PROPOSED CHANGES TO CHART OF ACCOUNTS FOR MUNIS ERP

City Council Meeting

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March 16, 2021

Recommendation

- That the City Council receive and file a presentation on the revamped chart of accounts for new Tyler Munis Enterprise Resource Planning software system.

- A chart of accounts (COA) is a financial organizational tool that provides a complete listing of every account in an accounting system.

- The COA serves as the foundation for an organization's financial record keeping system. It contains segments and codes to identify and organize financial information for budgeting, financial reporting and management purposes.

- The COA is used to define the "who" (fund, department, division) a transaction relates to and the "what" (asset, liability, revenue, expense) the transaction is for.

- With the implementation of the new Munis ERP system, the City has undertaken an effort to "clean up" and streamline the current COA which has grown unwieldy, with much inconsistency and redundancy, over the past 20+ years.

Key Features & Benefits of MUNIS

Transparency

- Enhanced transparency into the City's financial health
- **Increased visibility and ability to drill down into transactions, including source documents**

Reporting

- More reliable and meaningful financial statements, variances, and key metrics applicable to each department's operations
- **Dashboards tailored to each user's needs**
- Easier preparation of the Comprehensive Annual Financial Report (CAFR)

Standardization

- Standard chart of accounts that reduces the need to memorize codes, due to commonality and more straightforward configuration
- **Drives consistency of reported information across departments**

System Enhancements

- **View source documents (e.g. scanned invoices, etc.) attached to journal entries without exiting the journal**
- Fewer "correcting" journal entries needed, since some corrections can be made directly to the original document
- Retrieve journal history and transaction details from other subsidiary Munis modules related to the journal

- Copy, paste and schedule (automate) journal entries
- Create budget adjustments and transfers directly from Excel spreadsheets
- **Route online approvals based on any COA segment (fund, dept, division, object)**

- Use embedded checklists to organize and track progress on all tasks used to process the month-end and year-end close
- Cash balances for transactions between funds are automatically kept in balance. No need to create lines for cash when preparing journal entries.

Comparison of COA structures – HTE vs. MUNIS

Current HTE Structure

	Segment	Description	n
1	Fund	Fund Name	332
2	Dept.	Department Name	79
3	Division	Division name – an organizational unit below Department	1,773
4	Activity / Subactivity	Reflects financial statement **category** (assets, liabilities, equities, revenue, expenditures); **type** (governmental, proprietary, ISF, fiduciary, other); and **function** (general govt, public safety, transportation, community dev, culture & leisure, etc.)	*
5	Element	High level account name (e.g. 70-Taxes)	*
6	Object	Detailed level account name (e.g. 70.01 Secured Property Tax)	*
7	Project	Project name (code may be alphanumeric) – used for capital, grant, informational tracking projects	000's

