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.)