
COUNTY OF ORANGE



CHART OF ACCOUNTS

July 2016

To all Chart of Account Users:

The Auditor-Controller's General Accounting Unit has drafted the following Chart of Accounts for your use. Please continue to check the Auditor-Controller's webpage for updates.

Thank you!

TABLE OF CONTENTS

SECTION A - DEPARTMENT CODES

A-1 Department Codes

SECTION B - FUND/BUDGET CONTROL CODES

B-1 Index to Fund / Budget Control Codes

B-2 Fund / Budget Control Codes

B-3 School District Funds

SECTION C - OBJECT CODES

C-1 Index to Object Codes

C-2 Object Codes

C-3 Object Codes - Explanation of Accounts

SECTION D - REVENUE SOURCE CODES

D-1 Index to Revenue Source Codes

D-2 Revenue Source Codes

D-3 Revenue Source Codes - Explanation of Accounts

SECTION E - BALANCE SHEET ACCOUNT CODES

E-1 Index to Balance Sheet Account Codes

E-2 Balance Sheet Account Codes

DEPARTMENT CODES

<u>Dept Codes</u>	<u>Department Name</u>
001	GENERAL FUND LEVEL TRANSACTIONS
002	ASSESSOR
003	AUDITOR-CONTROLLER
006	BOARD OF SUPERVISORS - 1ST DISTRICT
007	BOARD OF SUPERVISORS - 2ND DISTRICT
008	BOARD OF SUPERVISORS - 3RD DISTRICT
009	BOARD OF SUPERVISORS - 4TH DISTRICT
010	BOARD OF SUPERVISORS - 5TH DISTRICT
011	CLERK OF THE BOARD
012	OC COMMUNITY RESOURCES
017	COUNTY EXECUTIVE OFFICE
025	COUNTY COUNSEL
026	DISTRICT ATTORNEY
027	CHILD SUPPORT SERVICES
031	REGISTRAR OF VOTERS
036	CAPITAL PROJECTS
042	HEALTH CARE AGENCY
050	OFFICE OF THE PERFORMANCE AUDIT DIRECTOR
051	OFFICE OF INDEPENDENT REVIEW
057	PROBATION
058	PUBLIC DEFENDER
059	CLERK-RECORDER
060	SHERIFF-CORONER
063	SOCIAL SERVICES AGENCY
074	TREASURER/TAX COLLECTOR
080	OC PUBLIC WORKS
280	JOHN WAYNE AIRPORT
299	OC WASTE & RECYCLING
V110	SUPERIOR COURT
V157	ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM
V161	LAW LIBRARY
V184	ORANGE COUNTY TRANSPORTATION AUTHORITY
V225	CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY
V700	OUTSIDE DEPARTMENTS
V754	ORANGE COUNTY CEMETARY DISTRICT
V770	ORANGE COUNTY LOCAL AGENCY FORMATION COMMISSION

INDEX TO FUND/BUDGET CONTROL CODES

<u>Fund Type</u>	<u>Fund / Budget Control Codes</u>	<u>Sec B-2 Pg Ref</u>
<u>Governmental Funds</u>		
General Fund	002-090, 100, 101	B-2.1 - B-2.4
Capital Projects Fund	104, 105, 14Q, 15D	B-2.4 B-2.7 B-2.8
Debt Service Fund	15J, 15Y, 172, 830, 835, 839	B-2.8, B-2.9 B-2.27
Special Revenue Fund	102-103, 106-109, 113-148, 12A-14J, 14R-14Z, 15B, 15F-15H, 15L-15N, 15T-15W, 15Z, 16D, 170-171, 400-406, 431, 459, 468, 475, 477, 540, 590, 828	B-2.4 B-2.4 - B-2.6 B-2.5 - B-2.8 B-2.8 - B-2.9 B-2.9 B-2.14 - B-2.15 B-2.16 B-2.27
Permanent Fund	15K	B-2.8
<u>Proprietary Funds</u>		
Enterprise Fund	247, 270, 272-288, 299	B-2.10 - B-2.12
Internal Service Fund	289-298, 29Z	B-2.11 - B-2.12
<u>Fiduciary Funds</u>		
Agency Fund	[1] 110, 11A 150, 151, 153, 155-158, 15Q, 161, 177, 180, 203-205, 211-216, 226-227, 235, 237, 239-240, 249, 263-264, 2AB-2AE, 2AH, 2AL, 2AT, 2BE, 302-397, 433, 479, 484, 487-488 490, 492, 494, 496, 501, 503, 505	B-2.4 B-2.7 - B-2.8 B-2.9 - B-2.10 B-2.10 B-2.10 B-2.12 B-2.12 - B-2.14 B-2.15 B-2.15

INDEX TO FUND/BUDGET CONTROL CODES

Fund Type	Fund / Budget Control Codes	Sec B-2 Pg Ref
Fiduciary Funds - Continued		
Agency Fund	[1] 507, 509, 511, 513, 515-517, 519, 521, 523, 52T, 530,533-534, 536, 541, 547, 549, 551, 555, 655-656, 661, 663-678, 67A-67Z, 680-693, 68A-68Y 807-810, 876	B-2.15 - B-2.16 B-2.16 B-2.16 B-2.18 - B-2.19 B-2.19 - B-2.22 B-2.27
Investment Trust Fund	182, 185, 187 600-651, 6AB-6DJ, 707-793, 921, 9CS-9ZN	B-2.9 B-2.16 - B-2.18 B-2.22 - B-2.26 B-2.27 - B-2.28
Private Purpose Trust Fund	154, 164-165, 16A-16C	B-2.7 - B-2.9
Pension Trust & Other Employment Benefits Fund	167-169, 17A-17C	B-2.9
Discretely Presented Component Unit	225	B-2.10
Account Group		
General Capital Assets Account Group	800	B-2.26
General Long-term Debt Account Group	801	B-2.27
School District Funds		B-3.1 - B-3.19

[1] County Departments use an agency fund as an internal clearing account but the assets in these internal agency funds are allocated to the appropriate County funds for financial reporting purpose.

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
100	002	ASSESSOR	ASSESSOR	YES
100	003	AUDITOR-CONTROLLER	AUDITOR-CONTROLLER	YES
100	004	MISCELLANEOUS	COUNTY EXECUTIVE OFFICE	YES
100	006	BOARD OF SUPERVISORS -1ST DIST	BBOS - 1ST DISTRICT	YES
100	007	BOARD OF SUPERVISORS -2ND DIST	BOS - 2ND DISTRICT	YES
100	008	BOARD OF SUPERVISORS -3RD DIST	BOS - 3RD DISTRICT	YES
100	009	BOARD OF SUPERVISORS -4TH DIST	BOS - 4TH DISTRICT	YES
100	010	BOARD OF SUPERVISORS -5TH DIST	BOS - 5TH DISTRICT	YES
100	011	CLERK OF THE BOARD	CLERK OF THE BOARD	YES
100	012	OC COMMUNITY RESOURCES	OC COMMUNITY RESOURCES	YES
100	014	CAPS PROGRAM	AUDITOR-CONTROLLER	YES
100	015	PROPERTY TAX SYSTEM CENTRALIZED O&M SUPPORT	AUDITOR-CONTROLLER	YES
100	016	2005 LEASE REVENUE REFUNDING	COUNTY EXECUTIVE OFFICE	YES
100	017	COUNTY EXECUTIVE OFFICE	COUNTY EXECUTIVE OFFICE	YES
100	019	CAPITAL ACQUISITION FINANCING	COUNTY EXECUTIVE OFFICE	YES
100	020	TAX AND REV ANTICIPATION NOTES	COUNTY EXECUTIVE OFFICE	NO
100	021	2005 REFUNDING RECOVERY BONDS	COUNTY EXECUTIVE OFFICE	YES
100	022	PREPAID PENSION OBLIGATION	COUNTY EXECUTIVE OFFICE	YES
100	025	COUNTY COUNSEL	COUNTY COUNSEL	YES
100	026	DISTRICT ATTORNEY	DISTRICT ATTORNEY	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
100	027	CHILD SUPPORT SERVICES	CHILD SUPPORT SERVICES	YES
100	029	DISTRICT ATTORNEY-PUBLIC ADMINISTRATOR	DISTRICT ATTORNEY	YES
100	030	HCA PUBLIC GUARDIAN	HEALTH CARE AGENCY	YES
100	031	REGISTRAR OF VOTERS	REGISTRAR OF VOTERS	YES
100	032	EMERGENCY MANAGEMENT DIVISION	SHERIFF-CORONER	YES
100	034	OC WATERSHEDS	OC PUBLIC WORKS	YES
100	036	CAPITAL PROJECTS	CAPITAL PROJECTS	YES
100	037	IT SUPPORT SERVICES	COUNTY EXECUTIVE OFFICE	YES
100	038	DATA SYSTEMS DEVELOPMENT PROJS	COUNTY EXECUTIVE OFFICE	YES
100	039	IBM MAINFRAME	COUNTY EXECUTIVE OFFICE	YES
100	040	UTILITIES	OC PUBLIC WORKS	YES
100	041	GRAND JURY	COUNTY EXECUTIVE OFFICE	YES
100	042	HEALTH CARE AGENCY	HEALTH CARE AGENCY	YES
100	045	JUVENILE JUSTICE COMMISSION	COUNTY EXECUTIVE OFFICE	YES
100	047	SHERIFF COURT OPERATIONS	SHERIFF-CORONER	YES
100	048	DETENTION RELEASE	COUNTY EXECUTIVE OFFICE	YES
100	050	THE OFFICE OF THE PERFORMNCE AUDIT DIRECTOR	OFFICE OF THE PERFORMANCE AUDIT DIRECTOR	YES
100	051	OFFICE OF INDEPENDENT REVIEW	OFFICE OF INDEPENDENT REVIEW	YES
100	052	OC CAMPAIGN FINANCE AND ETHICS COMMISSION	COUNTY EXECUTIVE OFFICE	YES
100	054	HUMAN RESOURCES	COUNTY EXECUTIVE OFFICE	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
100	055	SHERIFF-CORONER COMMUNICATIONS	SHERIFF-CORONER	YES
100	056	EMPLOYEE BENEFITS	COUNTY EXECUTIVE OFFICE	YES
100	057	PROBATION	PROBATION	YES
100	058	PUBLIC DEFENDER	PUBLIC DEFENDER	YES
100	059	CLERK-RECORDER	CLERK-RECORDER	YES
100	060	SHERIFF-CORONER	SHERIFF-CORONER	YES
100	063	SOCIAL SERVICES AGENCY	SOCIAL SERVICES AGENCY	YES
100	064	IN-HOME SUPPORTVE SVCS - IHSS	SOCIAL SERVICES AGENCY	NO
100	065	CALWORKS FG/U	SOCIAL SERVICES AGENCY	NO
100	066	AFDC - FOSTER CARE	SOCIAL SERVICES AGENCY	NO
100	067	AID TO REFUGEES	SOCIAL SERVICES AGENCY	NO
100	068	CASE DATA SYSTEM	SOCIAL SERVICES AGENCY	NO
100	069	GENERAL RELIEF	SOCIAL SERVICES AGENCY	NO
100	071	BUILDING & SAFETY GENERAL FUND	OC PUBLIC WORKS	YES
100	073	ALTERNATE DEFENSE	COUNTY EXECUTIVE OFFICE	YES
100	074	TREASURER-TAX COLLECTOR	TREASURER/TAX COLLECTOR	YES
100	075	EMPLOYEES RETIREMENT	AUDITOR-CONTROLLER	NO
100	080	OC PUBLIC WORKS	OC PUBLIC WORKS	YES
100	081	TRIAL COURTS	COUNTY EXECUTIVE OFFICE	YES
100	090	COUNTY LOCAL REVENUE 2011	AUDITOR-CONTROLLER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
100	100	COUNTY GENERAL FUND-LEVEL TXNS	A/C GENERAL ACCOUNTING	YES
101	101	CASH OVERAGE	A/C GENERAL ACCOUNTING	NO
102	102	SANTA ANA REGIONAL CENTER LEASE CONVEYANCE	SOCIAL SERVICES AGENCY	YES
103	103	OC METH LAB INVESTIGATION TEAM	SHERIFF-CORONER	YES
104	104	CRIMINAL JUSTICE FACIL - ACO	COUNTY EXECUTIVE OFFICE	YES
105	105	COURTHOUSE TEMP CONSTRUCTION	COUNTY EXECUTIVE OFFICE	YES
106	106	COUNTY TIDELANDS - NEWPORT BAY	OC COMMUNITY RESOURCES	YES
107	107	REMITTANCE PROC'G EQ REPLACEMT	TREASURER/TAX COLLECTOR	YES
108	108	OC DANA POINT HARBOR	OC COMMUNITY RESOURCES	YES
109	109	CO AUTOMATED FINGERPRINT ID	SHERIFF-CORONER	YES
110	110	TRIAL CT OPERATIONS FUND-LEVEL	SUPERIOR COURT	NO
110	11A	SUPERIOR COURT	SUPERIOR COURT	YES
113	113	BUILDING & SAFETY - OPERATING RESERVE	OC PUBLIC WORKS	YES
115	115	OC ROAD	OC PUBLIC WORKS	YES
116	116	NARCOTIC FORFEITURE & SEIZURE	DISTRICT ATTORNEY	YES
117	117	OC HOUSING AUTH-OPER'G RESERVE	OC COMMUNITY RESOURCES	YES
118	118	REGIONAL NARCOTICS SUPPRESSION PROGRAM - DEPT OF JUSTICE	SHERIFF-CORONER	YES
119	119	OC PUBLIC LIBRARIES -CAPITAL	OC COMMUNITY RESOURCES	YES
120	120	OC PUBLIC LIBRARIES	OC COMMUNITY RESOURCES	YES
121	121	OC ANIMAL CARE DONATIONS	OC COMMUNITY RESOURCES	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
122	122	MOTOR VEHICLE THEFT TASK FORCE	DISTRICT ATTORNEY	YES
123	123	DISPUTE RESOLUTION PROGRAM	OC COMMUNITY RESOURCES	YES
124	124	DOMESTIC VIOLENCE PROGRAM	OC COMMUNITY RESOURCES	YES
125	125	REGIONAL NARCOTICS SUPPRESSION PROGRAM - DEPT OF TREASURY	SHERIFF-CORONER	YES
126	126	REGIONAL NARCOTICS SUPPRESSION PROGRAM - OTHER	SHERIFF-CORONER	YES
128	128	SURVEY MONUMENT PRESERVATION	OC PUBLIC WORKS	YES
12A	12A	MHSA HOUSING FUND	OC COMMUNITY RESOURCES	YES
12C	12C	CHILD SUPPORT PROGRAM DEVELOPMENT	CHILD SUPPORT SERVICES	YES
12D	12D	CLERK-RECORDER SPECIAL REVENUE FUND	CLERK-RECORDER	YES
12E	12E	CLERK-RECORDER OPERATING RESERVE FUND	CLERK-RECORDER	YES
12G	12G	REAL ESTATE PROSECUTION FUND	DISTRICT ATTORNEY	YES
12H	12H	PROPOSITION 64 - CONSUMER PROTECTION	DISTRICT ATTORNEY	YES
12J	12J	PROPOSITION 69 - DNA IDENTIFICATION FUND	COUNTY EXECUTIVE OFFICE	YES
12P	12P	ASSESSOR PROPRTY CHARACTERISTICS REVENUE	ASSESSOR	YES
12S	12S	SSA DONATIONS & FEES	SOCIAL SERVICES AGENCY	YES
12W	12W	SSA WRAPAROUND	SOCIAL SERVICES AGENCY	YES
131	131	SHERIFF NARCOTICS PROGRAM - DEPT OF TREASURY	SHERIFF-CORONER	YES
132	132	SHERIFF NARCOTICS PROGRAM - DEPT OF JUSTICE	SHERIFF-CORONER	YES
133	133	SHERIFF NARCOTICS PROGRAM - OTHER	SHERIFF-CORONER	YES
134	134	ORANGE COUNTY JAIL FUND	SHERIFF-CORONER	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
135	135	REAL ESTATE DEVELOPMENT PROGRAM	COUNTY EXECUTIVE OFFICE	YES
137	137	PARKING FACILITIES	OC PUBLIC WORKS	YES
138	138	MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT	HEALTH CARE AGENCY	YES
139	139	SHERIFF NARCOTICS PROGRAM - CALMMET - TREASURY	SHERIFF-CORONER	YES
13B	13B	TRAFFIC VIOLATOR FUND	SHERIFF-CORONER	YES
13N	13N	OC TOBACCO SETTLEMENT FUND	COUNTY EXECUTIVE OFFICE	YES
13P	13P	SHERIFF'S STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	SHERIFF-CORONER	YES
13R	13R	SHERIFF-CORONER REPLACEMENT AND MAINTENANCE FUND (SCRAM)	SHERIFF-CORONER	YES
13S	13S	EMERGENCY MEDICAL SERVICES	HEALTH CARE AGENCY	YES
13T	13T	HCA PURPOSE RESTRICTED REVENUES	HEALTH CARE AGENCY	YES
13U	13U	HCA INT BRG PRP RESTRICTD REV	HEALTH CARE AGENCY	YES
13W	13W	HCA REALIGNMENT	HEALTH CARE AGENCY	YES
13Y	13Y	MENTAL HEALTH SERVICES ACT	HEALTH CARE AGENCY	YES
13Z	13Z	BIOTERRORISM CDC FUND	HEALTH CARE AGENCY	YES
140	140	AIR QUALITY IMPROVEMENT	OC PUBLIC WORKS	YES
141	141	SHERIFF'S SUBSTATIONS FEE PROG	SHERIFF-CORONER	YES
143	143	JAIL COMMISSARY	SHERIFF-CORONER	YES
144	144	INMATE WELFARE FUND	SHERIFF-CORONER	YES
146	146	WORKFORCE INVESTMENT ACT	OC COMMUNITY RESOURCES	YES
148	148	FOOTHILL CIRCUL'N PHASING PLAN	OC PUBLIC WORKS	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
14C	14C	CLASS B-27 REGISTERED WARRANTS	AUDITOR-CONTROLLER	YES
14D	14D	CAL-ID OPERATIONAL COSTS	SHERIFF-CORONER	YES
14E	14E	CAL-ID SYSTEM COSTS	SHERIFF-CORONER	YES
14G	14G	SHERIFF'S SUPP LAW ENFORCE SVC	SHERIFF-CORONER	YES
14H	14H	DA'S SUPP LAW ENFORCEMENT SVCS	DISTRICT ATTORNEY	YES
14J	14J	EXCESS PUBLIC SAFETY SALES TAX	COUNTY EXECUTIVE OFFICE	YES
14Q	14Q	SHERIFF-CORONER CNST & FAC DEV	SHERIFF-CORONER	YES
14R	14R	WARD WELFARE	PROBATION	YES
14S	14S	EQUITABLE SHARING FORFEITURE PROGRAM FUND	PROBATION	YES
14T	14T	OPERATIONS FACILITIES DEVELOPMENT AND MAINTENANCE FUND	SOCIAL SERVICES AGENCY	YES
14U	14U	COURT FACILITIES FUND	COUNTY EXECUTIVE OFFICE	YES
14Y	14Y	INDEMNIFICATION RESERVE	COUNTY EXECUTIVE OFFICE	YES
14Z	14Z	LITIGATION RESERVE	COUNTY EXECUTIVE OFFICE	YES
150	150	DRAINAGE IMPROVEMENT PROGRAM	OC PUBLIC WORKS	NO
151	151	SOUTH COUNTY ROADWAY IMPROVE PROG (SCRIP)	OC PUBLIC WORKS	YES
153	153	LOCAL PARKS TRUST	OC COMMUNITY RESOURCES	NO
154	154	CSS COLLECTIONS	CHILD SUPPORT SERVICES	NO
155	155	WELFARE AID AND ADMINISTRATION	SOCIAL SERVICES AGENCY W/ A-C SSA	NO
156	156	RECREATIONAL FACIL'S DONATIONS	OC COMMUNITY RESOURCES	NO
157	157	EMPLOYEES' RETIREMENT	ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
158	158	MAJ THOR'FARE & BRIDGE FEE PRO	OC PUBLIC WORKS	NO
15B	15B	CEO SINGLE FAMILY HOUSING	COUNTY EXECUTIVE OFFICE	YES
15D	15D	COUNTYWIDE CAPITAL PROJECTS NON GENERAL FUND	CAPITAL PROJECTS	YES
15F	15F	ORANGE COUNTY HOUSING AUTHORITY (OCHA)	OC COMMUNITY RESOURCES	YES
15G	15G	OC HOUSING	OC COMMUNITY RESOURCES	YES
15H	15H	CALHOME PROGRAM REUSE FUND	OC COMMUNITY RESOURCES	YES
15J	15J	PENSION OBLIGATION BDS DEBT SV	COUNTY EXECUTIVE OFFICE	YES
15K	15K	LIMESTONE RP MITIG MAINT ENDOW	OC COMMUNITY RESOURCES	YES
15L	15L	800 MHZ CCCS	SHERIFF-CORONER	YES
15N	15N	DELTA SPECIAL REVENUE	PUBLIC DEFENDER	YES
15Q	15Q	PENSION OBLIGATION BOND AMORT	AUDITOR-CONTROLLER	YES
15T	15T	EL TORO IMPROVEMENT FUND	COUNTY EXECUTIVE OFFICE	YES
15U	15U	STRATC PRIORITY AFFORDBLE HSG	OC COMMUNITY RESOURCES	YES
15W	15W	1996 RECOVERY COP SERIES A	AUDITOR-CONTROLLER	YES
15Y	15Y	TEETER SERIES A DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
15Z	15Z	PLAN OF ADJUSTMENT AVAIL CASH	AUDITOR-CONTROLLER	YES
16A	16A	REDEVELOPMENT RETIREMENT OBLIGATION-SANTA ANA DS	COUNTY EXECUTIVE OFFICE	NO
16B	16B	REDEVELOPMENT RETIREMENT OBLIGATION-NDAPP DEBT SERVICE	COUNTY EXECUTIVE OFFICE	NO
16C	16C	OCDA REDEVELOPMENT SUCCESSOR AGENCY	OC COMMUNITY RESOURCES	NO
16D	16D	OC ANIMAL SHELTER FUND	OC COMMUNITY RESOURCES	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
161	161	LAW LIBRARY	LAW LIBRARY	NO
164	164	DA-PUBLIC ADMINISTRATOR ESTATE FUND	DISTRICT ATTORNEY	NO
165	165	PUBLIC GUARDIAN TRUST	HEALTH CARE AGENCY	NO
167	167	EXTRA HELP RETIREMENT PLAN	COUNTY EXECUTIVE OFFICE	NO
168	168	EXTRA HELP DEFINED CONTRIBUTION 3121 PLAN	COUNTY EXECUTIVE OFFICE	NO
169	169	401 (A) DEFINED CONTRIBUTION PLAN	COUNTY EXECUTIVE OFFICE	NO
170	170	HOUSING ASSET FUND	OC COMMUNITY RESOURCES	YES
171	171	OCDA SUCCESSOR - LOW/MOD INCOME HOUSING	OC COMMUNITY RESOURCES	YES
177	177	DEFERRED LOAN PROGRAM (HUD)	OC COMMUNITY RESOURCES	NO
17A	17A	OC RETIREE MEDICAL TRUST	COUNTY EXECUTIVE OFFICE	NO
17B	17B	HEALTH SAVINGS REIMBURSEMENT ACCOUNT	COUNTY EXECUTIVE OFFICE	NO
17C	17C	1.62 RETIREMENT - DEFINED CONTRIBUTION PLAN	COUNTY EXECUTIVE OFFICE	NO
180	180	AMORTIZED LOAN PROGRAM (HUD)	OC COMMUNITY RESOURCES	NO
182	182	LOCAL TRANSPORTATION FUND	ORANGE COUNTY TRANSPORTATION AUTHORITY W/ A-C GENERAL ACCOUNTING	NO
185	185	STATE TRANSIT ASSIST PROG-OCTC	ORANGE COUNTY TRANSPORTATION AUTHORITY	NO
187	187	LOCAL TRANSPORT'N AUTHORITIES	ORANGE COUNTY TRANSPORTATION AUTHORITY	NO
203	203	SAN DIEGO CRK MITIG-CAMPUS DRIVE	TREASURER/TAX COLLECTOR W/ OC PUBLIC WORKS	NO
204	204	SAN DIEGO CRK MITIGATN MAINT&MON	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
205	205	TREAS/EMA-US ARMY ESCROW ACCT	TREASURER/TAX COLLECTOR	NO
211	211	SUPP LAW ENFORCEMENT SERVICES	AUDITOR-CONTROLLER	NO
212	212	PUBLIC SAFETY AUGMENTATION	AUDITOR-CONTROLLER	NO
213	213	SALES AND USE TAX COMPENSATION FUND	AUDITOR-CONTROLLER	NO
216	216	VLF PROP TX COMPENSATION	AUDITOR-CONTROLLER	NO
225	225	OC CHILDREN & FAMILIES COMMISSION	CHILDREN AND FAMILIES COMMISSION OF ORANGE COUNTY	NO
226	226	UNIDENTIFIED BANK DEPOSIT SUSP	TREASURER/TAX COLLECTOR	NO
227	227	HCA GRANTS	HEALTH CARE AGENCY	NO
235	235	PROPOSITION 99 FUND	HEALTH CARE AGENCY	NO
237	237	MEDICAL SAFETY NET PROGRAM (MSN)	HEALTH CARE AGENCY	NO
239	239	COUNTY RETIREMENT HOLDING	COUNTY EXECUTIVE OFFICE	NO
240	240	HCA TUPP	HEALTH CARE AGENCY	NO
247	247	JWA INTEREST BEARING TRUST FD	JOHN WAYNE AIRPORT	NO
249	249	RETIREMENT CONTRIBUTIONS	AUDITOR-CONTROLLER	NO
263	263	CIVIL FILING FEES	SUPERIOR COURT	NO
264	264	COUNTY CLERK INTERPLEADER	SUPERIOR COURT	NO
270	270	COMPRESSED NATURAL GAS ENTERPRISE FUND	OC PUBLIC WORKS	YES
272	272	PRIMA DESHECHA LANDFILL AND THE LA PATA AVENUE GAP CLOSURE	TREASURER/TAX COLLECTOR	NO
273	273	OCWR CAPITAL PROJECT FUND	OC WASTE & RECYCLING	YES
274	274	OCWR CORRECTIVE ACTION ESCROW	TREASURER/TAX COLLECTOR	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
275	275	OCWR-ENVIRONMENTAL RESERVE	OC WASTE & RECYCLING	YES
276	276	OCWR-DEFRD PMT SECURITY DEPOS	OC WASTE & RECYCLING	YES
279	279	OCWR-LANDFILL POSTCLOS MAINTNC	OC WASTE & RECYCLING	YES
280	280	AIRPORT - OPERATING	JOHN WAYNE AIRPORT	YES
281	281	AIRPORT CONSTRUCTION FUND	JOHN WAYNE AIRPORT	YES
283	283	AIRPORT DEBT SERVICE FUND	JOHN WAYNE AIRPORT	YES
284	284	OCWR-FRB/BEE CANYON LANDFILL ESCROW ACCOUNT	TREASURER/TAX COLLECTOR	YES
285	285	OCWR BANKRUPTCY RECOVERY PLAN	OC WASTE & RECYCLING	YES
286	286	OCWR-BREA/OLINDA LANDFILL ESCROW	TREASURER/TAX COLLECTOR	YES
287	287	OCWR-PRIMA DESHECHA LANDFILL ESCROW	TREASURER/TAX COLLECTOR	YES
288	288	FRB LANDFILL WETLAND CREATION & AGUA CHINON WASH RIPARIAN	TREASURER/TAX COLLECTOR	NO
289	289	INFORMATION & TECHNOLOGY ISF	COUNTY EXECUTIVE OFFICE	YES
290	290	INSURED HEALTH PLANS ISF	COUNTY EXECUTIVE OFFICE	YES
291	291	UNEMPLOYMENT ISF	COUNTY EXECUTIVE OFFICE	YES
292	292	SELF-INSRD PPO HEALTH PLANS ISF	COUNTY EXECUTIVE OFFICE	YES
293	293	WORKERS' COMPENSATION ISF	COUNTY EXECUTIVE OFFICE	YES
294	294	PROPERTY & CASUALTY RISK ISF	COUNTY EXECUTIVE OFFICE	YES
296	296	OC FLEET SERVICES	OC PUBLIC WORKS	YES
297	297	REPROGRAPHICS ISF	REGISTRAR OF VOTERS	YES
298	298	SELF-INSURED BENEFITS ISF	COUNTY EXECUTIVE OFFICE	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
299	299	OC WASTE&RECYCLING ENTERPRISE	OC WASTE & RECYCLING	YES
29Z	29Z	LIFE INSURANCE ISF	COUNTY EXECUTIVE OFFICE	YES
2AB	2AB	OPERATION SANTA CLAUS	SOCIAL SERVICES AGENCY	NO
2AC	2AC	SENIOR SANTAS	SOCIAL SERVICES AGENCY	NO
2AE	2AE	RECIDIVISM REDUCTION GRANT FUND	PROBATION	NO
2AH	2AH	DA CONSUMER PROSECUTION	DISTRICT ATTORNEY	NO
2AL	2AL	OCPW CUSTOMER DEPOSITS	OC PUBLIC WORKS	NO
2AT	2AT	REALIGNMENT	HEALTH CARE AGENCY	NO
2BE	2BE	CEO PROJECT REIMB TRUST	COUNTY EXECUTIVE OFFICE	NO
302	302	GUARANTEE DEPOSIT (TREASURER)	TREASURER/TAX COLLECTOR	NO
305	305	PREP'D CO GRP HLTH PLANS (PERS)	COUNTY EXECUTIVE OFFICE	NO
306	306	REFUNDABLE DEPOSITS (OCPW)	OC PUBLIC WORKS	NO
309	309	ATTACHED SALARY (AUDIT-CONTR)	AUDITOR-CONTROLLER	NO
310	310	SHERIFF COURT OPS-NORTH CIVIL	SHERIFF-CORONER	NO
312	312	SHERIFF COURT OPS - WEST CIVIL	SHERIFF-CORONER	NO
313	313	SHERIFF COURT OPS - HARBOR CIVIL	SHERIFF-CORONER	NO
315	315	SHERIFF COURT OPS - SOUTH CIVIL	SHERIFF-CORONER	NO
317	317	SHERIFF COURT OPS - CENTRAL CIVIL	SHERIFF-CORONER	NO
318	318	DOCUMENTARY TRANSFER TAX CITY	CLERK-RECORDER	NO
319	319	ST SHARE MARR LIC FEE (CO CLK)	CLERK-RECORDER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
320	320	CEO REAL PROPERTY SERVICES	COUNTY EXECUTIVE OFFICE	NO
323	323	ANIMAL SHELTER	OC COMMUNITY RESOURCES	NO
326	326	OC COMMUNITY RESOURCES	OC COMMUNITY RESOURCES	NO
328	328	REFUNDABLE DEPOSITS (OCPW)	OC PUBLIC WORKS	NO
332	332	HEALTH DEPARTMENT (HCA)	HEALTH CARE AGENCY	NO
333	333	CLERK-RECORDER FEE DISTRIBUTIONS TO STATE	CLERK-RECORDER	NO
336	336	ELECTIONS	REGISTRAR OF VOTERS	NO
339	339	BENEFITS ADMINISTRATION FEES	COUNTY EXECUTIVE OFFICE	NO
340	340	COMMUTED CHOICE PROGRAM	COUNTY EXECUTIVE OFFICE	NO
343	343	CLERK OF THE SUPERIOR COURT	SUPERIOR COURT	NO
346	346	CONFISCATED PROP'Y (PROBATION)	PROBATION	NO
347	347	PROBATION	PROBATION	NO
348	348	SHERIFF (SHERIFF-CORONER)	SHERIFF-CORONER	NO
353	353	COUNTY AUDITOR-CONTROLLER'S TRUST FUND	AUDITOR-CONTROLLER	NO
354	354	TREASURER-TAX COLL - TREAS DIV	TREASURER/TAX COLLECTOR	NO
355	355	EQUIP VIOLATION PEN OWED-STATE	AUDITOR-CONTROLLER	NO
356	356	CLERK-RECORDER CUSTOMER REFUNDS	CLERK-RECORDER	NO
359	359	WELFARE CHILD SUPPORT (SSA)	SOCIAL SERVICES AGENCY	NO
363	363	DISTRICT ATTORNEY	DISTRICT ATTORNEY	NO
370	370	SHERIFF COURT OPS - SPECIAL COLLECTIONS	SHERIFF-CORONER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
371	371	PARKING CITATION COLLECTIONS	SHERIFF-CORONER	NO
375	375	CENTRAL SHERIFF CRT OPS-MACS	SHERIFF-CORONER	NO
376	376	NORTH SHERIFF CRT OPS-MACS	SHERIFF-CORONER	NO
377	377	WEST SHERIFF CRT OPS-MACS	SHERIFF-CORONER	NO
378	378	HARBOR SHERIFF CRT OPS-MACS	SHERIFF-CORONER	NO
379	379	SOUTH SHERIFF CRT OPS-MACS	SHERIFF-CORONER	NO
384	384	SUPERIOR COURT-CENTRAL JUSTICE	SUPERIOR COURT	NO
385	385	SUPERIOR COURT - LAMOREAUX JC	SUPERIOR COURT	NO
386	386	SUPERIOR CRT-CRIMINAL/TRAFFIC	SUPERIOR COURT	NO
387	387	SHERIFF COURT OPS-NORTH CAS	SHERIFF-CORONER	NO
388	388	SHERIFF COURT OPS-WEST CAS	SHERIFF-CORONER	NO
389	389	SHERIFF COURT OPS-HARBOR CAS	SHERIFF-CORONER	NO
390	390	SHERIFF COURT OPS-SOUTH CAS	SHERIFF-CORONER	NO
391	391	SHERIFF COURT OPS-CENTRAL CAS	SHERIFF-CORONER	NO
397	397	TREASURER-TAX COLLECTOR	TREASURER/TAX COLLECTOR	NO
400	400	OC FLOOD	OC PUBLIC WORKS	YES
403	403	OC SANTA ANA RIVER	OC PUBLIC WORKS	YES
404	404	OC FLOOD - CAPITAL	OC PUBLIC WORKS	YES
405	405	OC PARKS CSA26	OC COMMUNITY RESOURCES	YES
406	406	OC PARKS CAPITAL	OC COMMUNITY RESOURCES	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
431	431	SP ASSMT-TOP OF THE WORLD IMPV	COUNTY EXECUTIVE OFFICE	YES
433	433	GOLDEN LAN REASSESS D 94-1 D S	COUNTY EXECUTIVE OFFICE	YES
459	459	N TUSTIN LDSCP & LTG ASMT DIST	OC COMMUNITY RESOURCES	YES
468	468	CO SERVICE AREA #13 -LA MIRADA	OC PUBLIC WORKS	YES
475	475	CO SERVICE AREA #20 - LA HABRA	OC PUBLIC WORKS	YES
477	477	CO SERV AREA #22-E YORBA LINDA	OC COMMUNITY RESOURCES	YES
479	479	CFD 99-1 SERIES A 99 LADERA DS	COUNTY EXECUTIVE OFFICE	YES
484	484	R'O SANTA MARG CFD 86-2 DBT SV	COUNTY EXECUTIVE OFFICE	YES
487	487	CFD2002-1 LADERA DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
488	488	S'TA MARG CFD 86-1(SER '88)D S	COUNTY EXECUTIVE OFFICE	YES
490	490	DIMENSIONS/SERR CP CFD 87-1 DS	COUNTY EXECUTIVE OFFICE	YES
492	492	MISSION VIEJO CFD 87-3 (A)-D S	COUNTY EXECUTIVE OFFICE	YES
494	494	ALISO VIEJO CFD 88-1 DEBT SERV	COUNTY EXECUTIVE OFFICE	YES
496	496	LOMAS LAGUNA CFD 88-2 DEBT SVC	COUNTY EXECUTIVE OFFICE	YES
501	501	RANCHO S'TA MARG CFD 87-5A D S	COUNTY EXECUTIVE OFFICE	YES
503	503	PORTOLA HILLS CFD 87-2(A) D S	COUNTY EXECUTIVE OFFICE	YES
505	505	FOOTHILL RANCH CFD 87-4 DEBT S	COUNTY EXECUTIVE OFFICE	YES
507	507	IRVINE COAST ASMT DIS 88-1 D S	COUNTY EXECUTIVE OFFICE	YES
509	509	RANCHO S'TA MARG CFD 87-5B D S	COUNTY EXECUTIVE OFFICE	YES
511	511	BAKER RANCH CFD 87-6 DEBT SERV	COUNTY EXECUTIVE OFFICE	YES

