City of Sierra Madre, California

Village of the Foothills

Fund Types, Descriptions and Chart of Accounts FY 2013-2015

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FUND TYPES, DESCRIPTONS & CHART of ACCOUNTS

FUND ACCOUNTING

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds (General Funds, Special Revenue Funds, Capital Funds, and Debt Funds), proprietary funds (Business-type Funds and Internal Services Funds), and fiduciary funds (Trust and Private Purpose Trust Funds).

All funds utilize the same revenue categories and budget appropriations within the nine departmental categories.

The revenue categories are:

PROPERTY TAXES	FINES & FORFEITURES	CHARGES FOR SERVICES
OTHER TAXES	USE OF MONEY & PROPERTY	OTHER REVENUES
LICENSES & PERMITS & FEES	REVENUE FROM OTHER AGENCIES	DONATIONS & CONTRIBUTIONS

The department categories are:

GENERAL SERVICES - ELECTED AND APPOINTED	PUBLIC SAFETY-POLICE
GENERAL SERVICES - ADMINISTRATIVE SERVICES	PUBLIC SAFETY-FIRE/PARAMEDICS
GENERAL SERVICES - PERSONNEL AND RISK MANAGEMENT SERVICES	CULTURAL & LEISURE - COMMUNITY SERVICES
GENERAL SERVICES - DEVELOPMENT SERVICES	CULTURAL & LEISURE - LIBRARY
PUBLIC WORKS	

A. Governmental funds:

Most of the City's basic services are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. The City maintains 54 individual governmental funds. The budget is presented as a series of "Major funds," but is a more liberal interpretation of the guidelines established by GASB 34, so as to showcase the funds that support the *majority* of City services, contracts, and purchases.

The governmental funds are:

COPS FUND	GAS TAX	PROP A
DEVELOPMENT SERVICES	LIBRARY GIFT AND MEMORIAL FUND	PROP C
ENVIRONMENT FUND	MEASURE R	SENIOR DONATION FUND
FRIENDS OF THE LIBRARY DONATIONS	PARAMEDIC	OTHER SPECIAL REVENUE

GENERAL FUND TYPE

The General Fund Type is the largest single governmental fund type used to account for unrestricted resources. Revenues received by the City that have no legal or contractual restriction are place in the General Fund. The City has one General Fund (Fund 10000). Appropriations may be made from the General Fund for any legal City activity.

City Council has set a minimum reserve levels equal to 50% of the annual operating revenues. At the close of FY 2012-2013, the General Fund reserves will increase by $354,000, or 4.3% of operating revenue. These funds have been Committed by the City Council for carryover for appropriations in the FY 2013-2015 biennial operating appropriations. After Committed reserves, the General Fund will have an Unassigned fund balance of $728,890, as of June 30, 2013.

General Fund Reserves for the Year Ending June 30, 2012	$5,110,444
Total Revenue	8,263,109
Total Expenditures	7,051,508
Net Budgeted Transfers, In/(Out)	-857,601
General Fund Reserves for the Year Ending June 30, 2013	$5,464,444
Committed Reserves	
Santa Anita Fire	$200,000
Document Management	$30,000
PW Bridge Maintenance	$20,000
	$354,000
Assigned Reserves	
50% of operating revenues-reserve policy	$4,131,555
Unassigned Reserves	***$728,890***

SPECIAL REVENUE FUND TYPE

The Special Revenue Fund type accounts for revenue that the city receives for a specific purpose. The City receives a significant amount of tax revenue that is restricted as to its use. Under GAAP, each restricted source of revenue must have its own fund. The City also assesses property and business owners for services provided by the City. The City also applies for and receives grants for projects and programs within the City. The Special Revenue Fund Type accounts for revenue that the city receives that are restricted by law or administrative action for a specific purpose. The City receives a significant amount of tax revenue and grants that are restricted as to its use. The City also assesses property and business owners for services provided by the City.

A. SPECIAL BENEFIT ASSESSMENT DISTRICT FUNDS:

The City has established the above special benefit assessment districts to provide special maintenance, lighting and sewer construction programs for the property or business owners within the special districts. Individuals and businesses benefiting from the special maintenance programs fund the programs through special assessments. Assessments collected and maintenance costs are accounted for in these Special Revenue Funds.

BONITA SEWER ASSESSMENT DIST
CENTRAL BUSINESS ASSMNT DIST
FANE/WINWOOD LANE ASMNT DIST
JAMESON COURT ASSMENT DIST
SEWER ASSESSMENT DISTRICT (EAST MIRAMONTE)
LIGHTING DISTRICT - #1 (OAKWOOD/VISTA)
LIGHTING DISTRICT - ZONE A
LIGHTING DISTRICT - ZONE B
PARKING DISTRICT ASSMNT DIST

B. COPS FUND (FUND 35005)

The City receives funding to supplement policing services through the State Administered Federal Appropriations. Such expenditures are overtime to increase patrolling, helicopter services, and specialized purchases.

LIBRARY GIFT AND MEMORIAL FUND

C. DEVELOPMENT SERVICES FUND (FUND 34001)

The City assesses fees for development related services provided to the community. Any fees assessed must be used solely to fund the related services. To assist the City in demonstrating compliance with this regulation, restricted fees for development services are recorded in the Development Services Fund.

D. ENVIRONMENTAL FUNDS (FUND 38004)

The City receives 5% of refuge revenue dedicated to environmental priorities. The City primarily uses this fund to maintain the City's tree inventory.

E. EMERGENCY/PARAMEDIC MEDICAL SERVICES FUND (FUND 36001)

The City provides advanced and basic emergency medical response, including ambulance transportation when needed to the businesses and residents of Sierra Madre.

F. SENIOR (FUNDS 39002 AND 39006)

The City receives funds from various donation and fund raising efforts. These funds help support programs and materials for the City's Community Services for Seniors.

