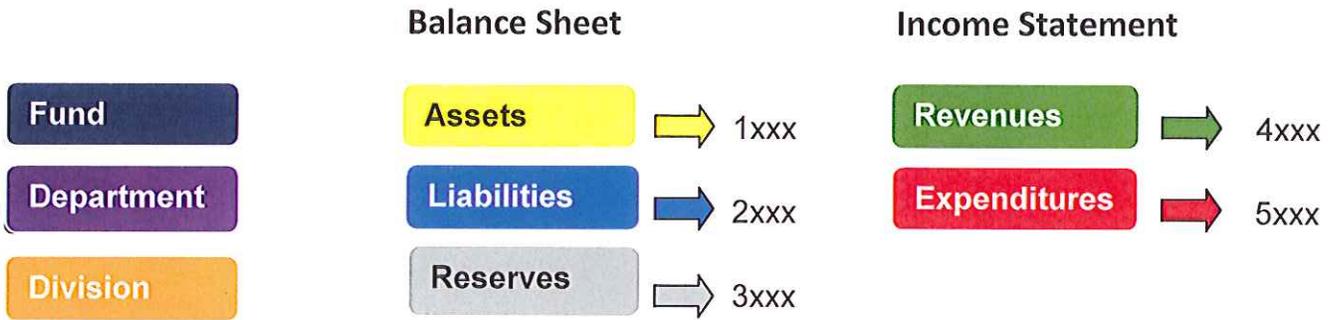


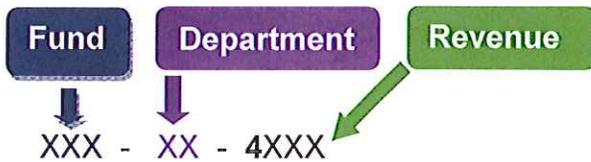
Chart of Accounts

The City of El Monte's chart of accounts and account structure is designed to classify and record the activities of the City using the principles of fund accounting. The accounting structure is made of the following primary components:



REVENUE ACCOUNTS

Revenue accounts contain nine characters and are structure in the following format.



EXPENDITURE ACCOUNTS

Expenditure accounts contain twelve characters and are structured in the following format:



City of El Monte Funds

Fund No.	Title	Fund No.	Title
<u>General Fund</u>		<u>Debt Service</u>	
100	General Fund	400	Debt Service Fund
<u>Special Revenue Funds</u>		401	2011 Lease Revenue (EB5) Debt Service Fund
200	Retirement Fund (PERS)	402	2010 Lease Revenue Bond Debt Service Fund
201	Parking Business Improvement Fund	459	Redevelopment Property Tax Trust Fund
202	Proposition A Fund	<u>Capital Projects</u>	
203	Proposition C Fund	500	Capital Project Fund
204	Slesf-Supp Law Enforcement Safety Fund	501	2011 Lease Revenue (EB)Project Fund
205	Gas Tax Fund	502	2010 Lease Revenue Bond Fund
206	TDA-Transportation Development Act Fund	<u>Enterprise Funds</u>	
207	Waste Diversion Fund (AB939)	600	Water Authority Fund
208	Cable Access Fund	650	Sewer Fund
209	Art In Public Places Fund	<u>Internal Service Funds</u>	
210	Special Programs	700	Self Insurance Fund
211	Special Programs II	710	Workers Compensation Fund
212	Measure R	715	Vehicle Replacement
216	Energy Efficiency Conservation Block Grant	720	Equipment Replacement
217	MTA Call for Projects	<u>Trust Funds</u>	
218	Mtn. View Community Facilities District	800	Retiree Insurance (Police) Fund
220	Community Development Block Grant	801	Retiree Insurance (SEIU) Fund
221	Home Fund	<u>Miscellaneous</u>	
224	HUD Section 108 Fund	808	RDA Successor Agency
226	Community Development Block Grant - Recovery	809	RDA Oversight Board
227	Housing Authority Fund	850	Payroll Trust Fund
229	Tree Mitigation & Planting Fund	900	General Fixed Assets
230	Air Quality Management District Fund	910	General Long Term Debt
240	State Stimulus Grants		
241	Federal Stimulus Grants		
250	Calhome Grant Fund		
251	Affordable Housing Development Fund		
252	Urban & Development Action Grant Fund		
253	Emergency Shelter Grant Fund		
254	AB764 Linkages		
255	Older American Act Fund		
255	Supportive Services IIIB (OAA) Fd (Revised Title)		
256	Citizens Nutrition Program Fund		
256	Elderly Nutrition Program Fund (Revised Title)		
257	Children's Lunch Program Fund		
259	Asset Forfeiture Fund		
261	Family Caregiver Support Services IIIE (Revised)		
280	Park Facilities Impact Fees Fund		
281	Public Facilities Impact Fees Fund		
282	Quimby Fund		
290	General Fund Loans to RDA		
298	Park Bond Act Fund		
299	Miscellaneous Grant Fund		

City of El Monte Departments

#	Description	#	Description
Non-Departmental		Police Department	
01	2013 COPs	71	Police
02	2010 Lease Revenue Bonds		
03	EB-5	Fire Services	
04	2007 TABs	81	Fire Services - LA County
11	Non-Departmental		
12	Retiree Subsidy	Redevelopment Activity	
15	General Long Term Account Group	91	Administration
16	General Fixed Assets Account Group	92	Debt Service
19	Capital Projects	93	Capital Projects
		94	Low & Mod Income Housing
		95	General Fixed Assets
City Manager			
21	Administration		
41	City Attorney		
Finance			
31	Finance		
Parks & Recreation			
51	Community Services		
54	Sports Playgrounds & Aquatics		
55	Senior Services		
56	Parks & Recreation		
Economic Development			
61	Community Development		
62	Section 108		
63	Environmental Services		
64	Public Services		
65	Housing Programs		
66	HUD Administration		
Public Works			
67	Public Works		
68	EB-5		