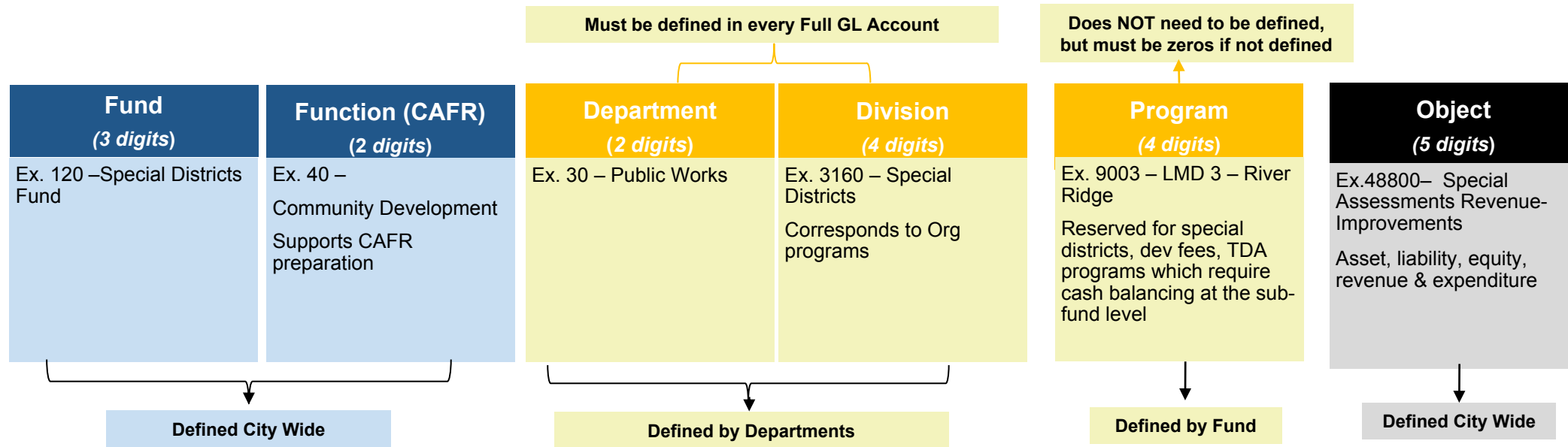* Combination of Act-Elem-Obj = 1,139

MUNIS Structure

	Segment	Description	n
1	Fund	Fund Name (same as HTE)	48
2	Function	Similar to <u>function</u> and <u>type</u> within HTE Activity code for CAFR reporting (account <u>category</u> is an attribute within Object segment)	10
3	Dept	Department Name (same as HTE)	16
4	Division	Division Name (same as HTE)	106
5	**Program**	**New segment; an extension of fund used for special districts, development & other fees, TDA**	73
6	Object	Similar to Element-Object combination in HTE	494

Note – Project codes are assigned in the NEW Project Ledger, not in the General Ledger COA in Munis

Munis General Ledger Chart of Accounts

Each segment in the COA is assigned a unique number and description by which it is identified. Therefore, the Full GL Account contains all the elements of the COA needed to completely define the expense, revenue or balance sheet account. The segments for a revenue/expense account are labeled in the diagram below:

> **Example:** 120 – 40 – 30 – 3160 – 9003 – 48800

Must be defined in every Full GL Account

Does NOT need to be defined, but must be zeros if not defined

Fund *(3 digits)*	Function (CAFR) *(2 digits)*	Department *(2 digits)*	Division *(4 digits)*	Program *(4 digits)*	Object *(5 digits)*
Ex. 120 –Special Districts Fund	Ex. 40 – Community Development Supports CAFR preparation	Ex. 30 – Public Works	Ex. 3160 – Special Districts Corresponds to Org programs	Ex. 9003 – LMD 3 – River Ridge Reserved for special districts, dev fees, TDA programs which require cash balancing at the sub-fund level	Ex.48800– Special Assessments Revenue-Improvements Asset, liability, equity, revenue & expenditure
Defined City Wide		**Defined by Departments**		**Defined by Fund**	**Defined City Wide**

Users are not expected to memorize the whole account string, but will use a shorthand code called **Org Code** applicable to their departments. Using the above example, Org Code would be **1209003**- **48800.**

Budget Roll-up Codes (Excerpts)

Munis uses Budget Roll-up codes for budget verification. If budget is not available, the transaction cannot be processed (hard stop). The roll-up codes allow the system to check for available budget across a group of accounts within the same division and fund.

ROLL-UP CODES

Code (Max 5)	Description (Max 30)	Code (Max 5)	Description (Max 30)
10100	GF-DIV 1101 O&M	10423	MO-DIV 5601 O&M
10101	GF-DIV 1201 O&M	10424	MO-DIV 8103 O&M
10102	GF-DIV1203 O&M	10501	STR-DIV 3101 O&M
10103	GF-DIV 1211 O&M	10502	STR-DIV 3401 O&M
10104	GF-DIV 1301 O&M	11401	SW-DIV 3501 O&M
10105	GF-DIV 1302 O&M	11402	SW-DIV 3502 O&M
10106	GF-DIV1401 O&M	18101	GAS-DIV 3101 O&M
10107	GF-DIV 1405 O&M	18102	GAS-DIV 3102 O&M
10108	GF-DIV 1501 O&M	18103	GAS-DIV 3201 O&M
10109	GF-DIV 1503 O&M	18104	GAS-DIV 3401 O&M
10110	GF-DIV 1600 O&M	18201	TRF-DIV 2110 O&M
10111	GF-DIV 1601 O&M	18202	TRF-DIV 3201 O&M
10112	GF-DIV 1602 O&M	18203	TRF-DIV 3402 O&M
10113	GF-DIV 1612 O&M	18501	RMRA-DIV 3101 O&M
10114	GF-DIV 1616 O&M	18502	RMRA-DIV 3102 O&M
10115	GF-DIV 1701 O&M	18503	RMRA-DIV 3201 O&M
10116	GF-DIV 1703 O&M	18504	RMRA-DIV 3401 O&M
10117	GF-DIV 2110 O&M	19101	AS-DIV 2110 O&M
10118	GF-DIV 2111 O&M	19102	AS-DIV 2132 O&M
10119	GF-DIV 2112 O&M	19103	AS-DIV 2134 O&M
10120	GF-DIV 2120 O&M	20001	FG-DIV 2110 O&M
10121	GF-DIV 2130 O&M	20002	FG-DIV 2131 O&M
10122	GF-DIV 2131 O&M	20003	FG-DIV 2501 O&M
10123	GF-DIV 2132 O&M		

