

DeKalb County Government

FY 2007

BUDGET

PLAN

Chart of Accounts

DEKALB COUNTY GOVERNMENT

- FY 2007 BUDGET -

CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| <u>FUND #</u> | <u>FUND NAME</u> | <u>DEPT #</u> | <u>DEPARTMENT NAME</u> |
|---------------|------------------|---------------|-----------------------------------|
| 1111 | General | | <u>General Government</u> |
| | | 1110 | County Board |
| | | 1210 | Finance |
| | | 1290 | Non-Departmental Services |
| | | 1310 | Information Management Office |
| | | 1410 | Supervisor of Assessments |
| | | 1510 | County Clerk & Recorder |
| | | 1530 | Elections |
| | | 1710 | Planning & Zoning |
| | | 1810 | Regional Supt. Of Schools |
| | | 1910 | Treasurer |
| | | | <u>Public Safety</u> |
| | | 2210 | Judiciary |
| | | 2220 | Jury Commission |
| | | 2310 | Circuit Clerk |
| | | 2410 | Coroner |
| | | 2510 | ESDA |
| | | 2610 | Sheriff |
| | | 2620 | Sheriff - Merit Commission |
| | | 2630 | Sheriff - Auxilliary |
| | | 2670 | Sheriff - Communications |
| | | 2680 | Sheriff - Corrections |
| | | 2685 | Sheriff - Jail Transition |
| | | 2710 | State's Attorney |
| | | 2810 | Public Defender |
| | | 2910 | Court Services |
| 1211 | Retirement | 5220 | FICA & IMRF |
| 1212 | Tort & Liability | 5230 | Risk Management |
| | | 5235 | Worker's Compensation (Treasurer) |
| 1213 | PBC Lease | 5210 | PBC Lease |
| 1214 | Micrographics | 5520 | Recorder Computerization |
| 1222 | Law Library | 5610 | Law Library |
| 1223 | Court Automation | 5340 | Court Computerization |

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- FY 2007 BUDGET -

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| <u>FUND #</u> | <u>FUND NAME</u> | <u>DEPT #</u> | <u>DEPARTMENT NAME</u> |
|---------------|----------------------------------|---------------|---------------------------------|
| 1224 | Child Support | 5350 | Child Support |
| 1225 | Probation Services | 2930 | Probation Services |
| 1226 | Documentation Storage | 5360 | Documentation Storage |
| 1227 | Tax Sale Automation Fund | 5370 | Tax Sale Automation |
| 1228 | GIS Development | 5260 | GIS Development |
| 1229 | Court Security | 2650 | Court Security |
| 1231 | Highway | 3510 | Highway |
| 1232 | Engineering | 3520 | Engineering |
| 1233 | Aid to Bridges | 3530 | Aid to Bridges |
| 1234 | County Motor Fuel Tax | 3540 | County Motor Fuel Tax |
| 1235 | Federal Highway Matching | 3550 | Federal Highway Matching |
| 1241 | Health | 3610 | Health |
| 1242 | Mental Health | 3710 | Mental Health |
| 1243 | Community Services | 4410 | Community Services |
| 1244 | Community Services Financial Aid | 4420 | Revolving Loans |
| 1245 | Senior Services | 4510 | Senior Services |
| 1246 | Veteran's Assistance Commission | 4610 | Veteran's Assistance Commission |
| 1247 | Solid Waste Program | 3650 | Solid Waste Program |
| 1251 | Forest Preserve | 4210 | Forest Preserve |
| 1471 | Special Projects | 5240 | Special Projects |
| 1472 | County Farm Land Sale | 5270 | County Farm Land Sale |

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| <u>FUND #</u> | <u>FUND NAME</u> | <u>DEPT #</u> | <u>DEPARTMENT NAME</u> |
|---------------|--------------------------|---------------|------------------------------------|
| 1473 | Land Acquisition | 5550 | Sycamore Campus |
| 1474 | Debt Service | 5285 | Debt Payments (1995) |
| 1475 | Opportunity Fund | 5288 | Opportunity Fund |
| 1476 | Asset Replacement Fund | 5530 | Asset Replacement Fund |
| 1477 | Tollway Access Loan Fund | 5540 | Tollway Access Loan Fund |
| 1511 | Public Safety Sales Tax | 5710 | Public Safety Tax Distribution |
| 1512 | Building Fund Reserve | 5720 | Future Building |
| 2501 | Nursing Home | 3800 | Total for Nursing Home Departments |
| | | 3840 | Nursing - Rehabilitation |
| | | 3850 | Nursing - Education |
| | | 3860 | Nursing - Social Services |
| | | 3870 | Nursing - Patient Activities |
| | | 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 | Registry RN Certified |
| | | 3958 | Registry LPN Certified |
| | | 3959 | Supervisory |
| | | 3993 | Registry RN Non-Certified |
| | | 3994 | Registry LPN Non-Certified |
| | | 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 | 3998 | Capital Improvements |

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| <u>FUND #</u> | <u>FUND NAME</u> | <u>DEPT #</u> | <u>DEPARTMENT NAME</u> |
|----------------------|------------------------------------|----------------------|---|
| 2601 | Medical Insurance | 5250 | Health & Life Program |
| 2603 | Facilities Management Office | 4810 | Facilities Management Office |
| 3761 | Working Cash | 6510 | Working Cash |
| 3771 | Township Motor Fuel | 3560 | Township Motor Fuel |
| 3772 | Township Bridge | 3570 | Township Bridge |
| 3773 | Special Drainage | 6560 | Special Drainage |
| 3774 | History Room | 6530 | History Room |
| 3775 | Children's Waiting Room | 5380 | Children's Waiting Room |
| 3776 | Drug Court | 5620 | Drug Court |
| 3802 | Drug Prosecution (States Attorney) | 2740 | Drug Program (States Attorney) |
| 3803 | Sheriff's Special Projects | 2660 | Sheriff's Special Projects |
| 4901 | Long-Term Debt | 6520 | Long Term Compensated Absences |
| 4902 | GFAAG - County & PBC | 6540 | General Fixed Assets |
| 4903 | GFAAG - PBC | 6550 | PBC Fixed Assets |
| 4999 | Disbursement (Government) | 5290 | Payroll Liabilities |
| 8100 | PBC - General Fund | 7110 | General Operations |
| 8200 | PBC - Capital Improvement Reserve | 7210 | PBC Projects |
| 8300 | PBC - Operating Leases | 7310 | Building & Grounds - Operations & Maint |
| 8400 | PBC - R & R Sycamore Campus | 7410 | Sycamore Campus |
| 8450 | PBC - R & R Health Facility | 7450 | Health Facility/Non-Nursing Home |
| 8460 | PBC - R & R Public Safety Bldg | 7460 | Public Safety Building |
| 8500 | PBC - Sinking Fund | 7510 | Health Facility Debt Service |

