

DeKalb County Government

FY 2012

BUDGET

PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2012 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1111	General Fund		<u>General Government</u>
		1110	County Board
		1210	Finance Office
		1290	Non-Departmental Services
		1310	Information Management Office
		1410	Assessments Office
		1510	County Clerk & Recorder
		1530	Elections
		1710	Planning & Zoning
		1810	Regional Office of Education
		1910	Treasurer
			<u>Public Safety</u>
		2210	Judiciary
		2220	Jury Commission
		2310	Circuit Clerk
		2410	Coroner
		2510	ESDA
		2540	Local Emergency Planning Com
		2610	Sheriff
		2620	Sheriff - Merit Commission
		2630	Sheriff - Auxilliary/Radio Watch
		2670	Sheriff - Communications
		2680	Sheriff - Corrections
		2710	State's Attorney
		2810	Public Defender
		2910	Court Services
		4810	Facilities Management Office
		4910	Community Outreach Building
		4920	Public Health Maintenance
1211	Retirement Fund	5220	Retirement
1212	Tort & Liability Insurance Fund	5230	Tort & Liability Insurance
		5235	Worker's Compensation (Treasurer)
1213	PBC Lease Fund	5210	PBC Lease
1214	Micrographics Fund	5520	Micrographics

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1219	Circuit Clerk Election Citation	5330	Circuit Clerk Election Citation
1221	Circuit Clerk Operation & Administration	5390	Circuit Clerk Operation & Administration
1222	Law Library Fund	5610	Law Library
1223	Court Automation Fund	5340	Court Automation
1224	Child Support Fund	5350	Child Support
1225	Probation Services Fund	2930	Probation Services
1226	Document Storage Fund	5360	Document Storage
1227	Tax Sale Automation Fund	5370	Tax Sale Automation
1228	GIS Development Fund	5260	GIS Development
1229	Court Security Fund	2650	Court Security
1231	Highway Fund	3510	Highway
1232	Engineering Fund	3520	Engineering
1233	Aid to Bridges Fund	3530	Aid to Bridges
1234	County Motor Fuel Tax Fund	3540	County Motor Fuel Tax
1235	Federal Highway Matching Tax Fund	3550	Federal Highway Matching Tax
1241	Public Health Fund	3610	Public Health
1242	Community Mental Health Fund	3710	Community Mental Health
1243	Community Services Fund	4410	Community Services
1244	Community Services Revolving Loan Fund	4420	Revolving Loans
1245	Senior Services Fund	4510	Senior Services
1246	Veteran's Assistance Commission Fund	4610	Veteran's Assistance
1247	Solid Waste Fund	3650	Solid Waste Program

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
1251	Forest Preserve Fund	4210	Forest Preserve
1252	Forest Preserve Land Acquisition	4250	Forest Preserve Land Acquisition
1253	Forest Preserve Retirement	4260	Forest Preserve Retirement
1254	Forest Preserve Tort & Liability	4270	Forest Preserve Tort & Liability
1471	Special Projects Fund	5240	Special Projects
1472	County Farm Land Sale Fund	5270	County Farm Land Sale
1473	Land Acquisition - Sycamore Campus Fund	5550	Land Acquisition - Sycamore Campus
1475	Opportunity Fund	5288	Opportunity Fund
1476	Asset Replacement Fund	5530	Asset Replacement
1477	Tollway Access Loan Repayment Fund	5540	Tollway Access Loan Repayment
1478	DATA Fiber Optic Network	5570	DATA Fiber Optic Network
1479	Broadband Grant	5560	Broadband Grant
1481	Courthouse Expansion	5580	Courthouse Expansion
1485	Jail Expansion	5590	Jail Expansion
1488	FEMA Grant - Evergreen Village	5595	Evergreen Village
1501	Build America Bonds 2010	5710	Build America Bonds 2010
1505	Recovery Zone Bonds 2010	5730	Recovery Zone Bonds 2010
1512	Building Fund	5720	Building Fund
2501	Rehab & Nursing Center Fund	3800	Total for Nursing Home Departments
		3840	Nursing - Rehabilitation
		3850	Nursing - Education
		3860	Nursing - Social Services
		3870	Nursing - Patient Activities

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
2501	Rehab & Nursing Center Fund (continued)	3880	Nursing - Dietary
		3930	Nursing - Special Care Unit
		3950	Nursing - Nursing Subtotal
		3951	NonCertified RN
		3952	NonCertified LPN
		3953	NonCertified CNA
		3954	Certified RN
		3955	Certified LPN
		3956	Certified CNA
		3957	Certified Registry RN
		3958	Certified Registry LPN
		3959	Supervisory
		3993	Non-Certified Registry RN
		3994	Non-Certified Registry LPN
		3995	Registry CNA Non-Certified
		3996	Registry CNA Certified
		3960	Nursing - Environmental Services
		3970	Nursing - Maintenance
		3980	Nursing - Administration
		3990	Nursing - Capital Equipment
2502	Nursing Home Capital Fund	3998	Capital Improvements
2601	Medical Insurance Fund	5250	Employee Health & Life Insurance
3761	Working Cash Fund	6510	Working Cash
3771	Township Motor Fuel Fund	3560	Township Motor Fuel
3772	Township Bridge Fund	3570	Township Bridge
3773	Special Drainage Fund	6560	Special Drainage
3774	History Room Fund	6530	History Room
3775	Children's Waiting Room Fund	5380	Children's Waiting Room
3776	Drug Court Fund	5620	Drug Court
3778	Enhancement Drug Court	5640	Enhancement Drug Court
3802	Drug Prosecution Fund	2740	Drug Prosecution Program