O&M OBJECTS

Code	Description	Code	Description
51000	POSTAGE	51260	EXCESS LIABILITY INS
51005	SUPPLIES OFFICE	51310	TOWING SERVICES
51010	SUPPLIES CUSTODIAL	51315	CONSULTANT PLAN CHECKING
51015	SUPPLIES SHOP & FIELD	51320	SERVICES FROM OTHER PROG
51020	SUPPLIES SAFETY	51330	LEGAL ADVOCACY FEDERAL
51025	SUPPLIES CHEMICALS	51335	LEGAL ADVOCACY STATE
51030	SUPPLIES OTHER	51400	BUILDING MAINTENANCE & REPAIR
51040	SUBSCRIPTIONS & PUBLS	51410	MAINTENANCE OFFICE EQUIP
51045	LIBRARY REFERENCE MATERIAL	51415	EQUIPMENT MAINTENANCE
51050	UNIFORMS	51420	VEHICLE MAINTENANCE
51060	SOFTWARE APPLICATIONS & DB	51421	CAR WASH
51065	REPAIR PARTS	51422	TIRES EXPENSE
51070	MINOR EQUIPMENT OFFICE	51423	OIL AND GREASE EXPENSE
51075	MINOR EQUIP SHOP FIELD	51425	FUEL EXPENSE UNLEADED
51080	MINOR EQUIPMENT SAFETY	51426	FUEL EXPENSE DIESEL
51085	MINOR EQUIPMENT OTHER	51440	MAINTENANCE SERVICE OTHER
51105	EMERGENCY RESPONSE	51450	FACILITY CHGS MINOR ALTER
51110	SERVICES MEDICAL	52030	INTERNET CHARGES
51115	SVCS EMPLOYEE ASSISTANCE	52035	TELEPHONE CHGS
51120	SVCS ARCHITECTURE ENGR'G	52040	TEL CHRG MANAGED SERVICES
51125	SERVICES DATA PROCESSING	52045	TELEPHONE CELLULAR
51130	SERVICES AUDIT	53000	RENTALS VEHICLES AND EQUIP
51135	SERVICES LEGAL SERVICES	53005	RENTALS BUILDINGS
51140	SERVICES CONSTRUCTION	53010	RENTALS OTHER PROPERTY
51150	OTHER PROF FEES & SERVICES	53900	CONTRIBUTION TO OTHER FND
51180	GOLF COURSE MISC OTHER	53905	CONTRIBUTION TO OTHER AGCY
51200	SERVICES PRINTING BINDING	53950	HOUSING ASSIST LOAN GRANT
51205	PHOTOCOPY CHARGES	54000	COMMUNITY ACTIVITIES EXP
51210	SERVICES LEGAL ADVERTISING	54005	PUBLIC OUTREACH
51215	MISCELLANEOUS AD AND PROMO	54020	MILEAGE REIMBURSEMENTS
51220	PERSONNEL RECRUITMENT SVCS	54025	EDUCATION REIMBURSEMENT
51225	BACKGROUND CHECKING	54030	OTHER EXPENSE REIMB
51230	TEST MONITOR COMPLIANCE	54035	MEMBERSHIPS
51250	GENERAL LIABILITY INSURANCE	54040	POSSESSORY INTEREST TAX
51255	NON-AUTO PROPERTY DMG INS	54045	TAXES AND FILING FEES
		54050	LOSS CONTROL ACTIVITIES
		54055	MISCELLANEOUS-OTHER