City of El Monte

Departmental Divisions

Div No.	Title	Div No.	Title
<u>Non-Departmental (Dept 11)</u>		<u>Administration (Dept 21)</u>	
111	General City	245	Patriotic Commission
112	Supplemental Retirement- PARS	246	Veterans & Homeless Affairs Commission
121	Payroll Trust	251	Human Resources
151	General Long Term Account Group		
161	General Fixed Assets Account Group		<u>Finance (Dept 31)</u>
170	CRA and City Loans	311	Finance Administration
171	Not Used	321	City Treasurer
172	Not Used	331	Revenue Management (Licensing)
173	Not Used	341	Purchasing
174	Not Used	351	Information Technology
175	Not Used	361	Workers Compensation
176	Not Used	362	General Liability
177	Not Used		
178	Not Used		<u>City Attorney (Dept 41)</u>
179	Not Used	411	City Attorney
180	Federal (HUD/ CDBG) & State Loans	412	Special Legal
181	HUD 108- Auto Superstore		<u>Reserved for Project #</u>
182	HUD 108- Park / Ramona	421	Reserved for Project #
183	HUD 108- Aquatics	422	Reserved for Project #
184	HUD 108- Pacific Place	423	Reserved for Project #
185	Not Used	424	Reserved for Project #
186	Not Used	425	Reserved for Project #
187	Not Used	426	Reserved for Project #
188	Not Used	427	Reserved for Project #
189	Not Used	428	Reserved for Project #
190	Bond Issues	429	Reserved for Project #
191	Not Used	430	Reserved for Project #
192	Not Used	431	Reserved for Project #
193	EB-5 Loan	432	Reserved for Project #
194	2007 TABs - Senior	433	Reserved for Project #
195	2007 TABs - Subordinate	434	Reserved for Project #
196	2010A Lease Revenue Bonds RZEDBs	435	Reserved for Project #
197	2006 Water Bonds	436	Reserved for Project #
198	2010B Lease Revenue Bonds BABs	437	Reserved for Project #
199	2013 COPs (2003 COPs)	438	Reserved for Project #
		439	Reserved for Project #
		440	Reserved for Project #
		441	Reserved for Project #
		442	Reserved for Project #
		443	Reserved for Project #
		444	Reserved for Project #
		445	Reserved for Project #
		446	Reserved for Project #
		447	Reserved for Project #
		448	Reserved for Project #
		449	Reserved for Project #
		450	Reserved for Project #
		451	Reserved for Project #
		452	Reserved for Project #
		453	Reserved for Project #
<u>Administration (Dept 21)</u>			
211	City Council		
212	Mayor		
213	Council Member - J.G.		
214	Council Member - N.M.		
215	Council Member - V.M.		
217	Council Member - B.P.		
221	City Clerk		
231	City Manager		
232	City Manager's Special Projects		
241	Public Information		
242	Community Promotion		
243	Sister City		
244	Cable		

City of El Monte

Departmental Divisions

Div No.	Title	Div No.	Title
	<u>Reserved for Project # (Continued)</u>		<u>Community Services (Dept 51)</u>
454	Reserved for Project #	513	El Monte Museum
455	Reserved for Project #	515	Children's Lunch Program
456	Reserved for Project #	520	Parks
457	Reserved for Project #	521	Recreation
458	Reserved for Project #	522	Parks Building Maintenance
459	Reserved for Project #	523	Plumbing Maintenance
460	Reserved for Project #	524	Median Maintenance
461	Reserved for Project #	525	Parking Lot & Mall Maintenance
462	Reserved for Project #	526	Irrigation Maintenance
463	Reserved for Project #	527	Aquatic Center
464	Reserved for Project #	528	Sports & Playgrounds/Aquatic
465	Reserved for Project #	540	Sports Playgrounds & Aquatics
466	Reserved for Project #	541	Community Sports Clinic (5 & 6Th Sports)
467	Reserved for Project #	542	Aquatic Center Classes
468	Reserved for Project #	543	Community Sports Clinic (7 & 8Th Sports)
469	Reserved for Project #	544	Youth Program
470	Reserved for Project #	545	Adult Sports
471	Reserved for Project #	546	Sports & Playgrounds
472	Reserved for Project #	547	Cogswell Recreation Program
473	Reserved for Project #	548	Aquatic Center
474	Reserved for Project #	549	Summer Concerts
475	Reserved for Project #	550	Senior Services
476	Reserved for Project #	551	Senior Services
477	Reserved for Project #	552	Place Grant
478	Reserved for Project #	553	Trips & Tours
479	Reserved for Project #	554	Contract Classes
480	Reserved for Project #	555	Marian Last Retirement Dinner
481	Reserved for Project #	556	Field of Dreams
482	Reserved for Project #	561	Parks & Recreation
483	Reserved for Project #	562	Communications & Marketing
484	Reserved for Project #	563	Special Facilities
485	Reserved for Project #	564	Children's Programs
486	Reserved for Project #	565	Holiday House & Children's Day Parade
487	Reserved for Project #	566	Young Americans Drill Team
488	Reserved for Project #	567	Contributions To Gateway Park
489	Reserved for Project #	568	Cinco De Mayo
490	Reserved for Project #	569	El Monte Chivas USA
491	Reserved for Project #	570	Transportation
492	Reserved for Project #	571	Transportation Administration
493	Reserved for Project #	572	Driver Operations
494	Reserved for Project #	573	Recreation/Special Transportation
495	Reserved for Project #	574	Dial-A-Ride
496	Reserved for Project #	575	Fixed Route
497	Reserved for Project #	576	Maintenance & Operations
498	Reserved for Project #	577	First Aide CPR Instructor
499	Reserved for Project #	578	Bus Pass Subsidy
		579	Other Projects
		580	Air Quality
		581	Air Quality - Administration
		582	Rideshare Program
	<u>Community Services (Dept 51)</u>		
511	Community Services Administration		
512	Communications & Marketing		

