

# City of Yreka

## Chart of Accounts (COA) Springbrook

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# Account Number

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- 15 digit account code

**FF-DDD-RRRR-OOO-SSS**

- **F- Fund**; purpose for the use of the money

**D- Department**; function/department using the money

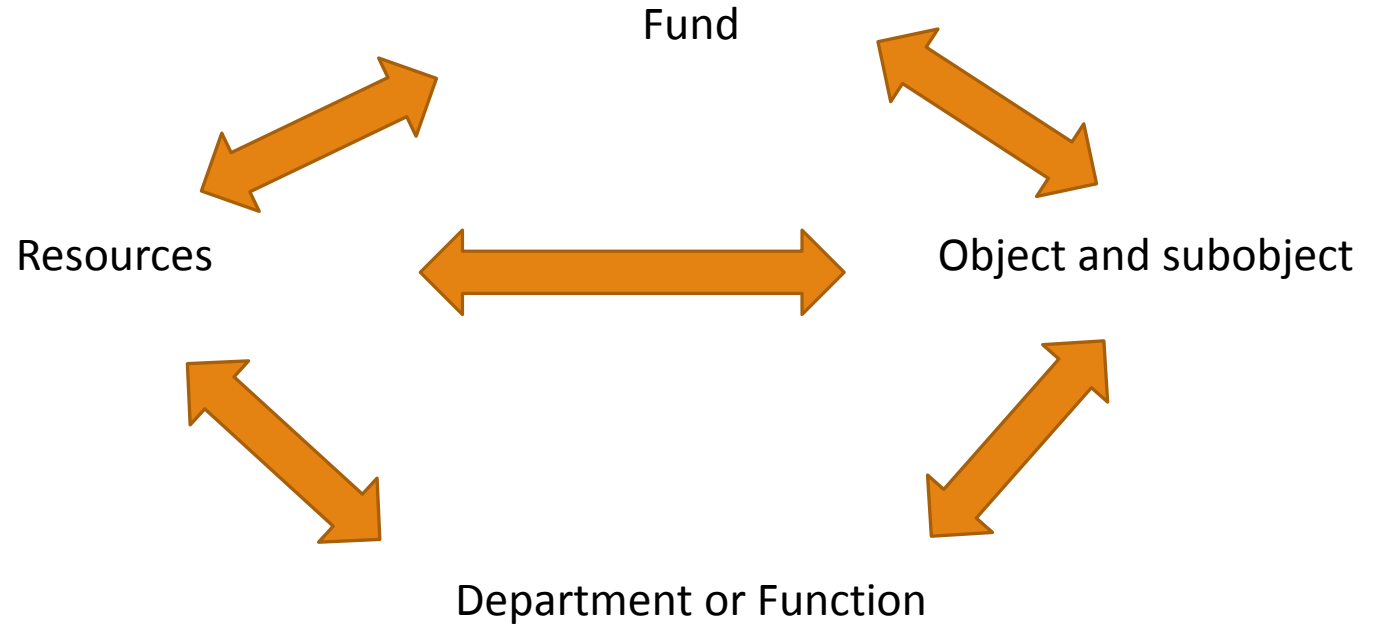
**R- Resource**; special projects and grant funding

**O- Object**; type of expenditure

**S- Subobject**; further describes the **Object**

# Account Number by Section Parts

- Objects and Resources are consistent across all funds



# Purpose of the COA

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- **Consistent account code structure-** allows for continuity of objects across different departments
- **Financial reporting-** reports what was spent but does not tell what was done
- **Functional reporting-** identifies where money is spent by function
- **Grants/Restricted funds-** matches revenue with expense

# Fund

- Fund accounting is used
- Maximizes accountability rather than profitability
- Matches current revenues with current expenses

Account Number	Description
00	Memo Accounts
01	General Operating
02	GF Donated
03	GF Volunteer Fire
04	Crandell Restricted
08	Assigned GF Reserves
09	GF Capital Reserves
10	GF Capital Outlay
11	GF Building and Construction
20	Road and Street
21	Local Traffic Fund
24	Traffic Safety
30	Spec Rev - Fire Tax
31	Spec Rev - LF Assessment
32	Spec Rev - DIF Fees
50	Landfill Enterprise Fund
60	Spec Grants - Capital Outlay
65	Community Development Grants
70	Water Operating
71	Water Capital Projects
72	Water Debt Servicing
74	Water Reserves
80	Wastewater Operating
81	Wastewater Capital Projects
82	Wastewater Debt Servicing
84	Wastewater Reserves
90	Payroll Clearing