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
513	513	COTO DE CAZA CFD 87-8 DEBT SVC	COUNTY EXECUTIVE OFFICE	YES
515	515	SANTA TERESITA CFD 87-9 DEBT S	COUNTY EXECUTIVE OFFICE	YES
516	516	AD 01-1 ZIANI PROJECT DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
517	517	RANCHO S'TA MARG CFD 87-5C D S	COUNTY EXECUTIVE OFFICE	YES
519	519	LOS ALISOS CFD 87-7 DEBT SERV	COUNTY EXECUTIVE OFFICE	YES
521	521	R'CHO S'TA MAR CFD 87-5D(A) DS	COUNTY EXECUTIVE OFFICE	YES
523	523	AD01-1 NEWPORT COAST DS G2	COUNTY EXECUTIVE OFFICE	YES
52T	52T	AD 01-1 NEWPORT COAST CONVERSION #1	COUNTY EXECUTIVE OFFICE	YES
530	530	CFD 2004-1 LADERA DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
533	533	CFD 01-1 LADERA DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
534	534	AD01-1 GROUP 3 DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
536	536	NEWPORT COAST AD 01-1 GROUP 4 CONVERSION DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
540	540	CFD 2015-1 RMV (VILLAGE OF ESENCIA) CONSTRUCTION	COUNTY EXECUTIVE OFFICE	YES
541	541	CFD 2015-1 RMV (VILLAGE OF ESENCIA) DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
547	547	CFD 00-01 LADERA DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
549	549	RAN STA MAR CFD 87-5E(A93) D S	COUNTY EXECUTIVE OFFICE	YES
551	551	A D 92-1 NEWPORT RIDGE DT SERV	COUNTY EXECUTIVE OFFICE	YES
555	555	CFD 2003-1 LADERA DEBT SERVICE	COUNTY EXECUTIVE OFFICE	YES
590	590	IHSS PUBLIC AUTHORITY	SOCIAL SERVICES AGENCY	YES
600	600	ANAHEIM CITY ESD02EL2004 GO DS	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
602	602	BP SCHL DIST GEN OB 99A DS	TREASURER/TAX COLLECTOR	NO
603	603	BUENA PARK SCH DIST 00A GO DS	TREASURER/TAX COLLECTOR	NO
605	605	BUENA PARK SCH DIST 01A GO DS	TREASURER/TAX COLLECTOR	NO
606	606	CENTRALIA SD 2002SR2003A GO DS	TREASURER/TAX COLLECTOR	NO
609	609	FULLERTON ESD 02 SER2002 GO DS	TREASURER/TAX COLLECTOR	NO
610	610	HBSD 2002 SER 2003A GO BD DS	TREASURER/TAX COLLECTOR	NO
611	611	HB CTY ESD 2002 SER 02A GO DS	TREASURER/TAX COLLECTOR	NO
612	612	LA HABRA CITY SD 2000A GEN OBL	TREASURER/TAX COLLECTOR	NO
613	613	LA HABRA CITY SD 2001A GO DS	TREASURER/TAX COLLECTOR	NO
614	614	LA HABRA ESD 2000SR 2002A GO DS	TREASURER/TAX COLLECTOR	NO
615	615	ANAHEIM UHSD 2002 SR 2003 GO DS	TREASURER/TAX COLLECTOR	NO
618	618	NOCCC 2002 SR 2003B GO BD DS	TREASURER/TAX COLLECTOR	NO
619	619	NEWPORT MESA UNIF SR 2003 GO	TREASURER/TAX COLLECTOR	NO
621	621	CCCD 2002 SER 2003A GO BD DS	TREASURER/TAX COLLECTOR	NO
622	622	BREA-OLINDA USD 1999 S2003A	TREASURER/TAX COLLECTOR	NO
623	623	RSCCD 2002 SER 2003A GO BD DS	TREASURER/TAX COLLECTOR	NO
626	626	SANTA ANA USD 99 SER 2002 GO DS	TREASURER/TAX COLLECTOR	NO
627	627	SANTA ANA USD 99 SER 2002B GO DS	TREASURER/TAX COLLECTOR	NO
628	628	CAPISTRANO USD 99 2002C GO DS	TREASURER/TAX COLLECTOR	NO
629	629	CAPISTRANO USD 2001B GN OB DS	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
630	630	FULLERTON HSD 2002 SER A GO DS	TREASURER/TAX COLLECTOR	NO
631	631	ANAHEIM HSD GO BDS 2002 SER A	TREASURER/TAX COLLECTOR	NO
633	633	TUSTIN USD 2002 SER 2003A GO	AUDITOR-CONTROLLER	NO
637	637	PLAC-YL USD 2002 SR 02A GO DS	TREASURER/TAX COLLECTOR	NO
639	639	PLACENTIA YORBA LINDA USD 2002 SR 04B GO DS	TREASURER/TAX COLLECTOR	NO
641	641	SA UNIF 99 SER 2000A GEN OBLIG	TREASURER/TAX COLLECTOR	NO
645	645	BREA-OLINDA UN 99 GEN OBLIG DS	TREASURER/TAX COLLECTOR	NO
650	650	SCHOOL CONTROL	TREASURER/TAX COLLECTOR	NO
651	651	SUPPLEMENTAL REVENUE AUGMENTATION FUND (PROP 1A SUSPENSION)	TREASURER/TAX COLLECTOR	NO
655	655	APPORTIONED TAX RESOURCES	AUDITOR-CONTROLLER	NO
656	656	TAX LOSSES RESERVE	AUDITOR-CONTROLLER	NO
661	661	SUPPLEMENTAL EDUCATIONAL REVENUE AUGMENTATION FUND	AUDITOR-CONTROLLER	NO
663	663	UNSECURED DELINQ UNAPPORT TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
664	664	EDUCATIONAL REVENUE AUGMENT'N	AUDITOR-CONTROLLER	NO
665	665	SUPPLEMENTAL DELINQ UNAPP'D TX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
666	666	UNALLOCATED RESID PUBL UTIL TX	AUDITOR-CONTROLLER	NO
668	668	SUPPLEMENTAL UNAPPORTIONED TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
669	669	HOMEOWNERS PROPERTY TAX RELIEF	AUDITOR-CONTROLLER	NO
670	670	BUSINESS INVENT PROP TX RELIEF	AUDITOR-CONTROLLER	NO
671	671	LIVESTOCK AND RACEHORSE TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
672	672	PUBL UTILITY UNAPPORTIONED TAX	AUDITOR-CONTROLLER	NO
673	673	SECURED UNAPPORTIONED TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
674	674	UNSECURED UNAPPORTIONED TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
675	675	STATE REDEMPTION	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
676	676	STATE POSTPONEMENT REDEMPTION	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
677	677	STATE REDEMPTION TAX	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
678	678	DELINQUENT TAX SALES	A-C TAX W/ TREASURER/TAX COLLECTOR	NO
67A	67A	REDEVELOPMENT PROPERTY TAX TRUST FUND - ANAHEIM	AUDITOR-CONTROLLER	NO
67B	67B	REDEVELOPMENT PROPERTY TAX TRUST FUND - BREA	AUDITOR-CONTROLLER	NO
67C	67C	REDEVELOPMENT PROPERTY TAX TRUST FUND - BUENA PARK	AUDITOR-CONTROLLER	NO
67D	67D	REDEVELOPMENT PROPERTY TAX TRUST FUND - COSTA MESA	AUDITOR-CONTROLLER	NO
67E	67E	REDEVELOPMENT PROPERTY TAX TRUST FUND - CYPRESS	AUDITOR-CONTROLLER	NO
67F	67F	REDEVELOPMENT PROPERTY TAX TRUST FUND - FOUNTAIN VALLEY	AUDITOR-CONTROLLER	NO
67G	67G	REDEVELOPMENT PROPERTY TAX TRUST FUND - FULLERTON	AUDITOR-CONTROLLER	NO
67H	67H	REDEVELOPMENT PROPERTY TAX TRUST FUND - GARDEN GROVE	AUDITOR-CONTROLLER	NO
67I	67I	REDEVELOPMENT PROPERTY TAX TRUST FUND - HUNTINGTON BEACH	AUDITOR-CONTROLLER	NO
67J	67J	REDEVELOPMENT PROPERTY TAX TRUST FUND - IRVINE	AUDITOR-CONTROLLER	NO
67K	67K	TRUST FUND - LA HABRA	AUDITOR-CONTROLLER	NO
67L	67L	REDEVELOPMENT PROPERTY TAX TRUST FUND - LA PALMA	AUDITOR-CONTROLLER	NO
67M	67M	REDEVELOPMENT PROPERTY TAX TRUST FUND - LAKE FOREST	AUDITOR-CONTROLLER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
67N	67N	REDEVELOPMENT PROPERTY TAX TRUST FUND - MISSION VIEJO	AUDITOR-CONTROLLER	NO
67O	67O	REDEVELOPMENT PROPERTY TAX TRUST FUND - ORANGE	AUDITOR-CONTROLLER	NO
67P	67P	REDEVELOPMENT PROPERTY TAX TRUST FUND - PLACENTIA	AUDITOR-CONTROLLER	NO
67Q	67Q	REDEVELOPMENT PROPERTY TAX TRUST FUND - SAN CLEMENTE	AUDITOR-CONTROLLER	NO
67R	67R	REDEVELOPMENT PROPERTY TAX TRUST FUND - SAN JUAN CAPISTRANO	AUDITOR-CONTROLLER	NO
67S	67S	REDEVELOPMENT PROPERTY TAX TRUST FUND - SANTA ANA	AUDITOR-CONTROLLER	NO
67T	67T	REDEVELOPMENT PROPERTY TAX TRUST FUND - SEAL BEACH	AUDITOR-CONTROLLER	NO
67U	67U	REDEVELOPMENT PROPERTY TAX TRUST FUND - STANTON	AUDITOR-CONTROLLER	NO
67V	67V	REDEVELOPMENT PROPERTY TAX TRUST FUND - TUSTIN	AUDITOR-CONTROLLER	NO
67W	67W	REDEVELOPMENT PROPERTY TAX TRUST FUND - WESTMINSTER	AUDITOR-CONTROLLER	NO
67X	67X	REDEVELOPMENT PROPERTY TAX TRUST FUND - YORBA LINDA	AUDITOR-CONTROLLER	NO
67Y	67Y	REDEVELOPMENT PROP TAX TRUST FUND-ORANGE COUNTY	AUDITOR-CONTROLLER	NO
67Z	67Z	REDEVELOPMENT PROP TAX TRUST FUND	AUDITOR-CONTROLLER	NO
680	680	TRAILER COACH LICENSE FEE	AUDITOR-CONTROLLER	NO
681	681	HIGHWAY PROPERTIES RENTAL	AUDITOR-CONTROLLER	NO
684	684	IMPOUNDED TAXES TRUST	AUDITOR-CONTROLLER	NO
685	685	COUNTY SCHOOL BUILDING AID	AUDITOR-CONTROLLER	NO
686	686	UNAPPORTIONED PARTIAL PAYMENT	TREASURER/TAX COLLECTOR	NO
687	687	TAX COLLECTOR REFUND	TREASURER/TAX COLLECTOR	NO
688	688	AREA WIDE SCHOOL TAX-FUHS AREA	AUDITOR-CONTROLLER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
68A	68A	REDEVELOPMENT ASSET LIQUIDATION FUND - ANAHEIM	AUDITOR-CONTROLLER	NO
68B	68B	REDEVELOPMENT ASSET LIQUIDATION FUND - BREA	AUDITOR-CONTROLLER	NO
68C	68C	REDEVELOPMENT ASSET LIQUIDATION FUND - BUENA PARK	AUDITOR-CONTROLLER	NO
68D	68D	REDEVELOPMENT ASSET LIQUIDATION FUND - COSTA MESA	AUDITOR-CONTROLLER	NO
68E	68E	REDEVELOPMENT ASSET LIQUIDATION FUND - CYPRESS	AUDITOR-CONTROLLER	NO
68F	68F	REDEVELOPMENT ASSET LIQUIDATION FUND - FOUNTAIN VALLEY	AUDITOR-CONTROLLER	NO
68G	68G	REDEVELOPMENT ASSET LIQUIDATION FUND - FULLERTON	AUDITOR-CONTROLLER	NO
68H	68H	REDEVELOPMENT ASSET LIQUIDATION FUND - GARDEN GROVE	AUDITOR-CONTROLLER	NO
68I	68I	REDEVELOPMENT ASSET LIQUIDATION FUND - HUNTINGTON BEACH	AUDITOR-CONTROLLER	NO
68J	68J	REDEVELOPMENT ASSET LIQUIDATION FUND - IRVINE	AUDITOR-CONTROLLER	NO
68K	68K	REDEVELOPMENT ASSET LIQUIDATION FUND - LA HABRA	AUDITOR-CONTROLLER	NO
68L	68L	REDEVELOPMENT ASSET LIQUIDATION FUND - LA PALMA	AUDITOR-CONTROLLER	NO
68M	68M	REDEVELOPMENT ASSET LIQUIDATION FUND - LAKE FOREST	AUDITOR-CONTROLLER	NO
68N	68N	REDEVELOPMENT ASSET LIQUIDATION FUND - MISSION VIEJO	AUDITOR-CONTROLLER	NO
68O	68O	REDEVELOPMENT ASSET LIQUIDATION FUND - ORANGE	AUDITOR-CONTROLLER	NO
68P	68P	REDEVELOPMENT ASSET LIQUIDATION FUND - PLACENTIA	AUDITOR-CONTROLLER	NO
68Q	68Q	REDEVELOPMENT ASSET LIQUIDATION FUND - SAN CLEMENTE	AUDITOR-CONTROLLER	NO
68R	68R	REDEVELOPMENT ASSET LIQUIDATION FUND - SAN JUAN CAPISTRANO	AUDITOR-CONTROLLER	NO
68S	68S	REDEVELOPMENT ASSET LIQUIDATION FUND - SANTA ANA	AUDITOR-CONTROLLER	NO
68T	68T	REDEVELOPMENT ASSET LIQUIDATION FUND - SEAL BEACH	AUDITOR-CONTROLLER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
68U	68U	REDEVELOPMENT ASSET LIQUIDATION FUND - STANTON	AUDITOR-CONTROLLER	NO
68V	68V	REDEVELOPMENT ASSET LIQUIDATION FUND - TUSTIN	AUDITOR-CONTROLLER	NO
68W	68W	REDEVELOPMENT ASSET LIQUIDATION FUND - WESTMINSTER	AUDITOR-CONTROLLER	NO
68X	68X	REDEVELOPMENT ASSET LIQUIDATION FUND - YORBA LINDA	AUDITOR-CONTROLLER	NO
68Y	68Y	REDEVELOPMENT ASSET LIQUIDATION FUND - ORANGE COUNTY	AUDITOR-CONTROLLER	NO
691	691	UNAPPORTIONED INTEREST	TREASURER/TAX COLLECTOR	NO
693	693	PROPERTY TAX UNAPPORTIONED INT	TREASURER/TAX COLLECTOR	NO
6AB	6AB	SDLBK VLY USD 2004A GO BD DS	TREASURER/TAX COLLECTOR	NO
6AC	6AC	RSCCD 2002 SER 2005B GL BD DS	TREASURER/TAX COLLECTOR	NO
6AD	6AD	HB HIGH 2004 BOND SER 2004	TREASURER/TAX COLLECTOR	NO
6AE	6AE	CENTRALIA 2005A GO BOND DS	TREASURER/TAX COLLECTOR	NO
6AF	6AF	FJUHSD 2002 SER B GO BND DS	TREASURER/TAX COLLECTOR	NO
6AG	6AG	PLACENTIA-YORBA LINDA USD 2002 SERIES C GO DS	TREASURER/TAX COLLECTOR	NO
6AH	6AH	ASD EL 2002, 2005 GO REF BDS	TREASURER/TAX COLLECTOR	NO
6AI	6AI	ANAHEIM SD EL02 GO BDS SR 2007	TREASURER/TAX COLLECTOR	NO
6AJ	6AJ	NOCCC EL 2002 2005 GO REF BDS	TREASURER/TAX COLLECTOR	NO
6AK	6AK	MAG SD 2000,2005 GO REF BDS	TREASURER/TAX COLLECTOR	NO
6AL	6AL	FULL SD 2002, 2005B GO BDS	TREASURER/TAX COLLECTOR	NO
6AM	6AM	HBUHSD EL 04 SER 2005 GO	TREASURER/TAX COLLECTOR	NO
6AN	6AN	TUSTIN USD, EL 02 SER 06B GO	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
6AP	6AP	HBCSD EL 02, SER 2005 GO RB	TREASURER/TAX COLLECTOR	NO
6AQ	6AQ	AUHD EL 02 SR06C GOB	TREASURER/TAX COLLECTOR	NO
6AR	6AR	CCCD EL 02 SR06B GOB	TREASURER/TAX COLLECTOR	NO
6AS	6AS	CCCD EL 02 SR06C GOB	TREASURER/TAX COLLECTOR	NO
6AT	6AT	HUNTINGTON BEACH UHS2004 SERIES 2007 GO	TREASURER/TAX COLLECTOR	NO
6AU	6AU	NEWPORT MESA UNIF 2005 SR 2007	TREASURER/TAX COLLECTOR	NO
6AV	6AV	RSCCD 2002 SER 2006C GO BD DS	TREASURER/TAX COLLECTOR	NO
6AW	6AW	SDLBK VLY USD 2007A GO BD DS	TREASURER/TAX COLLECTOR	NO
6AX	6AX	TUSTIN USD EL 2002 SER C GO DS	TREASURER/TAX COLLECTOR	NO
6BA	6BA	PLAC-YL USD 2008 SR A GO DS	TREASURER/TAX COLLECTOR	NO
6BB	6BB	SANTA ANA USD 2008 SR A GO DS	TREASURER/TAX COLLECTOR	NO
6BC	6BC	LOS ALAMITOS USD SER 2009 A DS	TREASURER/TAX COLLECTOR	NO
6BD	6BD	TUSTIN USD SFID NO. 2002-1 SERIES D & SUB SERIES D-1	TREASURER/TAX COLLECTOR	NO
6BE	6BE	CYPRESS ESD 2008 SR A GOB DS	TREASURER/TAX COLLECTOR	NO
6BF	6BF	SAVANNA ESD 2008 SR A GOB DS	TREASURER/TAX COLLECTOR	NO
6BG	6BG	PLACENTIA-YORBA LINDA USD GO BOND, 2008 ELECTION, SERIES B&C	TREASURER/TAX COLLECTOR	NO
6BH	6BH	WESTMINSTER SD GO BOND ELECTION 2008, SERIES 2009	TREASURER/TAX COLLECTOR	NO
6BI	6BI	SANTA ANA USD GO BOND, 2008 ELECTION SERIES C	TREASURER/TAX COLLECTOR	NO
6BJ	6BJ	SANTA ANA USD GO BOND, 2008 ELECTION SERIES B	TREASURER/TAX COLLECTOR	NO
6BK	6BK	TUSTIN USD GO BOND, 2008 ELECTION, SERIES A & SUB SERIES A-1	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
6BL	6BL	PLACENTIA-YORBA LINDA USD GO BOND, 2008 ELECTION, SERIES Q	TREASURER/TAX COLLECTOR	NO
6BM	6BM	LAGUNA BEACH USD 2010 GO REFUNDING BONDS	TREASURER/TAX COLLECTOR	NO
6BN	6BN	GARDEN GROVE USD GO BOND 2010 ELECTION, SERIES A	TREASURER/TAX COLLECTOR	NO
6BP	6BP	SFID NO. 1, LOS ALAMITOS USD GOB 2008 ELECTION, SERIES 2010B	TREASURER/TAX COLLECTOR	NO
6BQ	6BQ	SFID NO. 1, LOS ALAMITOS USD GOB 2008 ELECTION, SERIES 2010C	TREASURER/TAX COLLECTOR	NO
6BR	6BR	GARDEN GROVE USD GO BOND 2010 ELECTION, SERIES B	TREASURER/TAX COLLECTOR	NO
6BS	6BS	NEWPORT MESA USD 2010 GO REFUNDING BONDS	TREASURER/TAX COLLECTOR	NO
6BT	6BT	SANTA ANA USD ELECTION 2008, SERIES D	TREASURER/TAX COLLECTOR	NO
6BU	6BU	SANTA ANA USD ELECTION 2008, SERIES E	TREASURER/TAX COLLECTOR	NO
6BV	6BV	SANTA ANA USD ELECTION 2008, SERIES F	TREASURER/TAX COLLECTOR	NO
6BW	6BW	SANTA ANA USD 2010 GENERAL OBLIGATION REFUNDING	TREASURER/TAX COLLECTOR	NO
6BX	6BX	LOS ALAMITOS USD, SFID #1, GOB 2008 EL, SERIES D	TREASURER/TAX COLLECTOR	NO
6BY	6BY	PLACENTIA-YORBA LINDA USD GO BOND, 2008 ELECTION, SERIES D	TREASURER/TAX COLLECTOR	NO
6BZ	6BZ	PLACENTIA-YORBA LINDA USD GO BOND, 2008 ELECTION, SERIES E	TREASURER/TAX COLLECTOR	NO
6CA	6CA	ANAHEIM CITY SD GO, 2010 ELECTION, SERIES 2011	TREASURER/TAX COLLECTOR	NO
6CB	6CB	CYPRESS ELEM SD GO BOND, 2008 ELECTION, SERIES B-1 & B-2	TREASURER/TAX COLLECTOR	NO
6CC	6CC	MAGNOLIA SD GO BOND, ELECTION 2010, SERIES 2011	TREASURER/TAX COLLECTOR	NO
6CD	6CD	NEWPORT MESA USD GO BOND, ELECTION 2005, SERIES 2011	TREASURER/TAX COLLECTOR	NO
6CE	6CE	TUSTIN USD GO BOND, SFID 2008-1, ELECTION 2008, SERIES B	TREASURER/TAX COLLECTOR	NO
6CF	6CF	LOS ALAMITOS USD, SFID #1, GOB 2008 EL, SER D, SINKING FUND	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
6CG	6CG	BUENA PARK SCHOOL DISTRICT 2011 GO REFUNDING BONDS	TREASURER/TAX COLLECTOR	NO
6CH	6CH	PLACENTIA-YORBA LINDA USD, EL 2008, SERIES E, SINKING FUND	TREASURER/TAX COLLECTOR	NO
6CJ	6CJ	PLACENTIA-YORBA LINDA USD, EL 2008, SERIES Q, SINKING FUND	TREASURER/TAX COLLECTOR	NO
6CK	6CK	SANTA ANA USD, EL 2008, SERIES C, SINKING FUND	TREASURER/TAX COLLECTOR	NO
6CL	6CL	SANTA ANA USD, EL 2008, SERIES F, SINKING FUND	TREASURER/TAX COLLECTOR	NO
6CM	6CM	SAVANNA SD GO BOND, ELECTION 2008, SERIES B	TREASURER/TAX COLLECTOR	NO
6CN	6CN	RANCHO SANTIAGO COMMUNITY COLLEGE DIST 2012 GO REFUNDG BONDS	TREASURER/TAX COLLECTOR	NO
6CP	6CP	SAVANNA ELEMENTARY SCHOOL DIST GOB, ELECTION 2012, SERIES A	TREASURER/TAX COLLECTOR	NO
6CQ	6CQ	TUSTIN USD SFID 2008-1, GO BOND ELECTION 2008, SERIES C	TREASURER/TAX COLLECTOR	NO
6CR	6CR	WESTMINSTER SD GO BOND, ELECTION 2008, SERIES 2013	TREASURER/TAX COLLECTOR	NO
6CS	6CS	PLACENTIA-YORBA LINDA USD, 2012 GO REFUNDING BONDS	TREASURER/TAX COLLECTOR	NO
6CT	6CT	LA HABRA CITY SCHOOL DIST GOB, ELECTION 2012	TREASURER/TAX COLLECTOR	NO
6CU	6CU	MAGNOLIA SCHOOL DIST GOB, ELECTION 2010, SERIES 2013	TREASURER/TAX COLLECTOR	NO
6CV	6CV	TUSTIN USD, SFI D 2012-1, GOB ELECTION 2012, SERIES A	TREASURER/TAX COLLECTOR	NO
6CW	6CW	COAST COMMUNITY COLLEGE DIST., GOB EI 2012, SERIES 2013 A&B	TREASURER/TAX COLLECTOR	NO
6CX	6CX	LOS ALAMITOS SFID #1, GOB EL 2008, SERIES E	TREASURER/TAX COLLECTOR	NO
6CY	6CY	GARDEN GROVE USD, GO BOND ELECTION 2010, SERIES C	TREASURER/TAX COLLECTOR	NO
6CZ	6CZ	SADDLEBACK VALLEY USD, GO BOND ELECTION 2004, SERIES 2013A	TREASURER/TAX COLLECTOR	NO
6DA	6DA	WESTMINSTER USD, GOB EL 2008, SERIES 2013B	TREASURER/TAX COLLECTOR	NO
6DB	6DB	BUENA PARK SD, GO BOND ELECTION 2014, SERIES 2014A AND 2014B	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
6DC	6DC	RANCHO SANTIAGO CCD SFID #1, GOB EL 2012, SERIES 2014A	TREASURER/TAX COLLECTOR	NO
6DD	6DD	TUSTIN USD SFID 2008-1, GOB EL 2008, SERIES D-2015	TREASURER/TAX COLLECTOR	NO
6DE	6DE	LA HABRA CITY SCHOOL DISTRICT, GOB EL 2012, SERIES 2015B	TREASURER/TAX COLLECTOR	NO
6DF	6DF	ANAHEIM UNION HIGH SCHOOL DISTRICT, GOB EL 2014, SERIES 2015	TREASURER/TAX COLLECTOR	NO
6DG	6DG	NORTH ORANGE COUNTY CCD, GOB EL 2014, SERIES 2016A	TREASURER/TAX COLLECTOR	NO
6DH	6DH	FULLERTON JOINT UNION HS DISTRICT, GOB EL 2014, SERIES 2015A	TREASURER/TAX COLLECTOR	NO
6DJ	6DJ	MAGNOLIA SD, GOB EL 2010, SERIES 2016	TREASURER/TAX COLLECTOR	NO
707	707	PLACENTIA LIBRARY	OUTSIDE DEPARTMENTS	NO
728	728	SILVERADO MODJESKA RECR & PARK	OUTSIDE DEPARTMENTS	NO
738	738	OC TRANSPORTATION AUTHORITY OP	OUTSIDE DEPARTMENTS	NO
739	739	HIGH OCCUPANCY VEHICLE FINE	OUTSIDE DEPARTMENTS	NO
749	749	SUNSET BEACH SANITARY GENERAL	OUTSIDE DEPARTMENTS	NO
754	754	ORANGE COUNTY CEMETARY DISTRICT	ORANGE COUNTY CEMETARY DISTRICT	NO
755	755	O C CEMETERY-ENDOWMT CARE PRINC	ORANGE COUNTY CEMETARY DISTRICT	NO
756	756	O C CEMETERY-ENDOWMENT CARE INC	ORANGE COUNTY CEMETARY DISTRICT	NO
757	757	O C CEMETERY - PRE-NEED	ORANGE COUNTY CEMETARY DISTRICT	NO
770	770	LOCAL AGENCY FORMATION COMMISSION	ORANGE COUNTY LOCAL AGENCY FORMATION COMMISSION	NO
787	787	SANTA ANA RIVER FLOOD PROT AGY	SANTA ANA RIVER FLOOD AGENCY	NO
793	793	CAPO BEACH CO WTR I&R EL 1959	OUTSIDE DEPARTMENTS	NO
800	800	GENERAL CAPITAL ASSETS-EQUIPMENT	AUDITOR-CONTROLLER	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
801	801	GEN LONG-TERM DEBT ACCT GROUP	AUDITOR-CONTROLLER	NO
807	807	ACCOUNTS PAYABLE CLEARING	AUDITOR-CONTROLLER	NO
808	808	COUNTY PAYROLL CLEARING	AUDITOR-CONTROLLER	NO
809	809	WELFARE ADMIN PAYROLL CLEARING	AUDITOR-CONTROLLER	NO
810	810	EFT CLEARING ACCOUNT	AUDITOR-CONTROLLER	NO
828	828	OC CIVIC CENTER PARKING/MAINT	AUDITOR-CONTROLLER W/ OC CIVIC CENTER AUTHORITY / OC PUBLIC WORKS	NO
830	830	SOUTH ORANGE COUNTY PUBLIC FINANCING AUTHORITY	COUNTY EXECUTIVE OFFICE	NO
835	835	OC PUBLIC FINANCING AUTHORITY	COUNTY EXECUTIVE OFFICE	NO
839	839	OCPFC PROJ FUNDS/MASTER LEASE	AUDITOR-CONTROLLER W/ OC PUBLIC FACILITY CORP / COUNTY EXECUTIVE OFFICE	NO
876	876	BLOCK GRANT PROGRAM INCOME-HUD	OC COMMUNITY RESOURCES W/ AUDITOR-CONTROLLER	NO
921	921	SANITATION NO 11 INT & SINKING	OC SANITATION DISTRICT	NO
9CS	9CS	TREAS/LOS ALAMITOS MELLO-ROOS	TREASURER/TAX COLLECTOR	NO
9LA	9LA	SERRANO WATER DISTRICT	TREASURER/TAX COLLECTOR	NO
9LB	9LB	COSTA MESA SANITARY DISTRICT	TREASURER/TAX COLLECTOR	NO
9LC	9LC	MESA WATER DISTRICT	TREASURER/TAX COLLECTOR	NO
9LD	9LD	CITY OF VILLA PARK	TREASURER/TAX COLLECTOR	NO
9LE	9LE	CITY OF TUSTIN	TREASURER/TAX COLLECTOR	NO
9LF	9LF	YORBA LINDA WATER DISTRICT	TREASURER/TAX COLLECTOR	NO
9LG	9LG	ORANGE COUNTY WATER DISTRICT	TREASURER/TAX COLLECTOR	NO