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<u>FUND #</u>	<u>FUND NAME</u>	<u>DEPT #</u>	<u>DEPARTMENT NAME</u>
3803	Sheriff's Law Enforcement Projects Fund	2660	Law Enforcement Projects
4901	Long-Term Debt Fund	6520	Long Term Disability
4902	GFAAG - County & PBC Fund	6540	Fixed Assets County/PBC
4903	GFAAG - PBC Fund	6550	PBC Fixed Assets
4904	Forest Preserve Long-term Debt GLTDAG	6560	Forest Preserve Long-Term Debt
4905	Forest Preserve GFAAG	6570	Forest Preserve Fixed Assets
4999	Government Clearing Fund	5290	Payroll Liabilities
8100	PBC - General Fund	7110	PBC General Operations
8200	PBC - Capital Improvement Reserve Fund	7210	PBC Capital Improvement Reserve
8400	PBC - R & R Sycamore Campus Fund	7410	Sycamore Campus
8440	PBC - R & R Community Outreach Building	7440	Community Outreach Building
8450	PBC - R & R Health Facility Fund	7450	Health Facility/Non-Nursing Home
8460	PBC - R & R Public Safety Bldg Fund	7460	PBC Public Safety Building
8500	PBC - Sinking Fund	7510	Health Facility Debt Service
8740	PBC - Community Outreach Building	7740	Community Outreach Building

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

	Assets 0001 - 0999				
0001	Cash & Investments	0725	Equipment Sales		
0003	Certificate of Deposit	0730	Interest Received - Tax Collection		
0005	Nursing Home Activity Cash	0740	Travel Advances		
0006	Nursing Home CVS - Cash	0745	Food Advance - Sheriff Dept		
0007	Nursing Home Courtyard Cash	0750	Prepaid Expenses		
0010	Petty Cash	0751	Prepaid Health Insurance		
0011	Petty Cash - Circuit Clerk	0752	Prepaid Life Insurance		
0012	Petty Cash - County Clerk	0755	Prepaid Youth Beds		
0013	Petty Cash - Recorder	0760	Uniform Inventory		
0014	Petty Cash - Sheriff	0770	Printing Inventory		
0015	Petty Cash - State's Atty	0780	Vehicle Maintenance		
0016	Petty Cash - Joiner History Rm	0801	Due from General Fund		
0017	Petty Cash - Cir Clerk UPS	0802	Due from Senior Services		
0018	Petty Cash - Cir Clerk Child Support	0812	Due from Retirement Fund		
0019	Petty Cash - Cir Clerk Branch Court	0813	Due from Tort & Liability Fund		
0020	Emergency Assistance	0814	Due from Facilities Management		
0505	Unamortized Discount	0822	Due from Highway Fund		
0510	Savings Account	0823	Due from Engineering Fund		
0550	Cash with Paying Agent	0824	Due from Aid to Bridges		
0551	Issuance Costs FY05 Bond	0825	Due from County Motor Fuel		
0552	Unamortized Loss on Refund	0826	Due from Federal Highway Matching		
0553	Issuance Cost 2010-A America	0827	Due from Health Fund		
0554	Issuance Cost 2010-B Recovery	0828	Due from Mental Health		
0560	Restricted Cash	0829	Due from Nursing Home		
0575	Investment in Supportive Living	0830	Due from Veterans Assistance		
0600	Accounts Receivable	0831	Due from NH Capital Imp Fund		
0605	Property Taxes Receivable	0833	Due from Law Library		
0609	A/R Medicare Cost Report	0835	Due from Community Serv-Financial Aid		
0610	A/R - General Long Term Debt	0837	Due from Forest Preserve		
0611	A/R - Land Endowment	0838	Due from PBC Lease Fund		
0612	A/R - Conservation Endowment	0839	Due from Public Building Commission		
0615	Grants Receivable	0840	Due from Special Drainage		
0620	Medicare Settlement	0841	Due from Community Services		
0621	Allowance for Doubtful Accounts	0842	Due from Debt Service		
0630	Accrued Interest	0843	Due from Working Cash		
0650	Notes Receivable	0844	Due from Government Account		
0660	Leases Receivable	0845	Due from Medical Insurance		
0700	Stores Inventory	0846	Due from Township Motor Fuel		
0701	Purchases for Stores	0847	Due from Township Special Bridge		
0702	Sales from Stores	0848	Due from Document Storage		
0710	Prepaid Postage	0850	Due from Micrographics		
0711	Purchases for Postage	0851	Due from Court Automation		
0712	Sales from Postage	0852	Due from Special Projects		
0715	Prepaid UPS	0853	Due from Child Support		
0716	Purchases for UPS	0854	Due from GIS		
0717	Sales from UPS	0855	Due from Court Security		
0720	Revenue Stamps (State)	0856	Due from Solid Waste		
		0858	Due from Opportunity Fund		
		0867			