COA SEGMENT REFERENCE SLIDES

Munis COA – Fund Codes

Munis Fund Number	Munis Fund Name (Long)	Munis Fund Name (Short)
101	General Fund	GenFund
104	Half Cent Sales Tax - Meas O	MeasureO
105	Street Maintenance (IUF) Fund	StrMtncIUF
114	Storm Water Management Fund	StrmWtrMgt
119	Public Safety Retirement Fund	PS PropTax
120	Special Districts Fund	Spcl Distr
181	State Gas Tax Fund	StGasTax
182	Traffic Safety Fund	TrfcSfty
185	Road Maint & Rehab Act Fund	RMRA
191	Asset Seizure Fund	AssetSzrs
200	Federal Grants Fund	FedGrants
210	State & Local Grants Fund	StLocGrant
212	Transport Dev Act (TDA) Fund	TDA
301	Capital Outlay Fund	CapOutlay
350	Development Impact Fees Fund	DIF
360	Development & Other Fees Fund	DevOthFees
420	Housing Successor Agency Fund	HsgSuccAgy
429	CDC Successor Agency Fund	CDC SA
481	City Downtown Improvement	DowntwnImp
500	Bonded Assessment Districts Fd	BndDistr
541	Developer & Other Deposits Fd	Deposits
542	Payroll Clearing Fund	PyrllClrng
545	Housing Authority Payroll Fund	HAPayroll
551	OPD Property Room Fund	OPDPropRm

Munis Fund Number	Munis Fund Name (Long)	Munis Fund Name (Short)
561	Downtown Oxnard Improvemt Assn	DOIA
586	Enhanced Retirement Plan Fund	PARS Retmt
601	Water Operating Fund	Water Ops
602	Water CIP Fund	Water CIP
603	Water Devlpmt Impact Fees Fund	Water DIF
611	Wastewater Operating Fund	WW Ops
612	Wastewater CIP Fund	WW CIP
613	Wastewater Connection Fee Fund	WW DIF
631	Solid Waste Operating Fund	ER Ops
632	Solid Waste CIP Fund	ER CIP
641	Performing Arts Center Fund	PACC
651	Golf Course Operating Fund	GolfCourse
652	Golf Course CIP Fund	Golf CIP
701	Public Liab & Prop Insur ISF	Liab ISF
702	Workers Comp Insur ISF	WC ISF
725	Customer Billing Ops ISF	CustBillng
731	Information Technology ISF	IT ISF
735	Facilities Maintenance ISF	Facilities
741	Fleet Services ISF	Fleet ISF
801	COFA Debt Service Fund	Debt Svc
850	Riverpark JPA Fund	Rvrpk JPA
991	Governmental Capital Assets Fd	GW CapAsst
996	Governmental Debt Service Fund	GW DebtSvc
999	Pooled Cash Fund	PooledCash

Note: COA codes and names are subject to change prior to launch of Munis in July 2022

MUNIS COA – PROGRAM CODES

Munis Program Number	Munis Program Name (Long)	Munis Program Name (Short)
9003	LMD 3-River Ridge	LMD3-RR
9004	LMD 4-Beach Main Col Hot	LMD4-Bch
9010	LMD 10-Country Club	LMD10-CC
9011	LMD 11-St. Tropaz	LMD11-StTz
9012	LMD 12-Standard Pacific	LMD12-StPc
9013	LMD 13-FD562-Le Village	LMD13-LeV
9014	LMD 14-California Cove	LMD14-CaCo
9016	LMD 16-Lighthouse	LMD16-LH
9023	LMD 23- Greystone	LMD23-Grey
9024	LMD 24- Vineyards	LMD24-Vnyd
9025	LMD 25-The Pointe	LMD25-Poin
9027	LMD 27- Rose Island	LMD27-Rose
9028	LMD 28- Harborside	LMD28-Hrbr
9030	LMD 30- Haas Automation	LMD30-Haas
9031	LMD 31-Rancho De La Rosa	LMD31-RdlR
9032	LMD 32-Oak Park	LMD32-OakP
9033	LMD 33-Rio Del Sol	LMD33-RdS
9034	LMD 34-Sunrise Pointe	LMD34-Sunr
9036	LMD 36-Villa Santa Cruz	LMD36-VSC
9037	LMD 37-Pacific Breeze	LMD37-PacB
9038	LMD 38-Aldea Del Mar	LMD38-AdM
9039	LMD 39-El Sueno Promesa	LMD39-ESPr
9040	LMD 40-Cantada	LMD40-Cant
9041	LMD 41-Pacific Cove	LMD41-PacG