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CHART OF ACCOUNTS: FUNDS & DEPARTMENTS

| <u>FUND #</u> | <u>FUND NAME</u> | <u>DEPT #</u> | <u>DEPARTMENT NAME</u> |
|---------------|------------------------------|---------------|--|
| 8600 | PBC - Detention Center | 7610 | Jail Expansion/Construction |
| 8740 | PBC - Home Care Construction | 7740 | Community Outreach Building Construction |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| Assets 0001 - 0999 | | | |
|---------------------------|--------------------------------------|------|-------------------------------------|
| 0001 | Cash & Investments | 0745 | Food Advance - Sheriff Dept |
| 0003 | Certificates of Deposit | 0750 | Prepaid Expenses |
| 0005 | Nursing Home Activity Cash | 0751 | Prepaid Health Insurance |
| 0006 | Nursing Home CVS - Cash | 0752 | Prepaid Life Insurance |
| 0007 | Nursing Home Courtyard Cash | 0755 | Prepaid Youth Beds |
| 0010 | Petty Cash | 0760 | Uniform Inventory |
| 0011 | Petty Cash - Circuit Clerk | 0770 | Printing Inventory |
| 0012 | Petty Cash - County Clerk | 0780 | Vehicle Maintenance |
| 0013 | Petty Cash - Recorder | 0801 | Due from General Fund |
| 0014 | Petty Cash - Sheriff | 0812 | Due from Retirement Fund |
| 0015 | Petty Cash - State's Atty | 0813 | Due from Tort & Liability Fund |
| 0016 | Petty Cash - Joiner History Rm | 0814 | Due from Facilities Management |
| 0017 | Petty Cash - Cir Clerk UPS | 0822 | Due from Highway Fund |
| 0018 | Petty Cash - Cir Clerk Child Support | 0823 | Due from Engineering Fund |
| 0019 | Petty Cash - Cir Clerk Branch Court | 0824 | Due from Aid to Bridges |
| 0505 | Unamortized Discount | 0825 | Due from County Motor Fuel |
| 0510 | Savings Account | 0826 | Due from Federal Highway Matching |
| 0550 | Cash with Paying Agent | 0827 | Due from Health Fund |
| 0551 | Insurance Costs FY05 Issue | 0828 | Due from Mental Health |
| 0552 | Unamortized Loss on Refund | 0829 | Due from Nursing Home |
| 0560 | Restricted Cash | 0830 | Due from Veterans Assistance |
| 0600 | Accounts Receivable | 0831 | Due from N.H. Capital Imp Fund |
| 0605 | Property Taxes Receivable | 0835 | Due from Law Library |
| 0609 | A/R Medicare Cost Report | 0837 | Due from Comm. Serv-Fin. Aid |
| 0610 | A/R - General Long Term Debt | 0838 | Due from Forest Preserve |
| 0611 | A/R - Land Endowment | 0839 | Due from PBC Lease Fund |
| 0612 | A/R - Conservation Endowment | 0840 | Due from Public Building Commission |
| 0615 | Grants Receivable | 0841 | Due from Special Drainage |
| 0620 | Medicare Settlement | 0842 | Due from Community Services |
| 0621 | Allowance for Doubtful Accounts | 0843 | Due from Debt Service |
| 0630 | Accrued Interest | 0844 | Due from Working Cash |
| 0650 | Notes Receivable | 0845 | Due from Government Account |
| 0660 | Leases Receivable | 0846 | Due from Medical Insurance |
| 0700 | Stores Inventory | 0847 | Due from Township Motor Fuel |
| 0701 | Purchases for Stores | 0848 | Due from Township Special Bridge |
| 0702 | Sales from Stores | 0850 | Due from Document Storage |
| 0710 | Prepaid Postage | 0851 | Due from Micrographics |
| 0711 | Purchases for Postage | 0852 | Due from Court Automation |
| 0712 | Sales from Postage | 0853 | Due from Special Projects |
| 0715 | Prepaid UPS | 0854 | Due from Child Support |
| 0716 | Purchases for UPS | 0855 | Due from GIS |
| 0717 | Sales from UPS | 0856 | Due from Court Security |
| 0720 | Revenue Stamps (State) | 0858 | Due from Solid Waste |
| 0725 | Equipment Sales | 0867 | Due from Opportunity Fund |
| 0730 | Interest Received - Tax Collection | 0868 | Due from Tollway Access Loan Fund |
| 0740 | Travel Advances | 0869 | Due from Capital Improvement |
| | | 0890 | Due from Circuit Clerk |