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

0868	Due from Tollway Access Loan Fund	1110	Accrued Payroll
0869	Due from Capital Improvements	1120	Deferred Property Taxes
0890	Due from Circuit Clerk	1122	Deferred Revenues
0894	Due from Community Outreach Bldg	1125	Plan Review
0895	Due from Other Funds	1130	Lease Obligations
0896	Due from PBC General Fund	1132	Revenue Bonds Payable
0897	Due from Trust & Agencies	1133	Bonds Payable
0898	Due from Enhanced Drug Court	1134	Interest Payable
0899	Due from Other Government	1135	General Bonds Payable
0900	Land	1138	Interest Payable
0909	Capital Assets Net Debt	1140	Health Claims Payable
0910	Buildings	1142	Animal Control Claims Payable
0911	Accum Depreciation - Buildings	1143	Premium on 2005 Bonds
0912	Unrestricted Assets	1144	Reserve for I.G.T.
0920	Land Improvements	1145	Work Comp Settlement Payable
0921	Accum Depreciation - Land Improvmt	1147	Health Insur. Assessment Payable
0922	Intangible Assets	1148	Reserve for Corp Compliance
0923	Accum Depreciation - Intangibles	1150	Unearned Income
0925	Furniture & Fixtures	1155	Escrow Payable
0926	Accum Depreciation Furn & Fixtures	1157	Property Development Payable
0930	Equipment	1160	Medicare Payable
0931	Accum Depreciation - Equipment	1162	First Impressions - KCH
0932	Office Equipment	1165	IPA Payable
0933	Accum Depreciation-Office Equipment	1167	Advance Billing
0934	Maintenance Equipment	1170	Hunting & Fishing License
0935	Accum Depreciation-Maint Equipment	1175	Death Certificate State Surcharge
0940	Vehicles	1176	Rental Housing Support Program
0941	Accum Depreciation - Vehicles	1180	Networking for Families
0942	Roads	1200	Compensated Absences - Payable
0943	Accum - Depreciation Roads	1201	Comp Absences Payable - General
0944	Right of Ways	1210	Comp Absences Payable - L.T.
0945	Accum Depreciation - ROW's	1213	Comp Absences Payable - Vet's Comm
0946	Bridges & Culverts	1214	Comp Absences Payable - Micrographics
0947	Accum Depreciation-Bridges & Culverts	1222	Comp Absences Payable - Highway
0948	Storm Sewers	1223	Comp Absences Payable - Engineering
0949	Accum Depreciation - Storm Sewers	1224	Comp Absences Payable - Aid to Bridges
0951	Construction in Progress	1225	Comp Ab Payable - Co. Motor Fuel
0952	Traffic Signals	1227	Comp Absences Payable - Health
0953	Accum Depreciation - Traffic Signals	1228	Comp Ab Payable - Mental Health
0955	Dementia Program Develop. Costs	1229	Comp Ab Payable - Court Security
0956	Senior Living Fac. Dev. Costs	1230	Comp Absences Payable - GIS
0999	Total Assets	1242	Comp Ab Payable - Community Services
		1243	Comp Absences Payable- Document Storage
	Liabilities 1000 - 1999	1244	Comp Absences Payabl- Court Automation
1010	Vendor Checks Payable	1245	Comp Absences Payable- Child Support
1100	Accounts Payable	1246	Comp Absences Payable- Solid Waste
1105	Judgment & Claims Payable	1250	Work Comp Withholding
1109	Retainage Payable	1251	Comp Absences Payable- Forest Preserve

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1255	Net Other Post-Employment Obligation	1530	Meals
1256	Forest Preserve Net Other Post Empl Obligation	1531	Operating Engineers Membership Dues
1257	NPO-Payable - IMRF	1532	Operating Engineers Admin Dues
1258	NPO-Payable - SLEP	1533	IMRF Service Buyback
1300	Net Payroll	1537	Uniforms
1305	Forest Preserve Payroll	1538	Back Brace
1400	Federal Withholding	1540	Special Miscellaneous
1405	Forest Preserve Federal Withholding	1541	Forest Preserve - Other
1410	State Withholding	1545	Miscellaneous
1420	FICA	1550	Flex Benefits - Medical
1425	Forest Preserve FICA	1551	Forest Preserve Flex Ben - Medical
1430	IMRF	1555	Flex Benefits - Dependent
1431	Additional IMRF	1557	Flex Benefits - Prior Year
1435	Forest Preserve IMRF	1560	Flex Benefits - Forfeits
1440	SLEP	1565	Employee Funds Escrow
1445	Unemployment Tax	1567	Employee Vending Machines
1446	Forest Preserve Unemployment Tax	1570	Void Checks
1450	Health Insurance	1575	Computer Rounding
1451	Forest Preserve Health Insurance	1801	Due to General Fund
1460	County Life Insurance	1812	Due to Retirement Fund
1461	Forest Preserve Life Insurance	1813	Due to Tort & Liability Insurance Fund
1464	Forest Preserve - IMRF Life	1814	Due to Facilities Management
1465	IMRF Life	1822	Due to Highway Fund
1467	Forest Preserve NACO Deferred Comp	1823	Due to Engineering Fund
1468	NACO Deferred Comp	1824	Due to Aid to Bridges
1469	Forest Preserve ICMA Deferred Comp	1825	Due to County Motor Fuel Fund
1470	ICMA Deferred Comp	1826	Due to Federal Highway Matching
1471	Flower Fund	1827	Due to Health Fund
1475	Kishwaukee United Way	1828	Due to Mental Health
1478	Forest Preserve YMCA	1829	Due to Nursing Home Fund
1479	YMCA	1831	Due to NH Capital Improvement Fund
1480	YMCA Joiner Fee	1835	Due to Law Library Fund
1481	Forest Preserve Credit Union	1837	Due to Comm. Services-Revolving Loans
1485	Savings Bonds	1838	Due to Forest Preserve
1487	MAP Local Fund	1839	Due to PBC Lease Fund
1488	MAP Health Fund	1841	Due to Special Drainage
1489	CT Services Teamster Dues	1842	Due to Community Services
1490	MAP Union Dues	1843	Due to Debt Service
1492	AFSCME Dues	1844	Due to Working Cash
1493	AFSCME - People	1845	Due to Government Account
1501	Garnishment - Specific	1846	Due to Medical Insurance
1502	Garnishment - Percentage	1847	Due to Township Motor Fuel
1505	Federal Tax Levy	1848	Due to Township Bridge
1510	Advances	1849	Due to Drug Court
1520	Child Support	1851	Due to Micrographics
1525	Tuition Reimbursement	1852	Due to Court Automation
1526	Disability - Exempt	1853	Due to Drug Prosecution
1527	Forest Preserve Disability - Exempt	1854	Due to Child Support