City of El Monte

Departmental Divisions

Div No.	Title	Div No.	Title
	<u>Projects</u>		<u>Projects (Continued)</u>
801	Public Works Yard Relocation	851	EDEN Financial Management System
802	Traffic Signals	852	Valley Circle
803	Arceo Park Picnic Shelters	853	Reserved for Project #
804	City Hall East Remodel	854	Reserved for Project #
805	Tree Planting (AQMD)	855	Reserved for Project #
806	Safe Route to School (Federal)	856	Reserved for Project #
807	Safe Route to School (State)	857	Reserved for Project #
808	Valley Drainage (West of Santa Anita)	858	Reserved for Project #
809	Street & Road Reconstruction	859	Reserved for Project #
810	Sewer Infrastructure	860	Reserved for Project #
811	Fire	861	Reserved for Project #
812	Street, Sidewalk, & Public Improvements	862	Reserved for Project #
813	Tyler Court	863	Reserved for Project #
814	Tyler Terrace	864	Reserved for Project #
815	Villas at Kagy Homestead	865	Reserved for Project #
816	Mercy House Affordable Housing	866	Reserved for Project #
817	Commercial Rehab	867	Reserved for Project #
818	WayFinding Program	868	Reserved for Project #
819	Lambert Park Improvements	869	Reserved for Project #
820	Jack Crippen Kitchen & Lobby Expansion	870	Reserved for Project #
821	Santa Anita/Valley Intersection	871	Reserved for Project #
822	Urban Forest Management Plan	872	Reserved for Project #
823	Urban Forestry Education Plan	873	Reserved for Project #
824	Ramona/Valley Intersection	874	Reserved for Project #
825	Gibson Mariposa Park Development	875	Reserved for Project #
826	Kranz Youth Soccer Field	876	Reserved for Project #
827	Kranz Community Gym	877	Reserved for Project #
828	Rio Hondo River Trail	878	Reserved for Project #
829	EECBG Energy Efficiency Conservation Block Grant	879	Reserved for Project #
830	Ramona/Tyler Project	880	Reserved for Project #
831	El Monte H/S Synthetic Track Phase II	881	Reserved for Project #
832	Garvey Underpass Pump Station Imp (EPA - Fed)	882	Reserved for Project #
833	El Monte Gateway Phase I (Transit Village)	883	Reserved for Project #
834	2009-2010 CDBG Street Improvement Project	884	Reserved for Project #
835	2009-2010 ARRA Street Improvement Project	885	Reserved for Project #
836	2009-2010 ARRA Sidewalk Improvement Project	886	Reserved for Project #
837	Rosemead Blvd Left Hand Turn Lane	887	Reserved for Project #
838	Bus Speed Improvement Project (Ramona/Badillo)	888	Reserved for Project #
839	10/11 TDA Sidewalk Project	889	Reserved for Project #
840	Bus Tunnel (Gateway)	890	Reserved for Project #
841	Little League Baseball Field (Gateway)	891	Reserved for Project #
842	Pony Baseball Field Relocation (Gateway)	892	Reserved for Project #
843	Parking Structure (Gateway)	893	Reserved for Project #
844	3629 Santa Anita Acquisition (Gateway)	894	Reserved for Project #
845	Other Infrastructure (Gateway)	895	Reserved for Project #
846	Traffic Demand Management (Parking)	896	Reserved for Project #
847	Rubberized Asphalt Project	897	Reserved for Project #
848	Street Signs	898	Reserved for Project #
849	Well No. 3 and 2A Blend Project	899	Reserved for Project #
850	City Hall HVAC		

City of El Monte Departmental Divisions

Div No.	Title	Div No.	Title
	<u>Redevelopment Activity</u>		<u>Misc</u>
911	CRA - Administration	969	Cable Access
915	General Long Term Debt	999	Replacement Funds
920	Redevelopment Property Tax Trust Fund		
921	El Monte Center		
922	El Monte Center #1		
931	El Monte Plaza		
941	CRA Low & Mod Income Housing		
951	East Valley Mall		
961	Downtown El Monte		
962	Downtown El Monte #2		
965	Downtown Em/Gunderson Demo (MTA)		
971	Plaza El Monte		
981	Northwest El Monte		
982	HUD 108 Guarantee / JT LLC Bankruptcy		
991	Valley Durfee		

City of El Monte Asset Accounts

#	Description	#	Description
1XXX	ASSETS		
11XX	CASH & INVESTMENTS	13XX	OTHER ASSETS
1110	Cash & Investments	1310	Due from Other Governments
1112	Pooled Cash	1311	Due From Other Funds
1113	General Checking Account	1312	Due From El Monte Center Project
1114	Interfund Cash	1313	Due From Downtown El Monte
1115	Petty Cash	1314	Due from CRA
1121	Payroll Account	1315	Due from External Parties
1122	Program Income Account	1332	Due To Other Funds
1124	Departmental Trust Account	1335	Advance to Fund (700) for Works Comp
1126	Worker's Compensation Account	1336	Advance to Fund (700) for Risk Mangmt
1127	Cash - Section 108 Guaranteed Loans	1337	Due from other Fund-Loan to DTEM Project
1128	Risk Management Account	1338	Advance To Other Funds
1129	Cash Reserved for Capital Outlay	1339	Advances to CRA DS Fund
1131	Cash - Section 108 Repayment	1341	Advances to other Interest - CRA
1132	Cash - Section 108 Disbursement Account		
1150	Cash With Fiscal Agent	14XX	INVENTORIES
1151	Cash With Fiscal Agent	1405	Deferred Charges
1152	Cash With Fiscal Agent - DSR Restricted	1411	Unamortized Bond Issuance Costs
1160	Investments	1413	Unamortized Gain/loss On Bond Issuance
1161	Local Agency Investment Fund	1414	Inventories - Fuel
1162	Investments - Current	1418	Inventories - Materials & Supplies
1163	Unamortized Discounts	1455	Prepaid Items
1175	Valuation Allowance	1478	Land Held for Resale
1176	FNMA STRIP VALUATION ACCOUNT		
1177	GOVT. SEC. UNAMORTIZED DISCOUNT	15XX	CAPITAL ASSETS
		1511	Land
12XX	ACCOUNTS RECEIVABLE	1512	Buildings and System
1211	Interest Receivable	1513	Accumulated Depreciation - Buildings
1212	Interest Receivable - CRA	1515	Improvements other than Buildings
1213	Interest Rec-CRA Downtown El Monte Proj	1516	Accum. Depn-Improvements other than Bldg
1214	Taxes Receivable	1517	General Plant - Building
1215	Prop 1A Securitization Program	1518	Machinery & Equipment
1216	Accounts Receivable	1519	Accum. Depreciation - Machinery & Equip.
1217	Allowance For Uncollectibles	1524	Infrastructure
1218	Accts Receivable-Curbs & Gutters	1525	Accumulated Depreciation - Infrastructur
1221	Accounts Receivable - Utility	1531	Construction In Progress
1222	Allowance for Uncollectible - Utility	1535	Amount Provided - Long Term Debt
1223	Accounts Receivable - Business License		
1224	Accounts Receivable-Off Duty Officers	16XX	INVESTMENTS - NONCURRENT
1225	Miscellaneous Accounts Receivable	1635	Amounts to be Provided - Long Term Debt
1228	Children's Lunch Program Fund	1641	Unamortized Issuance Cost-COP's 2003 A
1229	Allowance For Uncollectibles	1642	Unamortized Issuance Cost - COP's 2003 B
1235	Grants Receivable	1643	Unamortized Issuance Cost-2007 SR. TAB
1239	Retiree Insurance	1644	Unamortized Issuance Cost-2007 Subor TAB
1241	NSF Checks	1645	Unamortized Issuance Cost-2010A LRBs
1242	Notes Receivable	1646	Unamortized Issuance Cost-2010B LRBs
1243	Notes Receivable - Superstore	1699	Suspense Account
1244	Notes Rec - Pacific Place Expansion		