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CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | | |
|------|-------------------------------------|------|-------------------------------------|
| 0895 | Due from Other Funds | 1135 | General Bonds Payable |
| 0896 | Due from PBC General Fund | 1140 | Health Claims Payable |
| 0897 | Due from Trust & Agencies | 1142 | Animal Control Claims Payable |
| 0899 | Due from Other Government | 1143 | Premium on 2005 Bonds |
| 0900 | Land | 1145 | Work Comp Settlement Payable |
| 0909 | Capital Assets Net Debt | 1147 | Health Insur. Assessment Payable |
| 0910 | Buildings | 1148 | Reserve for Corp Compliance |
| 0911 | Accum Depreciation - Buildings | 1150 | Unearned Income |
| 0912 | Unrestricted Assets | 1155 | Escrow Payable |
| 0920 | Land Improvements | 1157 | Property Development Payable |
| 0921 | Accum Depreciation - Land Improvmt | 1160 | Medicare Payable |
| 0925 | Furniture & Fixtures | 1162 | First Impressions - KCH |
| 0926 | Accum Depreciation Furn & Fixtures | 1165 | IPA Payable |
| 0930 | Equipment | 1167 | Advance Billing |
| 0931 | Accum Depreciation - Equipment | 1170 | Hunting & Fishing License |
| 0932 | Office Equipment | 1175 | Death Certificate State Surcharge |
| 0933 | Accum Depreciation-Office Equipment | 1176 | Rental Housing Support Program |
| 0934 | Maintenance Equipment | 1180 | Networking for Families |
| 0935 | Accum Depreciation-Maint Equipment | 1200 | Compensated Absences - Payable |
| 0940 | Vehicles | 1201 | Comp Absences Payable - General |
| 0941 | Accum Depreciation - Vehicles | 1210 | Comp Absences Payable - L.T. |
| 0942 | Roads | 1214 | Comp Absences Payable - Microgra. |
| 0943 | Accum Depreciation Roads | 1222 | Comp Absences Payable - Highway |
| 0944 | Right of Ways | 1223 | Comp Absences Payable - Engineer |
| 0945 | Accum Depreciation ROW's | 1224 | Comp Ab Payable - Aid to Bridge |
| 0946 | Bridges & Culverts | 1225 | Comp Ab Payable - Co. Motor Fuel |
| 0947 | Acc Depreciation Bridges & Culverts | 1227 | Comp Absences Payable - Health |
| 0948 | Storm Sewers | 1228 | Comp Ab Payable - Mental Health |
| 0949 | Acc Depreciation Storm Sewers | 1229 | Comp Ab Payable - Court Security |
| 0951 | Construction in Progress | 1230 | Comp Absences Payable - GIS |
| 0955 | Dementia Program Develop. Costs | 1242 | Comp Ab Payable - Comm Services |
| 0956 | Senior Living Fac. Dev. Costs | 1243 | Comp Absences - Document Storage |
| 0999 | Total Assets | 1244 | Comp Absences - Court Automation |
| | | 1245 | Comp Absences - Child Support |
| | Liabilities 1000 - 1999 | 1246 | Comp Absences - Solid Waste |
| 1010 | Vendor Checks Payable | 1251 | Comp Absences - Forest Preserve |
| 1100 | Accounts Payable | 1300 | Net Payroll |
| 1105 | Judgment & Claims Payable | 1305 | Forest Preserve Payroll |
| 1109 | Retainage Payable | 1400 | Federal Withholding |
| 1110 | Accrued Payroll | 1405 | Forest Preserve Federal Withholding |
| 1120 | Deferred Property Taxes | 1410 | State Withholding |
| 1122 | Deferred Revenues | 1420 | FICA |
| 1125 | Plan Review | 1425 | Forest Preserve FICA |
| 1130 | Lease Obligations | 1430 | IMRF |
| 1132 | Revenue Bonds Payable | 1435 | Forest Preserve IMRF |
| 1133 | Bonds Payable | 1440 | SLEP |
| 1134 | Interest Payable | 1445 | Unemployment Tax |

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FY 2007 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

| | | | |
|------|-------------------------------------|------|--|
| 1446 | Forest Preserve Unemployment Tax | 1801 | Due to General Fund |
| 1450 | Health Insurance | 1812 | Due to Retirement Fund |
| 1451 | Forest Preserve Health Insurance | 1813 | Due to Tort & Liability Insurance Fund |
| 1460 | County Life Insurance | 1814 | Due to Facilities Management |
| 1461 | Forest Preserve Life Insurance | 1822 | Due to Highway Fund |
| 1464 | Forest Preserve - IMRF Life | 1823 | Due to Engineering Fund |
| 1465 | IMRF Life | 1824 | Due to Aid to Bridges |
| 1467 | Forest Preserve NACO Deferred Comp | 1825 | Due to County Motor Fuel Fund |
| 1468 | NACO Deferred Comp | 1826 | Due to Federal Highway Matching |
| 1469 | Forest Preserve ICMA Deferred Comp | 1827 | Due to Health Fund |
| 1470 | ICMA Deferred Comp | 1828 | Due to Mental Health |
| 1471 | Flower Fund | 1829 | Due to Nursing Home Fund |
| 1475 | Kishwaukee United Way | 1831 | Due to N.H. Capital Improvement Fund |
| 1478 | Forest Preserve YMCA | 1835 | Due to Law Library Fund |
| 1479 | YMCA | 1837 | Due to Comm. Services-Financial Aid |
| 1481 | Forest Preserve Credit Union | 1838 | Due to Forest Preserve |
| 1485 | Savings Bonds | 1839 | Due to PBC Lease Fund |
| 1487 | MAP Local Deduction | 1841 | Due to Special Drainage |
| 1488 | MAP Health Fund | 1842 | Due to Community Services |
| 1489 | CT Services Teamster Dues | 1843 | Due to Debt Service |
| 1490 | MAP Union Dues | 1844 | Due to Working Cash |
| 1492 | AFSCME Dues | 1845 | Due to Government Account |
| 1493 | AFSCME - People | 1846 | Due to Medical Insurance |
| 1501 | Garnishment - Specific | 1847 | Due to Township Motor Fuel |
| 1502 | Garnishment - Percentage | 1848 | Due to Township Bridge |
| 1505 | Federal Tax Levy | 1851 | Due to Micrographics |
| 1510 | Advances | 1852 | Due to Court Automation |
| 1520 | Child Support | 1853 | Due to Drug Prosecution |
| 1525 | Tuition Reimbursement | 1854 | Due to Child Support |
| 1526 | Disability - Exempt | 1855 | Due to Court Security |
| 1527 | Forest Preserve Disability - Exempt | 1856 | Due to Document Storage |
| 1530 | Meals | 1857 | Due to Tax Sale Automation |
| 1533 | IMRF Service Buyback | 1858 | Due to GIS Development |
| 1537 | Uniforms | 1859 | Due to Court Security |
| 1538 | Back Brace | 1860 | Due to Solid Waste Program |
| 1540 | Special Miscellaneous | 1861 | Due to Special Projects |
| 1541 | Forest Preserve - Other | 1862 | Due to PBC R & R Health |
| 1545 | Miscellaneous | 1863 | Due to PBC R & R Sycamore |
| 1550 | Flex Benefits - Medical | 1864 | Due to R & R |
| 1551 | Forest Preserve Flex Ben - Medical | 1865 | Due to History Room |
| 1555 | Flex Benefits - Dependent | 1867 | Due to Opportunity Fund |
| 1557 | Flex Benefits - Prior Year | 1868 | Due to Tollway Access Loan Fund |
| 1560 | Flex Benefits - Forfeits | 1895 | Due to Other Funds |
| 1565 | Employee Funds Escrow | 1896 | Due to PBC General Fund |
| 1567 | Employee Vending Machines | 1897 | Due to Trust & Agencies |
| 1570 | Void Checks | 1898 | Due to Townships |
| 1575 | Computer Rounding | 1899 | Due to Other Governments |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: ASSETS, LIABILITIES, AND FUND EQUITY