G. FRIENDS OF THE LIBRARY AND LIBRARY GIFT AND MEMORIAL (FUNDS 39002 AND 39006)

The City receives funds from various donation and fund raising efforts. These funds help support programs and materials for the City Library.

H. LOCAL TRANSIT FUND – STATE PROPOSITION A (FUND 37004)

Through the MTA, the City receives a portion of the ½ % sales tax approved for transportation related programs. The funds are restricted for local transportation projects that reduce congestion or improve public transportation systems. The City funds its "Round-About" fixed route shuttle bus and "Dial-a-Ride" programs from these revenues.

I. LOCAL TRANSIT FUND – STATE PROPOSITION C (FUND 37009)

Through the Metropolitan Transit Authority (MTA) the City receives a portion of the ½ % sales tax approved for transportation related programs and capital projects. The funds are restricted for local transportation programs and projects that reduce congestion or benefit mass transit systems.

J. MEASURE R (FUND 38007)

The County of Los Angeles passed a 0.5% increase in sales tax in which the local agencies are provided 15% of the tax collect to fund congestion management and street replacement and maintenance.

K. STATE GAS TAX/PROPOSITION 42 FUNDS (FUND 38005)

The State of California assesses a tax on each gallon of gasoline purchased. A portion of the tax is passed through to local municipalities to maintain streets. The City's revenue from this source is accounted for in this fund. In 2010, the State of California began distributing taxes collected through Proposition 42 to the local agencies along with Gas Tax revenues. It is assumed in this budget that the State will continue with this practice for FY 2011-2013. Funds are appropriated for street replacement and maintenance, as well as citywide street lightening costs.

L. OTHER SPECIAL REVENUES

BIKEWAY/SIDEWALK FUND (TDA)
CA BEVERAGE CONTAINER GRANT
CALIF LIBRARY FOUNDATION
CDBG - COMM DEV BLOCK GRANT
CLEAN AIR FUND (AQMD)
COMMUNITY ARTS COMMISSION
DEVELOPMENT IMPACT FEES
DOG PARK
DONATIONS - RECREATION
DUI ENFORCEMENT GRANT
EUREKA GRANT
FIRE DEPT DONATIONS
NARCOTICS ENFORCEMENT
OPEN SPACE FUND
POLICE DONATIONS
PUB SAFETY AUGMENTATION FUND
PUBLIC LIBRARY FOUNDATION
SM COMMUNITY FOUNDATION
YAC - YOUTH ACTIVITY CENTER

DEBT SERVICE FUND TYPE

Debt service funds are designed to accumulate assets and fund the principal, interest, and fiscal agent costs on long-term debt issued for the benefit of governmental funds, which include the General Fund and special revenue funds for the City of Sierra Madre. The City maintains the following Debt Service Fund:

CITYWIDE DEBT SERVICE FUND (FUND 50001)

The Citywide debt service fund account for resources available to fund long-term lease-purchase agreements. The City's governmental funds have not issued any bonds. If such bonds were to be issued in the future, the resources would be accounted for in this fund. Please refer to Section 7: Debt Administration for more details.

PROPRIETARY/BUSINESS FUND TYPES

Proprietary Fund Type accounts are used to account for service provided by the City as if it were a business. Unlike businesses, the City does not intend to create a profit from providing these services. Nonetheless, the City intends to fully recover the cost of providing the services.

Under Governmental GAAP, there are two categories of Proprietary Fund Type accounts. Internal Service Funds account for services provided by one City department to other departments. Enterprise funds are used to account for services provided to businesses and individuals within the community, and include the City's water department and several specialized service programs. The City has established the following enterprise funds:

INTERNAL SERVICE FUNDS

The City provides administrative services, insurance coverage and facilities, fleet and electronic equipment maintenance services through its internal service funds. Cost of providing the services are charged to the various user departments based upon usage of the underlying services.

A. FLEET ADMINISTRATION FUND (FUND 60000)

The fleet maintenance fund provides for maintenance, fuel and replacement of the City's mobile equipment fleet.

B. FACILITIES ADMINISTRATION FUND (FUND 60001)

The facilities maintenance fund provides for cleaning and maintenance of the City's buildings.

C. ADMINISTRATION SERVICES FUND (FUND 60002)

The administrative services fund provides for accounting, , common supplies and postage and executive management.

D. INFORMATION TECHNOLOGY ADMINSTRATION FUND (FUND 60003)

The information technology fund provides for support for office machines including computers, printers, telephones, fax machines, postage machines and typewriters. The fund also supports the City's web page and networks.

E. PERSONNEL AND RISK MANAGMENT (FUND 60007)

This Internal Services fund provides City personnel and human resources services to both paid staff and City volunteers. In addition, the funds appropriations include the general workers' compensation self-insurance fund provides workers' compensation insurance coverage.

ENTERPRISE/BUSINESS TYPE FUNDS

Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges. The City provides a variety of services to the community under enterprise programs.

A. WATER FUND (FUND 71000)

The City provides potable water to the businesses and residents of Sierra Madre. Water revenue and the cost of providing water to the residents and businesses are accounted for in this fund.

B. WATER SYSTEM IMPROVEMENT GRANT FUND (FUND 71001)

The Federal Environmental Protection Agency awarded the Cities of Arcadia and Sierra Madre funds to construct projects that enhance the local water system. Grant revenues directly benefit the Water Fund and its customers. The San Gabriel Valley Water District also provided the City with a grant and an interest free loan to fund water infrastructure. Accordingly, the City accounts for the grant revenue and loan proceeds in this Enterprise Fund.

C. SEWER AND STORM DRAIN FUND (FUND 72000)

Assessments are made, via water trash and sewer bills, for the construction and maintenance of the City's sewer and storm drain systems. These assessments are restricted for the maintenance and construction of the systems for which the assessments are collected.