FUND / BUDGET CONTROL CODES

Fund	Fund / Budget Control	Fund / Budget Control Name	Controlling Department	Budgeted
9LH	9LH	OC MUNICIPAL WATER DISTRICT	TREASURER/TAX COLLECTOR	NO
9LJ	9LJ	CITY OF SAN CLEMENTE	TREASURER/TAX COLLECTOR	NO
9LK	9LK	ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT	TREASURER/TAX COLLECTOR	NO
9LL	9LL	SOUTH COAST WATER DISTRICT	TREASURER/TAX COLLECTOR	NO
9LM	9LM	LOCAL AGENCY FORMATION COMMISSION	TREASURER/TAX COLLECTOR	NO
9LN	9LN	BUENA PARK LIBRARY DISTRICT	TREASURER/TAX COLLECTOR	NO
9LP	9LP	VILLA PARK COMMUNITY SERVICES FOUNDATION	TREASURER/TAX COLLECTOR	NO
9LQ	9LQ	CITY OF LAGUNA NIGUEL	TREASURER/TAX COLLECTOR	NO
9LR	9LR	CITY OF LAKE FOREST	TREASURER/TAX COLLECTOR	NO
9ZN	9ZN	NON-COUNTY CLOSED FDS PROCEEDS	TREASURER/TAX COLLECTOR	NO

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Elementary School Districts**Anaheim City Elementary**

04-0101	General
04-1212	Child Development
04-1414	Deferred Maintenance
04-2123	Building --GO Bonds- Series 2007
04-2126	Building --GO BAN Elect 2010, Series 2011A
04-2127	Building --GO BAN QSCB Elect 2010, Series 2011B
04-2525	Capital Facilities
04-2545	Capital Facilities Agency - RDA
04-3539	School Facilities - Proposition 47 Bonds
04-4040	Special Reserve/C.O.P.
04-6768	Insurance-WCI

Buena Park Elementary

08-0101	General
08-1313	Cafeteria
08-1414	Deferred Maintenance
08-2124	Building --GO Bonds- Elec 2014, Series 2014A
08-2126	Building --GO Bonds- Elec 2014, Series 2014B
08-2127	Building --GO BAN- Elec 2014, Series 2016
08-2146	Building --GO Bonds Rebate- 1999A
08-2147	Building --GO Bonds Rebate- 2000A
08-2525	Capital Facilities
08-4040	Special Reserve/C.O.P.

Centralia Elementary

12-0101	General
12-1212	Child Development
12-1313	Cafeteria
12-1414	Deferred Maintenance
12-2525	Capital Facilities
12-4040	Special Reserve/C.O.P.
12-6769	Insurance-Health & Welfare

Cypress Elementary

16-0101	General
---------	---------

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Elementary School Districts Continued**Cypress Elementary Continued**

16-1313	Cafeteria
16-1414	Deferred Maintenance
16-2121	Building --GO Bonds- Election 2008, Series A
16-2122	Building --2009 GO Bond Anticipation Note
16-2123	Building--Measure M GO Bond Series B-1
16-2124	Building--Measure M QSCB Series B-2
16-2146	Building --GO Bonds- Election 2008, Series A Rebate
16-2147	Building --2009 GO Bond Anticipation Note Capitalized Interest
16-2148	Building --2009 GO Bond Anticipation Note Rebate
16-2525	Capital Facilities
16-3535	School Facilities
16-4040	Special Reserve/C.O.P.
16-4041	Special Reserve/C.O.P. 2013
16-6769	Insurance-Health & Welfare

Fountain Valley Elementary

20-0101	General
20-1212	Child Development
20-1313	Cafeteria
20-1414	Deferred Maintenance
20-2525	Capital Facilities
20-3535	School Facilities
20-4040	Special Reserve/C.O.P.
20-6768	Insurance-WCI
20-6769	Insurance-Health & Welfare

Fullerton Elementary

22-0101	General
22-1212	Child Development
22-1414	Deferred Maintenance
22-2121	Building
22-2525	Capital Facilities
22-4040	Special Reserve/C.O.P.
22-6768	Insurance-WCI
22-6769	Insurance-H/W
22-6781	Insurance-Property & Liability

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Huntington Beach Elementary

28-0101 General
 28-1212 Child Development
 28-1313 Cafeteria
 28-1414 Deferred Maintenance
 28-2020 Special Reserve/Post Employment Benefit
 28-2525 Capital Facilities
 28-2545 Capital Facility Agency - RDA
 28-4040 Special Reserve/C.O.P.

La Habra Elementary

30-0101 General
 30-1212 Child Development
 30-1414 Deferred Maintenance
 30-2124 Building --GO Bonds- Election 2012
 30-2126 Building --GO Bonds- Election 2015 Series B
 30-2525 Capital Facilities
 30-4040 Special Reserve/C.O.P.

Magnolia Elementary

34-0101 General
 34-1212 Child Development
 34-1313 Cafeteria
 34-1414 Deferred Maintenance
 34-2121 Building GO Bonds- Series 2011
 34-2123 Building GO Bond Elec 2010, Ser 2013
 34-2124 Building GO Bonds Elec.2010, Series 2016
 34-2525 Capital Facilities
 34-2545 Capital Facility Agency - RDA
 34-4040 Special Reserve/C.O.P.

Ocean View Elementary

38-0101 General
 38-1212 Child Development
 38-1313 Cafeteria
 38-1414 Deferred Maintenance
 38-1717 Special Reserve Other Than C.O.

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Elementary School Districts Continued**Ocean View Elementary Continued**

38-2525 Capital Facilities
 38-2545 Capital Facility Agency - RDA
 38-3535 School Facilities
 38-4040 Special Reserve/C.O.P.

Savanna Elementary

52-0101 General
 52-1313 Cafeteria
 52-1414 Deferred Maintenance
 52-2525 Capital Facilities
 52-3535 School Facilities
 52-2545 Capital Facility Agency - RDA
 52-4040 Special Reserve/C.O.P.
 52-6782 Insurance-Comp Liability

Westminster Elementary

60-0101 General
 60-1212 Child Development
 60-1313 Cafeteria
 60-1414 Deferred Maintenance
 60-2121 Bldg GO Bond Elec 2008, Series 2009
 60-2122 Bldg GO Bond Elec 2008, Series 2013
 60-2123 Bldg GO Bond Elec 2008, Series 2013B
 60-2525 Capital Facilities
 60-3033 State Sch Bldg/L.P.
 60-3535 School Facilities
 60-4040 Special Reserve/C.O.P.

Lowell Joint Elementary

99-0101 General

High School Districts**Anaheim Union High**

64-0101 General

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

High School Districts Continued**Anaheim Union High Continued**

64-1414	Deferred Maintenance
64-2124	GOB E1 2014 Series 2015
64-2525	Capital Facilities
64-2545	Capital Facilities Agency-RDA
64-3535	School Facilities
64-4040	Special Reserve/C.O.P.
64-6768	Insurance-WCI
64-6769	Insurance-Health & Welfare
64-7676	Warrant/Pass Through

Fullerton Union High

70-0101	General
70-1111	Adult Education
70-1212	Child Development
70-1313	Cafeteria
70-1414	Deferred Maintenance
70-1717	Special Reserve Other Than C.O.
70-2020	Special Reserve/Post Employment Benefit
70-2121	Building
70-2124	Bldg GOB Elec 2014 Series A
70-2525	Capital Facilities
70-3535	School Facilities
70-4040	Special Reserve/C.O.P.
70-4949	Capital Projects-Blended Component Units
70-5252	Debt Service- Blended Component Units
70-6768	Insurance-Workers Comp
70-6769	Insurance-Health & Welfare

Huntington Beach High

74-0101	General
74-1010	Special Ed Pass-Through Revenue
74-1111	Adult Education
74-1313	Cafeteria
74-1414	Deferred Maintenance
74-2525	Capital Facilities

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

High School Districts Continued**Huntington Beach High Continued**

74-2545	Capital Facilities Agency-RDA
74-3535	School Facilities
74-4040	Special Reserve/C.O.P.
74-6768	Insurance-WCI
74-6769	Insurance-Health & Welfare
74-6770	Insurance-Property Loss
74-6782	Insurance-Comp Liability
74-7373	Foundation Trust

Unified School Districts**Brea-Olinda Unified**

66-0101	General
66-1212	Child Development
66-1414	Deferred Maintenance
66-2020	Special Reserve/Post Employment Benefit
66-2121	Building --GO Bonds
66-2122	Building --GO Bonds- Series 2003A
66-2146	Building --GO Bonds Rebate
66-2525	Capital Facilities
66-3535	School Facilities
66-4040	Special Reserve/C.O.P.
66-4044	Special Reserve-Mitigation
66-4948	CFD 95-1
66-4949	Capital Projects-BCU
66-5252	Debt Service-BCU

Capistrano Unified

68-0101	General
68-0909	Charter School / Opportunities for Learning Charter
68-1111	Adult Education
68-1212	Child Development
68-1313	Cafeteria
68-1414	Deferred Maintenance

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued**Capistrano Unified Continued**

68-2020	Post Employee Benefits(PEBF)
68-2123	Building --GO Bonds- Series 1999C
68-2525	Capital Facilities
68-3535	School Facilities
68-3539	School Facilities - Proposition 47 Bonds
68-4040	Special Reserve/C.O.P.
68-6768	Insurance-WCI
68-6769	Insurance-Health & Welfare
68-6770	Insurance-Property Loss

Garden Grove Unified

72-0101	General
72-1111	Adult Education
72-1212	Child Development
72-1313	Cafeteria
72-1414	Deferred Maintenance
72-2121	GO Bond 2010 Elec., Series A
72-2122	GO Bond 2010 Elec., Series B
72-2123	GO Bond 2010 Elec., Series C
72-2124	Bldg 2010 GO B.A.N
72-2146	GO Bond 2010 Elec., Series A Rebate
72-2147	GO Bond 2010 Elec., Series B Rebate
72-2148	GO Bond 2010 Elec., Series C Rebate
72-2149	Bldg 2010 GO B.A.N Rebate
72-2525	Capital Facilities
72-2545	Capital Facilities Agency - RDA
72-3535	School Facilities
72-3539	School Facilities - Proposition 47 Bonds
72-4040	Special Reserve/C.O.P.
72-6768	Insurance-WCI
72-6769	Insurance-Health & Welfare
72-6770	Insurance-Property Loss

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued**Garden Grove Unified Continued**

72-6780 Insurance-Catastrophic Loss
72-6782 Insurance-Comp Liability

Irvine Unified

75-0101 General
75-1111 Adult Education
75-1212 Child Development
75-1313 Cafeteria
75-1414 Deferred Maintenance
75-2525 Capital Facilities
75-3535 School Facilities
75-4040 Special Reserve/C.O.P.
75-4942 Capital Projects-BCU 08-1
75-4943 Capital Projects-BCU 09-1
75-4945 Capital Projects-BCU 06-1
75-4946 Capital Projects-BCU 04-02B
75-4947 Capital Projects-BCU 04-02A
75-4948 Capital Projects-BCU 04-1
75-5251 Debt Service-BCU 08-1
75-5254 Debt Service-BCU 04-1
75-5255 Debt Service-BCU 04-02A
75-5256 Debt Service-BCU 04-02B
75-5257 Debt Service-BCU 06-1
75-5259 Debt Service-BCU 09-1
75-6768 Insurance-WCI
75-6769 Insurance-Health & Welfare
75-6770 Insurance-Property Loss
75-6781 Insurance-Property & Liability

Laguna Beach Unified

76-0101 General
76-1111 Adult Education
76-1313 Cafeteria
76-1717 Special Reserve other than C.O.P.

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued**Laguna Beach Unified Continued**

76-2146 Building --GO Bonds Rebate- Series 2001
 76-2525 Capital Facilities
 76-4040 Special Reserve/C.O.P.
 76-4041 Special Reserve/Aliso Property
 76-4042 Special Reserve/Capital Improvement Plan

Los Alamitos Unified

77-0101 General
 77-1212 Child Development
 77-1313 Cafeteria
 77-1414 Deferred Maintenance
 77-1717 Special Reserve Other Than C.O.
 77-2020 Special Reserve/Post Employment Benefits
 77-2121 Bldg GO Bond 2008, Series 2009
 77-2124 Bldg SFID GO Bond 2008, Series D
 77-2126 Bldg 2011 GO BAN
 77-2127 Bldg SFID GO Bond 2008, Series E
 77-2525 Capital Facilities
 77-4040 Special Reserve/C.O.P.
 77-6769 Insurance-Health & Welfare

Newport Mesa Unified

78-0101 General
 78-1111 Adult Education
 78-1212 Child Development
 78-1313 Cafeteria
 78-1717 Special Reserve Other Than C.O.
 78-1743 Special Reserve--Facility Endowment
 78-2020 Special Reserve/Post Employment Benefit
 78-2121 Building --GO Bonds- Series 2001
 78-2122 Building --GO Bonds- Series 2003
 78-2123 Building --GO Bonds- Series 2007
 78-2124 Building --GO Bonds- Series 2011
 78-2525 Capital Facilities

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued**Newport Mesa Unified Continued**

78-3535	School Facilities
78-3539	School Facilities - Proposition 47 Bonds
78-4040	Special Reserve/C.O.P.
78-6768	Insurance-WCI
78-6769	Insurance-Health & Welfare
78-6770	Self-Insurance
78-7373	Foundation Trust
78-9595	Student Body

Orange Unified

80-0101	General
80-0908	Santiago Charter
80-0909	El Rancho Charter eff 12/13
80-1111	Adult Education
80-1212	Child Development
80-1313	Cafeteria
80-1414	Deferred Maintenance
80-2525	Capital Facilities
80-3034	State Sch Bldg/LP 50-50
80-3535	School Facilities
80-4040	Special Reserve/C.O.P.
80-4949	Capital Projects for BCU
80-5252	Debt Service for BCU
80-5656	Debt Service
80-6768	Insurance-WCI
80-7171	Retiree Benefits
80-7373	Foundation Trust

Placentia-Yorba Linda Unified

82-0101	General
82-1010	Special Ed Pass-Through Revenue
82-1111	Adult Education
82-1212	Child Development
82-1313	Cafeteria
82-1414	Deferred Maintenance

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued**Placentia-Yorba Linda Unified Continued**

82-2525	Capital Facilities
82-2545	Capital Facilities Agency - RDA
82-3539	School Facilities - Proposition 47 Bonds
82-4040	Special Reserve/C.O.P.
82-5353	Tax Override
82-6768	Insurance-WCI
82-6769	Insurance-Health & Welfare
82-6770	Insurance-Property Loss
82-6782	Insurance-Comp Liability

Saddleback Valley Unified

83-0101	General / Gates Language Academy
83-1010	Special Ed-Pass Through
83-1111	Adult Education
83-1212	Child Development
83-1313	Cafeteria
83-1414	Deferred Maintenance
83-1717	Special Reserve/other than C.O.P.
83-2020	Special Reserve/Post Employment Benefits
83-2123	Building GO Bonds- Elec 2004, Series 2013A
83-2124	Building GO Bonds- Elec 2004, Series 2016A
83-2525	Capital Facilities
83-3539	School Facilities - Proposition 47 Bonds
83-4040	Special Reserve/COP
83-6363	Community Recreation
83-6768	Insurance-WCI
83-6769	Insurance-Health & Welfare
83-6781	Insurance-Property & Liability

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued

Santa Ana Unified

- 84-0101 General
- 84-0909 Charter fund.....Advanced Learning Academy
- 84-1212 Child Development
- 84-1313 Cafeteria
- 84-1414 Deferred Maintenance
- 84-1717 Special Reserve/ other than C.O.P.
- 84-2020 Special Reserve/Postemployment Benefits
- 84-2121 Building --GO Bonds Measure C
- 84-2124 Building --GO Bonds- Election 2008, Series A
- 84-2126 Building --GO Bonds 2008 Series B
- 84-2127 Building --GO Bonds 2008 Series C QSCB
- 84-2128 Building --GO Bonds 2008 Series D
- 84-2129 Building --GO Bonds 2008 Series E
- 84-2525 Capital Facilities
- 84-3535 School Facilities
- 84-4040 Special Reserve/C.O.P.
- 84-4949 Capital Projects for BCU
- 84-5656 Debt Service
- 84-6768 Insurance-WCI
- 84-6769 Insurance-HW
- 84-6781 Insurance-Prop/Liab
- 84-7676 Warrant/Pass-Through
- 84-9595 Student Body

Tustin Unified

- 87-0101 General
- 87-1111 Adult Education
- 87-1212 Child Development
- 87-1313 Cafeteria
- 87-1414 Deferred Maintenance
- 87-1717 Special Reserve/ other than C.O.P.
- 87-2129 Building --GOBonds SFID No. 2012-1, Series A
- 87-2130 Building --GOBonds SFID No. 2008-1, Series D
- 87-2144 Building -- Fac. Imp. GO Bonds Rebate-Elec 2008 Series A
- 87-2145 Building --GO Bonds Rebate - Series 2002D

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

Unified School Districts Continued

Tustin Unified Continued

- 87-2146 Building --GO Bonds Rebate - Series 2002A
- 87-2147 Building --GO Bonds Rebate - Series 2006B
- 87-2525 Capital Facilities
- 87-3535 School Facilities
- 87-3539 School Facilities - Proposition 47 Bonds
- 87-4040 Special Reserve/C.O.P.
- 87-4942 Capital Projects - BCU CFD 14-1
- 87-4948 Capital Projects - BCU CFD 2007-1
- 87-4949 Capital Projects - BCU CFD 2006-1
- 87-4950 Capital Projects - BCU CFD 15-2
- 87-5252 Debt Service - BCU 2006-1
- 87-5254 Debt Service - BCU 2007-1
- 87-5257 Debt Service - BCU 14-1
- 87-6768 Insurance-WCI

College School Districts

North Orange County Community College

- 88-0101 General
- 88-1212 Child Development
- 88-2020 FC Bursar
- 88-2027 CC Bursar
- 88-2121 Building --GO Bonds - Series 2002A
- 88-2122 Building --GO Bonds - Series 2016A
- 88-4040 Special Reserve/C.O.P.
- 88-6768 Insurance-WCI
- 88-7171 Retiree Benefits
- 88-7474 Student Financial Aid

Coast Community College

- 90-0101 General
- 90-1212 Child Development
- 90-2124 Building --GO Bonds - Series 2013A

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

College School Districts Continued

Coast Community College Continued

- 90-2125 Building --GO Bonds - Series 2013B
- 90-4040 Special Reserve/C.O.P.
- 90-6767 Insurance
- 90-8181 N/R-Reimbursable

Rancho Santiago Community College

- 92-0101 General
- 92-1212 Child Development
- 92-2122 Building --GO Bonds - Series 2002B
- 92-2123 Building --GO Bonds - 2012 Measure Q
- 92-4040 Special Reserve/C.O.P.
- 92-6768 Insurance-WCI
- 92-6770 Insurance-Property Loss
- 92-7171 Retiree Benefits
- 92-7474 Student Financial Aid

South Orange County Community College

- 96-0101 General
- 96-1212 Child Development
- 96-4040 Special Reserve/C.O.P.
- 96-4041 Facilities Corporation/C.O.P.
- 96-6768 Insurance-WCI
- 96-7171 Retiree Benefits

JPA School Districts

Irvine Child Care

- 41-0101 General

CODESP - JPA

- 42-0101 General

Greater Anaheim SELPA

- 51-0101 General
- 51-1010 Special Education Pass Through

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

JPA School Districts Continued

- South Orange County Property /Liability**
- 61-0101 General

- North Orange County Self Insurance**
- 71-0101 General

- Western Orange County Self Funded WCI**
- 81-0101 General

- North Orange County Self Funded WCI**
- 91-0101 General

ROP & MELLO-ROOS School Districts

- ROP Districts**
- North Orange County ROP**
- 93-0101 General

- Coastline ROP**
- 95-0101 General
- 95-2020 Special Reserve/P.E.B.