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

1855	Due to Court Security	2122	Designated - Nicholson Donation
1856	Due to Document Storage	2150	Designated - PHO Payout
1857	Due to Tax Sale Automation	2210	Designated: Fixed Assets
1858	Due to GIS Development	2220	Designated: Emergencies
1859	Due to Court Security	2243	Designated: Compensated Absences
1860	Due to Solid Waste Program	2250	Designated: Excess Claims
1861	Due to Special Projects	2252	Designated: Rate Stabilization
1862	Due to PBC R & R Health	2260	Reserved: Debt Service
1863	Due to PBC R & R Sycamore	2261	Reserved: Community Foundation
1864	Due to PBC R & R	2262	Reserved: Comm Foundation Land
1865	Due to History Room	2263	Reserved: "Jeff's Trees"
1866	Due to County Farm Fund	2265	Reserved: OSLAD Grant
1867	Due to Opportunity Fund	2266	Reserved: Cabin Relocation
1868	Due to Tollway Access Loan Fund	2299	Fund Balance
1869	Due to Capital Improvement Reserve	2999	Total Fund Equity
1894	Due to PBC Capital Improvement Resrv		
1895	Due to Other Funds		
1896	Due to PBC General Fund		
1897	Due to Trust & Agencies		
1898	Due to Townships		
1899	Due to Other Governments		
1999	Total Liabilities		
	Fund Equity 2000 - 2999		
2000	Budgetary Fund Balance		
2010	Appropriation Control		
2020	Revenue Estimate Control		
2030	Reserve for Encumbrance		
2040	Encumbrance Control		
2050	Expenditure Control		
2060	Revenue Control		
2100	Designated for Cash Flow		
2105	Designated - Long Term Notes		
2106	Designated - Bike Path		
2107	Designated - Property Development		
2109	Designated - Afton Wetland Bank		
2110	Designated - Special Use		
2111	Designated - Tort Claims		
2112	Designated - Capital		
2113	Reserved Prepaid Items		
2114	Designated - Youth Beds		
2115	Designated - IPA Adjustment		
2116	Investment Capital Assets (Net Debt)		
2117	Amortization of Contributed Capital		
2118	Prior Period Adjustments		
2119	Reserved IMRF Retirement		
2120	Reserved - Land/Cash Funds		
2121	Reserved NREC		

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FY 2012 BUDGET

CHART OF ACCOUNTS: REVENUES

REVENUES 3000 - 5999	4003	Federal Grant - Operating Government
	4004	Federal Grant - Capital Government
TOTAL REVENUES 3000	4005	Federal Grant - Operating Public Safety
	4006	Federal Grant - Capital Public Safety
TAXES 3001	4007	Federal Grant - Infrastructure
Locally Collected:	4008	Federal IEMA - TICP Grant
	4009	Federal Interest Rebate
	4010	5311 VAC Grant
3011 Current Property Taxes	4011	Federal Grant
3012 Interest on Current Property Taxes	4012	Federal Emergency Management Assn. (FEMA)
3013 Penalties on Current Property Taxes	4013	FCM Federal Match Grant
3014 Property Tax - FICA/IMRF	4017	ARRA CSBG Grant
3015 Property Tax - Tort	4018	ARRA HPRP
3016 Property Tax - PBC Lease Fund	4021	Entitlement Payments
3021 Delinquent Property Taxes (Prior Year)	4022	Land Set-Aside Program
3022 Interest on Delinquent Taxes	4031	Medicare - Part A
3023 Penalties on Delinquent Taxes	4032	Medicare - Part B
3031 Mobile Home Tax	4033	Contractual Allowance Medicare A
3041 TIF Surplus	4034	Contractual Allowance Medicare B
	4035	Medicare - Home Nursing
State Collected:	4038	Medicare Settlement (Cost Report)
	4039	Medicare Settlement - Prior
3311 State Income Tax	4041	COPS Program
3312 State Supplemental Income Tax	4042	Social Security Incentive Program
3321 Sales Tax (.01)		
3322 Sales Tax (.0025)	State:	
3323 Sales Tax - Photo Processing		
3324 Local Use Tax	4101	State Grant
3327 Games Tax	4102	IDNR Open Lands Trust Grant
3331 Replacement Tax	4103	State Grant - Operat Government
3341 Inheritance Tax	4104	State Grant - Capital Government
3351 Motor Fuel Tax	4105	State Grant - Oper. Public Safety
	4106	State Grant - Capital Public Safety
LICENSES AND PERMITS 3500	4107	Domestic Battery Grant
	4108	Victim Witness Grant
3511 Beer & Liquor Licenses	4109	P.H. Emergency Response
3512 Marriage Licenses	4110	Planning & Preparedness Grant
3513 Raffle Permits	4111	AIDS Grant
3514 Civil Union Licenses	4112	Basic Health Service Grant
3521 Building Permits	4113	Family Planning Grant
3522 Temporary Sign Permits	4114	Health Promotion Grant
3523 Landfill License	4115	Preventive Health Grant
3524 Franchise Fees	4116	Title XX Health Support Grant
3527 Building Re-Inspection	4117	Vision and Hearing Grant
3531 Animal Control Licenses	4118	WIC Grant
3540 Oversize Vehicle Permits	4119	Case Management Grant
3541 Septic Permits and Licenses	4120	Adolescent Health Grant
3542 Well Permits	4121	Computer Education Services
3543 Restaurant Permits	4122	0-3 Immunization
3551 Septic Inspections	4123	I-Plan Grant
3552 Well Inspections	4124	Family Centered Services
3553 Tanning Booth Inspection	4125	HIV Case Management
3561 Cremation Permits	4126	Healthy Child Care
	4127	Tobacco Grant
INTERGOVERNMENTAL 4000	4128	Breast & Cervical Grant
	4129	Vector Prevention Program
Federal:	4130	STD Prevention Grant
	4138	Medicaid - County Portion