D. OTHER BUSINESS TYPE

Special Services-Strike Team
Services Movie/OES Details
Special Events
Aquatics
Recreation Classes

TRUST AND AGENCY FUND TYPES AND ACCOUNT GROUPS

The City records money held on the behalf of others in its Trust and Agency Fund. Since these resources do not belong to the City, no budget is prepared for the expenditure of these resources. The resources in this fund are deposited and disbursed in accordance with the agreements under which the funds are held. The City has three trust and agency funds:

BENEFITS LIABILITY (90005)

This fund is for the processing of vendor payment liabilities generated through the bi-weekly payroll process.

SUCCESSOR AGENCY TO THE FORMER SIERRA MADRE COMMUNITY REDEVELOPMENT AGENCY (NON-HOUSING FUNDS)

With the passage of AB1x26, the California Legislature dissolved all Redevelopment Agencies in California. The City of Sierra Madre assumed the role of Successor Agency to facilitate the dissolution of the non-housing funds and the debt service payments of Tax Increment bond service payments. This fund is a Private Purpose Trust Fund

HOUSING AGENCY TO THE FORMER SIERRA MADRE COMMUNITY REDEVELOPMENT AGENCY (HOUSING FUNDS)

With the passage of AB1x26, the California Legislature dissolved all Redevelopment Agencies in California. The City of Sierra Madre assumed the role of Housing Agency to facilitate the housing functions and responsibilities of the City. This is a Special Revenue fund.

SIERRA MADRE PUBLIC FINANCING AUTHOURITY (SMPFA)

The City and the Agency created the Sierra Madre Financing Authority of the City of Sierra Madre (Authority) through a Joint Powers Agreement (JPA). Thus, the Authority is a separate legal entity under California Law. The City and Agency established the Authority to manage the long-term bonded debt of the City and the Agency. The Authority has no power to raise or collect taxes. Thus, revenue for services is its sole revenue source. The Authority issues bonds that relate to specific purposes or projects within the City or Agency. The City and Agency negotiated long-term financing agreements with the Authority, secured by future revenues. For Accounting purposes, the City consolidates the debt into the directly into the related fund's financial statements. The Agency records debt with the Authority in its debt service fund.

TYLER NUMBER	Fund
10000	GENERAL FUND

GRANTS

25001	HOMELAND SECURITY FUND
26001	FIREMAN'S FUND
26002	FMAG-SANTA ANITA FIRE
26003	HOMELAND SECURITY FUND-FIRE
28001	CNG STATION
28002	EOC-EMERGENCY OPERATIONS CTR
28003	FEDERAL TRANSIT AUTHORITY
28004	MTA CALL FOR PROJECTS
28005	2011 WINDSTROM
28006	ENERGY EFFICIENCY PROJECT

SPECIAL REVENUES

32001	BONITA SEWER ASSESSMENT
32002	CENTRAL BUSINESS ASSMNT DIST
32003	FANE/WINWOOD LANE ASMNT DIST
32004	JAMESON COURT ASSMENT DIST
32005	LIGHTING DISTRICT - #1 (OAKWOOD/VISTA)
32006	LIGHTING DISTRICT - ZONE A
32007	LIGHTING DISTRICT - ZONE B
32008	PARKING DISTRICT ASSMNT DIST
32009	SANTA ANITA/ARNO ASSESSMENT
32010	SEWER ASSESSMENT DISTRICT
32011	SIERRA MADRE CFD
33001	CRA NONHOUSING PROJECT FUND
34001	DEVELOPMENT FEES
34002	DEVELOPMENT IMPACT FEES
35001	DUI ENFORCEMENT GRANT
35002	NARCOTICS ENFORCEMENT
35003	POLICE DONATIONS
35004	PUB SAFETY AUGMENTATION FUND
35005	STATE COPS GRANT
36001	EMERGENCY MEDICAL SERVICES
36002	FIRE DEPT DONATIONS
37001	COMMUNITY ARTS COMMISSION
37002	DOG PARK
37003	DONATIONS - RECREATION
37004	LOCAL TRANSPORTATION/PROP A
37005	OPEN SPACE FUND
37006	SENIOR DELIVERED MEALS
37006	SENIOR CENTER
37007	SM COMMUNITY FOUNDATION

SPECIAL REVENUES (con't)

37008	YAC - YOUTH ACTIVITY CENTER
37009	LOCAL TRANSIT PROGRAM/PROP C
37010	COUNTY PROP A PARK DEV
38001	CA BEVERAGE CONTAINER GRANT
38002	CDBG - COMM DEV BLOCK GRANT
38003	CLEAN AIR FUND (AQMD)
38004	ENVIRONMENTAL FUND
38005	GAS TAX FUND
38006	BIKEWAY/SIDEWALK FUND (TDA)
38007	Measure R
38008	PROP 1B - STREET & ROAD IMPR
38009	PROP 42 CONG. MGMT. FUND - S
38010	SENIOR EXCURSIONS
39001	CALIF LIBRARY FOUNDATION
39002	LIBRARY - GIFT AND MEMORIAL
39003	PUBLIC LIBRARY FOUNDATION
39004	FAMILY - PLACE GRANT
39005	EUREKA GRANT
39006	FRIENDS OF THE LIBRARY