Munis Program Number	Munis Program Name (Long)	Munis Program Name (Short)
9042	LMD 42-Cantabria Coronado	LMD42-CCor
9043	LMD 43-Greenbelt (PARCRO)	LMD43-Grnb
9046	LMD 46 - Daily Ranch	LMD46-DlyR
9047	LMD 47 - Sycamore Place	LMD47-SycP
9049	LMD 49 - Cameron Ranch	LMD49-CamR
9050	LMD 50 - PV Senior Housing	LMD50-PVSH
9051	LMD 51 - Pfeiler	LMD51-Pflr
9052	LMD 52 - Wingfield	LMD52-Wgfd
9053	LMD 53 - Huff Court	LMD53-HufC
9054	LMD 54 - Meadowcrest Villas	LMD54-MdwV
9055	LMD 55 - Wingfield West	LMD55-WngW
9058	LMD 58 - Westwind	LMD58-Wstw
9060	LMD 60 - Artisan	LMD60-Artn
9102	CFD 2-Westport Maintenance	CFD2-WstMn
9104	CFD 4-Seabridge Maintenance	CFD4-SbrgM
9105	CFD 5-Riverpark Maintenance	CFD5-RvpkM
9106	CFD 6-Northshore Maintenance	CFD6-NoshM
9107	Waterways Assessment District	WaterwysAD
9108	Waterways AD Zone #2	AD 2-Wtrwy
9109	Wagon Wheel CFD	CFD Wagonw
9139	LMD 39-D.R. Horton	LMD39-DRHo
9211	TDA Article 8a	TDA 8a
9212	TDA Article 8c	TDA 8c
9213	TDA Article 4	TDA 4
9214	TDA Article 3	TDA 3

Munis Program Number	Munis Program Name (Long)	Munis Program Name (Short)
9351	Park Fees - Quimby Reserve	Quimby Res
9352	Parks Development Fees	ParkDevFee
9353	Storm Drain Facility Fee	StrmDrnFee
9354	Circulation Sys Improv Fees	Circ Imprv
9355	Cap Growth Fees-Residential	ResGrowth
9356	Cap Growth Fees-Nonresidential	NresGrowth
9357	Utility Undergrounding In lieu	Utility UG
9358	Public Art Program fee	Public Art
9371	Air Pollution Buydown Fee	Air Poll
9372	CUPA Operating Program	CUPA Oper
9373	CUPA Capital Program	CUPA Captl
9374	Affordable Rental Housing	AffRental
9375	Housing in lieu - Fees	HsgInLieu
9376	Housing in lieu - City	CityHsg IL
9501	Hueneme Rd Assess Dist 83-1	83-1 Huenm
9502	Rose&Clara Assess Dist 86-4	86-4 RosCl
9503	Rose&101 Assess Dist 96-1	96-1 Rs101
9504	Rose Ave&101 IFD	IFD Ros101
9505	Assessment District 2000-1	2000-1 AD
9506	Rice&101 Inter Assess Dist	Rice101 AD
9507	CFD 3-Seabridge&Mandalay	CFD3-SbrgM
9508	Oxnard Twin Center CFD 88-1	CFD88-1 TC
9509	CFD 2000-3	CFD 2000-3
9510	CFD 1-Westport	CFD1-Wstpt

Note: COA codes and names are subject to change prior to launch of Munis in July 2022