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
2114 Designated - Youth Beds
2115 Designated - IPA Adjustment
2116 Inv Capital Assets (Net Debt)
2117 Amortization of Contributed Capital
2118 Prior Period Adjustments
2120 Reserved - Land/Cash Funds
2121 Reserved NREC
2122 Designated - Nicholson Donation
2150 Designated - PHO Payout
2210 Designated: Fixed Assets
2220 Designated: Emergencies
2243 Designated: Comp Absences
2250 Designated: Excess Claims
2252 Designated: Rate Stabilization
2260 Reserved: Debt Service
2261 Reserved: Community Foundation
2262 Reserved: Comm Foundation Land
2265 Reserved: OSLAD Grant
2299 Fund Balance
2999 Total Fund Equity

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: REVENUES

| | | |
|--|---------------|--|
| REVENUES 3000 - 5999 | 4010 | 5311 VAC Grant |
| | 4011 | Federal Grant |
| TOTAL REVENUES 3000 | 4012 | Federal Emergency Management Assn. |
| | 4013 | FCM Federal Match Grant |
| TAXES 3001 | 4021 | Entitlement Payments |
| | 4022 | Land Set-Aside Program |
| Locally Collected: | 4031 | Medicare - Part A |
| | 4032 | Medicare - Part B |
| 3011 Current Property Taxes | 4033 | Contractual Allowance Medicare A |
| 3012 Interest on Current Property Taxes | 4034 | Contractual Allowance Medicare B |
| 3013 Penalties on Current Property Taxes | 4035 | Medicare - Home Nursing |
| 3014 Property Tax - FICA/IMRF | 4038 | Medicare Settlement (Cost Report) |
| 3015 Property Tax - Tort | 4039 | Medicare Settlement - Prior |
| 3021 Delinquent Property Taxes (Prior Year) | 4041 | COPS Program |
| 3022 Interest on Delinquent Taxes | 4042 | Social Security Incentive Program |
| 3023 Penalties on Delinquent Taxes | | |
| 3031 Mobile Home Tax | State: | |
| State Collected: | 4101 | State Grant |
| | 4102 | IDNR Open Lands Trust Grant |
| 3311 State Income Tax | 4103 | State Grant - Operat Government |
| 3312 State Supplemental Income Tax | 4104 | State Grant - Captial Government |
| 3321 Sales Tax (.01) | 4105 | State Grant - Oper. Public Safety |
| 3322 Sales Tax (.0025) | 4106 | State Grant - Capital Public Safety |
| 3323 Sales Tax - Photo Processing | 4107 | Domestic Battery Grant |
| 3324 Local Use Tax | 4108 | Victim Witness Grant |
| 3327 Games Tax | 4110 | Planning & Preparedness Grant |
| 3331 Replacement Tax | 4111 | AIDS Grant |
| 3341 Inheritance Tax | 4112 | Basic Health Service Grant |
| 3351 Motor Fuel Tax | 4113 | Family Planning Grant |
| LICENSES AND PERMITS 3500 | 4114 | Health Promotion Grant |
| | 4115 | Preventive Health Grant |
| 3511 Beer & Liquor Licenses | 4116 | Title XX Health Support Grant |
| 3512 Marriage Licenses | 4117 | Vision and Hearing Grant |
| 3513 Raffle Permits | 4118 | WIC Grant |
| 3521 Building Permits | 4119 | Case Management Grant |
| 3522 Temporary Sign Permits | 4120 | Adolescent Health Grant |
| 3523 Landfill License | 4121 | Computer Education Services |
| 3524 Franchise Fees | 4122 | 0-3 Immunization |
| 3527 Building Re-Inspection | 4123 | I-Plan Grant |
| 3531 Animal Control Licenses | 4124 | Family Centered Services |
| 3541 Septic Permits and Licenses | 4125 | HIV Case Management |
| 3542 Well Permits | 4126 | Healthy Child Care |
| 3543 Restaurant Permits | 4127 | Tobacco Grant |
| 3551 Septic Inspections | 4128 | Breast & Cervical Grant |
| 3552 Well Inspections | 4129 | Vector Prevention Program |
| 3553 Tanning Booth Inspection | 4138 | IGT Prior Year Revenue |
| 3561 Cremation Permits | 4149 | SVPCA Professional Services Grant |
| INTERGOVERNMENTAL 4000 | 4151 | TLEP Grant |
| | 4152 | State Sheriff Schooling |
| Federal: | 4153 | SCAAP Grant |
| | 4154 | Major Crimes Task Force Grant |
| 4003 Federal Grant - Operating Gov | 4201 | Illinois Public Aid - Medicaid |
| 4004 Federal Grant - Capital Gov | 4211 | Illinois Public Aid - Home Nursing |
| 4005 Federal Grant - Operating Public Safety | 4212 | Illinois Public Aid - Family Centered Services |
| 4006 Federal Grant - Capital Public Safety | 4213 | Illinois Public Aid - Well Child |
| | 4214 | Illinois Public Aid - Immunizations |
| | 4215 | Illinois Public Aid - Vision/Hearing |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: REVENUES