CAPITAL IMPROVEMENT FUNDS

40000	MIRA MONTE RESERVOIRS
40001	EOC
40002	SIERRA MADRE ROOM
40003	CNG FUELING STATION
40004	BAILEY CANYON PARK
40005	SEWER MASTER PLAN
40006	ACCOUNTING SOFTWARE PRJT
40007	FD FACILITY REMODEL
40008	DUTYMAN HOUSE REMODEL
40009	0910 STREET IMPROVEMENT PRJT
40010	WELL 7 CONSTRUCTION PROJECT
40011	CANYON FIRE STATION UPGRADE
40012	AM RADIO TOWER
40013	CDBG-ADA CH DOORS
40014	HART PARK HOUSE REFURBISHMNT
40015	REPAIR TRASH LOADING AREA
40017	LIBRARY HVAC REPLACEMENT
40019	CITY YARD RETAINING WALL
40022	MT WILSON PARK RESTROOM
40023	GOLDBERG PARK
40024	ASSESSMENT ENGINEERING
40037	PD EVIDENCE ROOM REMODEL

CAPITAL IMPROVEMENT FUNDS (con't)

40038	LIBRARY LANDSCAPE PROJECT
40039	SGVMWD - MIRAMONTE LANDSCAPE
40040	SGVMWD - SIERRA VISTA PARK
40041	SGVMWD - STURTEVANT DEBRIS
47000	LOW MOD HOUSING SET ASIDE

DEBT SERVICE FUNDS

50001	CITYWIDE DEBT SERVICE
50002	CRA - DEBT SERVICE

INTERNAL SERVICE FUNDS

60000	INT SVC FND - FLEET
60001	INT SVC FND - FACILITIES MGT
60002	INT SVC FND - ADMINISTRATION
60003	INT SVC FND - TECHNOLOGY
60004	INT SVC FND - SELF INSURANCE
60005	INT SVC FND - WORKERS COMP
60007	INT SVC FND - PERSONNEL/RISK MGMT

PROPRIETARY FUNDS

71000	WATER ENTERPRISE FUND
71001	WATER SYSTEM IMPROVEMENT
71002	SGVWD GRANT
71003	SGVMWD LOAN FUND
72000	SEWER
76000	SPECIAL SERVICES-STRIKE TEAM
77001	AQUATICS
77002	RECREATION CLASSES
77003	SPECIAL EVENTS
77004	SERVICES MOVIE/OES DETAILS

TRUST FUNDS

50003	SUCCESSOR AGENCY
90001	DEFERRED COMP - FICA REPLACE
90002	DEFERRED COMP VOLUNTARY
90003	DEPOSIT TRUST
90004	FSA - FLEXIBLE SPENDING ACCT
90005	MEDICAL INSURANCE

TYLER NUMBER	DESCRIPTION
00000	UNDESIGNATED (USED WITH ALL OBJECTS EXCEPT EXPENDITURES)

GENERAL SERVICES - ELECTED AND APPOINTED

10000	ELECTED
11000	CITY COUNCIL
12000	CITY CLERK
13000	CITY TREASURER
20000	APPOINTED
21000	CITY ATTORNEY
22000	CITY COMMISSIONS

GENERAL SERVICES - ADMINISTRATIVE SERVICES

30000	ADMINISTRATIVE SERVICES
31000	COST ALLOCATIONS
32000	FINANCE DEPARTMENT
33000	EOC-EMERGENCY OPERATIONS CTR
33001	SANTA ANITA FIRE-EOC
33002	SA FIRE MUDSLIDES-EOC
39000	TRANSFERS IN/OUT

GENERAL SERVICES - PERSONNEL AND RISK MANAGEMENT SERVICES

70100	PERSONNEL
70101	RECRUITMENT

GENERAL SERVICES - DEVELOPMENT SERVICES

40000	DEVELOPMENT SERVICES
41000	PLANNING
42000	BUILDING INSPECTIONS

PUBLIC SAFETY-POLICE

50000	POLICE - ADMINISTRATION
51000	POLICE - MOTOR PATROL
52000	POLICE - DISPATCH
53000	POLICE TRAINING
54000	POLICE - SPECIAL DETAIL

PUBLIC SAFETY-FIRE/ PARAMEDICS

60000	FIRE/PARAMEDICS ADMINISTRATION
61000	FIRE SUPPRESSION
62000	FIRE PREVENTION
63000	FIRE - SPECIAL DETAIL
64000	EMS/PARAMEDIC SERVICES
65000	SPECIAL SERVICES-STRIKE TEAM

CULTURAL & LEISURE - COMMUNITY AND PERSONNEL SERVICES

70000	CPS ADMINISTRATION
71000	AQUATICS
72000	SENIOR SERVICES
73000	COMMUNITY COMMUNICATIONS
74000	YOUTH ACTIVITIES
75000	FILMING SERVICES
76000	COMMUNITY ARTS
77000	RECREATION CLASSES
79000	SPECIAL EVENTS
79001	EVENT - ADULT SOFTBALL
79002	EVENT - CONCERTS IN THE PARK
79003	EVENT - EXCURSIONS
79004	EVENT - HALLOWEEN
79005	EVENT - HEALTHY PARKS
79006	EVENT - HUCK FINN DAY
79007	EVENT - MOUNT WILSON TR RACE
79008	EVENT - MOVIE IN THE PARK
79009	EVENT - OLDER AMERICAN DAY
79010	EVENT - SUMMER FUN IN PRK
79011	EVENT - OKTOBERFEST
79012	EVENT - 4TH OF JULY
79013	EVENT-FARMERS MARKET

PUBLIC WORKS

80000	PUBLIC WORKS ADMINISTRATION
81000	UTILITIES
81100	WATER
81200	SEWER
81201	SEWER NPDES
82000	PUBLIC WORKS/ENGINEERING
83000	GENERAL MAINTENANCE
83100	FLEET MAINTENANCE
83200	FACILITIES MAINTENANCE
83300	PARK MAINTENANCE
83400	TREE MAINTENANCE
83500	STREET MAINTENANCE
83600	SIDEWALK MAINTENANCE
85000	CAPITAL IMPROVEMENT