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CHART OF ACCOUNTS: REVENUES

4139	I.G.T Adjusted Revenue	4530	Supervised Driver Safety School
4140	State Grant Infrastructure	4531	Police Communications
4149	SVPCA Professional Services Grant	4532	Court Security Fee
4151	TLEP Grant	4533	Work Release
4152	State Sheriff Schooling	4534	Prisoner Detention
4153	SCAAP Grant	4535	Probation Fee - Adult
4154	Major Crimes Task Force Grant	4536	Probation Fee - Juvenile
4155	CLEAN Program	4537	Communication Contracts
4156	Juvenile Placement Reimbursement	4538	Contract Policing
4201	Illinois Public Aid - Medicaid	4539	Tower Rental
4202	Election - Early Voting	4540	LEADS Connection
4211	Illinois Public Aid - Home Nursing	4541	Infant Safety Seat Program
4212	Illinois Public Aid - Family Centered Services	4542	Vital Records
4213	Illinois Public Aid - Well Child	4543	Choices Diversion Program
4214	Illinois Public Aid - Immunizations	4544	On-Call Reimbursement
4215	Illinois Public Aid - Vision/Hearing	4545	Police Partnerships
4219	Illinois Public Aid - Reimbursement	4549	County Consulting
4231	State Aid	4551	Library Services
4232	State Aid - IV Program	4553	Information & Technology Services
4301	Salary Reimbursements	4554	E-911 Contract
		4555	Bad Check Fee
Local:		4556	Pet Population Control
		4561	Drug Testing
4401	Local Agencies	4571	Blood Lead Testing
4411	Local Agencies - Nursing Services	4572	Juvenile Safe House
4421	Townships	4601	Private Pay
4422	Townships - Construction	4602	Private Pay - Family Planning
4423	Townships - Engineering	4603	Private Pay - Home Nursing
4431	Township Motor Fuel	4604	Private Pay - Immunizations
4432	Township Motor Fuel - Construction	4605	Private Pay - TB
4433	Township Motor Fuel - Engineering	4606	Private Pay - Well Child Clinic
4441	Township Special Bridge	4607	Employee Wellness
4442	Township Special Bridge - Construction	4608	School Physicals
4443	Township Special Bndge - Engineering	4609	Flu Shots
4451	City of DeKalb	4610	First Impressions
4461	Regional Plan Commission	4611	Third Party Reimbursement
4481	Franchise Fee	4612	Third Party Reimbursement - Home Nursing
		4613	Special Event Salary Reimbursement
CHARGES FOR SERVICES 4500		4621	Client Reimbursement
		4631	Afton Wetland Bank
4501	Office Fees	4632	NREC Revenue
4502	Administrative Fees	4641	Participation Fees
4509	Microfilm Document Copies	4644	Subscriber Fees
4510	Microfilm Contracts	4647	Dark Fiber License
4511	Passport Fees	4701	Building Maintenance - PBC
4512	Revenue Stamps	4711	O&M Lease - Sycamore Campus
4513	Computerization Fee	4712	O&M Lease - Health Department
4514	County Clerk Computerization Fee	4721	Building Lease - Nursing Home
4515	Recorder Computerization Fee	4722	Building Lease - Health Department
4516	Recordings	4731	County Renewal & Replacement Lease
4517	UCC	4732	Health Renewal & Replacement Lease
4518	Costs from Fines	4751	Grants - State of Illinois
4519	GIS Recording Fee	4753	State of Illinois - Soil Cleanup
4521	Zoning Hearing Fees	4754	Sycamore Film Festival
4522	Subdivision Review Fees	4761	DeKalb County Government
4525	Tipping Fees	4762	E-911 Board
4527	Electronic Monitoring	4800	Reimbursement Greenwood Acres
4528	Jail Medical Fees	4801	Financial Services

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: REVENUES

5916 Contribution from: Animal Control
5917 Contribution from: Law Library
5918 Contribution from: Court Automation
5919 Contribution from: Child Support
5921 Contribution from: Highway
5922 Contribution from: Engineering
5923 Contribution from: Aid to Bridges
5924 Contribution from: County Motor Fuel
5925 Contribution from: Federal Highway Matching
5931 Contribution from: Health
5932 Contribution from: Mental Health
5933 Contribution from: Community Services
5934 Contribution from: Community Services - Revolving Loans
5935 Contribution from: Senior Services
5936 Contribution from: Forest Preserve
5937 Contribution from: Special Projects
5938 Contribution from: County Farm
5939 Contribution from: Opportunity Fund
5941 Contribution from: Nursing Home
5942 Contribution from: Nursing Home - Capital
5943 Contribution from: Medical Insurance
5945 Contribution from: General Pet Population Control
5946 Contribution from: Facilities Management
5947 Contribution from: Working Cash
5948 Contribution from: Township Motor Fuel
5949 Contribution from: Township Bridge
5951 Contribution from: Long Term Debt
5952 Contribution from: Government (Disbursement)
5953 Contribution from: Probation Services
5954 Transfer In
5956 Contribution from: GIS Development
5957 Contribution from: Court Security
5958 Contribution from: Solid Waste Program
5959 Contribution from: Bond Proceeds
5961 Contribution from: Build America Bonds
5962 Contribution from: Recovery Zone Bonds
5964 Contribution from: Debt Service
5965 Contribution from: Sinking Fund
5966 Contribution from: PBC R & R - Sycamore
5967 Contribution from: PBC Capital Improvement Reserve
5968 Contribution from: PBC Operating Leases
5969 Contribution from: PBC Health Facility
5970 Contribution from: PBC R & R - PSB
5971 Contribution from: PBC General Fund
5972 Contribution from: Drug Court
5973 Contribution from: Community Outreach Building
5976 Contribution from: Building Fund
5977 Contribution from: Land Acquisition
5978 Contribution from: Fiber Optic Network