| | | | |
|----------------------------------|--|--------------------------------|--|
| 4219 | Illinois Public Aid - Reimbursement | 4554 | E-911 Contract |
| 4231 | State Aid | 4555 | Bad Check Fee |
| 4232 | State Aid - IV Program | 4561 | Drug Testing |
| 4301 | Salary Reimbursements | 4571 | Blood Lead Testing |
| | | 4601 | Private Pay |
| Local: | | 4602 | Private Pay - Family Planning |
| | | 4603 | Private Pay - Home Nursing |
| 4401 | Local Agencies | 4604 | Private Pay - Immunizations |
| 4411 | Local Agencies - Nursing Services | 4605 | Private Pay - TB |
| 4421 | Townships | 4606 | Private Pay - Well Child Clinic |
| 4422 | Townships - Construction | 4607 | Employee Wellness |
| 4423 | Townships - Engineering | 4608 | School Physicals |
| 4431 | Township Motor Fuel | 4609 | Flu Shots |
| 4432 | Township Motor Fuel - Construction | 4610 | First Impressions |
| 4433 | Township Motor Fuel - Engineering | 4611 | Third Party Reimbursement |
| 4441 | Township Special Bridge | 4612 | Third Party Reimbursement - Home Nursing |
| 4442 | Township Special Bridge - Construction | 4613 | Special Event Salary Reimbursement |
| 4443 | Township Special Bridge - Engineering | 4621 | Client Reimbursement |
| 4451 | City of DeKalb | 4631 | Afton Wetland Bank |
| 4461 | Regional Plan Commission | 4632 | NREC Revenue |
| 4481 | Franchise Fee | 4701 | Building Maintenance - PBC |
| | | 4711 | O&M Lease - Sycamore Campus |
| CHARGES FOR SERVICES 4500 | | 4712 | O&M Lease - Health Department |
| | | 4721 | Building Lease - Nursing Home |
| 4501 | Office Fees | 4722 | Building Lease - Health Department |
| 4509 | Micro Document Copies | 4731 | County Renewal & Replacement Lease |
| 4510 | Micro Film Contracts | 4732 | Health Renewal & Replacement Lease |
| 4511 | Passport Fees | 4751 | Grants - State of Illinois |
| 4512 | Revenue Stamps | 4753 | State of Illinois - Soil Cleanup |
| 4513 | Computerization Fee | 4761 | DeKalb County Government |
| 4514 | County Clerk Computerization Fee | 4762 | E-911 Board |
| 4515 | Recorder Computerization Fee | 4800 | Reimbursement Greenwood Acres |
| 4516 | Recordings | 4801 | Financial Services |
| 4517 | UCC | 4802 | FAX Transmittals |
| 4518 | Costs from Fines | 4803 | Departmental Chargebacks |
| 4519 | GIS Recording Fee | 4804 | Data Processing Services |
| 4521 | Zoning Hearing Fees | 4901 | Employees - Medical Health Ins. Premium |
| 4522 | Subdivision Review Fees | 4902 | Non-Employee - Medical Health Ins. Premium |
| 4525 | Tipping Fees | 4903 | Employer - Medical Health Ins. Premium |
| 4527 | Electronic Monitoring | 4904 | Employer - Life Insurance Premium |
| 4528 | Jail Medical Fees | 4906 | Rate Stabilization |
| 4530 | Supervised Driver Safety School | | |
| 4531 | Police Communications | FINES AND FORFEITS 5000 | |
| 4532 | Court Security Fee | 5011 | Criminal Fines |
| 4533 | Work Release | 5021 | Traffic Fines |
| 4534 | Prisoner Detention | 5025 | County Fees (41%) |
| 4535 | Probation Fee - Adults | 5026 | Drug Court Fee |
| 4536 | Probation Fee - Juveniles | 5030 | Forfeits - DUI |
| 4537 | Communication Contracts | 5031 | Forfeits |
| 4538 | Contract Policing | 5032 | Court System Fee |
| 4539 | Tower Rental | 5033 | Children's Waiting Room |
| 4540 | LEADS Connection | 5035 | DNA Testing |
| 4541 | Infant Safety Seat Program | 5041 | Drug Fines |
| 4542 | Vital Records | 5045 | DUI Fines |
| 4545 | Police Partnerships | 5046 | Narcotics Task Force |
| 4549 | County Consulting | 5051 | Contempt of Court |
| 4551 | Library Services | 5052 | Medical Costs Fund Fee |
| 4553 | Information & Technology Services | | |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: REVENUES

5061 Bond Fees
 5065 Victim Impact Panel Fees
 5071 Community Service CSR/Fines
TOTAL NON-OPERATING REVENUES 5500

Use of Property and Money:

5501 Interest
 5502 Interest - Working Cash
 5503 Interest - Government
 5506 Interest - Highway Loan
 5507 Interest - Loans
 5511 Sale of Property
 5521 Land Rentals
 5522 Building Rentals
 5523 Maintenance
 5531 Copying Services
 5532 Sale of Tax Maps
 5533 Telecommunications Commission
 5534 Sale of Publications
 5537 Fuel Depot Maintenance
 5541 Sale of Stock Paper
 5542 In-House Copies
 5543 In-House Printing
 5544 Prepaid Judicial Copies
 5551 Late Penalties
 5552 Escrow Forfeits

Reimbursements:

5601 Employee Meals
 5602 Telephone
 5611 Fuel
 5612 Materials
 5621 Insurance Premiums
 5622 Insurance Claims
 5625 Work Comp - Medical
 5626 Work Comp - Salary
 5631 Prisoner - Transportation
 5632 Prisoner - Medical
 5633 Settlements
 5641 Bad Debt Recovery
 5651 Tax Increment Financing (TIF)

Other:

5701 Donations
 5702 DeKalb County Community Foundation
 5703 Contribution - Fixed Assets
 5704 Donations - Fixed Assets
 5705 Wetland Donations
 5706 Afton Wetland Bank
 5707 DeKalb Community Foundation Activity
 5709 DeKalb-Sycamore Trail Donation
 5711 Unclaimed Fees
 5714 Ice Cream Parlor Donation
 5715 Unclaimed Property

5721 Special Assessments
 5730 Sale of Bonds
 5811 Refunds
 5813 Reimbursements
 5815 Prior Year Void Checks
 5839 Opportunity Fund
 5851 Public Building Commission
 5899 Miscellaneous

FUND TRANSFERS 5900

5901 Contribution from: General Fund
 5902 Contribution from: General (Sheriff Vehicles)
 5903 Contribution from: General (Income Tax Surcharge)
 5911 Contribution from: Retirement
 5912 Contribution from: Tort & Liability Insurance
 5913 Contribution from: PBC Lease
 5914 Contribution from: Micrographics
 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 - Financial Aid
 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
 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
 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 Lease
 5969 Contribution from: PBC Health Facility
 5970 Contribution from: PBC R & R - PSB