CULTURAL & LEISURE - LIBRARY

90000	LIBRARY ADMINISTRATION
91000	LIBRARY TECHNOLOGY
91100	CITY WEBSITE
92000	ADULT
92100	ADULT FICTION
92200	ADULT NONFICTION
92300	ADULT REFERENCES
93000	CHILDREN/YOUNG ADULTS
93100	CHILDREN FICTION
93200	CHILDREN NONFICTION
93300	CHILDREN REFERENCE
93400	YA FICTION
93500	YA NONFICTION
94000	MYSTERY LITURATURE
95000	SCIENCE FICTION
96000	LEASED BOOKS

TYLER NUMBER	DESCRIPTION
CASH	
10000	CASH
11001	CASH
11002	PETTY CASH
11003	FSA
INVESTMENTS	
12000	INVESTMENTS HELD
12001	LAIF
12002	INVESTMENTS HELD
CURRENT ASSETS	
13000	CURRENT ASSETS
13001	TAXES RECEIVABLE
13002	DUE FROM OTHER AGENCIES
13003	ACCOUNTS RECEIVABLE
13004	INTEREST RECEIVABLE
13005	WATER CHARGES RECEIVABLE
13006	UTILITY TAX RECEIVABLE
13007	SEWER CHARGES RECEIVABLE
13008	RETURNED CHECK RECEIVABLE
13009	EMPLOYEE RECEIVABLE
13010	EMS RECEIVABLE
13011	NONCURRENT RECEIVABLE
13012	UNAPPLIED RECEIVABLE
13013	UTILITY USER TAX RECEIVABLE (WATER/SEWER)
13014	DELETED
13100	PREPAID EXPENSES
13101	PREPAID INSURANCE
13999	OTHER RECEIVABLES
DUE FROM	
14000	DUE FROM OTHER FUNDS
14001	DUE FROM OTHER FUNDS
14101	DUE FROM OTHER FUNDS
14205	DUE FROM FUND 205

LONG TERM ASSETS

15000 LONG TERM ASSETS
15001 LOAN RECEIVABLE
15002 MARANATHA RECEIVABLE
15003 EMPLOYEE COMPUTER LOAN
15004 DEPOSIT - WORKERS
15005 DEFERRED COSTS
15006 PROVISION - RETIREMENT
15007 AMOUNT AVAIL DEBT
15008 BOND OFFERING COSTS
15010 WATER PURCH FOR DISTRIBUTION
15999 MISC OTHER ASSETS

FIXED ASSETS

16000 FIXED ASSETS
16100 WORK IN PROGRESS
16200 ACCUMULATED DEPRECIATION
16301 CITYWIDE BUILDING
16302 CITYWIDE PARK TREES
16303 CITYWIDE STREETS
16304 CITYWIDE VEHICLES
16307 ACCOUNTING SOFTWARE
16308 CITYWIDE BRIDGES
16309 CITYWIDE PARK STRUCTURES
16401 SEWER-MANHOLES
16402 SEWER-PIPELINES
16403 SEWER-BUILDINGS
16404 SEWER-VEHICLES
16501 WATER-BUILDINGS
16502 WATER-FIRE HYDREANTS
16504 WATER-METERS
16505 WATER-PIPELINES
16506 WATER-PRESSURE RE
16507 WATER-PUMP STATION
16508 WATER-RESERVOIRS
16509 WATER-SPREADING BASINS
16510 WATER- VEHICLES
16511 BASINS AND WELLS
16601 CITYWIDE LAND
16602 WATER-LAND

ADVANCES TO

17000 ADVANCES TO
17001 ADVANCES TO OTHER FUNDS

CURRENT LIABILITIES

21000 CURRENT LIABILITIES
21001 ACCOUNTS PAYABLE
21002 NEGATIVE CASH
21003 SALES AND USE TAX PAYABLE
21004 WORKER'S COMP INS PAYABLE
21005 INTERGOVERNMENTAL PAYABLE
21601 SALARIES PAYABLE
21602 PAYROLL VENDORS
21603 MEDICAL PAYABLE
21604 PERS PAYABLE
21701 G.O. BONDS PAYABLE - CURRENT
21702 REV. BONDS PAYABLE - CURRENT
21703 LOAN PAYABLE - CURRENT
21704 CAPITAL LEASE PAYABLE - CURRENT
21800 INTEREST PAYABLE

DEFERRED REVENUES

22000 DEFERRED REVENUES
22001 DEFERRED REVENUE
22002 DEFERRED REVENUE - POOL
22003 DEFERRED REVENUE - REC CLASSES
22004 DEF REV - FACITLITIES RENTAL

DEPOSITS

23000 DEPOSITS AND RETENTIONS
23001 DEPOSIT - FILMING
23002 DEPOSIT - TELARTS
23003 DEPOSIT - POLICE
23004 DEPOSITS - WATER
23100 CLAIMS LIABILITY
23200 SECURITY DEPOSITS
23201 DEPOSIT - CABLE TV
23202 AMERICAN RED CROSS
23203 EXPLORER PROGRAM
23204 DONATIONS - SWIM TEAM
23205 EXCAVATION DEPOSITS
23230 COUNCIL-ELECTION
23231 COUNCIL-POLITICAL
23300 DEVELOPER DEPOSIT
23301 GRADING/IMPROVEME
23302 DEPOSIT OF QUIMBY
23303 HMZ RESIDENTIAL D
23304 ARCHAEO/PALEO ENV

DEPOSITS (con't)

23305 DESIGN GUIDELINES
23306 DEPOSIT - GRADING
23307 STONEHOUSE EIR
23309 1 CARTER EIR
23310 STONEHOUSE LITIGA
23311 187 E MONTECITO L
23312 DEPOSITS - EIR
23313 ALVERNO - MASTERPLAN
23314 PARKING IN LIEU FEES
23315 DEVELOPMENT IMPACT FEES
23316 FOUNTAIN SQUARE PLAN CHECK
23317 FOUNTAIN SQUARE EIR
23318 STONEGATE-BIFURCATION
23319 KENSINGTON ELECTION
23400 SB 1186 FEE
23500 RETENTION PAYABLE
23999 MISC DEPOSITS AND RETENTIONS