City of El Monte Liability Accounts

#	Description	#	Description
2XXX	LIABILITIES		
21XX	CURRENT LIABILITIES	22XX	DEPOSITS
2111	Accounts Payable	2274	Customer Deposits - Children's Services
2114	Compensated Absences Payable	2275	Customer Deposits - Transportation
2116	Contracts Payable	2277	Customer Deposits - Swim Team
2117	Actuarial Liability - General Liability	2278	Customer Deposits - Recreation Misc.
2118	Actuarial Liability - Workers Compensation	2279	Customer Deposits - Emergency Preparedness
2119	Current Portion Actuarial - Workers Compensation	2289	Customer Deposits - Miscellaneous
2120	Current Portion Actuarial - General Liability		
2121	Retention Payable	23XX	DUE TO OTHER FUNDS
2131	Sales Tax Payable	2311	Due to General Fund (from CRA)
2132	Property Taxes Payable	2338	Advances from CRA
2143	Payroll Payable	2339	Advances from Low/Mod Fund
2145	Benefits Payable		
		24XX	OTHER LIABILITIES
22XX	DEPOSITS	2411	Strong Motion Fees Payable
2211	Due to other Funds	2412	Strong Motion Fees Pay-Commercial
2212	Due To Other Government	2413	Strong Motion Fees-Pay Residential
2213	Intergovernmental Payable	2414	Green building Standards Deposit
2215	Notes Payable	2415	Deferred Revenue
2223	Retirement Party - Admin	2416	Unearned Rev-Pacific Place Debt Service
2224	Operations Sparkle Account	2417	Deferred Revenue - CRA Loans
2225	Cultural Commission Fundraisers	2422	Unclaimed Stale Dated Checks
2226	Grace Black Scholarship Fundraiser	2424	Business License Overpayment
2227	Veteran's & Homeless Assistance	2425	Accounts Receivable Overpayment
2228	Special Program Assistance	2426	Utility Overpayment
2229	Job fair		
2230	Children's Day Parade	25XX	PAYROLL LIABILITIES
2231	Advance From Other Funds	2501	Salaries Payable
2232	DMV Groundbreaking	2504	Federal Withholding Tax
2233	Holiday House	2505	Payroll Taxes Payable
2234	Police Community Relations Program	2506	Medicare Deductions
2235	Lightpole Banner Scholarship	2507	Retiree Medical
2255	Deposits Payable	2509	Retirement & Supp Retirement Payable
2256	Customer Deposit- Sewer Lift Station	2511	Notes Payable
2257	Customer Deposits - Public Works Imp	2512	Payroll Benefits & Deductions Payable
2258	Customer Deposits - Plan Check	2513	Deferred Compensation - P.S.T.
2259	Customer Deposits - Waste Diversion Bond	2521	Claims & Judgements Payable
2260	Customer Deposits - Vacant Property	2522	Dreaded Disease Insurance
2261	Customer Deposits - Planning	2525	Section 125 C - Employee Deductions
2262	Customer Deposits - Building	2531	Credit Union
2263	Customer Deposits - Group Insurance	2534	Benefits Payable
2264	Children's Lunch Program Fund	2535	Revenue Bonds Payable
2265	Deposits For Installation-new Svcs.	2536	Loan Payable - Section 108
2266	Deposits For Performance Surety Bnd	2538	Unamortized Bond Premiums
2267	Water Increased Deposits	2541	United Crusade
2268	Environmental Filing Deposit - Planning	2545	Garnishments
2269	Expediting Deposit - Planning	2546	Save Our Services (S.O.S.)
2271	Customer Deposits - Facility Rental	2547	Garnishment Fee
2272	Customer Deposits - Resident Campership	2548	Loan from 457/401a plan
2273	Customer Deposits - Trips & Tours	2551	Employee's Association