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

EXPENDITURES 6000 - 9999	7005	Land Sales
TOTAL EXPENDITURES 6000	7006	State Grant - Capital-Public Safety
TOTAL SALARIES & BENEFITS 6001	7007	Federal Grant - Capital-Public Safety
Salaries:	7008	ARRA Grant CSBG
6005 Salaries	7009	ARRA Grant HPRP
6008 Salaries - Sheriff Special Events	7011	Land Development
6009 Salaries - Sheriff Contract	7012	Landscaping
6041 Board Stipends	7013	Infrastructure Improvements
6051 Boards & Commissions	7015	Demolition
6061 Seasonal	7101	Building Construction
6071 Part Time	7102	Salt Storage Building
6075 Public Health Emergency Response	7103	Garage - Sycamore Complex
6081 Safety & Security	7104	Voluntary Action Center (Grant)
6085 Salaries - Natural Resource Center	7105	Construction Management
6087 Salaries - ETSB (911)	7108	Juvenile Detention
6088 Salaries - Public Building Commission	7109	Legislative Center
6091 Worker's Compensation Insurance Payroll	7110	Community Outreach Building
6111 Overtime	7111	Building Maintenance
6115 On Call	7112	Building Maintenance - PSB Roof
6121 Premium Holiday	7113	Building Maintenance - PSB Air Supply Controls
6122 Supervisory Differential	7114	Building Maintenance - PSB Air Conditioning
6123 Shift Differential	7115	Building Maintenance - NH Roof
6124 Extra Duty Pay	7121	Building Remodeling
6125 Weekend Pay	7122	Building Remodeling - Administration
6126 Training Pay	7123	Building Remodeling - Health Center
6211 Education Pay	7124	Building Remodeling - State's Attorney
6221 Longevity Pay	7125	Public Defender Offices
6231 Deferred Compensation	7126	Regional School Office
6241 Recruitment Bonus	7127	Court Related Office Space
6242 RN Point Bonus Program	7128	HIPAA Compliance Testing
6245 Employee Bonus Program	7129	Relocation Costs
6301 Salary Contingency	7130	Assisted Living
6302 PHO Contingency (Paid Hours Off)	7131	Relocation Utilities
6303 Contract Contingency	7132	Market Studies
Benefits:	7133	Prior Period Expenses
6501 FICA (Social Security)	7135	Public Safety Building
6502 IMRF (State Retirement)	7150	Americans with Disabilities
6503 SLEP (State Retirement - Law Enforcement)	7201	Roads - New Construction
6509 IMRF Reserve	7202	Roads - Major Repairs & Maintenance
6511 Health Insurance	7203	Bridges & Other Structures
6512 Life Insurance	7205	Health Center Entrance
6521 Disability Insurance	7210	Peace Road Feasibility
6531 Examination Fees	7211	North First Street - DeKalb
6601 Unemployment Insurance	7212	I-88 & Peace - West Access
6602 Worker's Compensation Insurance	7221	Parking Lot
6701 Uniform Allowance	7222	Parking Lot - Administration
6990 FY Change - Compensation	7223	Courthouse - Parking/Drive
CAPITAL OUTLAYS 7000	7224	Parking Lot - Health Center
Special Projects (Land, Buildings, & Improvements):	7225	Parking Lot - Highway
7001 Land Acquisition	7226	Parking Lot - Public Safety Building
7002 State Grant - Capital Government	7231	Sidewalks
7003 Federal Grant - Capital Government	7232	Walk/Bike Path
	7235	Sheriff's Impound Lot
	7251	Afon Park
	7252	Special Projects
	7253	Park Improvements
	7254	Park Improvements - Staff Labor
	7255	County Farm Woods Development
	7256	C-2000 Grant Costs
	7257	Greenways & Trails Costs
	7258	Wetland Mitigation

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

7259	Potawatomi Woods	7375	Digital Patroller - Sheriff
		7376	Communication Equipment - Grant
	For County's Special Projects Fund:	7377	Infrared Drainage Project
7301	Sheriff's Vehicle Program	7378	Tax System Conversion
7302	Coroner's Vehicle	7379	Digitize Architect Drawings
7303	Planning Vehicle	7381	Emergency Generator
7304	County Administrator's Vehicle	7401	Building Security Systems
7305	Animal Control Vehicle	7402	Underground Gasoline Storage
7306	Veteran's Assistance Vehicle	7403	Mobile Command Post - ESDA
7307	Facility Management Vehicle	7404	Electrical Phase Protection
7311	Community Outreach Renewal & Replacement	7405	Fire Alarm System & Testing
7321	Comprehensive Plan Update	7406	Energy Reduction Program
7322	Space Utilization Study	7407	Fire-Arm Training System
7323	Salary Study	7408	Speed Alert Trailer System
7324	Solid Waste Study/Landfill Expansion	7409	Panic Alarm System
7325	Hazard Mitigation	7410	Broadband Study
7326	Fee/Ind Cost/Best Practices Study	7411	Background Checks
7327	Aerial Tax Maps	7412	Wireless Access Points
7328	Groundwater Management Plan	7413	Contour Maps
7329	Stormwater Study	7414	Broadband Network
7331	Microfilming	7415	Cemetary Restoraion
7332	Sheriff's Information System	7416	Convention & Visitors Bureau
7334	Electronic Library		
7335	Network & Web Infrastructure		For Nursing Home Capital Improvements Fund:
7336	Signage	7501	High Tubs
7337	Computer Replacement	7502	Oxygen System
7338	Facility Management Equipment	7503	Energy Management
7339	Imaging System	7504	Hydraulic Pumps
7341	GIS & Property Tax System	7505	Tractor
7342	Financial System Upgrade	7510	Capital Improvements
7343	Assessor/Treasurer Equipment	7521	Fire System
7344	Assessor Document System	7522	Water Booster Heater
7345	Database Conversion for GIS	7531	Nurses Call Monitoring
7346	Planning & Zoning GIS Database	7551	Other Improvements
7348	IMO Database Experiment	7552	Furnishings & Fixtures
7349	State's Attorney Database	7553	Technical Equipment
7351	Telephone System	7554	Vehicles
7352	Sheriff's Care Trac	7601	General Contractor
7353	Sheriff's Radio Console	7602	Electrical Contractor
7354	Sheriff's Field Communications	7603	Mechanical Contractor
7355	Communication Tower	7604	Plumbing Contractor
7356	Electronic Time Clocks	7605	Fire Suppression Contractor
7357	Video Equipment	7607	Alzheimer Program Development
7358	Motor Pool Vehicle	7610	Health Facilities Development
7359	Reverse 9-1-1 E-mail Alert System	7611	Security Systems
7360	Sheriff's Communication Center	7615	Health Facility Construction
7361	Satellite Dish	7621	Utility Connections
7362	Video Arraignment	7622	Concrete & Installation
7363	"Alerts" Project	7625	Soil Remediation
7364	Sheriff's DUI Equipment	7628	Miscellaneous Construction
7365	ADA - Sound System	7629	Construction Contingency
7366	Color Copier		
7367	Folder/Sealer/Copier		Operating Capital:
7368	CAD Message Switch & Server	7701	Office Furniture & Small Equipment
7369	Filing Systems	7702	State Grant - Operating Government
7370	Metal Detector/X-Ray	7703	Federal Grant - Operating Government
7371	Live Scan Finger Print System	7704	State Grant - Operating Public Safety
7372	Squad Car Laptops	7705	Federal Grant - Operating Public Safety
7373	Base Station Transmitter	7711	Computer Equipment
7374	Communication System & Tower		