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | |
|---|------|--|
| EXPENDITURES 6000 - 9999 | 7011 | Land Development |
| | 7012 | Landscaping |
| TOTAL EXPENDITURES 6000 | 7013 | Infrastructure Improvements |
| | 7015 | Demolition |
| TOTAL SALARIES & BENEFITS 6001 | 7032 | Bike Path |
| | 7101 | Building Construction |
| Salaries: | 7102 | Salt Storage Building |
| | 7103 | Garage - Sycamore Complex |
| 6005 Salaries | 7104 | Voluntary Action Center (Grant) |
| 6008 Salaries - Sheriff Special Events | 7106 | Storage Facilities |
| 6009 Salaries - Sheriff Contract | 7108 | Juvenile Detention |
| 6041 Board Stipends | 7109 | Legislative Center |
| 6051 Boards & Commissions | 7110 | Community Outreach Building |
| 6061 Seasonal | 7111 | Building Maintenance |
| 6071 Part Time | 7112 | Building Maintenance - PSB Roof |
| 6081 Safety & Security | 7113 | Building Maintenance - PSB Air Supply Controls |
| 6085 Salaries - Natural Resource Center | 7114 | Building Maintenance - PSB Air Conditioning |
| 6087 ETSB (911) Pay | 7115 | Building Maintenance - NH Roof (Newest Facility) |
| 6088 Salaries - Public Building Commission | 7121 | Building Remodeling |
| 6091 Worker's Compensation Insurance Payroll | 7122 | Building Remodeling - Administration |
| 6111 Overtime | 7123 | Building Remodeling - Health Center |
| 6115 On Call | 7124 | Building Remodeling - State's Attorney |
| 6121 Premium Holiday | 7125 | Public Defender Offices |
| 6122 Supervisory Differential | 7126 | Regional School Office |
| 6123 Shift Differential | 7127 | Court Related Office Space |
| 6124 Extra Duty Pay | 7128 | HIPAA Compliance Testing |
| 6125 Weekend Pay | 7129 | Relocation Costs |
| 6126 Training Pay | 7130 | Assisted Living |
| 6211 Education Pay | 7131 | Relocation Utilities |
| 6221 Longevity Pay | 7132 | Market Studies |
| 6231 Deferred Compensation | 7133 | Prior Period Expenses |
| 6241 Recruitment Bonus | 7150 | Americans with Disabilities |
| 6242 RN Point Bonus Program | 7201 | Roads - New Construction |
| 6245 Employee Bonus Program | 7202 | Roads - Major Repairs & Maintenance |
| 6301 Salary Contingency | 7203 | Bridges & Other Structures |
| 6302 PHO Contingency (Paid Hours Off) | 7205 | Health Center Entrance |
| 6303 Salary Study Adjustments | 7210 | Peace Road Feasibility |
| | 7211 | North First Street - DeKalb |
| Benefits: | 7212 | I-88 & Peace - West Access |
| | 7221 | Parking Lot |
| 6501 FICA (Social Security) | 7222 | Parking Lot - Administration |
| 6502 IMRF (State Retirement) | 7223 | Courthouse - Parking/Drive |
| 6503 SLEP (State Retirement - Law Enforcement) | 7224 | Parking Lot - Health Center |
| 6511 Health Insurance | 7225 | Parking Lot - Highway |
| 6512 Life Insurance | 7226 | Parking Lot - Public Safety Building |
| 6521 Disability Insurance | 7231 | Sidewalks |
| 6531 Examination Fees | 7232 | Walk/Bike Path |
| 6601 Unemployment Insurance | 7235 | Sheriff's Impound Lot |
| 6602 Worker's Compensation Insurance | 7251 | Afton Park |
| 6701 Uniform Allowance | 7252 | Special Projects |
| | 7253 | Park Improvements |
| CAPITAL OUTLAYS 7000 | 7254 | Park Improvements - Staff Labor |
| | 7255 | County Farm Woods Development |
| Special Projects (Land, Buldings, & Improvements): | 7256 | C-2000 Grant Costs |
| | 7257 | Greenways & Trails Costs |
| 7001 Land Acquisition | 7258 | Wetland Mitigation |
| 7002 State Grant - Capital Government | 7259 | Potawatomi Woods |
| 7003 Federal Grant - Capital Government | | |
| 7005 Land Sales | | |
| 7006 State Grant - Capital-Public Safety | | |
| 7007 Federal Grant - Capital-Public Safety | | |
| | | For County's Special Projects Fund: |
| | 7301 | Sheriff's Vehicle Program |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|------|---------------------------------------|------|--------------------------------------|
| 7302 | Coroner's Vehicle | 7407 | Fire-Arm Training System |
| 7303 | Planning Vehicle | 7408 | Speed Alert Trailer System |
| 7304 | County Administrator's Vehicle | 7409 | Panic Alarm System |
| 7305 | Animal Control Vehicle | 7410 | Broadband Study |
| 7321 | Regional Planning | | |
| 7322 | Space Utilization Study | | |
| 7323 | Salary Study | | |
| 7324 | Waste Management Study | 7501 | High Tubs |
| 7325 | Nursing Home Study | 7502 | Oxygen System |
| 7326 | Fee/Ind Cost/Best Practices Study | 7503 | Energy Management |
| 7327 | Aerial Tax Maps | 7504 | Hydraulic Pumps |
| 7331 | Microfilming | 7505 | Tractor |
| 7332 | Sheriff's Filing System | 7510 | Capital Improvements |
| 7333 | Storage System | 7521 | Fire System |
| 7334 | Electronic Library | 7522 | Water Booster Heater |
| 7335 | Network Infrastructure | 7531 | Nurses Call Monitoring |
| 7336 | Recorder's Redox Solution | 7551 | Other Improvements |
| 7339 | Imaging System | 7552 | Furnishings & Fixtures |
| 7341 | GIS & Property Tax System | 7553 | Technical Equipment |
| 7342 | Financial System Upgrade | 7554 | Vehicles |
| 7343 | Xerox Copier for Maps | 7601 | General Contractor |
| 7344 | Assessor Document System | 7602 | Electrical Contractor |
| 7345 | Database Conversion for GIS | 7603 | Mechanical Contractor |
| 7346 | Planning & Zoning GIS Database | 7604 | Plumbing Contractor |
| 7348 | IMO Database Experiment | 7605 | Fire Suppression Contractor |
| 7349 | State's Attorney Database | 7607 | Alzheimer Program Development |
| 7351 | Telephone System/Courthouse Complex | 7610 | Health Facilities Development |
| 7352 | Telephone System/Health Center | 7611 | Security Systems |
| 7353 | Sheriff's Radio Console | 7615 | Health Facility Construction |
| 7354 | Sheriff's Field Communications | 7621 | Utility Connections |
| 7355 | Communication Tower | 7622 | Concrete & Installation |
| 7356 | Electronic Time Clocks | 7625 | Soil Remediation |
| 7357 | Video Equipment | 7628 | Miscellaneous Construction |
| 7358 | Motor Pool Vehicle | 7629 | Construction Contingency |
| 7360 | Sheriff's Computer Dispatching | | |
| 7361 | Satellite Dish | | |
| 7362 | Video Arraignment | | |
| 7363 | "Alerts" Project | | |
| 7364 | Sheriff's DUI Equipment | 7701 | Office Furniture & Small Equipment |
| 7365 | ADA - Sound System | 7702 | State Grant - Operating Government |
| 7366 | Color Copier | 7703 | Federal Grant - Operating Government |
| 7367 | Folder/Sealer/Copier | 7704 | State Grant - Oper-Public Safety |
| 7368 | CAD Message Server | 7705 | Federal Grant - Oper-Public Safety |
| 7369 | Filing Systems | 7711 | Computer Equipment |
| 7370 | Metal Detector/X-Ray | 7712 | Computer Software |
| 7371 | Live Scan Finger Print System | 7713 | Specialized Equipment |
| 7372 | Victim Notification Program | 7714 | Major Crime Task Force Equipment |
| 7373 | Base Station Transmitter | 7715 | Fixed Asset General Government |
| 7374 | Communication System & Tower | 7716 | Fixed Asset Public Safety |
| 7375 | Digital Patroller - Sheriff | 7717 | Fixed Asset Highway & Streets |
| 7376 | Communication Equipment - Grant | 7718 | Fixed Asset Health & Welfare |
| 7377 | Infrared Drainage Project | 7719 | Other Equipment |
| 7378 | Tax System Conversion | 7720 | Fixed Asset Recreation & Culture |
| 7379 | Digitize Architect Drawings | 7721 | Building Fixtures |
| 7381 | PSB Generator Circuits | 7722 | Building Modifications |
| 7401 | Building Security Systems | 7725 | Storage Systems |
| 7402 | Underground Gasoline Storage | | |
| 7403 | Mobile Command Post - ESDA | | |
| 7404 | Electrical Phase Protection | | |
| 7405 | Fire Alarm System | 7730 | Depreciation - General Government |
| 7406 | Building Energy Systems/HVAC Controls | 7731 | Depreciation - Public Safety |