City of El Monte Liability Accounts

#	Description	#	Description
2XXX	LIABILITIES		
25XX	PAYROLL LIABILITIES		
2553	Miscellaneous Employee's Dues		
2591	Miscellaneous Deductions		
27XX	LONG TERM DEBT - CURRENT		
2703	Accrued Interest Payable		
2711	Notes Payable - Current		
2712	Bonds Payable - Current		
2715	Self Insurance Claims Liabilities		
2717	Compensated Absences Payable		
2718	Other Post Employment Benefits Liability		
2722	Revenue Bonds Payable		
2723	Special Assessment Bonds		
2725	Capital Leases Payable		
2731	Tax Allocation Bonds - Current		
2741	Certificate of Participation-Taxable		
2742	Certificate of Participation-Non Taxable		
2755	Capital Leases Payable		
28XX	LONG TERM DEBT NON-CURRENT		
2803	Accrued Interest Payable		
2811	Loans Payable - General Fund		
2812	Bonds Payable - Current		
2813	Loans Payable - CDBG		
2814	Loans Payable - HOME		
2815	Loans Payable - Section 108		
2816	Loans Payable - UDAG		
2817	Loans Payable - Water		
2821	Capital Leases Payable		
2822	Revenue Bonds Payable - Noncurrent		
2823	Special Assessment Bonds Pay Noncurrent		
2824	Deposits Payable		
2825	Revenue Bonds Payable - Due w/in one yr		
2831	Tax Allocation Revenue Bond-Non Current		
2832	Self Insurance Claims Liabilities		
2833	Compensated Absences Payable		
2834	Special Assessment Bonds		
2841	Cert of Participation TExempt Noncurrent		
2842	Cert of Participation Taxable Noncurrent		
2845	Notes Payable - Noncurrent		
2846	Capital Leases Payable - Noncurrent		
2851	Unamortized Bond Premiums		
2853	Unamortized Gain/Loss on Defeasance		
2854	Unamortized Bond Discounts		
2855	Capital Leases Payable - Noncurrent		
2857	Unamortized Cost of Issuance		
2861	Advances From General Fund (to CRA)		
2892	Treasurer's Equity		

**City of El Monte
Reserves**

#	Description	#	Description
3XXX	RESERVES		
31XX	FUND BALANCE RESERVED	35XX	NET ASSETS RESTRICTED
3101	FB - Reserve for Encumbrances	3501	Net Assets Restricted for Debt Service
3102	FB - Reserved For Prepaid Costs	3511	Contributed Capital
3103	FB - Reserved for Inventory	3512	Investments of Cap Assets net of Re Debt
3105	FB - Reserved For Deposits		
3106	FB - Reserved For Inventories	37XX	NET ASSETS UNRESTRICTED
3108	FB - Reserve for Land Held for Resale	3712	Net Assets Unrestricted
3109	FB - Reserve for Notes Receivable		
3110	FB - Reserved for Deposit Receivable	38XX	CONTROL ACCOUNTS
3111	FB - Reserved For Loans Receivable	3811	ESTIMATED REVENUES
3114	FB - Reserved For Advances To Other Fund	3814	REVENUES
3116	Reserve for Proposition 1B	3821	APPROPRIATIONS
3117	Reserve for AB2928 (Traffic Congestion)	3825	EXPENDITURES
3118	FB - Reserve For Equipment Loss	3833	ENCUMBRANCES
3121	FB - Reserved For Capital Projects	3855	Amount Provided For Long Term Debt
		3899	GL Clearing
32XX	FUND BALANCE UNRESERVED - DESIGNATED	3841	Budgetary Fund Balance
3211	FB - Designated For Debt Service Funds	3833	Encumbrances
3212	FB - Designated For Art In Public Places		
3215	FB - Designated For Capital Projects		
3231	FB - Designated For Contin Appropriation		
3233	FB - Designated For Freeway Cleanup		
3235	FB - Designated For Risk Management		
3237	FB - Designated For Retirement		
3238	FB - Designated For Compensated Absences		
3241	FB - Designated For Working Capital		
3245	FB - Designated For Claims & Judgments		
33XX	FUND BALANCE UNRESERVED		
3311	FB - Unreserved/Undesignated		
3314	FB - Reserve For Advances To Other Funds		

City of El Monte

Revenue Accounts

A/C No.	Title	A/C No.	Title
<u>REVENUE FROM OTHER AGENCIES/GRANTS</u>		<u>REVENUE FROM OTHER AGENCIES/GRANTS</u>	
4200		4248	Claim Reimb Older American Act III E
4201	Motor Vehicle Licenses	4249	Employing Agent Support
4202	Motor Vehicle In Lieu Tax	4250	Rio Hondo River Trail Land & Water Grant
4203	Off-highway Fees	4251	State Grants
4204	Trailer Coach Fees	4252	Local Law Enforcement Block Grant
4205	VLF Backfill	4253	State Forfeiture Funds
4206	Gas Tax - Section 2106	4254	ABC Grant Allocation
4207	Gas Tax - Section 2107	4255	Park Bond Act Grant
4208	Section 2107.5 Revenues	4256	Alcohol Safety & Prevention Grant
4209	Gas Tax - Section 2105	4257	DUI Mini Grant
4210	Gas Tax - Section 2103	4258	Sobriety Checkpoint Grant
4211	Homeowners Property Tax Relief	4259	Lashbrook Park RMC Grant Reimbursement
4212	State Transportation - AB2928	4260	HHW - 13th Cycle
4213	Congestion Relief Fund - Prop 1B	4261	Returns On Rtd Passes
4214	Local Transportation Dev Act - TDA	4262	Return On Foothill Passes
4215	ARRA-RSTP (FEDERAL)	4263	Bus Shelter Advertising
4216	ARRA-TEA-RIP (STATE)	4264	Access Fare Reimb-Fixed Route
4217	Excise Tax Refund(from the IRS)	4265	FTA Grant Reimbursement
4218-4221		4266	Access Farebox Grant Reimbursement
4224	Air Quality -AB2766 Allocation	4267	Metrolink Farebox Revenue
4230	Federal Grant Prior Year Carry Over	4268	Metrolink Commuter Subsidy
4232	Housing & Com Dev Block Grant	4269	Gibson Mariposa - RMC Grant / HHW - 14th Cycle
4234	Emergency Shelter Grant Fund	4270	Beverage Recycling DOC
4235	Sr. Citizens Nutrition Program Grant	4271	Kranz School Youth Soccer & Rec Grant/Beverage
4236	Children's Lunch Program Grant	4272	Rio Hondo River Trail - Rec Trails Grant
	<u>REVENUE FROM OTHER AGENCIES/GRANTS</u>	4273	Gibson Park - LA County Reginal Park/Open Space
4294-4298		4274	Gibson Park - Urban Parks Grant
4299		4275	SC13125 Sobriety Check Point Grant
	City Non Match	4276	Sunday Fixed Rate
4300	<u>CHARGES FOR SERVICES</u>	4277	Fuel for Sunday Service
4301		4278	New Transit Bus
4302	Franchise Annual Service Fee	4279	Marketing Grant
4303	Miscellaneous Fees	4280	Reimbursement 2009 JAG
4304	Administrative Fee	4281	Reimbursement 2009 ARRA JAG
4305	Facility Fees	4282	Reimbursement JAG DJBX133
4307	Election/City Clerk	4283	JAG 2011
4308	NTD Reporting Fee	4284	Well #3 Blening Project
4309	Department Service Charges	4285	Safe Routes to School (State)
4310	Permit Committee Application Fees	4286	Rubberized Asphalt
4311		4287	Safe Routes to School (Federal)
4312	NSF Collection Fee	4288	
	Code Enforce. Chges Serv- Nonfine	4289	
4320	4313-4319	4290	
4323	Public Safety	4291	
4324	HRTOP Impound Report	4292	City In-Kind
4325	Towing And Impound Fees	4293	