- South Coast ROP (9/2013)**
- 97-0101 General

- MELLO-ROOS Districts (CFD'S)**
- Fullerton Elementary Community Facility 2000-1**
- 40-0101 General

- Irvine Community Facility 86-1**
- 44-0101 General

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

ROP & MELLO-ROOS School Districts Continued

46-0101	Tustin Community Facility 88-1 General
47-0101	Tustin Community Facility 97-1 General
48-0101	Fullerton Elementary Community Facility 2001-1 General
50-0101	Irvine Community Facility 01-1 General

Charter & COE School Districts**Independent District - Charter School**

21-6262	GOALS CHARTER ACADEMY CS# 1701
23-6262	OXFORD SOC PREPARATORY ACADEMY CS# 1324
24-6262	CAPISTRANO CONNECTIONS ACADEMY CHARTER CS# 664
25-6262	COMMUNITY ROOTS ACADEMY CS# 3729
26-6262	SAMUELI ACADEMY formerly Charter Academy as of 9/14/15 CS# 6037
27-6262	MAGNOLIA SCIENCE ACADEMY-SANTA ANA CS# 0765
31-6262	VISTA HERITAGE CS# 1752

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

53-0909	ORANGE COUNTY HIGH SCHOOL OF ARTS #30-66670-3030723 CS# 290 (84) Santa Ana	DF
54-0909	JOURNEY SCHOOL #30-66464-6117758 CS# 294 (68) Capistrano	DF
55-0909	EL SOL SCHOOL #30-66670-6119127 CS# 365 (84) Santa Ana	DF
56-0909	ALBOR SCHOOL #30-66670-3030780 CS# 486 (84) Santa Ana	DF
57-0909	EDWARD B. COLE #30-66670-0101626 CS# 578 (84) Santa Ana	DF
58-0909	ORANGE COUNTY EDUCATIONAL ARTS ACADEMY #30-66670-0100066 CS# 701 (84) Santa Ana	DF
59-6262	NOVA Academy #30-66670-0106567 CS# 632 (84) Santa Ana	DF

COE School Districts

O.C. DEPT. OF EDUCATION

County School Services

94-0101	General
94-1010	Special Ed Pass-through
94-1212	Child Development
94-1414	Deferred Maintenance
94-1717	Special Reserve Other Than C.O.
94-3535	School Facilities
94-4040	Special Reserve/C.O.P.
94-5656	Debt Service
94-6769	Insurance-Health & Welfare
94-7676	Warrant/Pass-Through

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

School Financial Services

01-9488	RETR-PERS-NonCert Contr
01-9489	RETR-STRS-Cert Dist Contr
01-9490	RETR-STRS-Cert Member Contr
01-9491	School Payroll Revolving #3
01-9493	Unapportioned School Monies
01-9999	OCDE-IP Unapportioned Interest

TRANS Repayment Funds

04-9100	Anaheim City Trans Repayment funds
08-9100	Buena Park Trans Repayment funds
12-9100	Centralia Elem Trans Repayment Funds
16-9100	Cypress Trans Repayment funds
20-9100	Fountain Valley Trans Repayment funds
22-9100	Fullerton Elem Trans Repayment Funds
28-9100	Huntington Beach City Trans Repayment Funds
30-9100	La Habra Trans Repayment funds
34-9100	Magnolia Trans Repayment funds
38-9100	Ocean View Trans Repayment funds
52-9100	Savanna Trans Repayment funds
60-9100	Westminster Trans Repayment funds
64-9100	Anaheim HS Trans Repayment Funds
66-9100	Brea Olinda Trans Repayment Funds
68-9100	Capistrano Trans Repayment Funds
70-9100	Fullerton High Trans Repayment funds
72-9100	Garden Grove Trans Repayment funds
74-9100	Huntington Beach HS Trans Repayment Funds
75-9100	Irvine Trans Repayment Funds
76-9100	Laguna Beach Trans Repayment funds
77-9100	Los Alamitos Trans Repayment funds
78-9100	Newport Mesa Trans Repayment Funds
80-9100	Orange Trans Repayment Funds
82-9100	Placentia Trans Repayment funds
83-9100	Saddleback Valley Trans Repayment Funds
84-9100	Santa Ana Trans Repayment Funds
87-9100	Tustin Trans Repayment Funds
88-9100	NOCCCD Trans Repayment funds
90-9100	Coast CCD Trans Repayment Funds

SCHOOL DISTRICT FUNDS

School District Funds are not used in CAPS+ and do not represent County Funds. These Codes are used by the Treasurer-Tax Collector (Controlling Department) as subsidiary control to the Department of Education (Fund 650).

SCHOOL DISTRICTS

COE School Districts Continued

TRANS Repayment Funds Continued

92-9100 Rancho Santiago CCD Trans Repayment funds
 94-9100 County School Services Trans Repayment Funds
 96-9100 SOCCCD Trans Repayment funds

Charter Schools within a District Ledger

68-0908 Connections Academy
 #30-66464-0106765 CS# 664 (68) Capistrano DF

68-0909 Opportunities for Learning
 #30-6646-6120356 CS# 463 (68) Capistrano DF

80-0101 El Rancho
 #30-66621-6094874 CS# 445 (80) Orange LF

80-0908 Santiago
 #30-66621-6085328 CS# 066 (80) Orange LF

80-0909 California Charter Academy (closed down)
 #30-66621-3030731 CS# 297 (80) Orange DF

83-0101 Gates Charter Language
 #30-73635-6030183 CS# 157 (83) Saddleback LF

84-0909 Olive Crest- NOVA Academy
 #30-66670-0106567 CS# 632 (84) Santa Ana DF
 Was changed to 596262 on 12/18/13 still open

INDEX TO OBJECT CODES

Object Category			Sect C-2
Name / Definition	Code	Code Range	Pg Ref
<u>Salaries and Employee Benefits</u> - salaries & wages, retirement, employee group insurance and workers' comp insurance	1000	0001-0499	C-2.1 - C-2.3
<u>Services and Supplies</u> - agricultural, clothing & personal, communications, food, household expense, medical, dental, laboratory supplies, memberships, misc. expense, office expense, professional & specialized services, minor equip, special dept. expense and utilities	2000	0500-2899	C-2.3 - C-2.6
<u>Services and Supplies Reimbursements</u> - S&S Reimbursements and CWCAP Charges	2500	2900-2999	C-2.6
<u>Other Charges</u> - bad debts, bond redemption, interest on bonds, debt issuance costs, judgments & damages	3000	3000-3949	C-2.6 - C-2.7
<u>Other Charges Reimbursements</u> - reimbursable charges	3500	3950-3999	C-2.7
<u>Equipment</u> - expenditures for acquisition of equipment over \$5000, includes freight or other carriage charges, sales & transportation taxes and installation costs	4000	4000-4099	C-2.7
<u>Land</u> - expenditures for the acquisition of land, includes appraisal, title search and surveying fees	4100	4100-4199	C-2.7

INDEX TO OBJECT CODES

Object Category			Sect C-2
Name / Definition	Code	Code Range	Pg Ref
<u>Structures & Improvements</u> - expenditures for roads, bridges, tunnels, drainage systems, water & sewer systems and dams	4200	4200-4249	C-2.7
<u>Intangible Assets</u> - expenditures for assets lacking physical substance, includes easements, water rights, patents and computer software	4250/ 4260	4250-4299	C-2.8
<u>Capital Assets Disposition</u> - disposing of a capital asset	4300	4300	C-2.8
<u>Other Financing Uses</u> - includes flows of assets without equivalent flows of assets in return	5000	4700-4999	C-2.8 - C-2.9
<u>Special Items</u> - includes significant transactions or other events that are unusual in nature or infrequent in occurrence	6000	5000-5099	C-2.9
<u>Intrafund Transfers</u> - transfers of costs between the general fund, used to distribute central staff costs to operating departments for budgetary and internal operating statement purposes	7000	5100-5199	C-2.9
<u>Appropriation for Contingencies</u> - financing requirements set aside to meet unforeseen expenditure requirements	8000	5200-5299	C-2.9
<u>Miscellaneous</u> - includes depreciation & amortization expenses	9000	5300-5999	C-2.9

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SALARIES & EMPLOYEE BENEFITS	0100	SALARIES AND WAGES
	0101	REGULAR SALARIES
	0102	EXTRA HELP
	0103	OVERTIME
	0104	ANNUAL LEAVE PAYOFFS
	0105	VACATION PAYOFFS
	0106	SICK LEAVE PAYOFFS
	0107	RET MULTI-YR LEAVE BAL PAYOFF
	0108	BBK DEFER MERIT/COLA RETRO PAY
	0109	RE-OPENER ONE TIME PAY
	0110	PERFORMANCE INCENTIVE PAY
	0111	OTHER PAY
	0112	OTHER SALARIES
	0113	PERFORMANCE PAY - COURTS
	0150	[1] LABOR BURDEN
	0160	[1] LABOR OVERHEAD
	0200	RETIREMENT
	0201	BK RETRO PAY - RETIREMENT
	0202	EARLY RETIREMENT
	0203	RE-OPENER - RETIREMENT
	0204	CNTY PAID EXEC DEFERRED COMP PLAN
	0205	1.62% RETIREMENT ER CONTRIBUTION 401(A) PLAN
	0206	RETIREE MEDICAL

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SALARIES & EMPLOYEE BENEFITS, Cont'd	0207	HEALTH REIMBURSEMENT ACCOUNT
	0208	PENSION PREPAYMENT DISCOUNT
	0209	PENSION EXPENSE "A-C Financial Reporting Use Only"
	0300	EMPLOYEE GROUP INSURANCE
	0301	UNEMPLOYMENT INSURANCE
	0302	BK-RETRO PAY - INSURANCE
	0305	SALARY CONTINUANCE INSURANCE
	0306	HEALTH INSURANCE
	0307	WELLNESS PROGRAM
	0308	DENTAL INSURANCE
	0309	LIFE INSURANCE
	0310	ACCID DEATH & DISMEMBERM'T INS
	0319	OTHER INSURANCE
	0350	WORKERS COMPENSATION INSURANCE
	0352	WORKERS COMPENSATION - GENERAL
	0353	WORKERS COMPENSATION - BENEFITS
	0354	WORKERS COMP. - EXCESS COSTS
	0400	OTHER BENEFITS
	0401	MEDICARE
	0402	EXECUTIVE CAR ALLOWANCE
0403	OPTIONAL BENEFIT PLAN (OBP)	
0410	WELLNESS PLAN	
0450	ACCRUED SALARIES AND BENEFITS "A-C System Use Only"	

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SALARIES & EMPLOYEE BENEFITS, Cont'd	0451	Y/E ACCRUED SALARIES AND BENEFITS "A-C General Accounting Use Only"
	0490 [1]	SALARY COST APPLIED INTRAFUND
SERVICES AND SUPPLIES	0500	AGRICULTURAL
	0600	CLOTHING AND PERSONAL SUPPLIES
	0700	COMMUNICATIONS
	0701	TELEPHONE/TGRAPH - INTERFD TRSF
	0702	TELEPHONE & TELEGRAPH - OTHER
	0740	ENTERPRISE TELEPHONE SERVICE CHARGE
	0741	TELEPHONE SERVICE CHARGES FROM VENDOR
	0742	CELL PHONES, PAGERS, BLACKBERRY
	0900	FOOD
	1000	HOUSEHOLD EXPENSE
	1001	HOUSEHOLD EXPENSE - TRASH
	1100	INSURANCE
	1200	JURY AND WITNESS EXPENSE
	1300	MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE
	1301	MAINTENANCE - INVENTORY PARTS
	1302	PARTS NOT DIRECT-BILLED TO CUSTOMERS
	1340	SOFTWARE MAINTENANCE & SUPPORT
1341	IT HARDWARE MAINTENANCE & SUPPORT	
1400	MAINTENANCE - BLDGS & IMPRVMTS	
1402	MINOR ALTERATIONS & IMPRVMTS	
1404	MAJOR ALTERATIONS & IMPRVMTS	

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SERVICES AND SUPPLIES, Cont'd	1500	MEDICAL, DENTAL & LAB SUPPLIES
	1501	PHARMACEUTICALS
	1502	MEDICAL SUPPLIES
	1503	DENTAL SUPPLIES
	1504	CONTRACT PHARMACY
	1509	MINOR MED EQUIP TO BE CONTROLLED
	1600	MEMBERSHIPS
	1700	MISCELLANEOUS EXPENSE
	1701	CASH DIFFERENCE
	1702	CASH LOSSES
	1800	OFFICE EXPENSE
	1801	DUPLICATING SERV'S (PUBLISHING SERVICES)
	1802	PERIODICALS AND JOURNALS
	1803	POSTAGE
	1805	PURCHASING STORES OFFICE SUPPLIES
	1806	PRINTING COSTS - OUTSIDE VENDORS
	1809	MIN OFFICE EQ TO BE CONTROLLED
	1840	IT HARDWARE PURCHASES (PURCHASE UNDER 5,000)
	1900	PROFESSIONAL/SPECIALIZED SERVICES
	1901	DATA PROCESSING SERVICES
1902	PHOTOGRAPHIC MICROFILM EXPENSE	
1903	SURVEYS AND STUDIES	

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SERVICES AND SUPPLIES, Cont'd	1904	AMBULANCE CONTRACTS
	1905	WELFARE ELIGIBILITY EXAMS
	1907	COLLECTION AGENCY FEES
	1908	TEMPORARY HELP
	1909	CONTRACTS
	1910	COURT SECURITY
	1911	CWCAP CHARGES
	1912	INVESTMENT ADMINISTRATIVE FEES
	1913	MERCHANT FEES
	1920	NON-CLAIMABLE ADMINISTRATIVE EXPENSE
	1940	ENTERPRISE IT SERVICES
	1941	IT PROFESSIONAL SERVICES CONTRACT
	2000	PUBLICATIONS AND LEGAL NOTICES
	2100	RENT AND LEASES - EQUIPMENT
	2140	SOFTWARE LEASE & LICENSES
	2141	IT HARDWARE LEASES
	2150	[1] EQUIPMENT USAGE
	2200	RENTS AND LEASES - BLDGS & IMPRVMTS
	2300	SMALL TOOLS AND INSTRUMENTS
	2309	MIN SM TOOLS/INSTR TO BE CONTROLLED
2400	SPECIAL DEPARTMENTAL EXPENSE	
2401	CAPITAL PROJECT SUPPORT TO COUNTIES & CITIES	
2409	MINOR SPEC DEPT EQ TO BE CONTROLLED	

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
SERVICES AND SUPPLIES, Cont'd	2412	FACILITIES AND WAREHOUSE SUPPLIES
	2490	LANDFILL CLOSURE/POSTCL COSTS
	2600	TRANSPORTATION AND TRAVEL - GENERAL
	2601	PRIVATE AUTO MILEAGE
	2602	GARAGE EXPENSE
	2603	EXECUTIVE CAR ALLOWANCE
	2700	TRANS & TRAVEL - MTGS/CONFER'S
	2740	IT TRAINING & TRAVEL
	2800	UTILITIES
	2801	UTILITIES - PURCHASED ELECTRICITY
	2802	UTILITIES - PURCHASED GAS
	2803	UTILITIES - PURCHASED WATER
	2890	INTRA-AGENCY S & S BILLING OFFSETS
	SERVICES AND SUPPLIES REIMBURSEMENTS	2900
2910		REIMBURSEMENT OF CWCAP CHARGES "A-C Financial Reporting Use Only"
OTHER CHARGES	3000	BAD DEBTS
	3100	CONTRIBUTIONS TO NON-COUNTY GOVT AGENCIES
	3200	BOND REDEMPTION
	3250	RETIREMENT/OTHER LONG-TERM DEBT
	3251	LEASE PURCHASE - PRINCIPAL PAYMENT
	3300	INTEREST ON BONDS
	3310	CAPITAL ACCRETION ON BONDS
3350	INTEREST ON OTHER LONG TERM DEBT	

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
OTHER CHARGES, Cont'd	3351	LEASE PURCHASE INTEREST PAYMENT
	3400	INTEREST ON NOTES AND CHECKS
	3410	DEBT ISSUANCE COSTS
	3420	DEBT SERVICE PMT TO ESCROW AGENT
	3500	JUDGEMENTS AND DAMAGES
	3510	OTHER CHARGES - OPERATING
	3520	INSURANCE CLAIMS
	3530	INSURANCE PREMIUMS
	3600	RIGHTS OF WAY
	3700	TAXES AND ASSESSMENTS
	3750	POLLUTION REMEDIATION EXPENSE
	3800	SUPPORT AND CARE OF PERSONS
	3803	PURCHASED WELFARE EXPENDITURES
	3807	TEMPORARY SHELTER CARE
	3808	SEVERELY/ EMOTIONALLY DISAB EXPENSE
	3809	GAIN (GREATER AVE'S TO INDEP)
	OTHER CHARGES REIMBURSEMENTS EQUIPMENT	3950
4000		EQUIPMENT
4040		IT EQUIPMENT (PURCHASES OVER \$5,000)
LAND	4100	[2] LAND
	4105	[2] LAND IMPROVEMENTS
STRUCTURES & IMPROVEMENTS	4200	[2] BUILDINGS AND IMPROVEMENTS
	4209	[2] BUILDINGS & IMPROVEMENTS REIMBURSEMENTS

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
INTANGIBLE ASSETS-AMORTIZABLE	4250	LAND USE RIGHTS - AMORTIZABLE
	4251	COMMERCIALLY ACQUIRED MULTI-YEAR SOFTWARE AMORTIZABLE
	4252	INTERNALLY GENERATED COMPUTER SOFTWARE
INTANGIBLE ASSETS-NON-AMORTIZABLE	4260	LAND USE RIGHTS - NON-AMORTIZABLE
	4261	OTHER INTANGIBLE ASSETS - NON-AMORTIZABLE
CAPITAL ASSET DISPOSITION	4300	CAPITAL ASSETS DISPOSITION "A-C Financial Reporting Use Only"
OTHER FINANCING USES	4700	PAYMENTS TO REFUNDED DEBT ESCR AGS
	4710	DISCOUNT ON BONDS ISSUED
	4800	[3, 4] TRANSFERS OUT - TO FUND 100 (Including Fund 100/Budget Control 100)
	4801	[3] TRANSFERS OUT - TO FUNDS 101-199
	4802	[3] TRANSFERS OUT - TO FUNDS 2AA-299
	4803	[3] TRANSFERS OUT - TO FUNDS 300-399
	4804	[3] TRANSFERS OUT - TO FUNDS 400-499
	4805	[3] TRANSFERS OUT - TO FUNDS 500-599
	4806	[3] TRANSFERS OUT - TO FUNDS 600-699
	4807	[3] TRANSFERS OUT - TO FUNDS 700-799
	4808	[3] TRANSFERS OUT - TO FUNDS 800-899
	4809	[3] TRANSFERS OUT - TO FUNDS 9AA-999
	4810	PAYMENT TO REMARKETING AGENT
	4820	PROVISION FOR DECLINE IN LAND HELD FOR RESALE
	4830	PRINCIPAL TO DISPUTED CLAIMS TRUSTEE
	4850	DISTRIBUTIONS FROM POOLED INVESTMENTS

OBJECT CODES

<u>CAPS+ Object Category</u>	<u>CAP+ Object Code</u>	<u>CAPS+ Object Name</u>
OTHER FINANCING USES, Cont'd	4855	BENEFITS PAID TO PARTICIPANTS
	4860	REFUNDS OF PRIOR CONTRIBUTIONS
SPECIAL ITEMS	5000	SPECIAL ITEMS
	5030	EXTRAORDINARY ITEMS
INTRAFUND TRANSFERS	5100	[5] INTRAFUND TRANSFERS - GENERAL FUND
APPROPRIATION FOR CONTINGENCIES	5200	APPROPRIATION FOR CONTINGENCIES
MISCELLANEOUS	5300	DEPRECIATION
	5350	AMORTIZATION
	5400	LOSS OR GAIN ON DISPOSITION OF ASSETS "For Enterprise and Internal Service Funds Only"
	5600	OTHER NON-OPERATING EXPENSES/REVENUES "For Enterprise Funds - Second Close Only"
	5999	MASTER CLOSING OBJECT "A-C System Use Only"

OBJECT CODES

LEGEND

Notes:

- [1] These objects are not for general use. They are valid only when used in connection with CH (job charge) transactions in the cost accounting subsystems.
- [2] These object codes are used with unit codes to record expenditures for specific land acquisitions, land improvements, infrastructure, buildings and improvements, projects, and building and improvement project reimbursements.

Budget Controls which use unit reporting must use unique unit codes in conjunction with these object codes - to budget, identify, and monitor expenditures by individual project. The following object codes and ranges of valid organization codes are used together for this purpose:

<u>Object</u>	<u>Unit</u>
4100 - Land	L001 - L999
4200 - Buildings & Improvements	P001 - P999
4209 - Bldgs & Improvements Reimbursements	R001 - R999

- [3] Department Object (DOBJ) codes must always be used with Transfers Out object codes:

A JV accounting line using one of the Transfers Out object codes (4800 - 4809) must also have a DOBJ on the same line to identify the Budget Control which, on a separate line of the same JV, is receiving the Transfers In revenue. Use a "T" and the three Budget Control characters as the DOBJ.

Likewise, the related Transfers In revenue source codes must always be used with the Department Revenue (DREV) codes which identify the paying Budget Control.

Example JV entry:

To record a \$10,000 Transfer from the paying Budget Control: OC Parks CSA 26 (Fund 405 / Budget Control 405); to the receiving Budget Control: OCPW (Fund 100 / Budget Control 080):

<u>Action</u>	<u>Event Type</u>	<u>Posting Code</u>	<u>Fund</u>	<u>Dept</u>	<u>BC</u>	<u>Unit</u>	<u>Obj / Rev / BSA</u>	<u>DOBJ / DREV</u>	<u>Amount</u>
Dr.	E002	D014	405	012	405	4501	4800	T080	\$10,000.00
Cr.		A001	405	012	405	4501	8010		\$10,000.00
Cr.	E001	R003	100	080	080	3300	7814	T405	\$10,000.00
Dr.		A001	100	080	080	3300	8010		\$10,000.00

- [4] To record a Transfer Out to Budget Control 100, use Object-DOBJ code combination: "4800-T100". Do not use the invalid code combination "4801-T100".
- [5] This object is valid only for transfers of costs within a Fund. When using this object within the General Fund also transfer the Cash between Budget Controls.

OBJECT CODES

EXPLANATION OF ACCOUNTS

SALARIES AND EMPLOYEE BENEFITS

0100 Salaries and Wages

- 0101 Regular Salaries
- 0102 Extra Help
- 0103 Overtime
- 0104 Annual Leave Payoffs
- 0105 Vacation Payoff
- 0106 Sick Leave Payoff
- 0107 Retiree Multi-Yr Leave Balance Payoff
- 0108 BBK Defer Merit/COLA Retro Pay
- 0109 Re-Opener One Time Pay
- 0110 Performance Incentive Pay
- 0111 Other Pay
- 0112 Other Salaries
- 0113 Performance Pay - Courts

Types of items included:

- Regular salaries of employees. (0101)
- Extra help. (0102)
- Comp time, overtime, call back pays. (0103)
- Vacation payoffs. (0105)
- Sick leave payoffs. (0106)
- Premium/Special pays (e.g. bilingual, supplemental portion of worker's compensation for non-safety employees). (0111)

Types of items excluded:

- Payments to independent contractor - Post to account indicating purpose of contract.

0150 Labor Burden - This object is not valid for general use. It is used only for CH (Job Charge) transactions in the cost accounting subsystems.

0160 Labor Overhead - This object is not valid for general use. It is used only for CH (Job Charge) transactions in the cost accounting subsystems.

0200 Retirement

- 0201 BK Retro Pay - Retirement
- 0202 Early Retirement
- 0203 Re-Opener - Retirement
- 0204 County Paid Executive Deferred Comp Plan
- 0205 1.62% Retirement ER Contribution 401(A) Plan
- 0206 Retiree Medical
- 0207 Health Reimbursement Account
- 0208 Pension Prepayment Discount
- 0209 Pension Expense "A-C Financial Reporting Use Only"

Includes the County's share of the expense of employee retirement programs.

OBJECT CODES

EXPLANATION OF ACCOUNTS

0300 Employee Group Insurance

- 0301 Unemployment Insurance
- 0302 BK-Retro Pay - Insurance
- 0305 Salary Continuance Insurance
- 0306 Health Insurance
- 0307 Wellness Program
- 0308 Dental Insurance
- 0309 Life Insurance
- 0310 AD&D Insurance
- 0319 Other Insurance

Includes the County's share of insurance programs.

