipment Less than \$5,000.
501003	BOOKS, PERIODICALS, AND MANUAL	Books, newspaper subscriptions, manuals including employment posters, includes digital books, database of books subscriptions, newspapers, workbooks and manuals.
501004	POSTAGE, UPS, FEDEX	USPS-meter usage, stamps, UPS, FedEx (think outgoing postage/shipping)
501005	FOOD NON-TRAVEL	Corrections meals, juror meals, HS meals, water, coffee, catering – all human consumable items Animal Control - animal food
501006	MEDICAL SUPPLIES	Medication, bandages, gloves, drug testing supplies, all human related items Animal Control - vaccines, syringes, gloves, Depke gas cylinders - all vet medical supplies
501008	MAINTENANCE SUPPLIES	Cleaning supplies (not services), custodial supplies
501009	VEHICLE SUPP/GAS & OIL	County owned vehicle fuel, oil, fork-lift propane cylinders refills
501010	TOOLS	Non-power hand tools (mostly used by Physical Plant, Highway, and RPC)
501011	GROUND SUPPLIES	Physical Plant/Highway/RPC use only - deicer, weed killer, flowers, mulch,
501012	UNIFORMS/CLOTHING	Corrections clothing, employee uniforms/allowance, client uniforms, all human wearables.
501013	DIETARY NON-FOOD SUPPLIES	Corrections/student/office kitchen disposable and non-edible items
501015	ELECTION SUPPLIES	supplies related to elections
501017	EQUIPMENT LESS THAN \$5000	Keyboards, computers, mice, cables, printers, furniture, shelving, power tools, small appliances, appliances; generally items that last longer than one year but cost less than \$5,000. Protection plans for items in this object code if a couple of hundred \$ or less.

Object	Description	Definition
501018	VEHICLE EQUIP LESS THAN \$5000	County owned vehicle equipment not part of initial vehicle purchase
501019	OPERATIONAL SUPPLIES	Consumable items such as paper towels, filters, belts, fuses, lights, blades, autopsy bags, ammunition, taser cartridges, corrections hygiene items, corrections bedding, mattresses, towels, etc. highway-misc. vehicles parts and supplies, laundry supplies, rabies tags, animal food, medication, and supplies. Jail commissary items. Circuit Clerk File Folders (Bradford)
501020	BAD DEBT EXPENSE	RPC USE ONLY
501021	EMPLOYEE DEVELOP/RECOGNITION	plaques, staff appreciation, retirement gifts
502001	PROFESSIONAL SERVICES	For services rendered. Audit, autopsy (also pathology/histology), K9 boarding/medical, transcripts, interpreters, cremation, corrections transportation, contractual attorneys, expert witness, childcare, background/investigation checks, necropsy.
502002	OUTSIDE SERVICES	For services rendered. Co-location services, cloud storage, polling locations, witness expenses, Urbana Free Library archive service. Highway quarterly badge service. Copy services (not copiers). GFOA Award Submission. CCSO impound towing
502003	TRAVEL COSTS	Employee (only) mileage, airfare, tolls, lodging, meal per diem, employee parking while traveling
502004	CONFERENCES AND TRAINING	Employee (only) registration fees for conference or training - do not put actual travel items here. Thomson Reuters West-Circuit Court continuing education webinars online
502005	TRAINING PROGRAMS	County hosted training costs, instructor pay/travel/lodging, location rent.
502006	EDUCATION	Employee education (does not include conference registrations), School field trips - mostly used by RPC
502007	INSURANCE (NON-PAYROLL)	Lifeworks, liability insurance, notary bond (not fee).
502008	LABORATORY FEES	Services provided by a LAB! - toxicology, bat & rabies testing (for AC Dept 247)
502009	EMPLOYEE RECRUITMENT COST	Cost associated with employee recruitment
502010	PROPERTY LOSS/DAMAGE CLAIMS	Administration Services Division use only
502011	UTILITIES	Gas, power, water service, sewer, cable television. Not phone or internet - see 502048
502012	REPAIR AND MAINT	Mowing, snow plowing, short-term (less than one year) equipment rentals for repairs & maintenance
502013	RENT	Outside space rent only (buildings, office space, porta-potty, event booths/tables)
502014	FINANCE CHARGES AND BANK FEES	Bank fees, Posipay fees, ACH/EFT fees, late fees, interest charges
502015	FINES & PENALTIES	Payment of fines or penalties not related to banking
502016	ELECTION/JUROR	County Clerk temporary election worker time (not mileage). Circuit Court Juror pay (not mileage).
502017	WASTE DISPOSAL AND RECYCLING	trash service, recycling, biohazard, landscape recycling fees, shredding
502018	PARKING (NON-TRAVEL)	Employee parking, juror parking