City of El Monte

Revenue Accounts

A/C No.	Title	A/C No.	Title
4326	Admin Tow Fees/DUI Impound		<u>CHARGES FOR SERVICES</u>
4327	Helicopter Program Fees	4361	Engineering Service Fees
4328	Community Services Program Fees	4362	Sewer Inspection Charge
4331	Booking Fees	4363	Weed Abatement Fees
4333	Special Fire Protection Services	4364	Valley Mall Solid Waste Fee
4336	Witness Fees	4365	HHW Program Charge
4337	Fire Prevention Processing Fees	4366	Klingerman Bonwood Waste Fee
4340	Vice Vehicle Seizure Program	4367	
4341	Planning	4368	
4342	Planning Service Fees	4369	
4343	Zoning & Subdivision Fees	4370	Community Services-Parks & Recreation
4344	General Plan Maintenance Surcharge	4371	Sports & Activities Fee
4345	Planning Plot Plan Review Fee	4372	Children's Events And Services
4349	Planning Sign Permits	4373	Admission Fees
4350	Planning Fees - Miscellaneous	4374	Class Fees-Swim Team
4351	Building	4375	Aquatic Miscellaneous Fees
4352	Plan Review Fee	4376	Scuba Fees
4353	Plan Check Fees	4377	Aqua Aerobics
4354	Technology Enhancement Surcharge	4378	Springboard Diving
4355	Building Department Fees	4379	Snack Bar
4356	Landscape P/C Permit	4381	Aquatic Facility Rentals
4357		4382	Class Fee-Contract Instruction
4358		4383	Trips & Tours
4359		4385	Adult Sports
4360	Hazmat Recovery Fund	4386	Youth Sports
			<u>IMPACT FEES</u>
4601	<u>INTEREST/GRANT PROGRAM INCOME</u>	4401	Park Facilities Impact Fee
4602	Interest Income / Interest Revenue	4402	Quimby Fees
4611	Interest Income - AB2928	4411	Traffic Signal Impact Fees
4619	Interest Income - Others	4412	Street & Traffic Facilities Impact Fees
4621	Interest Income - CRA	4415	Sewer Facilities Impact Fees
4621	Sewer Rental Income - 2010 Bond	4416	Storm Drain Facilities Impact Fees
4622	10736 King Court	4418	NPDES Fees - Delete See 4822
4623	Cell Site Lease - Zamora Park		<u>FINES & FORFEITURES</u>
4624	Water Rental Income - 2010 Bond	4501	Parking Ticket
4625	Program Income	4502	Court Fines
4626	Escheats	4503	Traffic Fines
4627	UnSpend Reprogrammed	4505	Foreclosure Registration Fee
	Carryover Funds	4506	Foreclosure Permit Fee
	4628-4660	4507	Foreclosure Penalties
4661		4508	Foreclosure Deposit
	Internal Service Charges	4511	Fines - Civil Confinement
	4662-4700	4512	Fines And Bail Forfeitures
4701	<u>MISCELLANEOUS REVENUES</u>	4515	Red Light Photo Enforcement
4702	Sale Of Property	4517	Code Enforcement Fines
4704	Sale Of Vehicles	4518	Graffiti Vandalism Restitution
4705	Sale Of Maps, Books, Others	4519	Admin. Compliance Citation Fines