For Nursing Home Capital Improvements Fund:

Operating Capital:

**Reserved for Public Building Commission
Renewal & Replacement Program 7830-7999**

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|------|---|--|---|
| 7732 | Depreciation - Highways | | |
| 7734 | Depreciation - Health & Welfare | | |
| 7735 | Depreciation Culture & Recreation | | |
| 7741 | Software Set-Aside Program | | |
| 7742 | Equipment Set-Aside Program | | |
| 7743 | Capital Set-Aside | | |
| 7781 | Book Restoration | | |
| 7782 | Fixed Asset - General Government Expenses | | |
| 7783 | Fixed Asset - Public Safety Expenses | | |
| 7784 | Fixed Asset - Highway Expenses | | |
| 7785 | Fixed Asset - Health & Welfare Expenses | | |
| 7786 | Fixed Asset - Recreation & Culture Expenses | | |
| 7801 | Vehicles | | |
| 7802 | Construction Equipment | | |
| 7803 | Lawn Equipment | | |
| 7810 | Wellspring Program | | |
| 7830 | Site Preparation | | |
| 7831 | Landscaping Improvements | | |
| 7832 | Parking Lot Construction | | |
| 7833 | Communication Center | | |
| 7834 | Sidewalk & Step Repair | | |
| 7835 | Courthouse Tuckpointing | | |
| 7836 | Courthouse Reconfiguration | | |
| 7837 | Administration Building Reconfiguration | | |
| 7838 | Situation Room | | |
| 7839 | Storage Reconfiguration & Updates | | |
| 7840 | Judicial Center | | |
| 7841 | General Painting | | |
| 7842 | Jail Updates | | |
| 7843 | Public Safety Building Updates | | |
| 7844 | Stained Glass Windows | | |
| 7845 | Fire Alarm Updates | | |
| 7846 | Elevator Upgrades | | |
| 7847 | Carpet/Tile Replacement | | |
| 7848 | Roof | | |
| 7851 | Windows | | |
| 7852 | Courthouse Statue Restoration | | |
| 7853 | Telephone Room Relocation | | |
| 7854 | Gutenberg Room | | |
| 7855 | Parking Lot Maintenance | | |
| 7856 | Nature Trail | | |
| 7858 | HVAC Upgrades | | |
| 7859 | HVAC Condensor Replacement | | |
| 7861 | Emergency Power Systems | | |
| 7862 | Telephone System | | |
| 7863 | Security System | | |
| 7864 | Admin Bldg Electrical Box Relocation | | |
| 7865 | Dehumidifier | | |
| 7866 | Boiler Replacement | | |
| 7871 | Geo-Thermal System | | |
| 7872 | Jury Room Chair Refinishing | | |
| 7873 | Administration Building Customer Counters | | |
| 7874 | Mapping Room Reconfiguration | | |
| 7899 | Miscellaneous Projects | | |
| 7901 | Principal on Indebtedness | | |
| 7902 | Proceeds of Bonds Issued | | |
| 7903 | Premium on Bonds | | |
| 7911 | Interest on Indebtedness | | |
| 7921 | Payment to Escrow Agent | | |
| 7922 | Amortized Loss in Refunding | | |
| 7923 | Amortization Premium | | |
| | | Public Safety Building Operating Capital: | |
| | | 7951 | Roof Replacement |
| | | 7952 | Garage Floor & Drain |
| | | 7953 | PSB Fire Alarm Update |
| | | 7954 | Remodel Jail T-Block |
| | | 7955 | Relocate Corrections Security Room |
| | | 7956 | Upgrade Jail Security Cameras |
| | | 7957 | Remodel Old Evidence Room |
| | | 7958 | Caulk Concrete Panels |
| | | 7959 | Jail Door Security Control |
| | | 7960 | Jail Door Upgrade Program |
| | | 7961 | Enlarge Medical Room |
| | | 7962 | Medical Exam Table |
| | | 7963 | Cabinet/Counter/Sink |
| | | 7964 | Widen Sallyport Doorway |
| | | 7965 | Transfer Switch Replacement |
| | | COMMODITIES & SERVICES 8000 | |
| | | 8001 | Schools of Instruction (Tuition & Registration) |
| | | 8002 | State Required Training |
| | | 8003 | Travel (Conferences: hotel, meals, miles, air) |
| | | 8004 | Mileage - Employee (from performing day to day duties) |
| | | 8005 | Mileage - Boards (paid to elected and appointed Boards) |
| | | 8006 | Special Accommodations due to Storm |
| | | 8007 | Meetings - Host Expenses |
| | | 8008 | Training |
| | | 8009 | Moving Expenses |
| | | 8010 | Recruitment |
| | | 8011 | Memberships |
| | | 8013 | Public Notices (newspaper, magazine ads, & notices) |
| | | 8014 | Community Relations |
| | | 8018 | Operating & Maintenance - Sycamore Campus |
| | | 8019 | Operating & Maintenance - Health Department |
| | | 8021 | Maintenance - Software |
| | | 8022 | Maintenance - Equipment |
| | | 8023 | Maintenance - Vehicles |
| | | 8024 | Maintenance - Building |
| | | 8025 | Maintenance - Grounds |
| | | 8026 | Maintenance - Fuel Depot |
| | | 8027 | Maintenance - Elevators |
| | | 8028 | Maintenance - HVAC |
| | | 8029 | Maintenance - Plumbing |
| | | 8030 | Maintenance - Electrical |
| | | 8031 | Rent - Space |
| | | 8032 | Rent - Equipment |
| | | 8033 | Leased Equipment |
| | | 8034 | Designated Donor Expense |
| | | 8041 | Utilities |
| | | 8042 | Electricity |
| | | 8043 | Gas |
| | | 8044 | Telephone |
| | | 8045 | Garbage |
| | | 8046 | Water & Sewer |
| | | 8048 | Water Sample Testing |
| | | 8049 | Medicare - Professional Services |
| | | 8050 | CNA Outside Registry M/C |
| | | 8051 | Professional Services |
| | | 8052 | CNA Outside Registry |

