

Rock Island County, Illinois

Chart of Accounts Classification of Expenditures by Object

Definitions

OBJECT As used in expenditure classification, this term applies to the article purchased or the service obtained as distinguished from the results obtained from expenditures.

41 Personnel Services This is a basic classification of expenditures by object for services rendered by all officers and employees of the governmental unit, including related benefits and allowances. Note: Personnel services do not include fees and out-of-pocket expenses for professional or consultant services performed on assignment. Such services are properly classified as professional services. Principle types of personnel services classified under this object classification are as follows:

411 **Salaries and Wages** Fees paid for personnel services rendered in accordance with the rates, hours, terms and conditions as authorized by law or stated in employment contracts. Payroll numbers only to be used to pay salaries and wages for employees see 631 for private consults. Vouchers should not be coded 11 unless paying inter-fund reimbursement.

411.50 **Auto Allowance**

412 **Overtime, Hazardous Duty, Etc** Fees paid in addition to regular salaries and wages for services performed in excess of regular work hours requirements, or for services performed under hazardous conditions not required in the usual performance of duties, or for other services performed beyond usual requirements.

413 **Personal Benefits** Special benefits provided as part of the conditions of employment, including employer contributions to a retirement system, insurance and similar benefits.

413.00 **EHB**

413.10 **FICA**

413.20 **IMRF**

414 **Uniforms and Clothing** Include amounts paid to provide employees with uniforms, clothing, name badges or other incidentals necessary and essential in the performance of duties and responsibilities. The object class shall not include small supplies or hardware equipment.

416 **Lost Time**

418 Reimburse Judge Salary

52 Supplies This is a basic classification of expenditures by object for articles and commodities, which are consumed or materially altered when used, and for assets costing less than \$500. The following are principal types of desk supplies:

521 Office Supplies

Examples:

- Paper ó Plain white
- Pens and Pencils
- Envelopes (Plain, no printing)
- Folders
- Rubber bands
- CDs for Storage
- Staples
- Adding machine paper rolls
- Paper clips
- Whiteout/correction tape
- Blank index cards
- Calendars/appointment book

522 Operating Supplies

Examples:

- Agricultural Supplies
- Chemicals
- Drugs and Medicines ó if your dept administers
- Laboratory Supplies
- Cleaning and Sanitation Supplies
- Deposit books
- Checks
- Ink Cartridges and Toner
- Maps
- Batteries
- Household and Institutional Supplies
- Light Bulbs
- Application computer software up-grade that you buy to install yourself(or Kurt)
- Paper specific to your office-such as watermarked paper
- Food/feed for animals only (Animal Control and Zoo)
- Keys/Security Badges
- Gift Cards/Certificates ó for clients or programs
- Clothing Reimbursement for Defendants/Victims/Witnesses
- Bus Tickets Parolees
- Transportation Expenses for Veterans
- Event supplies/giveaways i.e. concessions, firewood, ice
- Software
- Oil, gas/diesel for equipment other than vehicles

523 Repair and Maintenance Supplies (if county fixes)

Examples:

Building Materials and Supplies
Paints and Painting Supplies
Structural Steel, Iron and related Metals
Road/sidewalk/parking lot patches & supplies
Rock-Highway Dept
Plumbing Supplies
Electrical Supplies
Motor Vehicle Repair Materials and Supplies
Windows and Wall Coverings
Other Repair and Maintenance Supplies

524 Small Tools and Equipment (Under \$1000)

Examples:

Hand Tools
Small Power Tools
Hand Held Test Equipment
Calculators
Computer- By itself, no hardware or software included and under \$1,000.

