



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
100305	DUE FROM OTHERS	Reimbursement for Cobra/Retiree benefits, Unallowable purchases/tax to be reimbursed
100401	PREPAID EXPENSES	Payments in the Current Fiscal Year that are to be paid from the Next Fiscal Year's budget. Please see the Munis Manual for information to be provided to the Auditor's office when using prepaid expenses.
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. Highway building maintenance parts and supplies.
501009	VEHICLE SUPP/GAS & OIL	County owned vehicle fuel, oil, fork-lift propane cylinders refills (not for oil change services)
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.

Object	Description	Example
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 (including cell phone replacement insurance).
501018	VEHICLE EQUIP LESS THAN \$5000	County owned vehicle equipment not part of initial vehicle purchase (if the items purchased are for a vehicle purchased within the last 6 months the items need to be capitalized with the vehicle-please include VIN in lower description). Highway-misc. vehicles parts and supplies.
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., laundry supplies, rabies tags. K9 food, medicine, and supplies. Jail commissary items. Circuit Clerk File Folders (Bradford)
501020	CLASSROOM SUPPLIES	RPC USE ONLY
501021	EMPLOYEE DEVELOP/RECOGNITION	plaques, staff appreciation, retirement gifts, floral arrangements
501036	Operational Supplies - Road & Bridge	Highway use only
502001	PROFESSIONAL SERVICES	For services rendered. Audit, autopsy (also pathology/histology), K9 boarding/medical, transcripts, interpreters, cremation, corrections transportation, expert witness, childcare, background/investigation checks.
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 (example getting copies of a document). GFOA Award Submission. CCSO impound towing. Florist (non-employee related)
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 (one-time rental).
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), necropsy.
502009	EMPLOYEE RECRUITMENT COST	Cost associated with employee recruitment. For job listings/subscriptions see 502019
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. For utilities paid directly to the utility company. If utilities are paid to a landlord - see 502013 Rent.
502012	REPAIR AND MAINT	Mowing, snow plowing, short-term (less than one year) equipment rentals for repairs & maintenance

Object	Description	Definition
502013	RENT	Outside space rent only (buildings, office space-including utilities if paid to the landlord, property taxes on rented properties, porta-potty, event booths/tables, parking)
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
502019	ADVERTISING, LEGAL NOTICES	ads/notices in papers, radio, TV, Facebook, etc. (this includes ALL job listings including subscriptions that do not fall under the Software/SaaS object)
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); Accreditations.
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). Property Taxes. County IT Billings to departments
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

Object	Description	Definition
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 County, court contractual attorneys, any attorney fees.
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, Transunion Risk & ALT Data Solutions
502048	PHONE/INTERNET	phone service, cell phone service, hotspots, internet service, call center/answering service; EMA 2-way radio service Cell phone insurance plans - see 501017
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/VAC USE ONLY (client assistance, weatherization grant and WIOA that does not fit in other specific objects)
505001- 505004	VARIOUS ACCOUNTS	Restricted use only (Planning & Zoning)
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. Please provide VIN or serial number for equipment in lower description. Training costs can't be capitalized, maintenance agreements (service agreements) can't be capitalized, Warranties can't be capitalized - they should be expensed.
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