# Department

- Full description of departments and their budgets can be found in the biannual budget documents
- [http://ci.yreka.ca.us/sites/ci.yreka.ca.us/assets/files/Draft\\_Departmental\\_Budgets\\_2014-2016.pdf](http://ci.yreka.ca.us/sites/ci.yreka.ca.us/assets/files/Draft_Departmental_Budgets_2014-2016.pdf)

Account Number	Description	330	Public Transportation
000	Unassigned	350	Vehicle Maintenance
010	City Council	360	Airport
020	Administration	370	Municipal Services Center
030	Finance	380	Waste Disposal
040	Legal	390	Storm Drains
050	Information Technology	400	Parks
060	Planning	410	Recreation
080	Building Maintenance-City Hall	420	Swimming Pool
090	Community Service & Promotion	450	Senior Services
110	Non-Departmental	451	C1
140	Channel 4 TV	452	C2
150	GIS	453	C3
200	Police	460	Comm. Concerts/ Portable Stage
201	K-9	470	Community Theater
205	DARE	480	Community Center
210	Fire	500	Water Distribution
220	Building Inspection	510	Water Supply and Treatment
230	Animal Control	520	Water Conservation (BMP)
300	PW Administration	550	Sewage Collection
310	Streets	560	Sewage Disposal
311	Street Sweeping	600	Community Development
312	Street Lighting	610	Redevelopment
313	Weed Control	620	Housing
320	Traffic Safety	630	Economic Development

# Resource

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- **Internally Restricted:** 0000-2999
  - Internal project tracking
- **Federally restricted:** 3000-5999
  - Federal grants
- **State restricted:** 6000-8999
  - State grants
- **Otherwise restricted:** 9000-9999
  - Private grants, endowments

# Object

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- **Wages:** 100-109
- **Wages** (reserve, not used): 110-299
- **EE** (Employee) and **ER** (Employer) **benefits:** 300-399
- **Direct costs:** 400-499
  - Costs directly applied to services, e.g. parts
- **Other operating costs:** 500-599
  - Costs not directly applied to services, e.g. administration
- **Infrastructure:** 600-699
  - acquisitions and improvement of infrastructure assets, e.g. buildings and equipment
- **Debt servicing :** 700-799
  - transfers and other outflow
- **Revenue accounts:** 800-899
  - tax, fee, and intergovernmental revenue, and other cash inflows
- **Balance sheet assets:** 900-949
  - cash, current receivables, and current assets
- **Liabilities:** 950-969
  - current payables, notes payable, and long-term debt
- **Fund balance accounts:** 970-999
  - owners equity