SEE NOTE BELOW

Wall Clocks
Desk Lamps
Chairs and Furniture
Chair Mats
Tape Dispenser
Staplers
Scissors
Portable Memory (Thumb or Jump Drives)
External Hard Drives
Portable Radios
Shredders
Monitors
Printers
Rubber Stamps (includes signature, notary)
Smoke Detector
Artwork/Office Décor

NOTE: New Computer that comes with Software and/or Programming (As long as the computer and all the software and programming combined total is **under \$1,000**). *If the computer and all necessary equipment to get the computer operational and running comes in over \$1,000 then it is a 764.00.*

526 Food Purchases

- Food assistance for Veterans
- Food and water for Patients
- Food and water for Prisoners
- Food and water for Board Committee Meetings
- Food and water for your office
- Food purchases for in (town meetings not associated with training cost)

527 Books and Periodicals

- Examples:
- Magazines
 - Reference Books
 - Research Studies
 - Professional Journals
 - Newspaper Subscriptions

528 Zoo Animals

529 Employee Recognition

- Gift card purchases

63 All Outside Services

630 Training and Education Include amounts paid on behalf of employees for developing their professional skills and enhancing their knowledge and ability to perform their jobs. This includes the cost of the session, food, and/or lodging if part of the session cost. Examples consist of registration for classes, conferences, meetings, seminars, in town lunch costs as included with registration, etc. *This does not include separate out of town traveling expenses.*

(Airfare/Train/Hotel/Taxi/Food/Tolls/Car Rental) **You must turn in an itemized receipt to be reimbursed.**

631 Professional Services

Examples:

Expert testimony on witness stand

Accounting and Auditing Services

Management Consulting Services

Engineering and Architectural Services

Special Legal Services

Professional License Renewal/Permits/License Plates

Notary (new or renewal fee to the State)

Title Transfers

Domain Renewal

Background Checks

Private Consultants

Medical, Dental, and Hospital Services

Prescriptions ó if a professional outside your dept. administers or from a pharmacy (the exception is Veterans Assistance)

Custodial (Including Polling for elections)

Cleaning Services

User License

Garbage/Waste Pick-up

Pest Control

Lawn Care Services

Towing

Snow Removal

Pharmacy Assistance for Veterans

Photo developing

Updates to software done by outside company for your office

Updates or installation charges of equipment that *are not* being capitalized

(NO 700 LEVEL)

Warranties that are not included with original purchase

Professional Services that are not supported by a written contractual

Agreement (Ie: see 644 first if N/A then it is a 631)

632 Communications

Examples:

Telephone/Cell

Postage/Stamps

Internet and Email

FedEx or UPS

Cable/Dish service

633 Transportation Must have an *itemized* receipt.

Examples:

Out of Town Travel Expenses- i.e.

(Airfare/Train/Hotel/Taxi/Food/Tolls/Gasoline/Car Rental)

I-pass renewal

634 Publishing

Examples:

Legal Advertising and Invitations to Bid

Public Notices

Employment Advertising

General Advertising

635 Printing and Duplicating

Examples:

Forms-(1099 Forms/Tax Bills/etc)

Documents and Letters

Envelopes- pre-printed (Plain white envelopes are 521)

Stationary

Business Cards

635. ER Printing of Employee Recognition

Plaques and certificates (Awards/Achievements/Recognition)

T-shirts

Mugs (etc.)

636 Insurance

Examples:

Fire

Theft

Other Casualty

Liabilities

Bonds/Insurance (including notary-not the fee)

Settlements

637 Public Utility Services

Example:

Gas

Electricity

Water

Utilities Assistance for Veterans

Cable/Dish

638 Repairs and Maintenance (work done by someone outside of the County)

Examples:

Buildings < \$5,000

Infrastructure < \$15,000

Equipment < \$5,000

Car wash

Stump grinding/removal

639 Rentals & Leases

Examples:

Land

Buildings

Machinery and Equipment

Rental Assistance for Veterans

Polling Place Rentals

Post Office Box Rental

641 Assistance to Veterans

Personal Hygiene items assistance for Veterans

642 Dues and Memberships

643 Juror Fees

644 Outside Contractual Services Signed, written contractual agreement with a vendor with a specific time period(renewable and re-negotiable). A copy of the contract must be on file with the County Auditor. This would include warranties.