DUE TO

24001 DUE TO OTHER FUNDS
24101 DUE TO OTHER FUNDS-101
24205 DUE TO OTHER FUNDS-205

EMPLOYEE LIABILITIES

26000 EMPLOYEE LIABILITIES
26001 FSA-EE WITHHOLDINGS
26002 COBRA/MEDICAL INSURANCE
26003 COBRA/DENTAL INSURANCE
26004 COMPENSATED ABSENCES LIABILITY
26005 OPEB LIABILITY

LONG TERM LIABILITIES

27000 LONG TERM LIABILITIES
27003 BOND DEFERRED REFINANCE
27004 BONDS DEFEASED
27100 G.O. BONDS PAYABLE - NONCURRENT
27200 REV. BONDS PAYABLE - NONCURRENT
27300 LOAN PAYABLE - NONCURRENT
27301 SGVWA LOAN
27400 CAPITAL LEASE PAYABLE - NONCURRENT
27999 MISC LONG TERM DEBT

ADVANCES FROM

28000 ADVANCES FROM OTHER FUNDS
28001 ADVANCES FROM OTHER FUNDS

EQUITY/ FUND BALANCES

31000 FUND BALANCES
31001 FUND BALANCE
31002 CONTRIBUTED CAPITAL
31003 RESERVE - LAND HELD FOR RESALE
31004 RESERVE - NONDEPRECIABLE FIXED ASSETS
31005 RESERVE - DEPRECIABLE FIXED ASSETS
31006 WATER PURCH FOR DISTRIBUTION
31007 RESERVE - ENCUMBR
31008 ESTIMATED REVENUE
31009 APPROPRIATIONS CO
31010 ESTIMATED FUND BA
31011 ENCUMBRANCE RESER

TYLER NUMBER	DESCRIPTION

OTHER FINANCING SOURCES

40000	OTHER FINANCING SOURCES
40001	TRANSFER IN
40002	TRANSFERS-CRA SET-ASIDE
40003	PROCEEDS OF DEBT
40004	FISCAL AGENT FEE INCOME
40005	INTEREST-EXCESS PAID BY FISC
40006	SALES COMMISSION
40007	PROCEEDS REFUNDING BOND ISS.
40008	LOANS

PROPERTY TAXES

41000	PROPERTY TAX
41001	SECURED TAXES
41002	UNSECURED TAXES
41003	PRIOR YEARS
41004	REDEMPTION
41005	HOMEOWNER EXEMPTIONS
41006	PENALTIES & INTEREST
41007	SUPPLEMENTAL PRIOR YEAR
41008	PROP 1A
41009	PROPERTY TRANSFER TAX
41010	1/2% SALES TAX-PUBLIC SAFETY
41011	AB1X 26 PTR RESIDUAL
41999	MISC OTHER PROPERTY TAXES

OTHER TAXES

42001	SALES TAX
42002	SALES TAX/PROP TAX BACKFILL
42003	UTILITY USER TAX
42004	VLF/PROPERTY TAX BACKFILL
42005	UTILITY USER TAX (WATER/SEWER)
42999	MISCELLANEOUS OTHER TAXES

LICENSES & PERMITS & FEES

43000	LICENSES & PERMITS & FEES
43001	FRANCHISE FEES
43002	BUSINESS LICENSES
43003	YARD SALE PERMITS
43004	FILM PERMITS
43005	FIRE PERMIT
43006	PEG FEES
43007	BANNER PERMITS

LICENSES & PERMITS & FEES (con't)

43008 OVERNIGHT PARKING PERMITS
43009 TOBACCO LICENSE
43010 BUILDING PERMITS
43011 PLUMBING PERMITS
43012 ELECTRICAL PERMITS
43013 MECHANICAL PERMITS
43014 SEWER PERMITS
43015 QUIMBY PERMIT FEES
43016 PUBLIC RIGHT OF WAY PERMITS
43017 TAC FEES AND PERM
43018 DOG PARK USER FEE
43019 ALCOHOL PERMITS
43020 ART IN PUBLIC PLACES
43021 DEVELOPMENT IMPACT FEES
43022 ENVIRONMENTAL/RECYCLING LICENSES
43023 INSTRUCTOR-TRAINING FEES
43024 ALARM PERMITS
43025 ENCROACHMENT FEES
43026 STREET/CURB/PAVEMENT/DRIVE FEES
43027 DOG LICENSES
43028 NEW WATER METER FEES
43029 FOG PERMITS
43036 INSTRUCTOR-ORIENTATION
43999 OTHER LICENSES & PERMITS

FINES & FORFEITURES

44000 FINES & FORFEITURES
44001 LIBRARY FINES & FEES
44002 ADMINISTRATIVE FINES
44003 VEHICLE FINES & FORFEITURE
44004 COURT FINES/PROG. FEES
44005 NARCOTICS ENFORCEMENT SEIZE
44006 ANIMAL CONTROL FINES
44007 NPDES FINES
44008 "NSF" CHECK CHARGES
44009 FALSE ALARM RESPONSE CHARGES
44010 NOTICES, FEES, LATE CHARGES
44011 IMPOUND/STORED VEHICLE FEES
44012 SETTLEMENTS
44999 MISC OTHER FINE/FORFEITURES