City of El Monte

Revenue Accounts

A/C No.	Title	A/C No.	Title
4706	Commission on Public Telephone		
4707	Contributions & Donations		
4708	Commissions on Vending Machines Capital Contributions		
4709	<u>MISCELLANEOUS REVENUES</u>		
4710	Centennial Banner/Signs/Light Pole		
4711	Centennial Events		
4712	Centennial Contributions & Donations		
4713	Centennial Dinner		
4716	Centennial Merchandise		
4718	Art In Public Places Contributions		
4722	Track & Field Meet		
4723	Cash - Over And Short		
4724	NSF Collection Fees		
4725	Reimbursements - CRA		
4726	Reimbursements - Others		
4727	Reimbursements - Projects		
4728	Reimbursement Damage To City Property		
4729	SB90 Mandated Cost Reimbursements		
4730	Write off of old Outstanding Checks		
4731	Reimbursement - FEMA		
4732	Graffiti Removal Fees		
4733	Visitation Revenue		
4751	Police Unclaimed		
4761	Services To Other Programs		
4791	Internal Service Charges Miscellaneous Revenue		
4801	<u>OTHER MISC. REVENUES</u>		
4802	Water Sales		
4803	Penalties		
4804	Shut-off Notices Revenue		
4805	Meter Lock-off Revenue		
4806	Meter Removal Revenue		
4807	Lease - Water Rights		
4808	Fire Flow Testing Domestic Meter Service Fee		
			<u>OTHER MISC. REVENUES</u>
		4809	Fire Service Fee
		4811	Haz-mat Fees
		4821	Sewer Service Fees
		4822	NPDES Fees
		4870	General Long Term Debt
		4871	General Obligation Bond
		4872	Tax Allocation Bond/Bond Proceeds
		4873	Revenue Bonds Proceeds
		4874	Special Assessment Bond
		4875	Other Bonds Issued
		4876	Premium On Bonds Sold
		4877	Lease Revenue
		4878	Loan Proceeds
		4879	Loan Repayment Revenue
		4880	Fiduciary Funds
		4881	Employee Contribution
		4882	City Contribution
		4883	Retiree Contributions
		4885	Reimbursement From Other Funds
		4891	Cable Usage Annual Funding
		4892	Sales & Services
			<u>TRANSFERS IN</u>
		4901	Transfer In From General Fund
		4902	Transfer in from Water Operating Fund
		4903	Transfer in from Water Authority Fund
		4904	Transfer in from Retirement Fund
		4905	Transfer in Parking & Bus Imp Area Fund
		4906	Transfers In Program Income
		4808	Transfer in from EB-5
		4909	Transfer in from Gas Tax Fund
		4910	Transfer in from Police Traffic Program
		4911	Transfer From Rehab. Fund
		4912	Transfer in from Misc Grant Fund
		4913	Transfer in from Sewer Fund (650)
		4914	Transfer In - from CDBG for Pacific PL
		4915	Transfer in from Quimby Act
		4916	Transfer in from Park Facility Fund
		4917	Transfer in from Special Funds
		4918	Asset Forfeiture
		4919	Waste Diversion
		4971	Transfer In - from El Monte Center
		4972	Transfers In from Debt Service Fund
		4973	Transfers in - from EM Center Amend #1
		4974	Transfer in Public Facilities Fee Fund
		4975	Transfers in - from El Monte Plaza
		4976	Transfers In - CRA Low & Mod Housing Fund
		4977	Transfers In - from East Valley Mall
		4978	Transfers in - from Downtown El Monte
		4979	Transfers In - from Downtown EM Amend #2
		4981	Transfers In - from Plaza El Monte
		4982	Transfers in - from Northwest El Monte
		4983-4998	
		4983	Transfers In - from Valley Durfee
		4999	Transfer in from DSR

City of El Monte

Expense Accounts

A/C No.	Account Title	A/C No.	Account Title
<u>SALARIES AND WAGES</u>		<u>CONTRACT SERVICES</u>	
5111	Salaries - Full Time	6120	Actuarial Valuation
5113	Salaries - Sworn	6121	Other Professional Services
5125	Salaries - Part Time	6125	Legal Services
5126	Police Reserves	6126	Used Oil Recycling Consultant Services
5127	Crossing Guard	6127	Technical Contract Services
5129	Salaries - Elected/Appointed	6128	Physical/Psychological/Other Exams
5131	Salaries - K9 Overtime	6129	Lead Paint Abatement
5132	Salaries - Overtime	6130	Not Used
5133	Salaries Overtime - Sworn	6131	Fire Contract Services
5135	Salaries Overtime - Court	6132	Paramedic Pass-Through Credit
5136	Stipends	6133	Water Collection Services
5141	Workers' Compensation Salary Cont.	6134	Waste Collection Services
5142	Employee Assistance Program	6135	Booking Fees
5144	Incentive Pay	6136	Valley Mall Tax AB 103
5181	Car Allowance	6137	Crossing Guard Services
5185	Tool & Equipment Maintenance Allowance	6138	Engineering/Planning Services
5189	Uniform Allowance	6139	Construction Management
5191	Fringe Benefits	6141	Liability Insurance Premiums
5195	Kitchen Aide (Non-Match)	6142	Workers' Compensation Premium
5196	Volunteers	6143	Surety Bonds
		6144	Contribution to Pool / Reserves
		6145	Claims Paid
		6146	Auto Policy
		6147	Boiler and Machinery
		6148	Crime Policy
		6149	Helicopter Policy
		6150	Misc. Insurance Policy
		6151	Property Insurance
		6152	Pass Through Not Withheld (Statutory)
		6153	Property Tax Increment Pass Thru
		6154	Property Tax Administration Charges
		6155	Administrative Fee/Other Adjustments
		6156	ERAF Payment
		6157	33401 - LA County Share of 2%
		6158	33676 - Other Agency Share of 2%
		6159	Administration Cost Allocation
		6162	Elections
		6165	Rent
		6171	Dial A Ride
		6172	Special Transit
		6173	Bus Pass Subsidies
		6175	Fixed Route Transit
		6177	Bus Trips
		6197	Unanticipated Costs
			<u>MATERIALS AND SUPPLIES</u>
6111	General Contract Services	6211	Office Supplies
6112	Waste Disposal	6213	Postage
6113	Lead Based Paint Abatement	6215	General Supplies
6114	General Plan Amendment	6216	Other Supplies
6115	Professional Services	6218	Office Equipment - Non Capital
6116	Environmental Services	6221	Dues And Subscriptions
6117	Audit Services	6226	Advertising & Publishing
6118	Street Sweeping		
6119	Feasibility Study (09/10 SR60 Corridor)		