Munis COA – Function Codes

Munis	Munis Function Name (Long)	Munis Function
10	General government	GenGov
20	Public Safety	PubSfty
30	Transportation Systems	Transport
40	Community Development	ComDev
50	Culture, Leisure and Libraries	Culture&L
60	Water	Water
70	Wastewater	Wastewater
80	Environmental Resources	ER
85	Oxnard Housing Authority	OHA
90	Debt service	Debt

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Munis COA – Department Codes

Munis Dept Number	Munis Department Name (Long)	Munis Department Name (Short)
10	Non-Departmental	Non-Dep
11	City Council	CC
12	Billing & Licensing	B&L
13	City Clerk	Clerk
14	City Manager's Office	CMO
15	City Attorney's Office	CAO
16	Finance Department	FIN
17	Human Resources Dept	HR
18	Information Technology Dept	IT
21	Police Department	Police
25	Fire Department	Fire
30	Public Works Department	PW
40	Community Development Dept	CDD
50	Cultural & Community Services	CCS
81	Housing Department	HD
85	Housing Authority	OHA

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MUNIS COA – DIVISION CODES

General Gov't & Public Safety

Munis Division Number	Munis Division Name (Long)
0000	Non-Departmental
1101	City Council
1201	Cash Management Div
1203	Licensing
1211	Utility -Customer Services
1301	City Clerk
1302	Elections
1401	City Managers Office
1405	Public Information Office
1501	Legal Assistance
1503	Special Litigation Services
1600	Finance Administration
1601	General Accounting
1602	Purchasing
1612	Mail & Courier Services
1616	Budget - CIP Division
1701	HR Personnel
1702	Workers Comp
1703	HR Employee Safety
1704	Risk Management
1801	IT Tech-Admin
1802	IT Geographic Info Systems
1803	IT Help Desk Operations
1804	IT Computer-Network Services
1805	IT Telecom and Security
2110	Field Svcs Bureau Patrol
2111	Field Svcs Bureau Dispatch
2112	Field Svcs Bureau Animal Safe
2120	Investigative Services Bureau
2130	Admin Svcs Bureau Prof Stds
2131	Admin Svcs Bureau Finance Svc
2132	Admin Svcs Bureau Rec & Prop
2133	Admin Svcs Bureau Admin
2134	Admin Svcs Bureau Support
2501	Fire Suppression
2502	Fire Prevention
2503	Fire Emergency Services
2505	CUPA Program

Public Works

Munis Division Number	Munis Division Name (Long)
3001	PW Administration
3101	Engineering & Construction
3102	Traffic Engineering
3160	Special Districts
3201	Oxnard Transit Center
3301	Parks
3302	Trees and Medians
3401	Street Maintenance
3402	Traffic Signal Maintenance
3501	Storm Water Quality
3502	Storm Water Flood Control
3600	Water Administration
3601	Water Conservation & Outreach
3602	Water Production
3603	Water Distribution
3604	Water Metering
3605	Recycled Water
3606	Water Regulatory Compliance
3610	WW Administration
3611	WW Outreach Program
3612	WW Technical Svcs & Wtr Qual
3613	WW Collections
3614	WW Treatment Services
3615	WW Security & Contamination
3630	ER Administration
3631	ER Outreach Program
3632	ER Residential Collection
3633	ER Commercial Collection
3634	ER Industrial Collection
3635	ER Tip Flr Processing & Disp
3636	ER Material Recov Fac (MRF)
3637	ER Waste Transfer Haul
3640	River Ridge Golf Course
3641	RR Golf Course Operator
3740	Facilities Maintenance
3741	Graffiti Action Program
3750	Fleet Services

Community Dev, CCS & Housing

Munis Division Number	Munis Division Name (Long)
4101	Planning
4301	Building & Engineering
4305	Code Compliance
4501	Community Development Support
4502	Economic Development
4690	Successor Agency Admin
5401	Library Administration
5402	Library Circulation Services
5403	Library Info-Reference Svcs
5404	Library Support Services
5411	Library Branch Services
5501	Recreation Community Services
5502	Recreation Youth Services
5503	Recreation Senior Services
5504	Recreation South Oxnard Ctr
5511	City Corps
5601	Performing Arts Center
5905	Carnegie Art Museum
8101	Housing Administration
8102	Housing Dept Admin Support
8103	Homeless Program Admin
8104	Mobile Home Rent Stabilization
8105	Housing Direct Services
8501	HA Resident Services
8502	HA Central Office Cost Ctr
8503	HA Housing Choice Voucher Pgm
8504	HA Capital Fund
8505	HA Multi-Service Center
8506	HA Public Housing
8507	HA Maintenance
8508	HA Grounds