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

COMMODITIES & SERVICES 8000		8072	Software Acquisition
8001	Schools of Instruction (Tuition & Registration)	8073	Property Tax System
8002	State Required Training	8074	Internet
8003	Travel (Conferences: hotel, meals, miles, air)	8075	Communications Connectivity
8004	Mileage - Employee (from performing day to day duties)	8076	RN Outside Registry - M/C
8005	Mileage - Boards (paid to elected and appointed Boards)	8077	RN Outside Registry
8006	Special Accommodations due to Storm	8078	LPN Outside Registry - M/C
8007	Meetings - Host Expenses	8079	LPN Outside Registry
8008	Training	8080	Court Reporter Fees
8009	Moving Expenses	8081	Grand Jury Expense
8010	Recruitment	8082	Juror's Fees and Expenses
8011	Memberships	8083	Court Costs
8013	Public Notices (newspaper, magazine ads, & notices)	8084	Witness Fees
8014	Community Relations	8085	Transcripts
8018	Building Operating Costs	8086	Prisoner Transportation
8019	Future Use	8087	Detention Space
8021	Maintenance - Software	8088	Forfeiture DUI Costs
8022	Maintenance - Equipment	8089	Emergency Services
8023	Maintenance - Vehicles	8090	Background Checks
8024	Maintenance - Building	8091	Election Judges & Expenses
8025	Maintenance - Grounds	8092	Janitorial Contract
8026	Maintenance - Fuel Depot	8093	Landscaping & Mowing
8027	Maintenance - Elevators	8094	Refuse/Shredding Disposal
8028	Maintenance - HVAC	8095	Copier Leases
8029	Maintenance - Plumbing	8096	Participant Expenses
8030	Maintenance - Electrical	8097	Early Voting Expenses
8031	Rent - Space	8098	Fiber Optic Cable Maintenance
8032	Rent - Equipment	8101	Insurance Premiums
8033	Leased Equipment	8102	Liability Premiums
8034	Designated Donor Expense	8103	Life Insurance Premiums
8041	Utilities	8105	Surety Bonds
8042	Electricity	8107	Risk Abatement
8043	Gas	8108	ARRA CSBG Grant
8044	Telephone	8109	ARRA HPRP Grant
8045	Garbage	8110	Federa IEMA TICP ESDA Grant
8046	Water & Sewer	8111	Judgments and Claims
8048	Water Sample Testing	8112	Unemployment Claims
8049	Medicare - Professional Services	8115	Claims Administration
8050	CNA Outside Registry M/C	8118	Hazard Mitigation
8051	Professional Services	8121	Worker's Compensation - Medical
8052	CNA Outside Registry	8122	Worker's Compensation - Salaries
8053	Zoning/Hearing Officer	8123	Worker's Compensation - Settlement
8054	Conflict Attorneys	8124	Worker's Compensation - ADA Compliance
8055	Pre-Certification & Utilization Review	8131	Employee Insurance - Medical
8056	Employee Assistance Program	8132	Employee Insurance - Dental
8057	Flexible Benefits Program	8133	Employee Insurance - Vision
8058	Health Care Purchasing Group	8134	Insurance Refunds - Prepaid
8059	Departmental Chargeback	8135	Excess Medical Claims
8060	Appointed Attorneys	8136	Premium Stabilization Fund
8061	Commercial Services	8137	Employee Recognition Program
8062	Investigations	8138	County Medicaid Contribution
8063	Nuisance Abatement	8201	Contribution to Agencies
8064	Cemetery Maintenance	8202	Reimbursable Allotment
8065	Cleaning Services	8203	Credit Extended
8066	Aerial Digital Mapping	8204	State Appellate Service
8067	Soil Borings & Surveys	8205	Special Programs
8068	Vital Records	8206	Drug Testing
8069	Legislative Program	8207	VAC Pass-Thru Grant
8070	DCCF - Juvenile Learning Mentor Program Grant	8208	DUI Grant
8071	Data Processing	8209	Grant Refunds
		8210	DUI Forfeitures Expense