USE OF MONEY & PROPERTY

45000 USE OF MONEY & PROPERTY
45001 INTEREST FROM INVESTMENTS

REVENUE FROM OTHER AGENCIES

46000 REVENUE FROM OTHER AGENCIES
46001 FEDERAL GRANTS
46002 STATE GRANTS
46003 LOCAL GRANTS
46004 SCHOOL DISTRICT GRANTS
46005 OTHER AGENCIES
46006 P.O.S.T. REIMBURSEMENTS
46007 STATE GAS TAX 2105
46008 STATE GAS TAX 2106
46009 STATE GAS TAX 2107
46010 MEASURE R
46011 CONGESTION RELIEF PROP 42
46012 PROPOSTION 1B
46013 GAS TAX DEFERRAL
46999 MISC. SVCS FOR OTHER GOV AGENCIES

CHARGES FOR SERVICES

47000 CHARGES FOR SERVICES
47001 WATER SALES-CITY
47002 WATER SALES-OUTSIDE CITY
47003 WATER SALES - INTERNAL
47004 WATER NEW SERVICES
47005 UNAPPLIED WATER PAYMENTS
47006 SEWER USAGE CHARGE
47007 SEWER CONNECTION FEE
47008 SPECIAL FIRE SERVICES-OES
47009 SMTV3 SUBMISSIONS
47010 ZONING & SUBDIVISION FEES
47011 ENGINEERING & INSPECTION FEE
47012 PLAN CHECKING FEES
47013 POOL - ADMISSION
47014 POOL - SWIM LESSONS
47015 POOL - SWIM TEAM
47016 POOL - RENTALS
47017 POOL - JR. LIFEGUARDS/AIDE
47018 YAC - MEMBERSHIP DUES
47019 RECREATION CLASSES
47020 SPECIAL EVENTS
47021 EXCURSIONS

CHARGES FOR SERVICES (con't)

47022 SPECIAL EVENT INSURANCE
47023 FACILITY RENTALS
47024 SNACK BAR SALES
47025 SPECIAL PD SERVICES-CONTRACT
47026 FINGERPRINTING FEES
47027 SPECIAL SERVICES-MOVIE
47028 EMS SUBSCRIPTION SERVICE
47029 EMS/PARAMEDIC BILLINGS
47031 BRUSH/WEED ABATEMENT PROGRAM
47032 BUS FARES
47033 WISTARIA VINE ADS
47034 HAZARDOUS MATERIAL PROGRAM
47035 RENT-CITY OWNED PROPERTY
47036 FIRE ACADEMY CLAS
47037 COMMUNITY CONNECT
47038 RENT-COMMUNITY GARDEN PLOTS
47039 SENIOR DELIVERED
47040 SPECIAL TREE TRIMMING SERVICE
47041 LATE PENALTIES FOR UTILITY BILLING
47042 FIRE SERVICES
47043 LANDSCAPE PLAN CHECK
47044 TAP CARD - MTA
47045 SPECIAL SERVICES-ATTORNEY FEES
47100 WRITE OFF DOUBTFUL ACCOUNTS
47801 COST ALLOCATION - FUEL
47802 COST ALLOCATION - FLEET MAINT
47803 COST ALLOCATION - ADMINISTRATION
47804 COST ALLOCATION - TECHNOLOGY
47805 COST ALLOCATOIN - GEN LIABILITY SELF INSURANCE
47806 RECOVERY FROM THIRD PARTIES
47807 WORKERS COMP CHARGES
47808 WORKERS COMP DISAB PAYMENTS
47810 COST ALLOCATION - FACILITIES MAINTENANCE
47811 GENERAL PLAN SET ASIDE
47999 OTHER CHARGES FOR SERVICES

OTHER REVENUES

48000 OTHER REVENUES
48001 MANDATED FEE RECOVERY
48002 ELECTION STATEMENTS
48003 SALE OF CITY FLAGS
48004 SALES OF REPORTS/MAPS/PUBLICATIONS
48100 SALE OF CITY PROPERTY
48101 STREET SIGNS
48102 SIDEWALK PARTNERSHIP PROGRAM
48200 CASH ADJUSTMENT
48999 MISCELLANEOUS OTHER INCOME

DONATIONS & CONTRIBUTIONS

49000 DONATIONS & CONTRIBUTIONS
49001 RESTRICTED DONATIONS
49002 UNRESTRICTED DONATIONS
49003 CONTRIBUTIONS, DONATIONS, IN LIEU
49004 REIMBURSEMENT
49005 SPECIAL TREE TRIMMING SERVICE
49999 MISC DONATIONS

TYLER NUMBER	DESCRIPTION
15010	WATER PURCH FOR DISTRIBUTION
51000	**PERSONNEL SERVICES**
51110	SALARIES - FULL-TIME
51120	WAGES PART-TIME
51130	OVERTIME WAGES
51140	STIPENDS
51150	HONORARIUM
51201	PERS - EMPLOYEE
51202	PERS - EMPLOYER
51203	PERS SURVIVOR BENEFIT
51204	TERM LIFE INSURANCE
51205	PUBLIC SAFETY LIFE INSURANCE
51206	DEFERRED COMPENSATION
51300	HEALTH INSURANCE
51302	RETIREES' HEALTH INSURANCE
51303	DISABILITY INSURANCE
51304	WORKERS COMP. INSURANCE
51400	MEDICARE - EMPLOYER PORTION
51401	FICA - EMPLOYER PORTION
51402	STATE UNEMPLOYMENT INS.
51403	FEDERAL TRAINING TAX
51403	FUTA
51900	ACCRUED PAYROLL
52000	**PURCHASED SERVICES**
52001	*SERVICES FROM OTHER AGENCIES*
52002	AB1389
52003	BOOKING AND BOARDING
52004	HUMANE SOCIETY SERVICES
52005	POST REIMBURSABLE TRAINING
52006	HAZARDOUS CLEANUP
52007	SERAF
52008	USE OF OUTSIDE PD SERVICES
52100	*PROFESSIONAL SERVICES*
52101	AUDIT SERVICES
52102	BUILDING INSPECTION SERVICES
52103	ENGINEERING SERVICES
52104	LOBBYING
52105	PERSONNEL/EMPLOYMENT SERVICES
52106	PRE-EMPLOYMENT PHYSICALS
52107	MEDICAL SERVICES
52108	LOCKSMITH SERVICES
52200	*CONTRACT SERVICES*
52201	LEGAL SERVICES