Types of items included:

- Employer's share of unemployment insurance. (0301)
- Salary continuance insurance. (0305)
- Employer's share of health insurance. (0306)
- Judges' reimbursement funding. (0306)
- Dental insurance. (0308)
- Employer's share of life insurance. (0309)
- Employer's share of AD&D insurance. (0310)
- Employer's share of union contributions (Health and Welfare Benefits). (0319)

0350 Workers' Compensation Insurance

- 0352 Workers' Compensation - General
- 0353 Workers' Compensation - Benefits
- 0354 Workers' Compensation - Excess Costs

Types of items included:

- Benefit portion of the employer's share of workers' compensation for both safety and non-safety employees. This object is used only in Fund 293 - Workers' Compensation ISF. (0353)
- Supplemental portion of the employer's share of workers' compensation for safety employees. This object is recorded at the employee's fund/budget control. (0354)

0400 Other Benefits

- 0401 Medicare

Types of items included:

- Employer's share of Medicare and FICA. (0401)

- 0402 Executive Car Allowance
- 0403 Optional Benefit Plan
- 0410 Wellness Plan

0450 Accrued Salaries and Benefits - Includes accruals for regular salaries (0101), extra help (0102), overtime (0103), other pay (0111), and retirement (0200). The accrual is generated by HR CAPS+ to accrue the last pay cycle of the month and will be reversed. **"A-C System Use Only"**

0451 Accrued Salaries and Benefits - This object will be used by A-C General Accounting to record year-end payroll accrual estimates for June. Year-end payroll accrual letter is sent out in May to inform departments. **"A-C General Accounting Unit Use Only"**

OBJECT CODES

EXPLANATION OF ACCOUNTS

0490 Salary Cost Applied Intrafund - This object will be used to record transactions to cost apply salaries and benefits expenditures to Object 4200 Buildings & Improvements, and Infrastructure.

SERVICES AND SUPPLIES0500 Agricultural

Types of items included:

- Agricultural disinfecting and exterminating services.
- Animal medicines and serums.
- Custom farming services.
- Ear tags.
- Fertilizer.
- Forage.
- Insecticides.
- Irrigation.
- Livestock registration.
- Nursery Stock.
- Peat moss.
- Pest abatement supplies.
- Seed.
- Topsoil.
- Weed killer.

Types of items excluded:

Any of the above used in building and grounds maintenance - Post to "Maintenance - Buildings and Improvements."

0600 Clothing and Personal Supplies - Includes items for personal use, including safety appliances.

Types of items included:

- Badges, chevrons.
- Belts.
- Buttons.
- Cartridge, badge cases.
- Combs.
- Facial tissue.
- Gloves.
- Goggles.
- Gowns.
- Helmets.
- Masks.
- Raincoats.
- Rubber boots.
- Safety clothing.
- Sewing supplies.
- Shoes.
- Slippers.
- Tailoring, alterations.

OBJECT CODES

EXPLANATION OF ACCOUNTS

0600 Clothing and Personal Supplies - Continued

- Tobacco.
- Toilet articles.
- Uniforms.
- Uniform allowances, rental.
- Yardage.

0700 Communications

0701 Telephone and Telegraph - Interfund Transfers

0702 Telephone and Telegraph - Other

0740 Enterprise Telephone Service Charge

Data Center telephone service Charges to Agencies and Departments

0741 Telephone Service Charges from Vendor

Telephone service charges from vendors

0742 Cell Phones, Pagers, Blackberry

Types of items included:

- Internet services.
- Messenger services.
- Radio and microwave services.
- Telephone reimbursements.
- Telephone, telegraph, and teletype services.

Types of items excluded:

- Radio repair services and supplies - Post to "Maintenance - Equipment."
- Rental of communications equipment - Post to "Rents and Leases - Equipment."

0900 Food - Includes nutrients and beverages for human consumption; either (a) presently suitable for consumption or kitchen processing, or (b) not presently suitable, such as livestock and poultry, but intended for ultimate conversion and use as food by the purchasing agency. For institutional food purchases.

Types of items included:

- Candy, confectionery.
- Cereals, cereal products.
- Cocoa, cocoa products.
- Coffee, coffee substitutes.
- Eggs, egg products.
- Feed for live animals, poultry and fish that are being raised for food.
- Live animals, poultry, fish, meat and related by-products.
- Milk, milk products.
- Margarine.
- Soft drinks.
- Spices, salt.
- Sugar, sugar products.
- Tea.
- Vegetables, vegetable products.

OBJECT CODES

EXPLANATION OF ACCOUNTS

0900 Food - Continued

Types of items excluded:

- Draft, breeding and dairy animals - Post to "Equipment."
- Dietary supplements - Post to "Medical, Dental and Laboratory Supplies."
- Spirits, malt or vinous liquors - Post to "Medical, Dental and Laboratory Supplies."
- Meals furnished jurors - Post to "Jury and Witness Expense."
- Meals furnished indigents - Post to "Support and Care of Persons."
- Food items purchased for meetings or trainings - Post to "Special Departmental Expense."

1000 Household Expenses

1001 Household Expense – Trash

Types of items included:

Kitchen and dining service:

- Chinaware, glassware.
- Cooking, baking, meat cutting utensils and supplies.
- Cutlery.
- Napkins.
- Tablecloths.

Bedding:

- Bedspreads.
- Blankets.

Types of items included:

Bedding:

- Mattresses.
- Pillows.
- Pillowcases.
- Sheets.

Laundry:

- Clothespins, laundry bags.
- Detergents, soaps and washing compounds.
- Dry cleaning.
- Marking ink.
- Outside laundry.

Other:

- Brooms, mops, wax and cleaners.
- Carpet cleaning shampoo.
- Clothes locker, small heaters.
- Contractual maid and custodial services.
- Curtains, drapes, rugs (when not capitalized).
- Disinfectants.
- Drinking water stands.
- Garbage cans.
- Hot plates.
- Refuse disposal.
- Soap, toilet tissue.
- Towels, towel service.

Types of items excluded:

- Supplies issued to individuals for personal use - Post to "Clothing and Personal Supplies."

OBJECT CODES

EXPLANATION OF ACCOUNTS

1100 Insurance

Types of items included:

- Boiler.
- Bonds.
- Burglary.
- Collision.
- Employee Benefits insurance premiums which will be charged by paying department to employee departments.
- False arrest.

Types of items included:

- Fire.
- Forgery.
- Individual and blanket bonds.
- Malpractice.
- Money and securities.
- Property damages.
- Public liability.

Types of items excluded:

Department's share of employee insurance - Post to "Employee Group Insurance" or related object accounts(0300-0319), or "Workers' Compensation Insurance" or related object accounts (0350 - 0354).

1200 Jury and Witness Expense

Types of items included:

- Fees and expenses of coroner's juries.
- Fees and expense of jurors, witnesses and interpreters (criminal cases only).
- Meals, transportation and hotel accommodations for jurors.

Types of items excluded:

Psychiatric services - Post to "Professional and Specialized Services."

1300 Maintenance Equipment - Non-IT Maintenance

- 1301 Maintenance – Inventory Parts
- 1302 Parts Not Direct – Billed to Customers
- 1340 Software Maintenance & Support
- 1341 Hardware Maintenance & Support

Includes expenditures for keeping equipment, whether capitalized or not, in efficient operating condition.

Types of items included:

- Automotive supplies, such as lubricating oil, light bulbs, spark plugs, anti-freeze, grease, polish, brake fluid, seat covers, skid chains, batteries, tires and tubes, fan belts, filters, contractual repairs, overhauls.
- Radio repair services and supplies, repair parts.
- Service contracts for maintenance.
- Towing charges.
- Upholstering such as, office equipment, automobile.

OBJECT CODES

EXPLANATION OF ACCOUNTS

1400 Maintenance - Buildings and Improvements

1402 Minor Alterations and Improvements

1404 Major Alterations and Improvements

Includes expenditures for maintaining the useful life of buildings and improvements.
Maintenance costs shall not be capitalized

Types of items included:

- Asphalt for maintaining landfills.
- Awnings.
- Boiler compounds.
- Electrical and plumbing supplies and services.
- Fire extinguisher refills.
- Gardening expense, including weed and pest control supplies for buildings and grounds.
- Heating and cooling system repairs.
- Landfill fabric.
- Light globes, fuses.
- Minor alterations.
- Monitoring alarms for buildings.
- Nursery stock.
- Painting supplies and services.
- Pool service.
- Replacement parts which do not result in a betterment.
- Window tinting.

Types of items excluded:

- Lawnmowers, edgers, shears, ladders, paint brushes, etc.-Post to "Small Tools and Instruments."
- Water, electricity, gas, etc. - Post to "Utilities."
- Road supplies - Post to "Special Departmental Expense."
- Road contractual services - Post to "Professional and Specialized Services."

1500 Medical, Dental and Laboratory Supplies

1501 Pharmaceuticals

1502 Medical Supplies

1503 Dental Supplies

1504 Contract Pharmacy

1509 Minor Medical Equipment to be Controlled

Includes all types of laboratory supplies.

Types of items included:

- Alcohol.
- Animals, fish, insects for laboratory tests.
- Antiseptics, antitoxins.
- Artificial limbs.
- Blood plasma.
- Crime laboratory supplies.
- Dentures.
- Dietary supplements, drugs.
- Embalming supplies.

OBJECT CODES

EXPLANATION OF ACCOUNTS

1500 Medical, Dental and Laboratory Supplies - Continued

Types of items included:

Eyeglasses, grinding compounds.
 Hearing aids.
 Hypodermic needles and syringes.
 Laboratory enamelware, glassware.
 Laboratory scales.
 Liquor.
 Medical and dental instruments.
 Medical gases, medicines.
 Medical soap.
 Narcotics.
 Orthopedic supplies.
 Pharmaceuticals.
 Road materials, testing supplies.
 Rubber gloves, rubber sheets.
 Splints, syringes.
 X-ray film.

Types of items excluded:

Any of the above given as part of an assistance program - Post to "Support and Care of Persons."

1600 Memberships - Includes memberships in societies, associations of officials, trade associations and other organizations which issue official publications.

1700 Miscellaneous Expense

1701 Cash Difference

1702 Cash Losses

Includes infrequent or minor expenditures, not limited in incidence to any particular department which are not classified in any other account. Care should be exercised that this account is not used for which may be properly posted to other accounts.

Types of items included:

Cash shortages.
 Unidentifiable inventory overages and shortages.

1800 Office Expense

1801 Duplicating Services (Services provided by Publishing Services)

1802 Periodicals and Journals

1803 Postage

1805 Purchasing Stores Office Supplies

1806 Printing Costs by Outside Vendors

1809 Minor Office Equipment to be Controlled

1840 IT Hardware Purchases (Purchase Under \$5,000)

OBJECT CODES

EXPLANATION OF ACCOUNTS

1800 Office Expense - Continued

Includes expenses for office-type supplies and services.

Types of items included:

- Accounting and report forms.
- Binders, docket books.
- Book binding and repair.
- Books, manuals.
- Bottled drinking water.
- Dictation machine supplies.
- Drafting paper.
- Duplicating services.
- Envelopes, stamped envelopes.
- Filing supplies, letterheads.
- Laptops
- Letter scales.
- Metered postage, stamps.
- Microfilm.
- Office machine ribbons.
- Paper, paper clips.
- Paper Shredding
- Parcel post.
- Pencils, pens, pencil sharpeners.
- Personal Computers
- Photocopy supplies.
- Printers
- Post Office box rent, post cards.
- Printing and binding.
- Receipts, receipt books.
- Records destruction.
- Registered mail and special delivery.
- Reproductions and blueprints.
- Rubber stamps, scissors.
- Scanners
- Scotch tape.
- Shelving.
- Small staplers, dating and numbering machines.
- Subscriptions to magazines, periodicals, clipping services.
- Stamps.
- Telephone answering devices.
- Wastebaskets.

Types of items excluded:

- Towel service - Post to "Household Expense."
- Film developing, photography supplies - Post to "Special Departmental Expense."
- Books and periodicals for circulating library use, their repair and binding - Post to "Special Departmental Expense."

OBJECT CODES

EXPLANATION OF ACCOUNTS

1900 Professional and Specialized Services

- 1901 Data Processing Services
- 1902 Photographic Microfilm Expense
- 1903 Surveys and Studies
- 1904 Ambulance Contracts
- 1905 Welfare Eligibility Exams
- 1907 Collection Agency Fees
- 1908 Temporary Help
- 1909 Contracts
- 1910 Court Security
- 1911 CWCAP Charges
- 1912 Investment Administrative Fees
- 1913 Merchant Fees
- 1920 Non-Claimable Administrative Expense
- 1940 Enterprise IT Services Data Center charges
- 1941 IT Professional Services Contract

Includes most professional and skilled services. In a few cases services of this type are excluded being more properly included under account titles indicating the purpose of the expenditures.

Any of the following incurred in connection with the acquisition of capital assets, i.e., appraisals, architectural services, etc., are capitalized.

Types of items included:

- Actuarial studies.
- Aerial surveys, appraisals.
- Ambulance service.
- Architect & Engineering Contracts
- Architectural services.
- Armored car service.
- Artists' fees.
- Auditing and accounting.
- Boards and commissions.
- Bounties.
- Burial service.
- Chemical analysis
- Clerical services.
- Computer training.
- Consultations.
- Credit Card Fees.
- Data Center Charges
- Data processing services.
- Engineering services.
- Fees paid Humane Society.
- File fees.
- Fiscal agents' fees.
- Furniture moving.
- Lecture and musical services.
- Management and salary surveys.
- Marshal service fee.

OBJECT CODES

EXPLANATION OF ACCOUNTS

1900 Professional and Specialized Services - Continued

Types of items included:

- Materials testing.
- Medical, dental and laboratory services.
- Medical and sobriety examinations.
- Microfilm services.
- Outside animal boarding expense.
- Outside defense counsel legal services.
- Psychiatric services.
- Radio broadcasting.
- Reporting and transcribing.
- Road construction and maintenance contracts.
- Sandblasting.
- Storm channel cleaning.
- Technical identification services.
- Weighing and measuring services.

Types of items excluded:

- Messenger services - Post to "Communications."
- Radio technical services - Post to "Communications."
- Custodial services - Post to "Household Expense."
- Service contracts for equipment maintenance - Post to "Maintenance - Equipment."
- Service contracts for maintenance of buildings and improvements - Post to "Maintenance - Buildings and Improvements."
- Disinfecting and exterminating services - Post to "Agricultural" or "Household Expense."
- Time-lock inspection service - Post to "Maintenance – Buildings and Improvements."

2000 Publications and Legal Notices - Includes expenses for the publication of legally required notices and reports.

Types of items included:

- Advertising impounded animals.
- Bids for purchases.
- Bond sale notices.
- Budgets.
- Crop reports.
- Delinquent tax lists.
- Employment opportunities.
- Financial reports.
- Ordinances.
- Planning Commission hearings.
- Proceedings of Board of Supervisors.
- Public Administrator's semi-annual report.
- Tax sale notices.
- Transfers of unclaimed refundable taxes.

Types of items excluded:

- Advertising County resources - Post to "Special Departmental Expense."
- Printing and binding lists of registered voters, printing ballots - Post to "Special Departmental Expense."

OBJECT CODES

EXPLANATION OF ACCOUNTS

2100 Rents and Leases - Equipment - Includes rents and leases paid for the use of equipment and other articles.

2140 IT Software Leases & Licenses

2141 IT Hardware Leases

Types of items included:

- Alarm systems (tied to police, fire, or alarm service company).
- Amounts paid under operating lease agreements.
- Cable television rental.
- Office furniture.
- Rent of communications equipment.
- Rent of films, exhibits, models.
- Licensing of Software (Permission to use Software).
- Trailer rentals.

Types of items excluded:

- Rent or lease of cars and trucks - Post to "Transportation and Travel - General."
- Telephone service - Post to "Communications."
- Amounts paid under lease-purchase agreements - Post to "Lease Purchase Principal Payment" and "Lease Purchase Interest Payment."

2150 Equipment Usage - This object is not valid for General use. It is used only for CH (Job Change) transactions in the cost accounting subsystems.

2200 Rents and Leases - Buildings and Improvements - Includes rents and leases paid for the use of land, buildings and improvements.

Types of items included:

- Amounts paid under operating lease agreements.
- Parking space leases.
- Rent of polling places.
- Storage charges.

Types of items excluded:

- Non-removable leasehold improvements - Post to "Buildings and Improvements" or "Maintenance - Buildings and Improvements."
- Amounts paid under capital lease agreements - Post to "Lease Purchase Principal Payment" and "Lease Purchase Interest Payment."

2300 Small Tools and Instruments

2309 Minor Small Tools and Instruments to be Controlled

Includes minor equipment of insufficient life or value to require classification as a capital asset, and replacement parts of such tools and instruments.

OBJECT CODES

EXPLANATION OF ACCOUNTS

2300 Small Tools and Instruments - Continued

Types of items included:

Carpentry, machines and general purpose tools:

- Bits.
- Calipers.
- Chisels.
- Cutters.
- Drills.
- Files.
- Flashlights.
- Gauges.
- Hammers.
- Handsaws.
- Ladders.
- Lanterns.
- Levels.
- Oil cans.
- Paint brushes.
- Picks.
- Reamers.
- Screwdrivers.
- Shovels.
- Tool boxes.
- Wheelbarrows.
- Wrenches.

Drafting, engineering and surveying tools:

- Curve sets.
- Drawing instruments.
- Hand compasses.
- Measuring tapes.
- Plumb bobs.
- Sextants.
- Slide rules.
- Rods.

Gardening tools:

- Edgers.
- Gardening hose.
- Hand lawnmowers.
- Hoes.
- Planters.
- Pruning shears.
- Rakes.
- Sprayers.

Other specialized tools and instruments:

- Art and craft.
- Barbering.
- Battery chargers.
- Blacksmith.
- Electrician.
- Metal working.
- Plumbing.
- Tailoring.

OBJECT CODES

EXPLANATION OF ACCOUNTS

2300 Small Tools and Instruments - Continued

Weighing and measuring.

Types of items excluded:

- Medical, dental and laboratory instruments - Post to "Medical, Dental and Laboratory Supplies."
- Safety devices, such as belts, goggles, and helmets - Post to "Clothing and Personal Supplies."
- Supplies such as nails, bolts, oxygen, welding rods - Post to "Maintenance - Equipment" or "Maintenance - Buildings and Improvements", if used in construction of capital assets by force account - Post to "Capital Assets" objects.

2400 Special Departmental Expense

- 2401 Capital Project Support to Counties & Cities
- 2409 Minor Special Department Equipment to be Controlled
- 2412 Facilities and Warehouse Supplies

Includes comparatively specialized supplies and services, peculiar to one or a few departments, for which an account has not otherwise been provided.

Types of items included:

- Advertising County resources.
- Ammunition.
- Athletic supplies.
- Books for circulating library use/inmates usage.
- Boot reimbursements.
- Demonstration materials.
- Detective expense.
- Diesel fuel (for central garage)
- Dog food.
- Disposal of animal carcasses.
- Educational training, including related expenses.
- Election expenses.
- Election officers.
- Employee benefit reimbursements by Human Resources Department.
- Film development supplies and expenses.
- Fingerprint supplies.
- Fireworks.
- Games and puzzles.
- Handcuffs.
- Hoses, couplings, nozzles.
- Instruction courses.
- Pound supplies.
- Printing and binding lists of registered voters.
- Printing ballots.
- Projection screens.
- Rideshare.
- Road materials.
- Service pins.
- Shipping supplies.
- Tuition reimbursements.
- Unclassified expenditures from District Attorney's and Sheriff's special funds.
- Warehouse storage containers.

OBJECT CODES

EXPLANATION OF ACCOUNTS

2490 Landfill Closure/Postclosure Costs

Includes estimated landfill closure and post closure expenditures.

2600 Transportation and Travel - General2601 Private Auto Mileage2602 Garage Expense2603 Executive Car Allowance

Includes the transportation of persons and things except where other services furnished in conjunction with transportation comprise the major portion of the charge, or where the transportation is more appropriately included under account titles indicating the purpose.

Types of items included:

Central garage services.

Delivery services.

Executive car allowance.

Freight, express and other transportation charges not chargeable to a commodity purchased.

Gasoline, diesel fuel, except when purchased for central garage.

Leased or hired vehicles.

Reimbursement for private car use.

Reimbursement for: meals, lodging, bridge tolls; train, bus, airfares; any other authorized travel

expenses, except for conference expenses, which should be posted to "Transportation and Travel - Meetings/Conferences."

Transportation of prisoners and court wards.

Types of items excluded:

Ambulance service - Post to "Professional and Specialized Services."

Armored car service - Post to "Professional and Specialized Services."

Gasoline, diesel fuel, etc., used for off-highway purposes of Road Department - Post to Maintenance - Equipment.

Natural gas, butane, fuel oil, etc., used for heating/cooling purposes - Post to "Utilities."

Packing supplies - Post to "Special Departmental Expense."

Purchases for central garage vehicles - Post to "Maintenance - Equipment" or "Special Departmental Expense."

Transportation of indigents - Post to "Support and Care of Persons."

2700 Transportation and Travel - Meetings/Conferences2740 IT Training & Travel

Includes reimbursement for expenses in connection with attendance at conferences and meetings; i.e., reimbursement for meals, lodging, conference registration, bridge tolls, parking, train, bus, airfares, miscellaneous other mileage, miscellaneous non-taxable reimbursements, and any other authorized travel expense.

OBJECT CODES

EXPLANATION OF ACCOUNTS

2800 Utilities

2801 Utilities – Purchased Electricity

2802 Utilities – Purchased Gas

2803 Utilities – Purchased Water

Types of items included:

- Coal, wood.
- Electricity.
- Heating and cooling supplies for County buildings.
- Natural gas, butane, fuel oil.
- Sewage disposal.
- Street lighting on County grounds.
- Water.

Types of items excluded:

- Fuel for department vehicles.
- Gasoline fuel for central garage vehicles.
- Refuse disposal - Post to "Household Expense."
- Telephone service - Post to "Communications."

2890 Intra-Agency Services and Supplies Billing Offsets - This object can only be used with a budget control which incurs billable services and supplies costs, and which bills itself (as well as other funds/budget controls) for a portion of these costs. This object is credited to offset debits made to various services and supplies objects within the same budget control as a result of the billings.

SERVICES AND SUPPLIES REIMBURSEMENTS

2900 Services and Supplies Reimbursements - Includes reimbursement received for services and supplies expenditures paid initially by one fund for the benefit of another fund.

Types of items included:

- Employee physicals paid initially by HCA.
- Utilities paid initially by OCPW

Types of items excluded:

- Reimbursements among County General Fund agencies (use object 5100).
- Reimbursements received by Proprietary Funds (use revenue sources).
- Reimbursements received from O.C. Superior Courts (use revenue sources).

2910 Reimbursement of CWCAP Charges - Used to record reimbursement of CWCAP charges to various budget controls within the General Fund. These expenditures are reported under the current functional agencies within the General Fund. These expenditures are reported under the current functional expenditure line items in the CAFR for governmental fund types. **"A-C Financial Reporting Use Only"**

OBJECT CODES

EXPLANATION OF ACCOUNTS

OTHER CHARGES

3000 Bad Debts - Includes amounts incurred in the current year because of the failure to collect receivables.

3100 Contributions to Non-County Governmental Agencies - Includes contributions, grants, subventions, etc. to other governmental agencies engaged in activities either identical or supplementary to those of the County.

Types of items included:

- Contributions to cities for lifeguard services.
- Contributions to the U.S. Forest Service.
- Grants to recreation, soil conservation, air pollution control and other types of districts. Grants for fish and game propagation and predatory animal control.

Types of items excluded:

- Grants to other county budget controls such as internal service, enterprise funds - Post to "Transfers Out."
- Contributions to non-government agencies, such as museums, zoos, local celebrations, blood banks - Post to "Professional and Specialized Services."
- Payment to the State for audit findings.

3200 Bond Redemption - Includes redemption of matured and called bonds.

3250 Retirement of Other Long-Term Debt

3251 Lease Purchase Principal Payment

Includes liquidation of long-term debt principal, including the principal portion of capital leases other than bonds.

3300 Interest on Bonds

3310 Capital Accretion on Bonds

Includes interest and call premium payments on bonded debt.

3350 Interest on Other Long-Term Debt

3351 Lease Purchase Interest Payment

Includes interest on long term debt (including the interest portion of capital leases), other than bonds.

3400 Interest on Notes and Checks - Includes interest payments on tax anticipation notes and checks.

3410 Debt Issuance Costs - Costs associated with issuing debt, such as underwriter's fees, legal fees, commissions, et

3420 Debt Service Payment to Escrow Agent

3500 Judgments and Damages

3510 Other Charges- Operating - Used for insurance claims paid from ISF's that are currently recorded in object 3500 (Judgments and Damages). These expenses are reported separately in the financial statements.

OBJECT CODES

EXPLANATION OF ACCOUNTS

3500 Judgments and Damages - Continued

3520 Insurance Claims – Includes insurance claims paid from ISF's that are currently recorded in object 0350. These expenses are reported separately in the financial statements.

3530 Insurance Premiums – Includes insurance premiums or group insurance expense for the Health Maintenance Organization Health Plans and other employee benefits (i.e., life insurance, salary continuance).

Includes expenditures in settlement of claims against the County for injury to persons and property.

Types of items excluded:

Damages paid in connection with rights of way acquisition - Post to "Rights of Way."

Damages paid in connection with land acquisition - Post to "Capital Assets - Land."

3600 Rights of Way - Includes amounts paid for the acquisition of easements where title is not acquired by the County, and the acquisition of land acquired in fee title for road purposes.

3700 Taxes and Assessments - Includes taxes and assessments levied against the County by another governmental agency.

3750 Pollution Remediation Expense - An obligation to address the current or potential detrimental effects of existing pollution by pollution remediation activities.

3800 Support and Care of Persons

3803 Purchased Welfare Expenditures

3807 Temporary Shelter Care

3808 S.E.D. Expenditures

3809 GAIN (Greater Avenues to Independence)

Includes cash or necessities furnished indigents or others for whom the County has assumed the burden of support.

Types of items included:

Allowances for incidentals to prisoners and court wards.

Contract nursing and housekeeping services for welfare cases.

Groceries, clothing and supplies for indigents.

Maternity and adoption expense.

Meals and lodging.

Medical and dental supplies furnished public assistance recipients.

Payment for care in foster homes and private institutions.

Payment of rents and utilities for indigents.

Public assistance payments.

Reimbursement to other governmental agencies for care and transportation of prisoners.

Reimbursement to State for care of County inmates in State institutions.

Transportation of indigents.

Types of items excluded:

Support and care in County institutions - Post to applicable expense account.

OBJECT CODES

EXPLANATION OF ACCOUNTS

OTHER CHARGES REIMBURSEMENTS

3950 Other Charges Reimbursements - Includes reimbursement from funds outside the County General Fund for lease-purchase payments originally recorded in Lease Purchase Principal Payment and Lease Purchase Interest Payment accounts.

EQUIPMENT

4000 Equipment

4040 IT Equipment (Purchases Over \$5,000)

Includes expenditures for the acquisition of physical property owned, not leased, of a permanent nature with a value of \$5,000 or over, other than land, structures and improvements. Equipment includes moveable personal property of a relatively permanent nature and of significant value, such as furniture, machines, tools and vehicles.

LAND

4100 Land - Includes expenditures for the acquisition of land, except land acquired for road purposes. Requires a unit code starting with the letter "L". Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

Types of items included:

- Appraisal, negotiation, title search, and surveying fees.
- Cost of obtaining consents and payment for condemnation costs.
- Filing costs.
- Clearing land for use.
- Cost of demolishing or relocating structures.

Types of items excluded:

- Purchase of right of way where title is not acquired by the county—Post to "OTHER CHARGES, Rights of Way."
- Land acquired in fee title for infrastructure purposes if not treated as a capital asset—Post to "OTHER CHARGES, Rights of Way."

4105 Land Improvements - Includes capitalizable costs for land improvements. Requires a unit code starting with the letter "L". Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

STRUCTURES AND IMPROVEMENTS

4200 Structures and Improvements - Includes expenditures for the purchase price, contract price, or job costs, and any other expenditures necessary to put a structure into its intended state of operation. Requires a unit code starting with the letter "P". Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

Cost associated with a given construction project such as Labor, Architect & Engineering, etc. should be tracked and reported to A-C General Accounting Unit during the annual Construction in Progress Survey as soft costs.

OBJECT CODES

EXPLANATION OF ACCOUNTS

4200 Structures and Improvements - Continued

Types of items included:

Architect fees.

Costs of permits and licenses.

Condemnation costs.

Insurance during construction.

Costs of fixtures attached to and forming a permanent part of structures.

Major alterations or improvements of existing structures.

Non-removable leasehold improvements.