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MUNIS COA – BALANCE SHEET OBJECT CODES *(EXCERPTS)*

Assets: 1xxxx

Object Number	Object Name (Long)	Object Name (Short)
10000	CASH	CASH
10100	MAIN OPERATING BANK ACCOUNT	CASH MAIN
10101	WORKERS COMP BANK ACCOUNT	CASH WC
10102	CITATIONS BANK ACCOUNT	CASH CITAT
10103	GOLF COURSE BANK ACCOUNT	GOLF CASH
10104	SUCCESSOR AGENCY BANK ACCOUNT	CDC CASH
10110	PETTY CASH	PETTY CASH
10115	CASH W FISCAL AGENT	CASH FA
10120	INVESTMENTS - LAIF	INV- LAIF
10125	INVESTMENTS- VCIP	INV-VCIP
10130	INVESTMENTS	INVSTMTS
10140	FAIR MARKET VALUE ADJ	FMV ADJ
11000	INTEREST RECEIVABLE	INT REC
11100	ACCOUNTS RECEIVABLE MISC	ACCTS REC
11110	AR ACCRUALS	AR ACCR
11125	AR - NSF CHECK CLEARING	AR NSF
11130	AR - UTILITY BILLING	AR UT BILL
11135	ACCRUED AR - UTIL BILL	ACCR UB
11140	GRANTS RECEIVABLE	GRANT REC
11220	ALLOWANCE FOR UNCOLL AR	ALLOW-AR
11230	ALLOWANCE - AR UTIL BILLING	ALLOW-UTIL
12100	DUE FROM OTHER FUNDS	DF OTH FD
12110	DUE FROM OTHER GOV	DF OTH GV
12120	DUE FROM SUCCESSOR AGENCY	DF SA
12130	DUE FROM EMPLOYEES	DF EMPLOY
12200	PREPAID EXPENSES	PREPAY EXP

Liabilities: 2xxxx

Object Number	Object Name (Long)	Object Name (Short)
24100	ADVANCES FROM OTHER FUNDS	ADV FR FDS
24110	DEFERRED REVENUE	DEF REV
24120	DEFERRED REV - GRANTS	DEFREVGRNT
24125	DEFERRED PROGRAM INCOME	DEF PR INC
24130	DEFERRED LOANS	DEF LOANS
24210	UNAMORT GAIN ON REFUNDING	UNAM GAIN
24300	LEASES PAYABLE - LT	LT LSE PAY
24310	UNAMORT BOND PREMIUM	UNAM BD PR
24320	BONDS PAYABLE - LT	LT BONDPAY
24350	OTHER LONG TERM LIABILITIES	OTHLTLIAB
24390	DEFERRED INFLOWS	DEF INFLOW
24400	NOTES PAYABLE	NOTES PAY
24410	DEVELOPERS NOTES PAYABLE	DEVNOTEPAY
24500	OPEB PAYABLE	OPEB PAY
24510	NET PENSION LIABILITY	PENSIONPAY
24560	PUBLIC LIAB INSURANCE CLAIMS	LIABCLM
24570	WORKERS COMP IBNR CLAIMS	WC IBNR
24580	COMPENSATED ABSENCES PAYABLE	COMP AB PY
29000	ACCOUNTS PAYABLE	AP CNTRL
29001	USE TAX PAYABLE	USE TAX PA
29002	PAYROLL LIABILITY	PR LIAB
29003	PCARD ACI RECON	PCARD ACI
29004	RETENTIONS PAYABLE-VENDOR	RETEN VEND
29005	RETENTIONS PAYABLE-CONTRACT	RETEN CONT
29101	FD 101 CLAIM ON CASH	FD 100 CSH
29104	FD 104 CLAIM ON CASH	FD 104 CSH