52202 NPDES COMPLIANCE
52203 DIAL-A-RIDE
52204 ORDINANCE RECODIFICATION
52205 EMPLOYEE TRAINING
52206 ADVERTISING
52207 ELECTION SERVICES
52208 USE OF OUTSIDE PD SERVICES
52300 GENERAL MAINTENANCE SERVICE
52301 BUILDING MAINTENANCE
52302 EQUIPMENT MAINTENANCE
52303 GROUNDS MAINTENANCE
52304 STREET MAINTENANCE
52400 PERMITS AND FEES
52401 PERMITS/FEES
52999 OTHER PURCHASED SERVICES
53000 PURCHASED MATERIALS
53001 MATERIALS AND SUPPLIES
53002 SWIM TEAM SUPPLIES
53003 JUNIOR LIFEGUARD SUPPLIES
53004 RECREATION SUPPLIES
53005 CITY FLAGS
53006 ELECTION SUPPLIES
53100 OFFICE SUPPLIES
53101 POSTAGE
53102 PRINTING & DUPLICATION
53103 COMPUTER SUPPLIES
53104 COPIER LEASE
53200 MAINTENANCE SUPPLIES
53201 BUILDING MAINTENANCE
53202 EQUIPMENT MAINTENANCE
53203 GROUNDS MAINTENANCE
53204 HARDWARE SUPPLIES
53205 SMALL TOOLS
53206 STREET MAINTENANCE MATERIALS
53207 TREE REPLACEMENT
53208 VEHICLE MAINTENANCE
53209 WATER TREATMENT SUPPLIES
53210 EQUIPMENT RENTAL/LEASING
53300 SAFETY EQUIPMENT & SUPPLIES
53301 RADIO & COMMUNICATIONS
53302 FIREARMS SUPPLIES
53303 UNIFORMS
53304 EVIDENCE
53305 VIDEO & RECORDER

53400 TRAINING AND OTHER SUPPLIES
53401 TUITION REIMBURSEMENT
53402 CONFERENCE & MEETING
53403 VOLUNTEER/EMPLOYEE RECOGNITN
53404 MILEAGE REIMBURSEMENT
53405 CLASS MATERIALS
53406 BOOKS AND REFERENCE
53409 MEMBERSHIP/DUES/SUBSCRIPTION
53500 LIBRARY MATERIALS
53501 PERIODICALS
53502 BOOKS AND REFERENCE
53503 ELECTRONIC LICENSES/REFERENCE
53800 NON-CAPITALIZED EQUIPMENT
53801 COMPUTER HARDWARE -NONCAPITALIZED
53802 COMPUTER SOFTWARE -NONCAPITALIZED
53999 OTHER PURCASED SUPPLIES

54000 COST ALLOCATIONS

54100 COST ALLOCATION / ADMINISTRATIVE
54200 COST ALLOCATION / DEBT SERVICE
54300 COST ALLOCATION / FACILITIES
54400 COST ALLOCATION / TECHNOLOGY
54500 COST ALLOCATION / PERSONNEL
54510 COST ALLOCATION / SELF INSURANCE
54520 COST ALLOCATION / WORKERS COMP INSUR
54600 COST ALLOCATION / VEHICLE MAINT
54610 COST ALLOCATION / FUEL
54700 INDIRECT COST
54701 COUNTY TAX ADMINISTRATIVE FE
54702 BAD DEBT EXPENSE
54703 BANK SERVICE FEES
54800 CITYWIDE INSURANCE
54801 JOINT POWERS INSURANCE AUTH
54802 PROPERTY INSURANCE
54803 SPECIAL EVENT INSURANCE
54805 CLAIMS AND SETTLEMENTS
54806 FISCAL AGENT SERVICE CHARGE
54999 OTHER INDIRECT COSTS

55000 UTILITIES

55001 GASOLINE
55002 WATER/SEWER
55003 ELECTRICITY
55004 NATURAL GAS
55005 TELEPHONE
55999 OTHER UTILITY SERVICES

56000 CAPITAL OUTLAYS

56001 LAND
56002 BUILDING AND BLDG IMPROVEMTS
56003 OFFICE FURNISHINGS
56004 OFFICE EQUIPMENT
56005 HEAVY TOOLS AND EQUIPMENT
56006 AUTOMOTIVE EQUIPMENT
56007 HEAVY MOTORIZED EQUIPMENT
56008 BOOKS/REFERENCE/PERIODICALS
56009 EQUIPMENT
56010 IMPROVEMENTS O/T BUILDINGS
56011 WELLS, PUMPS, WATER DIST SYS
56012 COMPUTER SOFTWARE/DATABASES
56013 PARKS - PARK STRUCTURES
56014 WATER PURCH FOR DISTRIBUTION
56015 STREET IMPROVEMENT
56100 DEPRECIATION
56999 OTHER CAPITAL OUTLAYS

58000 DEBT SERVICE

58001 PRINCIPAL - BONDS
58002 INTEREST EXPENSE - BONDS
58002 INTEREST EXPENSE - BONDS
58002 INTEREST EXPENSE - BONDS
58002 INTEREST EXPENSE - BONDS
58003 PRINCIPAL - NOTES PAYABLE
58004 INTEREST EXPENSE - NOTES
58005 PRINCIPAL - CAPITAL LEASE
58006 INTEREST EXPENSE - CAPITAL LEASE
58008 BUSINESS IMPROVEMENT LOANS
58007 AMORTIZATION

59000 OTHER FINANCING USES

59001 TRANSFERS OUT

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