Object	Description	Definition
502019	ADVERTISING, LEGAL NOTICES	ads/notices in papers, radio, TV, Facebook, etc. (this includes job listings)
502020	BAD DEBT EXPENSE	RPC USE ONLY
502021	DUES, LICENSE, & MEMBERSHP	Association Dues, notary application fees, membership fees, vehicle license, vehicle tags, and vehicle registration. Includes intergovernmental memberships (GIS). County Clerk IDPH Fee for birth & death certificates; lien application/renewal payments (IL SOS)
502022	OPERATIONAL SERVICES	Fingerprinting, Zoom, Domain names, Website hosting, Survey Monkey, email newsletter service, event equipment leases/rental (golf carts, election trucks), mail pickup service (Quicksilver). Circuit Court Chief Judge Assessment fee. Corrections Food Service Inmate Worker and Porter Pay, City of Champaign METCAD & RMS fees (CCSO)
502024	PUBLIC RELATIONS	Mental Health Board/Development Disability Board Use Only
502025	CONTRIBUTIONS & GRANTS	Original and subgrantees
502028	DISTRIBUTIONS	Restricted use only
502029	LIABILITY CLAIMS - AUTO	ASD Insurance Specialist Use Only
502030	LIABILITY CLAIMS - GENERAL	ASD Insurance Specialist Use Only
502031-502034	DEPRECIATION EXP	Auditor Office Use Only
502035	REPAIR & MAINT - EQUIP/AUTO	County owned vehicle repairs - parts, tires, batteries. Equipment maintenance agreements (this includes copier usage charges), repairs and parts. Vehicle towing (if part of an insurance claim forward to Insurance Specialist)
502036	REPAIR & MAINT - ROAD & BRIDGE	Highway use only - trucking, rock, concrete, coating materials, culverts, street signs
502037	REPAIR & MAINT - BUILDING	County owned/leased building repairs, fire alarm testing, building systems repairs, parts for repairs, Signs. Building maint = janitorial services, alarm services, pest control
502038	DEMOLITION COSTS	Restricted use only (Planning & Zoning)
502039	CLIENT RENT/HLTHSAF/TUITION	RPC/DRUG COURT and VAC USE ONLY (client rent, weatherization grant health and safety, WIOA tuition, CSBG Community Service Block Grant, Scholarships)
502040	ARCHITECTURE / ENGINEERING SER	Specific to payments to architect and engineers
502041	HEALTH/DNTL/VISION NON-PAYRLL	Pre-employment testing, return to work tests, Covid, corrections health care; mental health
502042	OUTSIDE BOARDING	corrections housing with other facilities
502043	CONTINGENT EXPENSE	Restricted use only
502044	BENEFIT FEES/SETTLEMENT	Administrative Services Division and auditor office use only - BPC Fees, Gallagher Fees
502045	ATTORNEY/LEGAL SERVICES	Services provided TO the County, not court contractual attorneys.
502046	EQUIPMENT LEASES/EQUIP RENT	Postage meter, copiers, Xerox, water coolers. Not for short term equipment rental (less than one year) see Repairs & Maintenance. Highway MFT rental. Highway vehicle monitoring service (Fleetwatcher)
502047	SOFTWARE LICENSE & SAAS	Software licenses, user license, software as a service (both cloud based and installed), software maintenance agreements, QR Code generators, County IT Billings to departments, Transunion Risk & ALT Data Solutions

Object	Description	Definition
502048	PHONE/INTERNET	phone service, cell phone service, hotspots, internet service, answering service, EMA 2 way radio services
502049	CLIENT UTIL/MAT/SUPTSVC	RPC and VAC USE ONLY (client utility assistance, weatherization grant materials, WIOA supportive services)
502050	CLIENT SECDEP/LBR/OJT	RPC USE ONLY (client security deposits, weatherization grant labor, WIOA on the job training)
502051	CLIENT OTHER	RPC/DRUG COURT/PROBATION/COURT SERVICES USE ONLY (client assistance, weatherization grant and WIOA that does not fit in other specific objects)
505001- 505004	VARIOUS ACCOUNTS	Restricted use only
700101	TRANSFERS OUT	Use only if you have knowledge of transfers
800101	LAND	Fixed Assets-also for right-of-way purchases; permanent easements
800201	INFRASTRUCTURE	Fixed Assets-roads, bridges, culverts, temporary easements
800301	LAND IMPROVEMENTS	Fixed Assets-only over \$5,000-contact auditor office before use
800401	EQUIPMENT	Fixed Assets-each individual item over \$5,000 if computers or equipment, furniture. Vehicles.
800501	BUILDINGS	Fixed Assets-purchasing, major repairs/renovations that extend the life of a building (includes permits for projects under this object code)
800601	LEASEHOLD IMPROVEMENTS	Fixed Assets - improvements on leased locations over \$5,000