DEKALB COUNTY GOVERNMENT

FY 2007 BUDGET

CHART OF ACCOUNTS: EXPENDITURES

| | | | |
|------|---|------|--|
| 8053 | Zoning/Hearing Officer | 8202 | Reimbursable Allotment |
| 8054 | Conflict Attorneys | 8203 | Credit Extended |
| 8055 | Pre-Certification & Utilization Review | 8204 | State Appellate Service |
| 8056 | Employee Assistance Program | 8205 | Special Programs |
| 8057 | Flexible Benefits Program | 8206 | Drug Testing |
| 8058 | Health Care Purchasing Group | 8207 | VAC Pass-Thru Grant |
| 8059 | Departmental Chargeback | 8208 | DUI Grant |
| 8060 | Appointed Attorneys | 8209 | Grant Refunds |
| 8061 | Commercial Services | 8210 | DUI Forfeitures Expenses |
| 8062 | Investigations | 8211 | Property Tax Payment |
| 8063 | Nuisance Abatement | 8215 | City of DeKalb - Tollway |
| 8064 | Cemetery Maintenance | 8218 | Veterans Assistance |
| 8065 | Cleaning Services | 8219 | CASA |
| 8066 | Aerial Digital Mapping | 8221 | DeKalb County Extension Unit |
| 8067 | Soil Borings & Surveys | 8222 | DeKalb County Economic Development Corporation |
| 8068 | Vital Records | 8223 | DeKalb County History Room |
| 8069 | Legislative Program | 8224 | DeKalb County Soil & Water Conservation District |
| 8070 | DCCF - Juvenile Learning Mentor Program Grant | 8225 | Handicapped Program |
| 8071 | Data Processing | 8227 | Renew & Replace - Health Department |
| 8072 | Software Acquisition | 8228 | Renew & Replace - Sycamore Campus |
| 8073 | Property Tax System | 8229 | DeKalb County Community Foundation |
| 8074 | Internet | 8230 | State Provider Fee |
| 8075 | Communications Connectivity | 8231 | Juvenile Summer Camp |
| 8076 | RN Outside Registry - MC | 8232 | Children's Waiting Room |
| 8077 | RN Outside Registry | 8233 | Domestic Violence Pilot Program |
| 8078 | LPN Outside Registry - MC | 8249 | Federal Lobbyist |
| 8079 | LPN Outside Registry | 8261 | Construction Testing |
| 8080 | Court Reporter Fees | 8262 | Testing & Balancing HVAC |
| 8081 | Grand Jury Expense | 8263 | Telephone & Data Cabling |
| 8082 | Juror's Fees and Expenses | 8264 | Signage |
| 8083 | Court Costs | 8265 | Window Treatments |
| 8084 | Witness Fees | 8301 | Medical Expense |
| 8085 | Transcripts | 8302 | Drugs |
| 8086 | Prisoner Transportation | 8305 | Employee Wellness |
| 8087 | Detention Space | 8311 | Specialized Care & Treatment |
| 8088 | Forfeiture DUI Costs | 8312 | Christmas Party |
| 8089 | Emergency Services | 8313 | Electronic Monitoring |
| 8091 | Election Judges & Expenses | 8315 | Outings |
| 8092 | Janitorial Contract | 8316 | Resident Entertainment |
| 8093 | Landscaping & Mowing | 8321 | Direct Assistance Payments |
| 8094 | Refuse/Shredding Disposal | 8325 | Disaster Assistance |
| 8095 | Copier Leases | 8327 | Burial Expenses |
| 8101 | Insurance Premiums | 8331 | Scholarships |
| 8102 | Liability Premiums | 8332 | Environmental Education |
| 8103 | Life Insurance Premiums | 8401 | NIU Speech |
| 8105 | Surety Bonds | 8402 | Physical Therapy Consultant |
| 8107 | Risk Abatement | 8403 | Occupational Therapy Consultant |
| 8111 | Judgments and Claims | 8404 | Speech Therapy Consultant |
| 8112 | Unemployment Claims | 8405 | Respiratory Therapy Consultant |
| 8115 | Claims Administration | 8406 | Pharmacy Consultant |
| 8121 | Worker's Compensation - Medical | 8407 | Dental Consultant |
| 8122 | Worker's Compensation - Salaries | 8408 | Utilization Review |
| 8123 | Worker's Compensation - Settlements | 8411 | NREC Expenses |
| 8124 | Worker's Compensation - ADA Compliance | 9001 | Office Supplies |
| 8131 | Employee Insurance - Medical | 9011 | Postage |
| 8132 | Employee Insurance - Dental | 9012 | Shipping |
| 8133 | Employee Insurance - Vision | 9021 | Copies - Inhouse |
| 8135 | Excess Medical Claims | 9022 | Copies - Outside |
| 8136 | Premium Stabilization Fund | 9031 | Printing - Inhouse |
| 8137 | Employee Recognition Program | 9041 | Copy Machine Supplies |
| 8201 | Contribution to Agencies | 9042 | Printing Supplies |