645 Contingent

646 Judgments

647 Election Judges

648 Witness Fees (payment to witnesses, non-professional fees, including hotel & travel costs)

649 Child Placement

650 Tax buyer redemption

653 Involuntary relocations fees

76 Capital Outlay This is a basic classification of expenditures by object applicable to outlay which results in the acquisition of, Rights TO, or Additions to Fixed Assets, includes costs incidental thereto such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures, delivery costs, equipment installation, and or upgrades. Inventory numbers must be assigned to all acquisitions for which expenditures are coded with object codes 61, 62, 63, 64, 65, 66, 67 and 68.

The object classification pertains only to those assets, which are purchased, not constructed, fabricated or incidentally provided by the municipality. Cost elements of the latter are classified under other object classes; i.e., wages under Personnel Services, Materials, or Supplies etc.

761 Land

Examples:

Easements

Land Acquisition Costs and Related Expenditures

Right of Way

Miscellaneous Other Land Cost

762 New Buildings (Projects \$2,000-\$4,999)

Examples:

Administration and Office Buildings

Firehouse

Garage and Shop Buildings

Jails

Libraries

Storerooms and Warehouse

Zoos and Other Park Buildings

Miscellaneous Public Buildings

763 New Infrastructure (projects \$2,000-\$14,999)

Examples:

Alleys

Athletic Fields

Bridges, Culverts

Dock, Wharves, and Fences

Improvements to Existing Infrastructures

Landscaping

Lighting Systems

Parking Areas

Roadways

Sidewalks

Storm Drains

Streets

764 Machinery And Equipment (items \$1,000- \$4,999)

Examples:

Computers- **SEE NOTE BELOW**

Communications Equipment

Janitorial Equipment

Laboratory Equipment

Office Furniture and Equipment

Transportation Vehicles/Equipment

Heavy Duty Work Equipment

A/C & Heating Units

NOTE: *Computer with Software and All Essentials, such as monitor, in order to operate the computer as intended.*

Note: Exclude small tools (see account 24 Small Tools and Equipment) (see account 23, Repair and Maintenance Supplies).

765 Work in Progress Capital Projects not completed by fiscal year end.

Examples:

Miscellaneous Construction Projects

Open house expenses and separate pieces of equipment (see 764 or 768)

766 Buildings and Building Remodeling (projects > \$5,000): see list for 762

767 Infrastructure (projects > \$15,000): see list for 763

768 Machinery and Equipment (items > \$5,000): see list for 764

870 Debt Service This is a basic classification of expenditure by object representing outlays in the form of debt principal payments, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.

871 Principal

872 Interest

873 Credit Card Service Fees

Examples:

Bank Charges

Credit Card Charges

99 Inter-Fund Transfers Includes other payments between funds for services performed by one department on behalf of another. Do not include revenue transfers (see revenue accounts).

- 990.00 **Scholarship Giving**
- 991.00 **Transfer to General Fund**
- 991.10 **Transfer to Liability Insurance**
- 991.12 **Transfer to other Agency**
- 991.30 **Transfer to QC Development Group**
- 991.40 **Transfer to QC Conventional and Visitor Bureau**
- 991.45 **Transfer to PBC**
- 991.50 **Transfer to Bi-State**
- 991.55 **Blueprint 2010**
- 991.60 **Transfer to Records Document Storage**
- 991.63 **Transfer to Child Support**
- 991.70 **Transfer to GIS**
- 991.71 **Transfer to COPS Fund**
- 991.72 **Transfer to Animal Control**
- 991.73 **Transfer to Child Placement**
- 991.74 **Transfer to Niabi Zoo**
- 991.75 **Transfer to Hope Creek**
- 991.76 **Transfer to Capital Projects**
- 991.80 **Transfer to RC&D**
- 991.85 **Transfer to YSB**
- 991.86 **Transfer to Soil and Water**
- 991.87 **Transfer to TBA Fund**