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MUNIS COA – REVENUE & EXPENSE OBJECT CODES *(EXCERPTS)*

Revenues: 4xxxx

Object Number	Object Name (Long)	Object Name (Short)
40010	PROPERTY-CURRENT SECURED	SEC PRP TX
40015	PROPERTY-DELINQ. SECURED	SEC TX DEL
40020	PROPERTY-CURRENT UNSECRED	UNSEC PRP
40025	PROPERTY-DELINQ. UNSECRED	UNSEC DEL
40030	SUPPLEMENTAL ROLL TAXES	SUPP TAX
40040	TAX INCREMENT	TAX INCR
40045	PUBLIC SAFETY PROPERTY TAX	PTOR PS
40050	RESIDUAL DISTRIB TO CITY	RESID PRP
40060	INTEREST, PENALTIES & DELINQ	INTEREST,
40070	PROP TAX-IN LIEU OF VLF	PRP TX VLF
40080	PROPERTY TRANSFER TAX	PROP TRNS
40100	SALES TAX REVENUE	SALES TAX
40105	MEASURE O HALF CENT SALES TAX	MEAS-O TAX
40110	MEASURE E 1.5 CENT SALES TAX	MEAS-E TAX
40200	TRANSIENT OCCUPANCY TAX	TOT
40210	TOT - DELINQ INT & PENALTIES	TOT DELNQ
40300	FRANCHISE FEES	FRANCHISE
40310	PEG FEES	PEG FEES
40320	FRANCHISE PEN INT	FRANCH PEN
40400	BUSINESS LICENSE FEE	BUS LIC FE
40405	BUSINESS LICENSE - LATE FEE	BL LATE FE
40410	BUSINESS LICENSE - SB1186	SB1186
41000	BUILDING PERMIT FEES	BLDGPERMIT
41010	STORM DRAIN FACIL FEES	STRMDRNFEE
41015	GROWTH CAPITAL FEES	GROWCAPFEE
41020	QUIMBY PARK CAPITAL FEES	QUIMBYFEES
41025	PARK ACQUISITION DEV FEES	PARKDEVFEE

Expenses: 5xxxx

Object Number	Object Name (Long)	Object Name (Short)
50100	SALARIES - REGULAR	REG SALARY
50200	SALARIES - TEMPORARY	TMP SALARY
50300	OVERTIME WAGES	OVERTIME
50305	OVERTIME-FLSA PUBLIC SAFETY	OT FLSA PS
50310	STATION COVERAGE OT	ST COV OT
50400	CALPERS PENSION NORMAL COST	PERS NORML
50405	CALPERS PENSION UAL	PERS UAL
50410	CALPERS UAL - PUBLIC SAFETY	PERS UAL PS
50415	RETIREMENT ENHANCEMENT PLAN	REP
50420	EARLY RETIREMENT INCENTIVE PLN	ERIP
50500	CITY PAID EMPLOYEE BENEFITS	CTY PD BEN
50600	OPOA RETIREE MEDICAL PLAN	OPOA RMP
50605	RETIREE HEALTH INSURANCE PLAN	PEMHCA
50700	WORKER'S COMPENSATION	WKRS COMP
50705	WORKER'S COMPENSATION INS	WKR CP INS
50800	AUTO ALLOWANCE	AUTO ALLOW
50805	UNIFORM ALLOWANCE	UNIF ALLOW
50810	TOOL AND EQUIPMENT ALLOWANCE	TOOL ALLOW
50815	ACCRUED SALARY & BENEFITS	ACCRUE SAL
50820	MISC PAYROLL EXPENSE	MISC PAYRL
50825	VAC SICK COMP BUYBACK	VAC CMP BK
51000	POSTAGE	POSTAGE
51005	SUPPLIES OFFICE	OFFICE SUP
51010	SUPPLIES CUSTODIAL	CUSTDL SUP
51015	SUPPLIES SHOP & FIELD	SHPFLD SUP
51020	SUPPLIES SAFETY	SAFETY SUP
51025	SUPPLIES CHEMICALS	CHEM SUPPL
51030	SUPPLIES OTHER	OTHR SUPPL

Note: COA codes and names are subject to change prior to launch of Munis in July 2022