## Resources (as of 6/24/15)

Account Number	Description		
		3015	PFW Grnwy Master Plan \$29K
0000	Unrestricted	3016	USDA COP 3 2003
1000	Park Statue	3017	TE ARRA Greenhorn/Oregon Bike
1001	Red Scarf	3018	DOJ ARRA 09-SB-B9-3370 grant
1002	Arboretum	3019	DOJ Bullet Proof Vest Purch
1003	K-9	3020	USDA WTR COP 2010
1004	DARE	3022	YMCA Rec Center Improvements
1005	Yreka Creek	3023	USFS-Yreka Crk Mstr Pln \$13K
1006	Bo Hitson	3200	PTA01 Sewer Mstr Plan
1007	Traveler's Aid	3201	Downtown Market Study Grant
1008	Teen Fund	3202	Greenhorn Park Use & Rec
1009	Senior "Trust"	3203	06EDBG2611 Enter Zn \$45,526
1010	Snow Removal	3204	06STBG2612 Water Conser \$35K
1011	YVFD Museum	3205	07PTAG3673 Income/Franco \$70K
1012	Senior Activity	3206	07PTAE3136 Black/Brnflid \$70K
1015	Yreka Portable Stage	3207	05PTAA1479 GIS Base Map Grant
1016	Blacks Building	3208	04PTAA0803 Wtr Mstr Plan
1017	North Street Apartments	3209	C1 Nutr Federal Rev
1018	Stewart Trust Donation	3210	C1 Nutr USDA
1019	Hi Ridge Agric Parcel	3211	C2 Nutr Federal
1020	PERS Pension Liab 2005	3212	C2 Nutr USDA
1022	Biomass Feasibility Study	3213	IIIB Transportation Federal
2000	Community Center Deposits	3214	05PTAA1479 CDBG Sewer Expan
2001	Community Theater Deposits	3215	EPA 09 Brownfields \$400K
2002	Planning Deposits	3216	08PTAE5415
2003	Sidewalk in Lieu	3217	09PTAG6494 Osgood/WtrConservat
2004	Parkland Reserve	3218	09PTAE6556 BioMass
2005	Police Asset Forfeiture	3500	99EDBG0675
2006	Parking Fees	3501	02EDBG0895
2015	Yreka Portable Stage Deposit	3502	05EDBG1968
2016	Inkind PFW	3503	05STBG1422
2017	In-Kind Services Senior Prog	3504	08STBG4782
3000	05FEMA Greenhorn Bridge Repair	3505	08EDEF5874
3001	Downtown Bike/Ped Path-TEA	3506	06EDBG2703
3003	Small Diameter Log Kiosk	3507	00STBG1454 Inflow Infiltrate
3005	Safe Routes - School Project	3508	01STBG1620 PH2 Sewer Rehab
3008	PFW No Yreka Cr Aug \$110K	3509	05STBG1422 PH3 Sewer Replmt
3009	PFW Oberlin 45K Weeds Closed	3510	10 STBG Sewer Appl
3010	USDA Arboretum	3511	RLA CDBG SD Fairchild/West
3011	Safety Belt Grant	6000	SCADA Prop 50
3012	FEMA Effl. Disposal	6001	STIP - Phillipe Lane
3013	FEMA Effl. Mitigation	6002	STIP - Greenhorn Rd 2215 \$638K
3014	FEMA Small Emergency Project	6003	STIP - Lennox & Gold

6004	STIP - Fairlane 2294 \$640K	9007	FFF GH Park Grant Appl
6005	STIP - Oberlin 2292 \$386K	9425	Campbell Tract
6006	STIP - 4th St 2297 \$570K	9426	Baker Tract / Lucas
6007	STIP - Coll 2296 \$1.028K	9435	Shasta Belle
6008	STIP - Buses Senior Trans		
6009	Rvr Prkwy Design \$1.429M		
6010	STIP - Foothill Rehab PPNO2452		
6011	STIP - Bruce St 2295 \$25K		
6012	STIP - Oregon PPNO2293 \$30K		
6013	WFH1 04-074 \$213,177		
6014	WFH2 05-168 \$453,684		
6015	DWR Urban Streams \$300K		
6016	SW Attenuation 5MM Prop 40		
6017	Greenhorn Access R'ZBerg \$296K		
6018	SD ECO Mitig Rac \$85K		
6019	STIP - Cape Seals 2298 \$600K		
6020	JHBP Grant-Comm Ctr Flooring		
6021	Prop 40 Parks-Rstrm \$206,970		
6022	YMCA Rec Ctr Improvements		
6023	Tennis Courts Resurface		
6024	River Parkway Acquis \$72K		
6025	Prop1B Bond Proc-Road Rep 400K		
6026	Traffic Congestion		
6027	Cal Trans @ Florentine		
6028	RTA Tebbe		
6029	Rvr Parkway Grnt App TBA		
6030	UTA Bus Barn PPNO 2451		
6031	Prop40 RZ Backfill		
6032	Bike Path Grates, Signage \$75K		
6033	CDAA 05 Floods (State Match)		
6034	Osgood Detention Basin		
6035	Flood Corridor Grnt - DWR		
6500	COPS		
6501	Prop 172		
6502	C1 Nutr State		
6503	C2 Nutr State		
6504	IIIB Transportation State		
6505	Recycling Grant		
6506	POST		
9001	SRCF GHPED-Bridge \$25K		
9002	Norris - 108 W Miner		
9003	Ford - Yreka Portable Stage		
9004	Walmart - DNA Test Kits		
9005	Ford - GH Park Development		
9006	GDPI - Jackson Middle School		