Landscaping.

Pipelines.

Wells.

Pavement.

Sewers.

Drains.

Fences.

Dams.

4209 Buildings and Improvements, and Infrastructure Reimbursements

Reimbursements from funds outside the County General Fund for capital project expenditures which were originally recorded in the "Buildings and Improvements", or "Infrastructure" account.

Structures and improvements are physical property of a permanent nature, examples of which are buildings, structural attachments, storage tanks, reservoirs and parking areas.

Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

INTANGIBLE ASSETS - AMORTIZABLE

4250 Land Use Rights - Amortizable - include mineral, water, timber and other types of rights which grant the County the ability to mine, harvest, obtain, or otherwise use natural resources on land not owned by the County or its component units. Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

4251 Commercially Acquired Multi-year Software Amortizable - includes costs for the acquisition of capitalizable multi-year software licenses.

Includes individual multi-year software licenses valued at over \$5,000, which are capitalizable over this amount.

Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

4252 Internally Generated Computer Software - includes programming code used to operate computer systems. Software may be purchased or developed internally.

Includes software valued at over \$5,000, which are capitalizable over this amount.

Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

OBJECT CODES

EXPLANATION OF ACCOUNTS

INTANGIBLE ASSETS - NON-AMORTIZABLE

Refer to CAP # FA-2 for more detailed Capital Assets Policy and Procedures.

4260 Land Use Rights - Non-Amortizable

4261 Other Intangible Assets - Non-Amortizable

CAPITAL ASSET DISPOSITION

4300 Capital Assets Disposition "A-C Financial Reporting Use Only"

OTHER FINANCING USES

4700 Payments to Refunded Debt Escrow Agents

4710 Discount on Bonds Issued

Used to record payments to escrow agents from new debt proceeds, which are issued to decrease prior bonded debt.

4800 Transfers Out - To Fund 100

4801 Transfers Out - To Fund 101 Through 199

4802 Transfers Out - To Fund 2AA Through 299

4803 Transfers Out - To Fund 300 Through 399

4804 Transfers Out - To Fund 400 Through 499

4805 Transfers Out - To Fund 500 Through 599

4806 Transfers Out - To Fund 600 Through 699

4807 Transfers Out - To Fund 700 Through 799

4808 Transfers Out - To Fund 800 Through 899

4809 Transfers Out - To Fund 9AA Through 999

Include:

Cash or other financial resources transferred out to other funds, to provide for expenditures of the fund receiving the transfer, as legally authorized.

May include, but is not limited to:

- Communication.
- Data processing.
- Insurance.
- Maintenance.
- Professional and specialized services.

Note: Includes remaining balances transferred out from a **discontinued** fund to another fund. Also includes non-recurring or non-routine transfers of equity to other funds; e.g., the construction of capital from the General Fund to an internal service fund.

OBJECT CODES

EXPLANATION OF ACCOUNTS

4800 Transfers Out - To Fund 100 - Continued

A department object (DOBJ) must be used on a journal voucher accounting line with a transfer out object code (4800 - 4809) to identify the budget control, which on a separate line of the same journal voucher, is receiving the transfer in revenue. Use a "T" and the three budget control characters as the DOBJ.

Likewise, a journal voucher accounting line with transfer in revenue source code must include a department revenue (DREV) code which identifies the paying Budget Control.

Example:

To record a \$10,000 Transfer from the paying Budget Control: OC Parks CSA 26 (Fund 405 / Budget Control 405); to the receiving Budget Control: OC Public Works (Fund 100 / Budget Control 080):

<u>Action</u>	<u>Event Type</u>	<u>Posting Code</u>	<u>Fund</u>	<u>Dept</u>	<u>BC</u>	<u>Unit</u>	<u>Obj /</u>		<u>Amount</u>
							<u>Rev /</u>	<u>DOBJ /</u>	
Dr.	E002	D014	405	012	405	4501	4800	T080	\$10,000.00
Cr.		A001	405	012	405	4501	8010		\$10,000.00
Cr.	E001	R003	100	080	080	3300	7814	T405	\$10,000.00
Dr.		A001	100	080	080	3300	8010		\$10,000.00

4810 Payment to Remarketing Agent

4820 Provision for Decline in Land Held for Resale

4830 Principal to Disputed Claims Trustee

4850 Distributions from Pooled Investments

4855 Benefits Paid to Participants

4860 Refunds of Prior Contributions

SPECIAL ITEMS

5000 Special Items – Includes significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

5030 Extraordinary Items – Includes transactions or other events that are both unusual in nature and infrequent in occurrence.

INTRAFUND TRANSFERS

5100 Intrafund Transfers - This object is valid only for transfers of costs between budget controls within the General Fund. Use of a department object code to identify the budget control to which costs are being transferred (using the three characters of the budget control) is optional.

OBJECT CODES

EXPLANATION OF ACCOUNTS

APPROPRIATION FOR CONTINGENCIES

5200 Appropriation for Contingencies - A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements. To be budgeted only by districts and County departments financed from other than the County General Fund. Expenditures are not incurred against this appropriation; instead, appropriations are transferred from 5200 to a specific appropriation category.

MISCELLANEOUS

5300 Depreciation - Includes the recording of expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

5350 Amortization - Used to record the amortization of intangible assets over their estimated definite useful lives.

5400 Loss or Gain on Disposition of Assets - Used to record the difference between the amount received for equipment upon disposal, and the net value (undepreciated balance) of the equipment at the time of disposal. **"Enterprise and Internal Service Funds only - A-C General Accounting Unit Use Only"**

5600 Other Non-operating Expenses/Revenues - Used like the gain/loss expenditure account code. **"Enterprise Funds- Second Close only"**

5999 Master Closing Object **"A-C System Use Only"**

INDEX TO REVENUE SOURCE CODES

Revenue Category			Sect D-2
Name	Code	Code Range	Pg Ref
<u>Taxes</u> - property taxes, supplemental property taxes, sale & use taxes and other taxes	0100	6000-6329	D-2.1
<u>Licenses, Permits and Franchises</u> - animal licenses, business licenses, construction permits and other licenses & permits	0200	6330-6499	D-2.1
<u>Fines, Forfeitures and Penalties</u> - vehicle code fines, other court fines, forfeitures & penalties and penalties & costs of delinquent taxes	0300	6500-6599	D-2.1
<u>Revenue from Use of Money & Property</u> - investment income, rents & concessions and royalties	0400	6600-6689	D-2.2
<u>Intergovernmental Revenues</u> - revenues from federal, state and local entities	0500	6690-7199	D-2.2 - D-2.3
<u>Charges for Services</u> - fees and services charged	0600	7200-7609	D-2.3 - D-2.4
<u>Miscellaneous Revenues</u> - tobacco settlement, other sales, welfare repayments, insurance premiums and principal payment on demand bonds	0700	7610-7799	D-2.4 - D-2.5
<u>Other Financing Sources</u> - capital contributions and operating transfers in	0800	7800-7959	D-2.5 - D-2.6
<u>Special Items</u> - special and extraordinary items	0900	7960-7965	D-2-6

REVENUE SOURCE CODES

<u>CAPS+ Revenue Category</u>	<u>CAPS+ Revenue Source Code</u>	<u>CAPS+ Revenue Source Name</u>	
TAXES	6210	PROPERTY TAXES - CURRENT SECURED	
	6220	PROPERTY TAXES - CURRENT UNSECURED	
	6230	PROPERTY TAXES - PRIOR SECURED	
	6240	PROPERTY TAXES - PRIOR UNSECURED	
	6250	TAXES - SPECIAL DISTRICT AUGMENTATION	
	6260	PROPERTY TAXES - VLF SWAP	
	6270	SALES AND USE TAXES	
	6271	SALES AND USE TAX COMPENSATION	
	6280	PROPERTY TAXES - CURRENT SUPPLEMENTAL	
	6290	OTHER TAXES	
	6300	PROPERTY TAXES - PRIOR SUPPLEMENTAL	
	6320	SPECIAL TAXES (COMMUNITY FACILITIES DISTRICTS)	
	LICENSES, PERMITS & FRANCHISES	6410	ANIMAL LICENSES
		6420	BUSINESS LICENSES
6430		CONSTRUCTION PERMITS	
6440		ROAD PRIVILEGES AND PERMITS	
6450		ZONING PERMITS	
6460		OTHER LICENSES AND PERMITS	
6470		FRANCHISES	
FINES, FORFEITURES & PENALTIES	6510	VEHICLE CODE FINES	
	6520	OTHER COURT FINES	
	6530	FORFEITURES AND PENALTIES	
	6540	PENALTIES AND COSTS ON DELINQUENT TAXES	

REVENUE SOURCE CODES

CAPS+ Revenue Category	CAPS+ Revenue Source Code	CAPS+ Revenue Source Name
REV FROM USE OF MONEY & PROPERTY	6610	INTEREST
	6620	RENTS AND CONCESSIONS
	6630	ROYALTIES
INTERGOVERNMENTAL REVENUES	6690	STATE - HOMEOWNERS' PROPERTY TAX RELIEF
	6695	STATE - TRIAL COURT
	6700	STATE - PROPOSITION 172 PUBLIC SAFETY SALES TAX
	6710	CITIZEN OPTIONS FOR PUBLIC SAFETY (COPS)
	6720	STATE - AVIATION
	6730	STATE - HIGHWAY USERS TAX
	6740	STATE - MOTOR VEHICLE IN-LIEU TAX
	6750	STATE - TRAILER COACH IN-LIEU TAX
	6760	STATE - OTHER STATE IN-LIEU TAX
	6770	STATE - PUBLIC ASSISTANCE ADMINISTRATION
	6780	STATE - PUBLIC ASSISTANCE PROGRAMS
	6820	STATE - CALIFORNIA CHILDREN'S SERVICES
	6830	STATE-REALIGNMENT REVENUE
	6840	STATE - HEALTH ADMINISTRATION
	6850	STATE - CEREBRAL PALSY
	6860	STATE - MENTAL HEALTH
	6870	STATE - TUBERCULOSIS CONTROL
6880	STATE - OTHER HEALTH	
6890	STATE - AGRICULTURE	
6910	STATE - CIVIL DEFENSE	
6920	STATE - CONSTRUCTION	

REVENUE SOURCE CODES

CAPS+ Revenue Category	CAPS+ Revenue Source Code	CAPS+ Revenue Source Name
INTERGOVERNMENTAL REVENUES, Cont'd	6930	STATE - CORRECTIONS
	6940	STATE - COUNTY FAIRS
	6950	STATE - DISASTER RELIEF
	6960	STATE - VETERANS' AFFAIRS
	6970	STATE - OTHER
	6980	FEDERAL - PUBLIC ASSISTANCE ADMINISTRATION
	6990	FEDERAL - PUBLIC ASSISTANCE PROGRAMS
	7040	FEDERAL - HEALTH ADMINISTRATION
	7050	FEDERAL - CONSTRUCTION
	7060	FEDERAL - DISASTER RELIEF
	7070	FEDERAL - FOREST RESERVE
	7080	FEDERAL - GRAZING FEES
	7090	FEDERAL - IN-LIEU TAXES
	7110	FEDERAL - OTHER
	7120	OTHER - IN-LIEU TAXES
	7130	OTHER GOVERNMENTAL AGENCIES
	7140	OTHER LOCAL ENTITIES - CAPITAL CONTRIBUTION
CHARGES FOR SERVICES	7310	ASSESSMENT AND TAX COLLECTION FEES
	7320	AUDITING AND ACCOUNTING FEES
	7330	COMMUNICATION SERVICES
	7340	ELECTION SERVICES
	7360	LEGAL SERVICES
	7370	PERSONNEL SERVICES

REVENUE SOURCE CODES

CAPS+ Revenue Category	CAPS+ Revenue Source Code	CAPS+ Revenue Source Name
CHARGES FOR SERVICES, Cont'd	7380	PLANNING AND ENGINEERING SERVICES
	7390	PURCHASING FEES
	7410	AGRICULTURAL SERVICES
	7420	CIVIL PROCESS SERVICES
	7430	COURT FEES AND COSTS
	7440	ESTATE FEES
	7450	HUMANE SERVICES
	7460	LAW ENFORCEMENT SERVICES
	7470	RECORDING FEES
	7480	ROAD AND STREET SERVICES
	7490	HEALTH FEES
	7510	MENTAL HEALTH SERVICES
	7520	SANITATION SERVICES
	7530	ADOPTION FEES
	7540	CALIFORNIA CHILDREN'S SERVICES
	7550	INSTITUTIONAL CARE AND SERVICES
	7560	EDUCATIONAL SERVICES
	7570	LIBRARY SERVICES
	7580	PARK AND RECREATION FEES
	7590	OTHER CHARGES FOR SERVICES
	7591	OTHER CHARGES FOR SERVICES - CWCAP CHARGES
	7600	SPECIAL ASSESSMENTS
MISCELLANEOUS REVENUES	7610	TOBACCO SETTLEMENT

REVENUE SOURCE CODES

CAPS+ Revenue Category	CAPS+ Revenue Source Code	CAPS+ Revenue Source Name
MISCELLANEOUS REVENUES, Cont'd	7661	OTHER SALES - TAXABLE
	7662	OTHER SALES - NON-TAXABLE - RESALE
	7663	OTHER SALES - NON-TAXABLE - U.S. GOVERNMENT
	7664	OTHER SALES - NON-TAXABLE - INTRA COUNTY (BETWEEN FUNDS)
	7665	TAX-PAID PURCHASES - RESOLD
	7670	MISCELLANEOUS REVENUE
	7680	SIX-MONTH EXPIRED (OUTLAWED) CHECKS
	7690	RETURNED CHECK CHARGES
	7700	WELFARE REPAYMENTS
	7710	INSURANCE PREMIUMS
	7720	PASSENGER FACILITY CHARGE REV
	7750	REVENUE FROM INVENTORY ISSUES - SALES TAX SURCHARGE
	7760	REVENUE FROM INVENTORY ISSUES - PURCHASE DISCOUNTS
	7780	PRINCIPAL PAYMENT ON DEMAND BONDS
	OTHER FINANCING SOURCES	7800
7805		CAPITAL CONTRIBUTIONS
7810		[1,2] OPERATING TRANS IN-FROM FUND 100 (Including Fund 100/Budget Control 100)
7811		[1,2] OPERATING TRANS IN - FROM FUNDS 101-199
7812		[1] OPERATING TRANS IN - FROM FUNDS 2AA-299
7813		[1] OPERATING TRANS IN - FROM FUND 300-399
7814		[1] OPERATING TRANS IN - FROM FUNDS 400-499
7815		[1] OPERATING TRANS IN - FROM FUND 500-599
7816		[1] OPERATING TRANS IN - FROM FUNDS 600-699

REVENUE SOURCE CODES

CAPS+ Revenue Category	CAPS+ Revenue Source Code	CAPS+ Revenue Source Name	
OTHER FINANCING SOURCES, Cont'd	7817	[1] OPERATING TRANS IN - FROM FUNDS 700-799	
	7818	[1] OPERATING TRANS IN - FROM FUND 800-899	
	7819	[1] OPERATING TRANS IN - FROM FUND 9AA-999	
	7820	PREMIUM AND ACCRUED INTEREST ON BONDS ISSUED	
	7840	LONG-TERM DEBT PROCEEDS	
	7850	PROVISION FOR INCREASE IN LAND HELD FOR RESALE	
	7851	CAPITAL ASSET SALES - TAXABLE	
	7852	CAPITAL ASSET SALES - NON-TAXABLE - RESALE	
	7853	CAPITAL ASSET SALES - NON-TAXABLE - U.S. GOVERNMENT	
	7854	CAPITAL ASSET SALES - NON-TAXABLE - INTRA-COUNTY	
	7855	CAPITAL ASSET SALES - LAND	
	7860	PROCEEDS OF REMARKETED DEBT	
	7865	CONTRIBUTIONS TO POOLED INVESTMENTS	
	7870	PROCEEDS FROM CAPITAL LEASE OBLIGATIONS	
	7880	PROCEEDS OF REFUNDING BONDS	
	7890	EMPLOYEE CONTRIBUTIONS "A-C Financial Reporting Unit Use Only"	
	7950	ADJUSTMENT DUE TO RECLASSIFICATION "A-C Financial Reporting Unit Use Only"	
	SPECIAL ITEMS	7960	CONTRIBUTIONS
		7965	SPECIAL & EXTRAORDINARY ITEMS
		7999	MASTER CLOSING REVENUE SOURCE

REVENUE SOURCE CODES

LEGEND

Notes:

[1] Department Revenue Source (DRSRC) codes must always be used with Transfers In revenue source codes:

A JV accounting line using one of the Transfers In Revenue Source codes (7810 - 7819) must also have a DRSRC on the same line to identify the Budget control, which on a Separate line of the same JV, is recording the Transfer Out expenditures. Use a "T" and the three Budget Control characters as the DRSRC.

Likewise, the related Transfers Out object codes must always be used with the Department Object (DOBJ) codes which identify the receiving Budget Control.

Example JV entry:

To record a \$10,000 Transfer from the paying Budget Control: OC Parks CSA 26 (Fund 405 / Budget Control 405); to the receiving Budget Control: OC Public Works (Fund 100 / Budget Control 080):

<u>Action</u>	<u>Event Posting</u>						<u>Obj /</u>	<u>DOBJ /</u>	<u>Amount</u>
	<u>Type</u>	<u>Code</u>	<u>Fund</u>	<u>Dept</u>	<u>BC</u>	<u>Unit</u>	<u>Rev /</u> <u>BSA</u>	<u>DREV</u>	
Dr.	E002	D014	405	012	405	4501	4800	T080	\$10,000.00
Cr.		A001	405	012	405	4501	8010		\$10,000.00
Cr.	E001	R003	100	080	080	3300	7814	T405	\$10,000.00
Dr.		A001	100	080	080	3300	8010		\$10,000.00

[2] To record a Transfer In from Budget Control 100, use Revenue-DRSRC code combination: "7810-T100". Do not use the invalid code combination "7811-T100".

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

TAXES

- 6210 Property Taxes - Current Secured - Includes all taxes apportioned as a result of levies made against the secured rolls of the County for the current fiscal year.
- 6220 Property Taxes - Current Unsecured - Includes all taxes apportioned as a result of levies made against the unsecured rolls of the County for the current fiscal year.
- 6230 Property Taxes - Prior Secured - Includes all taxes and interest apportioned as a result of levies made against the secured rolls of the County in prior fiscal periods; also includes revenues from tax defaulted land sales.
- 6240 Property Taxes - Prior Unsecured - Includes all taxes apportioned as a result of levies made against the unsecured rolls of the County in prior fiscal periods.
- 6250 Taxes - Special District Augmentation - Includes taxes apportioned from the Special District Augmentation fund, which was established in 1978 to provide financial assistance to local special districts.
- 6260 Property Taxes – VLF Swap – Includes the exchange of vehicle license fees for the County with an equal amount of property taxes. (Revenue and Taxation Code Section 97.70).
- 6270 Sales and Use Taxes - Includes the net amount received from the levy of sales and use tax under the Bradley-Burns Uniform Sales Tax Law.
- 6280 Property Taxes - Current Supplemental - Includes all taxes apportioned as a result of supplemental assessment levies made against the secured and unsecured property of the County for the current fiscal year.
- 6290 Other Taxes - Includes County-levied taxes not included elsewhere.

Include:

- Revenues received under the Transportation Act of 1971.
- Aircraft tax.
- Hotel taxes (transient lodging).
- Property transfer taxes.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6290 Other Taxes - Continued

Include:

- Racehorse tax.
- Raw material processing taxes.
- Timber yield tax.

Do not include:

- Revenue from the State and Federal Government and from other agencies in-lieu of taxes - Post to appropriate account under Intergovernmental Revenues.

6300 Property Taxes - Prior Supplemental - Includes all taxes and interest apportioned as a result of supplemental levies made against the secured and unsecured property of the County in prior fiscal periods.

6320 Special Taxes (Community Facilities Districts) - Includes special taxes levied by Mello-Roos Community Facilities Districts.

LICENSES, PERMITS, AND FRANCHISES

6410 Animal Licenses

Include:

- Dog licenses.

Do not include:

- Impounding fees, placement fees, boarding fees, and vaccination fees - Post to Humane Services.
- Kennel licenses - Post to "Business Licenses."

6420 Business Licenses - Include revenue from the licensing of businesses, occupations and amusements.

Include:

- Carnival licenses.
- Fire extinguisher serviceman permits.
- Food market licenses.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6420 Business Licenses - Continued

Include:

- Food processing health permits.
- Kennel licenses.
- Milk and dairy health permits.
- Motion picture operator permits.
- Other business licenses or permits issued primarily for regulation.
- Pest control business registration.
- Private investigator licenses.
- Secondhand store licenses.
- Taxicab licenses.

Do not include:

- Services provided which are not primarily regulatory - Post to applicable account under "Charges for Services."

6430 Construction Permits

Include:

- Air pollution construction permits.
- Building permits.
- Electrical permits.
- Plumbing permits.
- Sidewalk, curb and gutter permits.

Do not include:

- Air pollution variances permits - Post to "Other Licenses and Permits."
- Permit for breaking curb and gutter - Post to "Road Privileges and Permits."
- Plan or map checking services, when not included above - Post to "Planning and Engineering Services."
- Road excavation permits - Post to "Road Privileges and Permits."

6440 Road Privileges and Permits - Includes revenue from the issuance of permits for the special use or obstruction of County roads.

Include:

- Excavation permits.
- Permits for breaking curb and gutter.
- Permits for mains laid.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6440 Road Privileges and Permits - Continued

Include:

- Road obstruction permits.
- Transportation permits for movement of unusual loads on County roads.

6450 Zoning Permits - Includes revenue from the issuance of permits to use property other than as provided in the zoning ordinance.

Include:

- Agricultural preserve application fees.
- Cemetery permits.
- Zone changes.
- Zone exceptions and special permits.

Do not include:

- Subdivision fees - Post to "Planning and Engineering Services."

6460 Other Licenses and Permits - Includes revenue from all licenses and permits not included elsewhere.

Include:

- Air pollution variance permits.
- Bicycle licenses.
- Burial permits.
- Fire permits.
- Gun permits.
- Marriage licenses.
- Mobile home use permit fees.
- Oil well permits.
- Other non-business licenses and permits which are primarily regulatory.
- Permit fees for explosives.
- Pleasure riding permit fees.

Do not include:

- Air pollution construction permits - Post to "Construction Permits."
- Other licenses and permits where the payment is primarily rent or a charge for current service - Post to applicable account under "Revenue From Use of Money and Property" or Charges for Services.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6470 Franchises - Includes revenue from persons, firms and corporations for the continuing use of property usually involving the elements of regulation and monopoly.

Include:

Bids for franchises awarded.

Franchise based on gross receipts.

Franchise based on number of miles of pipe line, electrical transmission line, street railway, etc.

Do not include:

Permits for attaching privately owned pipelines to county bridges - Post to "Other Licenses and Permits."

FINES, FORFEITURES AND PENALTIES

6510 Vehicle Code Fines - Includes revenues from court fines and forfeitures of bail for violations of the State Vehicle Code.

Include:

County's share of State Vehicle Code fines, including County's share from arrests made in cities. Fines for "Driving under the influence."

Do not include:

Fines, penalties and court costs imposed as a condition of probation - Post to Forfeitures and Penalties.

Violations of local traffic ordinances - Post to "Other Court Fines."

6520 Other Court Fines - Includes revenue from court fines and forfeiture of bail for violations other than the State Vehicle Code.

Include:

County's share of fines, other than State Vehicle Code, resulting from arrest by city officers.

Fees for attending "first offense" alcohol school.

Fees for attending traffic school.

Fines for possession of controlled substances.

Littering fines.

Violations of any State law other than State Vehicle Code.

Violations of County traffic ordinances.

Violations of Fish and Game Code.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6520 Other Court Fines - Continued

Include:

Violations of other County ordinances.
Unlawful burning.

6530 Forfeitures and Penalties - Includes all forfeitures and penalties other than those included under "Penalties and Costs on Delinquent Taxes" which do not follow the revenue source.

Include:

Forfeiture and faithful performance bonds or deposits.
Judgments and damages.
Penalties and court costs imposed as a condition of probation.
Sale of vehicles used in a commission of a crime.
Surcharge and penalty assessment on parking, non-parking, and criminal fines.

Do not include:

Penalty assessed for failure to secure business license - Post to Business Licenses.
State share of penalty assessment.

6540 Penalties and Costs on Delinquent Taxes - Include all amounts apportioned as a result of penalties and costs charged against property owners for tax delinquency, exclusive of such amounts required to be apportioned as taxes.

Include:

10% penalties for late payment of first and second installments of secured taxes.
10% penalty for late payment of unsecured tax.
\$10.00 charge on each item of real estate unpaid as of April 10th for publishing delinquent roll.
Advertising on tax-defaulted land sales.
County share (\$10.00) of \$15.00 redemption fee.
Interest on delinquent taxes.

REVENUE FROM USE OF MONEY AND PROPERTY6610 Interest - Includes interest earned on bank deposits and investments.

Include:

Adjustments for purchases and sales of investments, including change in the fair value of investments.
Dividends

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6610 Interest - Continued

Do not include:

Interest on delinquent taxes - Post to "Penalties and Costs on Delinquent Taxes."

6620 Rents and Concessions - Includes revenue from the use of land, buildings or equipment belonging to the County.

Include:

Airport space.
Cafeterias and cigar stands.
Concession payments, other than for recreation purposes.
County parking facilities.
Leases.
Parking meter collections.
Pole attachment charges.
Public telephones.
Rents from employees living on institutional grounds.
Revenues from County fairs, including off-season rentals.
Tenant farmers.
Vending machines.

Do not include:

Concession for County recreation facilities - Post to "Park and Recreation Fees."
Rental of voting booths - Post to "Election Services."

6630 Royalties - Include revenues from the use, operation, or development of property rights belonging to the County, other than public utility use.

Include:

Oil and gas royalties.
Revenue from rights for removal of oil, gas and other natural resources from County property.

Do not include:

Sales of rock and gravel from County-operated facilities - Post to the "Other Sales..." group of revenue source codes 7661-7665.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

INTERGOVERNMENTAL REVENUES

Note 1 State and Federal aid for construction of facilities are posted to the appropriate "Construction accounts, rather than to accounts indicating the purpose of the construction. For example, State aid for the construction of mental health facilities is posted to "State - Construction" not to "State - Mental Health".

6690 State - Homeowners' Property Tax Relief - Includes amounts received from the State to compensate the County for revenue lost because of the Homeowners' Property Tax Exemption.

6695 State - Trial Court - Includes revenues received from the Brown-Presley Trial Court Funding Act of 1988.

Include:

Trial Court Funding Program - State General Fund
Trial Court Funding Program - Trial Court Trust Fund
Trial Court Improvement Fund

6700 State - Proposition 172 Public Safety Sales Tax

6710 State - Citizen Option for Public Safety (COPS)

6720 State - Aviation

6730 State - Highway Users Tax

6740 State - Motor Vehicle In-Lieu Tax

6750 State - Trailer Coach In-Lieu Tax

6760 State - Other State In-Lieu Tax - Includes any apportionment to the County of State in-lieu taxes not included elsewhere.

Include:

Amounts received from the State from the rental of lands held for State highway purposes.

6770 State - Public Assistance Administration - Includes amounts received from the State as reimbursement for administrative costs of County welfare activities.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6770 State - Public Assistance Administration - Continued

Do not include:

Assistance payments, as distinguished from administrative reimbursements - Post to "State - Public Assistance Programs."

6780 State - Public Assistance Programs - Includes amounts received from the State for aid to families with dependent children, adoptions, potentially self-supporting blind and other direct assistance programs.

6820 State - California Children's Services

6830 State Realignment Revenue - Includes a dedicated portion of State sales tax revenue and vehicle license fees that funds a variety of programs realigned and shifted from the State to Counties.

6840 State - Health Administration - Includes amount received from the State for the administration of the County health program.

Include:

Payment for partial support of County health department to provide increased level of service.