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

8211	Property Tax Payment	9102	Laundry Supplies
8212	"Go Green" Programs	9103	Linens
8218	Veterans Assistance	9111	Kitchen Supplies
8219	CASA	9112	Chemicals
8220	Juvenile Safe House	9121	Laundry Supplies
8221	DeKalb County Extension Unit	9130	Medical Supplies
8222	DeKalb County Economic Development Corporation	9131	Technical Supplies
8223	DeKalb County History Room	9132	Medical Supplies
8224	DeKalb County Soil & Water Conservation District	9133	Mapping Supplies
8225	Handicapped Program	9134	Lab Fees
8226	Renew & Replace - Community Outreach Building	9135	Infant Safety Seats
8227	Renew & Replace - Health Department	9136	Ambulance Fees
8228	Renew & Replace - Sycamore Campus	9137	X-Ray Fees
8229	DeKalb County Community Foundation	9141	Rehabilitation Supplies
8230	State Provider Fee	9142	Photography & Microfilm Supplies
8231	Juvenile Programming	9143	Inmate Supplies
8232	Children's Waiting Room	9144	Firearm Supplies
8233	Domestic Violence Pilot Program	9145	Commissary Supplies
8234	Pet Population Control	9146	Police Supplies
8235	Restricted SCAAP	9147	Major Crime & Task Force Equipment
8249	Federal Lobbyist	9151	Animal Control Supplies
8261	Construction Testing	9152	Clinic Supplies
8262	Testing & Balancing HVAC	9153	Educational Supplies
8263	Network Communications	9154	Family Planning Supplies
8264	Signage	9155	Home Nursing Supplies
8265	Window Treatments	9156	TB Supplies
8301	Medical Expense	9157	Vaccines
8302	Drugs	9161	Day Labor Materials
8303	Arrestee Medical Costs	9162	Traffic Control Materials
8305	Employee Wellness	9163	Winter Maintenance Materials
8306	Citizen Academy Expenses	9170	Environmental Supplies
8307	Wind Farm Expense	9171	General Government Compensated Absences
8311	Specialized Care & Treatment	9172	Public Safety Compensated Absences
8312	Nursing Home Christmas Party	9173	Highway Compensated Absences
8313	Electronic Monitoring	9174	Health & Welfare Compensated Absences
8315	Outings	9175	Culture & Recreation Compensated Absences
8316	Resident Entertainment	9176	Fixed Assets - General
8321	Direct Assistance Payments	9177	Fixed Assets - Public Safety
8325	Disaster Assistance	9178	Fixed Assets - Highway
8327	Burial Expenses	9179	Fixed Assets - Health & Welfare
8331	Scholarships	9180	Fixed Assets - Culture & Recreation
8332	Environmental Education	9185	Gain on Sale
8401	NIU Speech	9186	Loss on Sale
8402	Physical Therapy Consultant	9187	LTD IMRF - General Government
8403	Occupational Therapy Consultant	9188	LTD IMRF - Public Safety
8404	Speech Therapy Consultant	9189	LTD IMRF - Highway
8405	Respiratory Therapy Consultant	9190	LTD IMRF - Health & Welfare
8406	Pharmacy Consultant	9191	LTD SLEP - Public Safety
8407	Dental Consultant	9192	IMRF - General Government
8408	Utilization Review	9193	IMRF - Public Safety
8411	NREC Expenses	9194	IMRF - Health & Welfare
9001	Office Supplies	9195	IMRF - Highway & Streets
9011	Postage	9196	Change in OPEB - General Government
9012	Shipping	9201	Books & Subscriptions
9021	Copies - Inhouse	9202	Change in NOPEBO
9022	Copies - Outside	9203	County NPO
9031	Printing - Inhouse	9204	Culture & Recreation NPO
9041	Copy Machine Supplies	9205	County SLEP
9042	Printing Supplies	9211	Clothing
9043	Stock Paper	9212	Sycamore Film Festival
9101	Janitorial Supplies	9221	Fuel

DEKALB COUNTY GOVERNMENT

FY 2012 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

9231	Groceries	9979	Contribution to: PBC Capital Improvement Reserve
9232	Supplements	9981	Contribution to: PBC R & R - Sycamore
9233	Food Program	9982	Contribution to: PBC R & R - Health
9236	K-9 Program	9983	Contribution to: PBC Public Safety Building
9241	Vehicle Parts	9984	Contribution to: PBC Community Outreach Building
9242	Machine & Equipment Parts	9986	Contribution to: PBC R & R Community Outreach Building
9801	Miscellaneous	9990	Contribution to: Opportunity Fund
9811	Obsolescence	9991	Contribution to: Long Term Debt
9820	Depreciation	9992	Contribution to: Government (Disbursement)
9825	Amortization of Contributions to Capital		
9830	Loss on Disposal of Fixed Assets		
9835	Loss on Bad Debts		
9836	Extraordinary Loss on Disposal of Fixed Assets		
9891	Contingency		

FUND TRANSFERS 9900

9901	Contribution to: General
9911	Contribution to: Retirement
9912	Contribution to: Tort & Liability Insurance
9913	Contribution to: PBC Lease
9914	Contribution to: Micrographics
9915	Contribution to: PBC General Fund
9917	Contribution to: Law Library
9918	Contribution to: Court Automation
9919	Contribution to: Child Support
9921	Contribution to: Highway
9922	Contribution to: Engineering
9923	Contribution to: Aid to Bridges
9924	Contribution to: County Motor Fuel
9929	Contribution to: Federal Highway Matching
9931	Contribution to: Health
9932	Contribution to: Mental Health
9933	Contribution to: Community Services
9934	Contribution to: Community Services - Revolving Loans
9936	Contribution to: Forest Preserve
9937	Contribution to: Special Projects
9938	Contribution to: Senior Services
9941	Contribution to: Nursing Home
9942	Contribution to: Nursing Home - Capital
9943	Contribution to: Medical Insurance
9944	Contribution to: Land Acquisition
9945	Contribution to: Building Fund
9946	Contribution to: Facilities Management
9947	Contribution to: Working Cash
9948	Contribution to: Township Motor Fuel
9949	Contribution to: Township Bridge
9950	Contribution to: County Farm Land
9951	Contribution to: History Room
9952	Contribution to: Drug Program
9956	Contribution to: DATA Fiber Optic
9957	Contribution to: Broadband Grant
9958	Contribution to: Courthouse Expansion Fund
9959	Contribution to: Jail Expansion Fund
9961	Contribution to: GIS Development
9962	Contribution to: Asset Replacement
9966	Contribution to: Veteran's Assistance
9967	Contribution to: Drug Court
9971	Contribution to: FP Land Acquisition
9972	Contribution to: FP Retirement
9973	Contribution to: FP Tort & Liability