City of El Monte

Expense Accounts

A/C No.	Account Title	A/C No.	Account Title
<u>MATERIALS AND SUPPLIES (Continued)</u>		<u>UTILITIES</u>	
6231	Meetings	6419	Utilities - Other
6241	Travel & Conferences	6421	Utility - Gas
6245	Training	6425	Utilities - Water
6247	Training	6431	Other Utility
6248	Uniform/Safety Equipment	6545	Training
6251	Advertising	<u>DEBT SERVICE</u>	
6253	Printing	7111	Principal
6255	Administration Fee	7112	Interest Expense
6256	Bank Service Charges	7113	Principal to HUD - Pacific Place
6257	Internal Service Charge	7114	Interest to HUD - Pacific Place
6258	Tools & Minor Equipment	7115	Principal to HUD (Peck & Ramona)
6261	Computer Supplies & Software	7116	Interest to HUD (Peck & Ramona)
6263	Jail Medical Expense	7117	Principal to HUD (Aquatic Center)
6264	Mileage Reimbursement	7118	Interest to HUD (Aquatic Center)
6265	Fuel & Oil	7119	BAB Subsidy
6266	Special Department Expense	7121	Cost of Issuance
6267	Jail Expense	7123	Underwriter's Discount
6268	Community Promotions	7125	Letter of Credit (LOC) Fees
6269	HHW Disposal	7127	Remarketing Fees
6279	Public Service Events	7129	Trustee's Fees
6281	Employee Awards & Events	7131	Arbitrage Fees
6291	City Council Requests & Events	<u>OTHER DEBT SERVICE</u>	
6292	Program Expense	7211	Other Financing Costs
6293	Allocations	7212	Other Debt Interest
6294	Donations/Contributions	7215	Write Off of Bad Debts
6295	Centennial Banner/Signs/Light Pole	7217	Other Debt Payment Interest - City
6296	Centennial Dinner	7218	Other Debt Payment Principal - CRA
6297	First Time Home Buyers	7219	Other Debt Payment Interest - CRA
6298	Centennial Events	<u>PROPERTY LEASES & RENTALS</u>	
6299	Volunteer Expenses	7311	Deferred Lease Charge
<u>MAINTENANCE AND SERVICES</u>		7354	Sewer Lease of Facility - 2010 Bond
6311	Office Equipment Maintenance	7355	Water Lease of Facility - 2010 Bond
6315	Equipment Maintenance	7356	Bus Lease Principal Expense
6321	Computer Maintenance & Repairs	7357	Bus Lease Interest Expense
6322	EDEN Annual Maintenance	7358	Helicopter Lease Interest Expense
6331	Property Maintenance & Repairs	7359	Property & Equipment Lease
6332	R & M Space	7999	Refunds
6335	Vehicle Maintenance & Repair	<u>CAPITAL OUTLAY</u>	
6336	Helicopter Maintenance	8111	Land
6337	Helicopter Rebuild	8112	Construction in Progress
6341	Bad Debt Expense	8113	Infrastructure
6342	Loan Forgiveness/Superstore	8115	Buildings
6344	Assessments & Taxes	8121	Improvements Other Than Building
6351	Loans	8123	Sitework & Site Improvements
6352	Grants	8131	Machinery & Equipment
6353	Emergency Grants	8132	Vehicle
6399	Depreciation Expense	8133	Vehicles
<u>UTILITIES</u>			
6411	Utilities - Telephone/ Internet		
6412	Cell Phone Expenses		
6413	Ipad/Tablet Subscription		
6415	Utilities - Electricity		
6416	Utilities - Water		
6417	Utilities - Gas		

City of El Monte

Expense Accounts

A/C No.	Account Title	A/C No.	Account Title
<u>CAPITAL OUTLAY</u>		<u>STREET IMPROVEMENTS</u>	
8134	Vehicle Wrap/Printing	8401	Street Improvements
8135	Motorcycles	8402	Street Overlays
8137	Helicopter	8403	Bus Stop Shelters & Benches
8141	Furniture & Fixtures	8404	Traffic Signal at Santa Anita/Lower Azusa
8142	Office Equipment	8405	Wheel Chair Ramps/Various Location
8145	Computer Equipment & Software	8406	Traffic Signal at Peck/Ramona
8146	Information Technology Enhancement	8407	Traffic Signal at Peck/Fineview
8151	Public Art	8408	Street Signs
8155	Other Equipment	8409	Traffic Signal at Garvey/Santa Anita
8147	Eden Financial Management System	8451	Traffic Signal
		8461	Storm Drain Projects
<u>CAPITAL IMPROVEMENT</u>		<u>INFRASTRUCTURE</u>	
8201	Land/Easement/Right of Way	8501	Sewer Projects
8202	Traffic Study	8551	Infrastructure
8203	Environmental Testing		
8204	Environmental Impact Report	<u>PARK IMPROVEMENTS</u>	
8205	Appraisal & Environmental Services	8601	Park Improvements
8206	Specifications	8651	Water Main Replacement - Construction
8207	Utility Relocation	8653	AQMD Tree Planting
8208	Final Design		
8209	Permits & Inspections	<u>REHABILITATION GRANTS</u>	
8210	Engineering	8771	Commercial Rehab Grants
8211	Planning & Design	8779	Residential Rehab Grant
8212	Project Management	8780	Job Creation Grant
8213	Publishing/Notices	8789	Business Expansion Grant
8214	Construction Management		
8215	Architecture	<u>SPECIAL EVENTS/ PROJECTS</u>	
8216	Construction Audit	8801	Event Planning
8217	Demolition	8802	Special Events*
8218	Site Preparation	8803	Audit/Compliance
8219	Grading		
8220	Relocation	<u>TRANSFERS OUT</u>	
8221	Construction Costs	9108	Transfer to Section 108 for Pacific Place
8222	Landscape	9109	Transfer To General Fund
8223	Community Outreach	9110	Transfer to Art in Public Places
8224	Other Professional Services	9111	Transfer to Misc Grants Fund
8225	Developer Fees	9112	Transfer to Park Bond Fund
8226	Loan/GAP/Bridge Financing	9115	Transfer to Vehicle Replacement Fund (715)
8227	Interest/Cost of Carry	9120	Transfer to Equipment Replacement Fund (720)
8228	Renovations	9121	Transfer out of the General Fund
8229	Empty	9162	Transfer To Debt Service Fund
8230	Empty	9163	Transfer to State NSP Grant
8231	Empty	9171	Transfer Out To Project Fund
8232	Empty	9172	Transfer to Capital Project Fund (500)
8233	Empty	9176	Transfer To Low Income Fund
8234	Empty	9188	Transfers To Self Insurance Funds
8235	Power Washer 180-124	9301	NPDS Project
		9915	Transfer to Vehicle Replacement Fund (715)
		9920	Transfer to Equipment Replacement Fund
		9921	Transfer to Fund 554 (Downtown El Monte)
<u>BUILDING & FACILITY IMPROVEMENT</u>			
8301	Building & Facility Improvement		
8311	CNG Station Upgrade		