6850 State - Cerebral Palsy

6860 State - Mental Health

6870 State - Tuberculosis Control

6880 State - Other Health - Includes any State aid for health purposes not included elsewhere.

Include:

AB8 health subvention.
 Medically Indigent Adult Program.
 Mosquito/gnat control.
 Tumor registry.

6890 State - Agriculture

Include:

Partial reimbursement of salary of Agricultural Commissioner.
 Unclaimed agricultural gas tax refund.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6910 State - Civil Defense

Do not include:

State aid for disaster resulting from fire, flood, etc. - Post to "State - Disaster Relief."

6920 State - Construction

Include:

State aid for construction of hospitals, juvenile halls and camps, etc.

State aid for construction of civil defense facilities.

State aid for railroad crossings.

State grants restricted for capital asset purchases and/or construction

Do not include:

Amounts received for restoration of roads and other facilities damaged by disaster - Post to "State - Disaster Relief."

6930 State - Corrections - Includes State aid for operation of juvenile halls and camps.

6940 State - County Fairs

6950 State - Disaster Relief - Includes amounts received from the State for emergency relief from disaster.

Include:

Amounts received for restoration of damaged roads and other facilities.

6960 State - Veterans' Affairs

6970 State - Other - Includes amounts received from the State for any purpose not included elsewhere.

Include:

Cigarette taxes.

Cotton bale in-lieu taxes.

Off-highway motor vehicle license fees.

Payments for tax losses because of open space assessments.

Revenues from SB90 mandated cost claims.

State revenues for juvenile hall school operation and special milk program (where the school is regarded as a general county activity; if the school is considered a separate school district, a separate school district, these amounts are school fund receipts).

State subvention based on recoveries from absent parents.

State subvention for County libraries.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

6970 State - Other - Continued

Include:

Tax defaulted land rentals.

6980 Federal - Public Assistance Administration - Includes amounts received from the Federal Government as reimbursement for administrative costs of County welfare activities.

6990 Federal - Public Assistance Program - Includes amounts received from the Federal Government for families with dependent children, incentive payments of child support collections, and other direct assistance programs.

7040 Federal - Health Administration - Includes amounts received from the Federal Government for administration of the County health program.

7050 Federal - Construction - Includes federal grant restricted for capital asset purchase and/or construction.

7060 Federal - Disaster Relief - Includes amounts received from the Federal Government for emergency relief from disaster.

7070 Federal - Forest Reserve - Includes amounts received from the Federal Government as the County's share of the revenues of national forest areas.

Do not include:

Rental payments for grazing lands - Post to "Federal - Grazing Fees."

7080 Federal - Grazing Fees - Includes amounts received from the Federal Government as the County's share of revenues from the rental of grazing lands.

7090 Federal - In-Lieu Taxes - Include Federal housing authorities.

7110 Federal - Other - Includes all aid from the Federal Government not included elsewhere.

Include:

Child support enforcement incentives.

Federal health grants.

Federal manpower program funds for which the County is responsible.

Flood control land receipts.

Funds for purchase of surplus equipment for civil defense.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7110 Federal - Other - Continued

Include:

Grants received from the California Council on Criminal Justice.
Research grants.
Subventions for maternal and child health, seasonal and farm workers, chronic illness and aging.

7120 Other - In-Lieu Taxes - Includes amounts received from other agencies as payments in lieu of taxes and assessments.

Include:

Payments from public housing authorities, other than Federal.
RDA pass through.

Do not include:

Payments by Federal housing authorities - Post to "Federal In-Lieu Taxes."

7130 Other Governmental Agencies - Includes amounts, other than in-lieu taxes, received from other governmental agencies. Do not include amounts received from State or Federal governments, amounts received from other funds under the Board of Supervisors, or amounts received in payment of services.7140 Other Local Entities - Capital Contribution - Includes monies received from local agencies that are restricted for the purchase, construction or renovation of capital assets.**CHARGES FOR SERVICES**7310 Assessment and Tax Collection Fees - Includes revenues from tax segregation and collection of taxes and special assessments of other governmental agencies.

Include:

Document fees charged by Assessor, Tax Collector, Auditor.
Fee for seizure and sale of unsecured personal property.
Property Tax Administrative Fees.
Sale of copies of assessment roll.
Sale of indices.
Supplemental Roll Property Tax Administrative Fee (5%).
Tax Collector's \$150.00 per parcel reimbursement for tax defaulted land sales.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7320 Auditing and Accounting Fees

Include:

Accounting and auditing services for other governmental agencies.
Special District audits.

7330 Communication Services

Include:

Services provided under contract to other governmental agencies.
Telephone service provided to quasi-County agencies.

7340 Election Services

Include:

Charge for consolidating elections.
Rental of voting booths.
Services provided to governmental agencies under contract.

Do not include:

Sale of voters' indices - Post to the "Other Sales" group of revenue source codes 7661-7665.

7360 Legal Services

Include:

City prosecution services provided under contract.
Legal services for other governmental agencies.
Legal services provided in connection with Public Administrator's duties.
Recoveries for services of Public Defender.

7370 Personnel Services

Include:

Examination fees.
Services provided under contract to other governmental agencies.

7380 Planning and Engineering Services

Include:

Engineering services provided to cities under contract.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7380 Planning and Engineering Services - Continued

Include:

- Plan or map checking fees, when not an integral part of permits listed below.
- Planning services provided to cities under contract.
- Sale of blueprints.
- Sale of plans and specifications.
- Subdivision fees.
- Traffic surveys.

Do not include:

- Building permits, electrical permits, plumbing permits for construction or alteration - Post to "Construction Permits."

7390 Purchasing Fees - Includes revenue from commissions for the purchase of materials and supplies for other governmental agencies.

7410 Agricultural Services

Include:

- Enforcement of plant pest quarantine program for State.
- Noxious weed abatement.
- Quarantine inspection fees.
- Rodent abatement.
- Standardization inspection fees for fruits, vegetables, milk, eggs, poultry, honey, aviaries and nurseries.

Do not include:

- Milk and other sanitation inspection fees - Post to "Health Fees."
- Pest control business registration fees - Post to "Business Licenses."

7420 Civil Process Services

Include:

- Fees and mileage for serving / executing notices, writs, levies of attachment, warrants / orders.
- Fees charged by Auditor for filing abstract of judgment.
- Garnishment fees.
- Posting advertising or conducting sales of real or personal property.
- Subpoenaing witnesses.
- Summoning trial juries.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7420 Civil Process Services - Continued

Do not include:

Advertising on tax-defaulted land sales – Post to “Penalties and Costs on Delinquent Taxes.”

7430 Court Fees and Costs

Include:

Civil filing fees.
Court reporter fees.
Fees for issuance of writs, orders and certificates.
Fees for preparing abstracts.
Naturalization fees.
Notary fees.
Probate filing fees.
Transcript fees.

Do not include:

Books, fines, and payments for lost books - Post to "Library Services."
Witness fees received from County employees - Post to "Miscellaneous Revenue."

7440 Estate Fees

Include:

Compensation of Public Guardian from estates of wards.
Handling charge for deposits by Public Administrator.
Statutory and extraordinary fees allowed Public Administrator for administering estates.

Do not include:

Legal services provided by County Counsel or District Attorney - Post to "Legal Services."

7450 Humane Services

Include:

Boarding fees.
Impounding fees.
Placement fees.
Sale of animal carcasses.
Vaccination fees.
Veterinarian service.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7460 Law Enforcement Services

Include:

Services provided under contract to governmental agencies.
Transporting prisoners.

Do not include:

Care of prisoners - Post to "Institutional Care and Services."

7470 Recording Fees - Includes all recording and related fees. These fees are not limited to those collected by the Clerk/Recorder.

Include:

Certified copies of birth and death certificates.
Certified copies.
Corporation fees.
Fictitious firm name fees.
Recording services.

Do not include:

Document fees charged by Assessor, Tax Collector, Auditor - Post to "Assessment and Tax Collection Fees."

7480 Road and Street Services

Include:

Cooperative road projects with adjoining property owners.
Fees from Road Fee Programs for road construction and major road improvements.
Payments for extraordinary maintenance of roads.
Street maintenance, construction, striping curb and gutter, and traffic signal work provided under contract to other governmental agencies.
Street side tree services provided under contract to other governmental agencies.

Do not include:

Services of the above type performed for other County departments - Post to "Intrafund Transfers" or appropriate revenue source account.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7490 Health Fees

Include:

- Clinic fees, other than hospital.
- Milk and other sanitation inspection fees.
- Preparation of medical reports.
- Search of health records.
- Services provided under contract to other governmental agencies.
- Vaccination charges.

Do not include:

- Certified copies of birth and death certificates - Post to "Recording Fees."

7510 Mental Health Services - Includes reimbursement for services provided under Mental Health Program.

7520 Sanitation Services

Include:

- Refuse disposal fees.
- Sale of garbage.
- Septic tank inspection and laboratory fees.
- Service charge for use of mains and trunk lines.
- Services provided under contract to other governmental agencies.
- Sewer connection charges.

7530 Adoption Fees - Include reimbursement for board and care of the adopted child.

7540 California Children's Services - Includes reimbursement for services provided under California Children's program.

7550 Institutional Care and Services - Includes reimbursement for care in public and private institutions.

Include:

- Ambulance fees.
- Board and care at juvenile hall.
- Care of juvenile court wards.
- Care of prisoners.
- Emergency hospital service.
- Fees for medical reports.
- In-patient hospital care.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7550 Institutional Care and Services - Continued

Include:

- Out-patient hospital care.
- Reimbursement for care in private institutions and boarding homes.
- Reimbursement for care in State institutions.
- Rental of wheelchairs, crutches, iron lungs, etc.
- Sale of drugs and medical supplies.
- Work furlough program reimbursement.

Do not include:

- Health clinic fees - Post to "Health Fees."

7560 Educational Services

Include:

- Other services provided under contract to other governmental agencies.
- Reimbursement of cost of Veterans Administration medical training program.
- Training nurses, peace officers, social workers, etc.

Do not include:

- Library services - Post to "Library Services."
- Museum admission fees and lending service charge - Post to "Park and Recreation Fees."

7570 Library Services

Include:

- Book fines.
- Film or other special materials usage fee.
- Lost or damaged books.
- Reservation fees.
- Services provided under contract to other governmental agencies.

7580 Park and Recreation Fees - Includes revenues from the use of County recreational facilities.

Include:

- Archery fees.
- Art craft charges and sale of craft material.
- Boat usage fees.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7580 Park and Recreation Fees - Continued

Include:

- Camping fees.
- Clubhouse usage fees.
- Concessions for County recreation facilities.
- Golf and equipment usage fees.
- Lighting charges.
- Museum admission fees and lending service charges.
- Other recreational fees.
- Park and recreation services to governmental agencies.
- Parking fees from recreational facilities.
- Picnic area usage fees.
- Reimbursement for lost or damaged recreational equipment.
- Swimming pool charges to organizations.
- Swimming pool fees.
- Use of small craft harbor facilities.

Do not include:

- Revenues from County fairs, including off-season rentals – Post to “Rents and Concessions.”

7590 Other Charges for Services - Includes revenue for services, which are not included elsewhere.

Include:

- Aircraft flight plan fees.
- Aircraft landing fees.
- Embalming fees.
- Equipment maintenance services to governmental agencies.
- Fees for certification of safety deposit box contents.
- Fees for making payroll deductions.
- Fees for registration of bonds.
- Meals and quarters for employees and others.
- Microfilming fees.
- Reimbursement for burials.
- Reimbursement from State Department of Education for food transportation services.
- Reimbursement of cost of eradication of weeds or other hazardous conditions.

Include:

- Rents from employees living on institutional grounds.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7590 Other Charges for Services - Continued

Note: Sales of records are posted to the "MISCELLANEOUS REVENUES - Other Sales..." group of revenue source codes 7661-7665, except in cases where the physical record sold is considered incidental to the service performed. In the latter case they are posted to the appropriate "Services" account as indicated.

Transcript, notary, legal advertising and document fees follow the revenue source whenever they are incidental to a service for which an account has been established.

Other items may be subject to varying classification depending upon the circumstances.
(Pest extermination could be either a health or an agricultural service.)

7591 Other Charges for Services – CWCAP Charges.

7600 Special Assessments - Include benefit assessments levied on property for services such as street sweeping, slope maintenance, lighting, and greenbelt maintenance.

MISCELLANEOUS REVENUES

Note: Regarding Revenue Sources 7661-7665:

The basis for segregating sales between "CHARGES FOR SERVICES" and "MISCELLANEOUS REVENUES" corresponds to that used by the State Board of Equalization in determining whether or not a sale is subject to sales tax. Sales posted to "CHARGES FOR SERVICES" are generally exempt, and sales posted to "MISCELLANEOUS REVENUE" are generally taxable, unless specifically exempt as sales for resale, food products, sales in interstate commerce, etc.

Include (within Revenue Sources 7661-7665):

- Books, pamphlets, postcards.
- Directories.
- Fire prevention codes.
- Indices.
- Maps.
- Ordinances.
- Personal property sales by sheriff.
- Poison for pest extermination.
- Reports produced by County for resale.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

MISCELLANEOUS REVENUES - Continued

Include (within Revenue Sources 7661-7665):

- Rock and gravel.
- Sale of items produced in vocational programs for aged and blind.
- Salvage.
- Seeds.
- Slides, tobacco, candy, etc. purchased for resale.
- Surplus County supplies.
- Surveys.

Do not include (within Revenue Sources 7661-7665):

- Animal carcasses – Post to "Humane Services."
- Garbage – Post to "Sanitation Services."
- Meals for employees or others - Post to "Charges for Services."
- Sale of art craft material - Post to "Park and Recreation Fees."
- Sale of certified copies and transcripts - Post to applicable account under "Charges for Services."
- Sale of copies of assessment roll - Post to "Assessment and Tax Collection Fees."
- Sewage by-products – Post to "Sanitation Services."

7610 Tobacco Settlement

7661 Other Sales - Taxable

7662 Other Sales - Non-Taxable - Resale

7663 Other Sales - Non-Taxable - United States Government

7664 Other Sales - Non-Taxable - Intra-County (between funds)

7665 Tax-Paid Purchases - Resold

7670 Miscellaneous Revenue - Includes money or other assets donated, paid or transferred to the County from private agencies, persons or other sources.

Include:

- Canceled trust fund checks.
- Cash overages. (For General Ledger year-end transfers only.)
- Compensation insurance refunds.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7670 Miscellaneous Revenue - Continued

Include:

Consultant fees received from County employees.
Contribution from trust funds.
Contributions and donations.
Insurance proceeds.
Money seized in slot machines or other devices for gambling.
Prisoners' unclaimed money.
Services by private physicians in County institutions.
Unclaimed money in County treasury.
Witness and jury fees received from County employees.

Do not include:

Canceled outlawed checks and repayments for categorical aid and general assistance - Post as a reduction to expenditure accounts originally charged.
Compensation insurance recoveries from or for employees - Post as a reduction of "Salaries and Wages."

7680 Six-Month Expired (Outlawed) Checks - Includes canceled outlawed checks.

Do not include:

Canceled outlawed checks for categorical aid and general assistance.
Canceled outlawed welfare checks from the previous fiscal year Post as "Welfare Repayments."

7690 Returned Check Charges7700 Welfare Repayments - Includes all repayments of welfare aid without regard to fiscal year in which the overpayment was made. Also includes canceled outlawed checks from the previous fiscal year.7710 Insurance Premiums7720 Passenger Facility Charge Revenue - Used for John Wayne Airport's collection of passenger facility charge revenue.7750 Revenue from Inventory Issues - Sales Tax Surcharge (Inventory warehouse transactions only) - Used in connection with automated entries for inventory issuance. (See 5500, Cost of Inventory Issues, which is also used in connection with these automated entries.)7760 Revenue from Inventory Issues - Purchase Discounts (Inventory warehouse transactions only)7780 Principal Payment on Demand Bonds

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

OTHER FINANCING SOURCES

7800 Contributions In-Lieu of Fees - Excess contributions of rights of way, grading and other improvements by developers pursuant to fee credit agreements.

7805 Capital Contributions

7810 Transfers In - From Fund 100

7811 Transfers In - From Fund 101 Through 199

7812 Transfers In - From Fund 2AA Through 299

7813 Transfers In - From Fund 300 Through 399

7814 Transfers In - From Fund 400 Through 499

7815 Transfers In - From Fund 500 Through 599

7816 Transfers In - From Fund 600 Through 699

7817 Transfers In - From Fund 700 Through 799

7818 Transfers In - From Fund 800 Through 899

7819 Transfers In - From Fund 9AA Through 999

Include:

Cash or other financial resources Transferred In from other funds, to provide for expenditures of the fund receiving the transfer, as legally authorized.

A department revenue source code must be used on a journal voucher accounting line with a Transfer In revenue source code (7810 - 7819) to identify the budget control, which on a separate line of the same journal voucher, is recording the Transfer Out expenditure. Use a "T" and the three budget control characters as the department revenue source code.

Likewise, a journal voucher accounting line with a Transfers Out expenditure code must include a department object code which identifies the receiving budget control.

Example:

To record a \$10,000 Transfer from the paying Budget Control: OC Parks CSA 26 (Fund 405 / Budget Control 405); to the receiving Budget Control: OCPW (Fund 100 / Budget Control 080):

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7810 Transfers In - From Fund 100 - Continued

Example:

<u>Action</u>	<u>Event Type</u>	<u>Posting Code</u>	<u>Fund</u>	<u>Dept</u>	<u>BC</u>	<u>Unit</u>	<u>Obj / Rev / BSA</u>	<u>DOBJ / DREV</u>	<u>Amount</u>
Dr.	E002	D014	405	012	405	4501	4800	T080	\$10,000.00
Cr.		A001	405	012	405	4501	8010		\$10,000.00
Cr.	E001	R003	100	080	080	3300	7814	T405	\$10,000.00
Dr.		A001	100	080	080	3300	8010		\$10,000.00

7820 Premium and Accrued Interest on Bonds Issued - Includes proceeds from the sale, in excess of per excess of par value, of bonds issued and the interest accrued from the date of issue to the date of delivery.

7840 Long-Term Debt Proceeds - Includes proceeds from long-term debt issuance to meet operating or capital requirements.

Include:

- Bond proceeds.
- Long-term notes.
- Other long-term obligations.
- The discounted present value of capital leases.

Do not include:

- Obligations incurred to cover short-term cash requirements.
- Short-term obligations.

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

7850 Provision for Increase in Land Held for Resale

7851 Capital Asset Sales – Taxable – Only to be used for Sales of Capital Assets (Reference FA-4 CAP). Taxable transactions would be for the most part all sales.

7852 Capital Asset Sales - Non-Taxable – Resale - Only to be used for Sales of Capital Assets (Reference FA-4 CAP). Transaction to entity that expects to resell asset and provides State Resale Number.

7853 Capital Asset Sales - Non-Taxable - United States Government – Only to be used for Sales of Capital Assets (Reference CAP # FA-4). Transaction to US Federal entities.

7854 Capital Asset Sales - Non-Taxable - Intra-County (between funds) – Only to be used for Sales of Capital Assets (Reference CAP # FA-4). Transaction between County Funds.

7855 Capital Asset Sales – Land – Only to be used for Sales of Capital Assets (Reference CAP# FA-4). Only for sale of Land.

Proceeds from sale of land, buildings, other improvements, and furniture and equipment no longer needed for County use.

7860 Proceeds of Remarketed Debt7865 Contributions to Pooled Investments7870 Proceeds from Capital Lease Obligations - **“A-C Financial Reporting Unit Use Only”**7880 Proceeds of Refunding Bonds

7890 Employee Contributions - Includes mandatory contributions by employees to the defined contribution retiree medical plan or extra-help defined contribution plan.

7950 Adjustments Due to Reclassification - **“A-C Financial Reporting Unit Use Only”**

REVENUE SOURCE CODES

EXPLANATION OF ACCOUNTS

SPECIAL ITEMS

7960 Contributions

Include:

Contributions to endowments from citizens or businesses.

7965 Special and Extraordinary Items

Include:

Special and Extraordinary Items.

7999 Master Closing Revenue Source

INDEX TO BALANCE SHEET ACCOUNT CODES

Balance Sheet Account Category		Sect E-2
Name / Definition	Code Range	Pg Ref
<u>ASSETS</u>		
<i>Pooled Cash/Investments</i> - currency, coin, checks, checking accounts, savings accounts, money orders and bankers' drafts on hand or on deposit with the County Treasurer	8000-8034	E-2.1
<i>Cash/Cash Equivalents</i> - short-term, highly liquid investments that are both readily convertible to known amounts of cash and have original maturities of three months or less.	8035-8039	E-2.1
<i>Imprest Cash Funds</i> - a sum of money set aside for making change or paying small obligations for which the issuance of a voucher or warrant would be too expensive and time consuming.	8040-8049	E-2.1
<i>Restricted Investments with Trustee</i> - deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest. The use of the investments is restricted by legal or contractual requirements.	8050-8069	E-2.1
<i>Investments</i> - securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. This account does not include, however, real estate used in governmental operations.	8070-8079	E-2.1
<i>Deposits In-Lieu of Cash</i> - amounts placed with others as a condition precedent to a contractual offer, a legal processing, or performance by a second party.	8080-8099	E-2.1
<i>Receivables</i> - the uncollected portion of earned revenues or levied taxes for which a receivable is being established.	8100-8389	E-2.1 - E-2.2
<i>Allowance for Uncollectible</i> - that portion of receivables which it is estimated to be uncollectible.	8390-8399	E-2.2
<i>Due from Other Funds</i> - amounts of cash receivable from other funds within the County. This account includes only short-term obligations and the current portfolios of long-term loans.	8400-8469	E-2.2
<i>Due from Other Governmental Agencies</i> - amounts owed to the County by another government.	8470-8499	E-2.3
<i>Inventory of Materials and Supplies</i> - materials and supplies on hand for future consumption.	8500-8539	E-2.3
<i>Prepaid Costs/Expenses</i> - certain types of services that are commonly paid in advance. Examples of prepaid items are prepaid rent and insurance premiums.	8540-8589	E-2.3

INDEX TO BALANCE SHEET ACCOUNT CODES

Balance Sheet Account Category		Sect E-2
Name / Definition	Code Range	Pg Ref
<u>ASSETS, Cont'd</u>		
<i>Land and Improvements Held for Resale</i> - the cost of land and improvements on properties held by OCDA for purposes of resale.	8590-8599	E-2.3
<i>Land</i> - the cost of land purchased or, if acquired by gift, the appraised value at the date received.	8600-8605	E-2.3
<i>Buildings and Improvements</i> - the cost, or if acquired by gift, the appraised value of all permanent buildings, structures, monuments, fences, retaining walls, improvements, or anything else that adds value to property. It also includes the cost of improvements made by the County to leased property.	8606-8610	E-2.3
<i>Accumulated Depreciation - Buildings and Improvements</i> - the accumulation of periodic credits made to record the expiration of the estimated service life of buildings or improvements.	8611-8615	E-2.3
<i>Equipment</i> - the cost, or if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.	8616-8620	E-2.3
<i>Accumulated Depreciation - Equipment</i> - the accumulation of periodic credits made to record the expiration of the estimated service life of equipment.	8621-8629	E-2.3
<i>Construction in Progress</i> - the cost of tangible asset construction work undertaken but not yet completed.	8630-8635	E-2.3
<i>Infrastructure</i> - the cost or estimated historical costs of long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure includes roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.	8636-8640	E-2.3
<i>Accumulated Depreciation - Infrastructure</i> - the accumulation of periodic credits that record the expiration of the estimated useful life of infrastructure.	8641-8659	E-2.3
<i>Intangible Assets, Not Amortizable</i> - the cost or historical cost of a nonfinancial asset that lacks physical substance and has an indefinite useful life. Examples of nonamortizable intangible assets include water rights, easements.	8660-8669	E-2.3

INDEX TO BALANCE SHEET ACCOUNT CODES

Balance Sheet Account Category		Sect E-2
Name / Definition	Code Range	Pg Ref
<u>ASSETS, Cont'd</u>		
<i>Intangible Assets, Amortizable</i> - the cost or historical cost of a nonfinancial asset that lacks physical substance and has an initial useful life that extends beyond a single reporting period, net of amortization. Examples of amortizable intangible assets include computer software, patents and trademarks.	8670-8699	E-2.4
<i>Bond Issuance Costs</i> - all costs incurred to issue bonds such as rating agency fees, insurance costs, printing, legal, administrative and trustee expenses.	8700-8719	E-2.4
<i>Bond Refund Deferred Amount</i> - The difference between the carrying amount of the deferred debt and its reacquisition price. This deferred amount will be amortized over the remaining life of the old debt or new debt, whichever is	8720-8899	E-2.4
<i>Amount Available in Debt Service Fund</i> - This account previously tracked the accumulated resources available for retirement of the County's debt. It is listed for informational purposes only.	8900-8929	E-2.4
<i>Amount to be Provided for the Payment of General Long-Term Debt</i> - this account tracks the government activities unmatured principal of bonds or other long-term obligations and should only be recorded in Fund 801 "General Long-Term Debt Account Group". It is listed for informational purposes only.	8930-8999	E-2.4
<u>LIABILITIES AND DEFERRED CHARGES</u>		
<i>Accounts Payable</i> - amounts owed on open account to private persons or organizations for goods and services furnished to the County (but not including amounts owed to other fund or to other governments).	9000-9039	E-2.4
<i>Electronic Fund Transfer</i> - the amount of assistance benefits issued on EBT cards that have not been paid.	9040-9049	E-2.4
<i>Salaries and Employee Benefits Payable</i> - amounts owed because of accrued salaries and benefits.	9050-9079	E-2.4 - E-2.5
<i>Accrued Waste Disposal Site Closing Costs</i> - costs incurred to provide for the protection of the environment that occur near or after the date a landfill stops accepting solid waste and during the post closure period.	9080-9089	E-2.5
<i>Interest Payable</i> - interest that is due on outstanding bonds or other debt (i.e. TRANS, Commercial Notes)	9090-9099	E-2.5

INDEX TO BALANCE SHEET ACCOUNT CODES

Balance Sheet Account Category		Sect E-2
Name / Definition	Code Range	Pg Ref
<u>LIABILITIES AND DEFERRED CHARGES, Cont'd</u>		
<i>Deposits from Others</i> - amounts received from others as a condition precedent to a contractual offer, a legal proceeding, or performance by the County.	9100-9199	E-2.5
<i>Monies Held for Others</i> - amounts or assets held on behalf of outside parties. This account should be used for Agency Funds.	9200-9299	E-2.5
<i>Due to Other Funds</i> - amounts owed to another fund in the County that are due within one year. The non-current portion of amounts due to other funds should be coded to Advances From.	9300-9339	E-2.5 - E-2.6
<i>Due to Other Governmental Agencies</i> - amounts owed by the County to another government.	9340-9399	E-2.6
<i>Unapportioned Taxes</i> - taxes collected by the County on behalf of taxing agencies that have not been distributed.	9400-9479	E-2.6
<i>Obligations Under Reverse Repurchase Agreements</i> - Obligations under which an agreement is entered by the County to transfer securities to the broker-deal or financial institution (the buyer) in exchange for cash, and the County promises to repay the cash plus interest in exchange for the same securities at a later date. The County's Investment Policy prohibits the purchase of reverse repurchase agreements. This liability is for informational purposes only and should not be used.	9480-9499	-
<i>Insurance Claims Payable</i> - amounts owed for claims arising under the County's health plans, general and automobility liability, workers' compensation and unemployment benefits programs.	9500-9509	E-2.6
<i>Deferred Revenue and Deferred Inflows</i> - amounts for which asset recognition criteria have been met but revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts are measurable but not available for expenditure.	9510-9579	E-2.6 - E-2.7
<i>Notes Payable</i> - unpaid notes that have reached or passed their maturity date.	9580-9599	E-2.7
<i>Bonds Payable</i> - generally, the face value of bonds issued and unpaid.	9600-9619	E-2.7
<i>Capital Lease Obligations Payable</i> - the unpaid principal on capital leases.	9620-9659	E-2.7
<i>Compensated Employee Absences Payable</i> - amounts owed to employees for unpaid vacation, sick leave and annual leave liabilities.	9660-9664	E-2.7