## Object

Account Number	Description		
		534	County Taxes
100	Wages	535	Fees and Fines
102	Overtime	542	Pass Thru Revenues
103	Regular Part Time	543	Refunds
104	Seasonal Help	560	Allocations
106	Fire Advisory Board	561	Promotional Allocations
107	Wage Abatement	590	Inter-resource Transfer
108	Wages - Mutual Aid	610	Land
109	Wages - Volunteer	615	Land Improvements
300	Benefits	620	Bldg Acquisition & Improvement
320	PERS	625	Road/Sidewalk/Curbs Infrastr
330	Taxes	650	Equipment Replacement
340	Health & Welfare	680	Capitalization of Expenses
350	Unemployment Insurance	690	Capital Outlay Asset Reclass
360	Workmen's Compensation	740	Debt Servicing - Principal
370	Retiree Benefits - PERS	745	Debt Servicing - Interest Exp
380	Other OPEB Benefits	760	Interfund Transfers Out
390	Insurance	801	Secured/Unsecured Property Tax
416	Operating Cost-Spec Dept Supp	802	Supp Sec/Unsec Property Tax
418	Operating Cost - Utilities	805	Other Property Taxes
420	Direct Costs - Maint & Ops	806	Int, Pen & Deliq Taxes-Prop
421	Direct Costs - Building Maint	807	Prop Tax in Lieu of Veh Licens
422	Operating Cost-Small Tools	808	Voter Appr Indebtness Prop Tax
425	Direct Costs-Professional Serv	809	Sup Voter Appr Indebt Prop Tax
426	Direct Cost-Contract Services	810	Sales and Use Taxes
450	Equipment	811	Other in lieu Prop Taxes
470	Food - Raw Materials	812	Transportation Taxes
471	Food Service Supplies	813	Transient Lodging Taxes
495	Depreciation	814	Franchises
510	Clothing and Personal Expense	815	Business License Taxes
511	Dues and Memberships	816	Real Property Transfer Taxes
512	Travel, Conference & Mtgs	817	Utility Users Taxes
513	Training	818	Developer Impact Fees
515	Office Supplies	820	Fire Assessments
516	Special Department Supplies	821	Other Assessments
517	Communications	823	Other Non-Property Taxes
518	Utilities	825	Vehicle Code Fines/Impound
519	Advertising	826	Forfeitures and Penalties
520	Ops & Maintenance	827	Other Fines
521	Building Maintenance	830	Investment Earnings
522	Small Tools	831	Rents and Concessions
525	Professional Services	832	Royalties
526	Other Contractual Services	834	Loans
530	Insurance	835	Other
533	Collection Expense	840	Motor Vehicle In-Lieu Tax
841	Homeowners Property Tax Relief	945	Construction in Progress
842	Gas Tax	950	Accounts Payable
843	Peace Officers Standards/Train	951	Wages Payable
844	Off Hghwy Mtr Vhcl In-Lieu Fee	952	Short Term Deposits
845	Other State Revenue	953	Due to Other Funds

850	Other State Grants
852	STIP
855	OES
860	Intergovernmental-Federal
861	Enterprise
862	Other
865	Intergovernmental-County
868	Other Taxes in Lieu
870	Current Service Charges
880	Quasi External Transactions
881	Other Current Service Charges
882	Other Revenue
883	Sale of Real/Personal Property
884	Contr Non-Gov't for Enterprise
885	Contr From Non-Gov't Sources
886	Other Revenues from Enterprise
887	Other Sources of Revenues
890	GOA Bonds
891	Revenue Bonds
892	Improve Distr Bonds
893	Limited Ob Bonds
894	Note Proceeds
895	Other Debt Proceeds
896	Lease Proceeds
898	Contr from Unrestricted
899	Contr from Restr to Restr Res
910	Cash in Bank
911	Restricted Cash
913	Cash with Fiscal Agent
914	Cash in Transit
915	Investments
920	Accounts Receivable
923	Due from Other Funds
932	Inventory/Stores
933	Prepaid Expenses
934	Other Current Assets
941	Land
942	Land Improvements - Cap Asset
943	Buildings
944	Equipment

954	Current Loans
955	Deferred Revenue
960	State Loan Funds
961	Certificates of Participation
965	Other LT Debt
966	Capital Leases
967	GO Bond
969	Other LT Debt
970	Fund Balance
971	Reserves
975	Designated FB
981	Estimated Revenue
982	Appropriations
984	Revenue Control
985	Expense Control