INDEX TO BALANCE SHEET ACCOUNT CODES

Balance Sheet Account Category		Sect E-2
Name / Definition	Code Range	Pg Ref
<u>LIABILITIES AND DEFERRED CHARGES, Cont'd</u>		
<i>Arbitrage Rebate Payable</i> - excess earnings from reinvestment of the County's tax-exempt debt proceeds that must be rebated to the federal government.	9665-9669	E-2.7
<i>Pool Participant Claims</i> - this liability has been paid off. It is listed for informational purpose only.	9670-9674	-
<i>County Administered Account Claims</i> - this liability has been paid off. It is listed for informational purpose only.	9675-9679	-
<i>Estimated Liability</i> - Litigation and Claims - amounts owed for litigation and claims where the occurrence of a loss is probable and the loss amount is reasonably estimable.	9680-9689	E-2.7
<i>Net Pension Liability</i> - the difference between assets held in reserve for pensions and the total pension benefits owed.	9690	E-2.7
<i>Net OPEB Obligation</i> - the cumulative difference between annual OPEB cost and an employer's contributions to a plan.	9691-9698	E-2.7
<i>Annual Closing Offset</i> - this account is used only for the year-end closing entry (JVAC document) as a balancing account and nets out to zero.	9699	E-2.7
<u>FUND BALANCE AND NET POSITION</u>		
<i>Investments in General Capital Assets</i>	9700-9714	E-2.7
<i>Fund Balance - Nonspendable</i>	9715-9719	E-2.7 - E-2.8
<i>Fund Balance - Restricted</i>	9720-9729	E-2.8
<i>Fund Balance - Committed</i>	9730-9739	E-2.8
<i>Fund Balance - Assigned</i>	9740-9759	E-2.8
<i>Net Position</i> - the difference between assets and liabilities within each fund. It represents the resources available after all debts of the fund are settled.	9760-9799	E-2.8 - E-2.9
<i>Fund Balance Reserved</i>	9800-9810	E-2.9
<i>Fund Balance Designated</i>	9811-9959	E-2.9 - E-2.10
<i>Fund Balance Unreserved</i>	9960-9989	E-2.10
<i>Fund Balance Unassigned</i>	9990-9999	E-2.10

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
<u>ASSETS</u>		
POOLED CASH/INVESTMENTS	8010	CASH
	8020	CASH EQUIVALENTS/SPECIFIC INVESTMENTS
	8025	POOLED CASH/INVESTMENTS - CLOSURE AND POSTCLOSURE CARE COSTS
	8026	RESTRICTED POOLED CASH/INVESTMENTS
	8030	CASH DIFFERENCE FUNDS
CASH/CASH EQUIVALENTS	8035	CASH/CASH EQUIVALENTS
IMPREST CASH FUNDS	8040	IMPREST CASH
RESTRICTED INVESTMENTS WITH TRUSTEE	8050	CASH WITH TRUSTEE OR FISCAL AGENT
	8060	INVESTMENTS BY TRUSTEE OR FISCAL AGENT
INVESTMENTS	8070	INVESTMENTS BY TREASURER
DEPOSITS IN-LIEU OF CASH	8080	CERTIFICATES OF DEPOSITS/SECURITY DEPOSITS
	8090	INVESTMENT IN INTERNAL SERVICE AND ENTERPRISE FUNDS
RECEIVABLES	8100	TAXES RECEIVABLE - TAX CHARGE
	8110	TAXES RECEIVABLE - COLLECTIONS - ODD FY'S
	8120	TAXES RECEIVABLE - COLLECTIONS - EVEN FY'S
	8150	TAXES RECEIVABLE - COLLECTIONS - DOA
	8160	TAXES RECEIVABLE - APPORTIONED (ACCRUALS ONLY)
	8170	TAXES RECEIVABLE FROM FUTURE TAX DISTRIBUTION
	8180	S.S.C.R.A./JUDGMENT INTEREST
	8190	SUSPENSE
	8200	ACCOUNTS RECEIVABLE, MISC. - TTC USE
	8210	ACCOUNTS RECEIVABLE, MISC. - NON - TTC USE
	8220	ACCOUNTS RECEIVABLE, YEAR - END ACCRUAL

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
RECEIVABLES, Cont'd	8225	BILLED UNEARNED RECEIVABLE
	8230	BILLED EARNED RECEIVABLE
	8235	BILLED VENDOR REFUND
	8239	VENDOR REFUND EXPENDITURE HOLDING ACCOUNT
	8240	NOTES RECEIVABLE
	8250	INTEREST RECEIVABLE
	8255	EARNED RECEIVABLE SENT TO COLLECTION
	8320	DEPOSITS WITH OTHERS
	8330	CONDEMNATION DEPOSITS WITH COURT OR STATE
	8350	ADVANCES RECEIVABLE
	8360	CURRENT EMPLOYEE ADVANCES
	8370	LOANS RECEIVABLE
	8380	LEASES RECEIVABLE
	8385	POLLUTION REMEDIATION RECOVERIES
	ALLOWANCE FOR UNCOLLECTIBLES	8390
8391		ALLOWANCE FOR UNCOLLECTIBLE NOTES RECEIVABLE - OCCR USE ONLY
DUE FROM OTHER FUNDS	8400 [1]	DUE FROM OTHER COUNTY FUNDS
	8410 [2]	DUE FROM OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)
	8420 [3]	ADVANCES TO OTHER FUNDS
	8421	ADVANCES TO OTHER FUNDS - LONG TERM
	8430	DEPOSITS FOR CLOSURE AND POSTCLOSURE CARE COSTS
	8440	COST ALLOCATION DUE FROM/DUE TO - INFERRED AUTOMATED ENTRIES (YEAR-END ACCRUAL)
	8450	DUE FROM PRIMARY GOVERNMENT
	8460	DUE FROM COMPONENT UNIT

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
DUE FROM OTHER GOVERNMENTAL AGENCIES	8470	DUE FROM OTHER GOVERNMENTAL AGENCIES - TTC USE
	8480	DUE FROM OTHER GOVERNMENTAL AGENCIES - NON - TTC USE
	8490	INTERNAL BALANCES "A-C Financial Reporting Unit Use Only"
INVENTORY OF MATERIALS AND SUPPLIES	8500 [4]	MATERIAL & SUPPLIES INVENTORY
	8510	INVESTMENT WITH OCERS FOR FUTURE PENSION COSTS "A-C Financial Reporting Unit Use Only"
PREPAID COSTS/EXPENSES	8540	PAYROLL SUSPENSE
	8550	TAX COLLECTOR BANK CHARGES/CREDITS SUSPENSE
	8560	TREAS.- TAX COLLECTOR'S RETURNED CHECK SUSPENSE
	8570	PREPAID EXPENSE
	8580	BOND DISCOUNT
LAND AND IMPROVEMENTS HELD FOR RESALE	8590	LAND & IMPROVEMENTS HELD FOR RESALE
	8600	LAND
LAND	8602	LAND IMPROVEMENTS
	8603	ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS (CREDIT BALANCE)
	8610	BUILDINGS AND IMPROVEMENTS
BUILDINGS & IMPROVEMENTS	8610	BUILDINGS AND IMPROVEMENTS
ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS	8611	ACCUM. DEPR. - BUILDINGS & IMPROVEMENTS (CREDIT BALANCE)
EQUIPMENT	8620	EQUIPMENT
ACCUM. DEPR. - EQUIPMENT	8621	ACCUM. DEPR. - EQUIPMENT (CREDIT BALANCE)
CONSTRUCTION IN PROGRESS	8630	CONSTRUCTION IN PROGRESS
INFRASTRUCTURE	8640	INFRASTRUCTURE
ACCUM. DEPR. - INFRASTRUCTURE	8641	ACCUM. DEPR. - INFRASTRUCTURE (CREDIT BALANCE)
INTANGIBLE ASSETS, NOT AMORTIZABLE	8660	INTANGIBLE ASSETS IN PROGRESS
	8661	LAND USE RIGHTS - PERMANENT
	8662	OTHER INTANGIBLE ASSETS - PERMANENT

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>	
INTANGIBLE ASSETS, AMORTIZABLE	8670	COMPUTER SOFTWARE	
	8671	ACCUMULATED AMORTIZATION-COMPUTER SOFTWARE	
	8680	LAND USE RIGHTS - AMORTIZABLE	
	8681	ACCUMULATED AMORTIZATION-LAND USE RIGHTS	
	8690	OTHER INTANGIBLE ASSETS-AMORTIZABLE	
	8691	ACCUMULATED AMORTIZATION-OTHER INTANGIBLE ASSETS	
BOND ISSUANCE COSTS	8700	PREPAID BOND ISSUANCE	
DEFERRED CHARGES	8720	DEFERRED CHARGE ON BOND REFUNDING	
	8730	PENSION CONTRIBUTION AFTER MEASUREMENT DATE	
	8731	DEFERRED OUTFLOWS OF RESOURCES FROM PENSION	
AMOUNT AVAILABLE IN DEBT SERVICE FUNDS	8900	AMOUNT AVAILABLE IN DEBT SERVICE FUNDS	
AMOUNT TO BE PROVIDED FOR PAYMENT OF GENERAL LONG TERM DEBT	8930	AMOUNTS TO BE PROVIDED - PRINCIPAL	
	8940	AMOUNTS TO BE PROVIDED - INTEREST	
<u>LIABILITIES AND DEFERRED CHARGES</u>			
ACCOUNTS PAYABLE	9000	ACCOUNTS PAYABLE	
	9005	[5] ACCOUNTS PAYABLE - EA TRANSACTION ACCRUALS ONLY	
	9010	[6] VOUCHERS PAYABLE - INFERRED	
	9015	RETAINAGE PAYABLE	
	9016	RETAINAGE FORFEITURE	
	9017	PRIOR YEAR DISBURSEMENT CANCELLATION PAYABLE	
	9020	ASSIGNMENTS PAYABLE	
	9025	STALE DATED PAYABLE	
	ELECTRONIC FUND TRANSFER	9040	ELECTRONIC FUND TRANSFER - SSA
	SALARIES AND EMPLOYEE BENEFITS PAYABLE	9050	SALARIES AND EMPLOYEE BENEFITS PAYABLE

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
SALARIES AND EMPLOYEE BENEFITS PAYABLE, Cont'd	9055	NET PAY PAYABLE
	9060	PAYROLL DEDUCTIONS PAYABLE
	9065	ACCRUED EMPLOYEE BENEFITS PAYABLE (YEAR-END USE ONLY)
ACCRUED WASTE DISPOSAL SITE CLOSING COSTS	9080	LANDFILL SITE CLOSURE LIABILITY
	9089	POLLUTION REMEDIATION OBLIGATION
INTEREST PAYABLE	9090	COMMINGLED INTEREST PAYABLE
	9092	INTEREST PAYABLE ON REVERSE REPURCHASE AGREEMENTS
	9094	TRAN INTEREST PAYABLE
	9096	BOND INTEREST PAYABLE
	9097	INTEREST ACCRETION ON CAPITAL APPRECIATION BONDS (CAB)
DEPOSITS FROM OTHERS	9100	CONDEMNATION DEPOSITS - DUE LANDOWNERS
	9110	CUSTOMER DEPOSITS
	9120	DEVELOPMENT DEPOSITS
	9130	REFUNDABLE DEPOSITS
	9140	UNCLEARED SPECIFIC DONATIONS
	9150	LIABILITY FOR EARNED CREDITS
	9160	LIABILITY FOR RELINQUISHED CREDITS
	9170	BALANCE TO INVESTMENTS IN PROPRIETARY FUNDS
	9180	BILLED DEPOSITS
	9190	COLLECTED DEPOSITS
MONIES HELD FOR OTHERS	9200	BALANCE - TRUST FUNDS
	9210	[7] AGENCY FUND BALANCE
DUE TO OTHER FUNDS	9300	[1] DUE TO OTHER COUNTY FUNDS
	9305	FIXED ASSET DUE TOBSA

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>	
DUE TO OTHER FUNDS, Cont'd	9310 [2]	DUE TO OTHER COUNTY FUNDS - INFERRED (AUTO ENTRIES ONLY)	
	9320 [3]	ADVANCES FROM OTHER FUNDS	
	9321	ADVANCES FROM OTHER FUNDS - LONG TERM	
	9330	DUE TO WELFARE REVOLVING CHECKING ACCOUNT	
	9331	DUE TO PRIMARY GOVERNMENT	
	9332	DUE TO COMPONENT UNIT	
	DUE TO OTHER GOVERNMENTAL AGENCIES	9340	DUE TO OTHER GOVERNMENTAL AGENCIES
		9345 [5]	DUE TO OTHER GOVERNMENTAL AGENCIES (EA TRANS ACCRUAL ONLY)
		9350	EXCISE TAX PAYABLE
		9355	STATE FUEL TAXES PAYABLE
9360		STATE/FEDERAL ADVANCES - ASSISTANCE PROGRAMS	
9370		STATE/FEDERAL ADVANCES - ADMINISTRATION PROGRAMS	
9380		SALES TAX PAYABLE	
9385		USE TAX PAYABLE	
9390		1099 BACK-UP WITHHOLDING PAYABLE	
9395		CA NONRESIDENT WITHHOLDING	
UNAPPORTIONED TAXES	9400	TAX LEVIES PAYABLE	
	9440	UNAPPORTIONED TAXES AND INTEREST	
	9450	TAXES SUBJECT TO REFUND	
INSURANCE CLAIMS PAYABLE	9500	INSURANCE CLAIMS PAYABLE	
DEFERRED REVENUE AND DEFERRED INFLOWS	9510	DEFERRED REVENUE - LONG-TERM ACCOUNTS RECEIVABLE	
	9520	DEFERRED REVENUE - LONG-TERM NOTES RECEIVABLE	
	9530 [10]	DEFERRED INFLOWS - REVENUE UNAVAILABLE	

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
DEFERRED REVENUE AND DEFERRED INFLOWS, Cont'd	9531 [11]	DEFERRED INFLOWS - REVENUE ADVANCE FUNDED
	9540 [12]	UNEARNED REVENUE RECEIVED
	9543	LAW ENFORCEMENT SERVICES
	9544	SUPPORT SERVICES
	9550	BILLED UNEARNED REVENUE
NOTES PAYABLE	9580	TAX ANTICIPATION NOTES PAYABLE
	9590	OTHER NOTES PAYABLE
BONDS PAYABLE	9600	BONDS PAYABLE
	9610	BONDS PREMIUM
CAPITAL LEASE OBLIGATIONS PAYABLE	9620	CAPITAL LEASE OBLIGATIONS PAYABLE
	9621	INTANGIBLE ASSETS OBLIGATIONS PAYABLE
COMPENSATED EMPLOYEE ABSENCES PAYABLE	9660	COMPENSATED EMPLOYEE ABSENCES PAYABLE
ARBITRAGE REBATE PAYABLE	9665	ARBITRAGE REBATE PAYABLE
ESTIMATED LIABILITY - LITIGATION & CLAIMS	9680	ESTIMATED LIABILITY - LITIGATION & CLAIMS
NET PENSION LIABILITY	9690	NET PENSION LIABILITY
	9692	DEFERRED INFLOWS OF RESOURCES FROM PENSION
	9691	NET OPEB OBLIGATION
NET OPEB OBLIGATION	9691	NET OPEB OBLIGATION
ANNUAL CLOSING OFFSET	9699	ANNUAL CLOSING OFFSET
<u>FUND BALANCE AND NET POSITION</u>		
INVESTMENTS IN GENERAL CAPITAL ASSETS	9710	INVESTMENTS IN GENERAL FIXED ASSETS - PURCHASES
	9711	INVESTMENTS IN GENERAL FIXED ASSETS - DONATIONS
	9713	NET ADJUSTMENT OFFSET
FUND BALANCE - NONSPENDABLE	9715	FUND BALANCE - NONSPENDABLE
	9716	FUND BALANCE - NONSPENDABLE FOR INVENTORY
	9717	FUND BALANCE - NONSPENDABLE FOR PREPAID COSTS

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>	
FUND BALANCE - NONSPENDABLE , Cont'd	9718	FUND BALANCE - NONSPENDABLE FOR ENDOWMENT	
	9719	FUND BALANCE - NONSPENDABLE FOR LONG-TERM RECEIVABLES	
FUND BALANCE - RESTRICTED	9720	FUND BALANCE - RESTRICTED	
	9721	FUND BALANCE - RESTRICTED FOR DEBT SERVICE	
	9722	FUND BALANCE - RESTRICTED FOR PURPOSE-RESTRICTED SPECIFIC	
	9723	FUND BALANCE - RESTRICTED FOR 2011 PUBLIC SAFETY REALIGNMENT	
	9729	CONTRIBUTED BSA PENDING	
FUND BALANCE - COMMITTED	9730	FUND BALANCE - COMMITTED	
	9731	FUND BALANCE - COMMITTED FOR STRATEGIC FINANCIAL PLAN	
FUND BALANCE - ASSIGNED	9740	FUND BALANCE - ASSIGNED "For A/C Financial Reporting Use Only"	
	9741	FUND BALANCE - ASSIGNED FOR CONTINGENCIES	
	9742	FUND BALANCE - ASSIGNED FOR OPERATIONS	
	9743	FUND BALANCE - ASSIGNED FOR MAINTENANCE & CONSTRUCTION	
	9744	FUND BALANCE - ASSIGNED FOR CAPITAL PROJECTS	
	9745	FUND BALANCE - ASSIGNED FOR RESERVE TARGET	
	9746	FUND BALANCE - ASSIGNED FOR TEETER LOSS RESERVE	
	9747	FUND BALANCE - ASSIGNED FOR IMPREST CASH/CASH DIFFERENCE	
	NET POSITON	9760 [13]	NET POSITION - RESERVED
		9770	NET POSITION - UNRESTRICTED
9780		NET INVESTMENT IN CAPITAL ASSETS	
9790 [14]		NET POSITION - RESTRICTED	
9791 [15]		NET POSITION RESTRICTED FOR DEBT SERVICE (JWA & OCWR)	
9792 [15]	NET POSITION RESTRICTED FOR PFC (JWA)		

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
NET POSITION, Cont'd	9793 [15]	NET POSITION RESTRICTED FOR REPLACEMENT & RENEWALS (JWA)
	9794 [15]	NET POSITION RESTRICTED FOR CLOSURE/POSTCLOSURE (OCWR)
	9795 [15]	NET POSITION RESTRICTED FOR CORRECTIVE ACTION (OCWR)
	9796 [15]	NET POSITION RESTRICTED FOR SJ RESTORATION PROJECT
	9797 [15]	NET POSITION RESTRICTED FOR WETLAND PROJECT (OCWR)
	9798 [15]	NET POSITION, RESTRICTED FOR CAPITAL PROJECTS
	9799 [15]	NET POSITION RESTRICTED FOR PRIMA DESHECHA / LA PATA CLOSURE (OCWR).
FUND BALANCE RESERVED	9810	FUND BALANCE RESERVED FOR NON-COUNTY FUNDS
FUND BALANCE DESIGNATED	9811	FUND BALANCE DESIGNATED OPERATIONS
	9812	FUND BALANCE DESIGNATED OPERATIONS (STRATEGIC PLAN)
	9813	FUND BALANCE DESIGNATED CAPITAL PROJECTS
	9814	FUND BALANCE RESERVED FOR DEBT SERVICE
	9815	FUND BALANCE DESIGNATED CONTINGENCIES
	9816	FUND BALANCE RESERVED FOR LOANS
	9817	FUND BALANCE DESIGNATED FOR ADMINISTRATIVE FEES
	9818	FUND BALANCE RESERVED FOR PREPAID COSTS/EXPENSES
	9819	FUND BALANCE RESERVED FOR INVENTORY OF MATERIAL & SUPPLIES
	9820	FUND BALANCE DESIGNATED FOR (NEW) EQUIPMENT PURCHASE
	9821	FUND BALANCE DESIGNATED FOR EQUIPMENT REPLACEMENT
	9822	FUND BALANCE DESIGNATED FOR LAND PURCHASE

BALANCE SHEET ACCOUNT CODES

<u>CAPS+ Balance Sheet Account (BSA) Category</u>	<u>BSA Code</u>	<u>CAPS+ Balance Sheet Account Name</u>
FUND BALANCE DESIGNATED, Cont'd	9823	FUND BALANCE RESERVED FOR LAND & IMPRVMTS HELD FOR RESALE
	9824	FUND BALANCE DESIGNATED FOR MAINTENANCE & CONSTRUCTION
	9825	FUND BALANCE DESIGNATED FOR MAINT & CNSTR (STRATEGIC PLAN)
	9826	FUND BALANCE DESIGNATED FOR REVITALIZATION PROJECTS
	9827	FUND BALANCE DESIGNATED FOR FUTURE ROAD PROJECTS
	9828	FUND BALANCE RESERVED FOR CASH DIFFERENCE FUNDS
	9829	FUND BALANCE RESERVED FOR IMPREST CASH FUNDS
	9831	FUND BALANCE RESERVED FOR LONG TERM RECEIVABLES
	9832	FUND BALANCE DESIGNATED FOR FUEL SYSTEM REPLACEMENT
	9850	FUND BALANCE DESIGNATED FOR GENERAL RESERVE
FUND BALANCE UNRESERVED	9900 [6]	FUND BALANCE RESERVED FOR ENCUMBRANCES - INFERRED
	9901	FUND BALANCE RESERVED FOR MEMO ENCUMBRANCES - INFERRED
	9970	FUND BALANCE UNRESERVED-DESIGNATED FOR DEBT SERVICE
FUND BALANCE UNRESERVED	9980	FUND BALANCE UNRESERVED - DESIGNATED FOR LITIGATION & CLAIMS
	9985 [8]	FUND BALANCE UNRESERVED - UNDESIGNATED - OPERATING
FUND BALANCE UNASSIGNED	9990 [9]	FUND BALANCE UNASSIGNED

BALANCE SHEET ACCOUNT CODES
LEGENDNotes:

Sub Balance Sheet Account/Department Balance Sheet Account codes (Max Length: 4 digits) are valid for use with all Balance Sheet Account codes (except Cash, 8010) in all Budget Controls. The Sub Balance Sheet Account is used to further classify the financial activity within a given balance sheet account. This element is used similarly by all County departments. Balance sheet accounts starting with "T" denote due to/from funds. For example, when coding balance sheet account 8400 with sub balance sheet account T003, it represents a "due from" the Auditor-Controller. The Department Balance Sheet Account is defined by the department to further classify the financial activity within a given balance sheet account. This was formerly referred to as reporting category.

[1] Due From/To Other County Funds (8400 & 9300):

The Sub Balance Sheet Account code must be completed, using T followed by the 3-character Budget Control code, when these accounts are used. The Sub Balance Sheet Account code is used to identify the Budget Control from/to which the amount is due. A concurrent offsetting entry to the debtor/debited fund's "Due From Other County Funds" or "Due To Other County Funds" account and Sub Balance Sheet Account code is also required.

[2] Due From/To Other County Funds - Inferred (automated entries only) (8410 & 9310):

These accounts reflect the results of intragovernmental payment requests, inventory issues and certain cost accounting interface journal vouchers which are recorded annually after June 30, but before the year's general accounting records are closed, in lieu of cash transfers between Funds.

[3] Advances To/From Other Funds (8420 & 9320):

The Sub Balance Sheet Account code must be completed, using T followed by the 3-character Budget Control code, when these accounts are used. The Sub Balance Sheet Account code is used to identify the Budget Control from/to which the amount is due. A concurrent offsetting entry to the debited/debtor fund's "Advances To Other Funds" or "Advances From Other Funds" account and the Sub Balance Sheet Account code is also required.

Advances from one Fund to another are recorded to transfer cash in advance of revenue recognition by the recipient Fund or Budget Control. These transactions are often recorded for programs in which advances from the State to the County must first be deposited in a Trust or Agency Fund. Until revenue is earned and recognized, any transfers from the Trust or Agency Fund to the operating agency must be recorded as advances in 8420 and 9320.

BALANCE SHEET ACCOUNT CODES
LEGEND

- [4] Materials and Supplies Inventory (8500): Inventories of materials and supplies can be accounted under the consumption or purchases method.

Inventories - Consumption Method

In the consumption method of inventory accounting, expenditures are recorded when the supplies are used. Purchases for inventory are charged to the asset account, "Inventory," and also to subsidiary accounts if several inventories are maintained. When supplies are withdrawn from inventory for use, the "Inventory" account is credited and the proper expenditure account is charged in the budget unit receiving the supplies.

Example:

\$15,000 of supplies are purchased for inventory

Inventory	\$15,000	
Cash		\$15,000

\$14,500 of the inventory is used

Expenditures	\$14,500	
Cash		\$14,500

At June 30, the physical inventory was \$3,900. The book inventory was \$4,000.

Expenditures	\$100	
Inventory		\$100

Inventories - Purchases Method

Using the purchases method of accounting, purchases are recorded at expenditures when acquired, regardless of when they are used.

- [5] Accounts Payable - EA Transaction Accruals Only (9005) and Due to Other Governmental Agencies - EA Transaction Accruals Only (9345):

These accounts are used only at year-end by Auditor-Controller Claims unit and other designated accounting units to record vendor and accounts payable accruals on "JVEA" or "JVEAEN" documents.

- [6] Vouchers Payable - Inferred (9010) and Fund Balance Reserved for Encumbrances - Inferred (9900):

These accounts cannot be used on journal vouchers.

BALANCE SHEET ACCOUNT CODES
LEGEND

[7] Agency Fund Balance (9210):

Some Funds that are reported as Trust or Agency Funds in the Comprehensive Annual Financial Report (CAFR) record revenues, expenditures and encumbrances that close into the 9210 Agency Fund Balance account at the end of the fiscal year. After closing, the balance in the 9210 account carries forward and functions as available financing for the subsequent fiscal year.

[8] Fund Balance Unreserved - Undesignated - Operating (9985):

The portion of the fund balance which is unreserved and undesignated and available to finance the budgetary requirements.

[9] Fund Balance Unassigned (9990):

This account can be used on journal vouchers, even though "inferred" appears in the account name. This account can only be used for overage fund entries, changes to reserves, and entries in the 650 School Control Fund.

At year-end, CAPS+ automatically uses this account to record the net effect of the annual closing of the revenue, expense and encumbrance accounts for all funds.

[10] Deferred Inflows Revenue Unavailable (9530):

Revenues that are earned and that have NOT been received nor expected (based on prior years' experience) to be received within 60 days. Should NOT contain revenues earned and received that are being held pending future program expenditure.

[11] Deferred Inflows - Revenue Advanced Funded (9531):

Revenues that have been received and the requirements have been met from the grantor, but monies cannot be spent until future period.

[12] Unearned Revenue Received (9540):

Revenues that have been received but have not been earned as of this date. Should NOT contain revenues earned and received that are being held pending future program expenditure.

[13] Net Position - Reserved (9760):

Administrative reserve or earmark for future purposes.

BALANCE SHEET ACCOUNT CODES
LEGEND

[14] Net Position - Restricted (9790):

Legal restrictions, either by legislation or outside third parties, example: Bond Covenants.

[15] Net Position Restricted for Debt Service - JWA & OCWR (9791)

Net Position Restricted for Passenger Facility Charge approved for Capital Projects - JWA (9792)

Net Position Restricted for Replacement & Renewal - JWA (9793)

Net Position Restricted for Closure/Postclosure - OCWR (9794)

Net Position Restricted for Corrective Action - OCWR (9795)

Net Position Restricted for SJ Restoration Project (9796)

Net Position Restricted for Wetland Project - OCWR (9797)

Net Position Restricted for Capital Projects (9798)

Net Position Restricted for Prima Deshecha/La Pata Closure - OCWR (9799)

These accounts were established to break out the net position - restricted that are currently recorded in Balance Sheet Account Code 9790 into individual accounts. The accounts set up would avoid reclassification for the financial statements.