

TAB 2

CHART OF ACCOUNTS

**CITY OF MERCED 2011-2012 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION ACCOUNT TITLE	ACCOUNT NUMBER
GENERAL FUND	001	CITY COUNCIL	0101
	001	CITY MANAGER	0201
	001	CITY ATTORNEY	0301
	001	FINANCE/PURCHASING	0701-02
	001	FIRE	0901-10
	001	POLICE	1001-48
	001	PARKS MAINTENANCE	1120
	001	ECONOMIC DEVELOPMENT	2002
	001	MERCED VISITOR'S SERVICES	2006
CASH BASIS FUND	002	CASH BASIS	0701
DOWNTOWN PARKING FUND	005	DOWNTOWN PARKING	2001
DOWNTOWN FUND	006	DOWNTOWN	1801
LOCAL TRANSPORTATION FUND	007	LOCAL TRANSPORTATION	0701
2105 GAS TAX FUND	009	2105 GAS TAX	0701
2106 GAS TAX FUND	010	2106 GAS TAX	0701
2107 GAS TAX FUND	011	2107 GAS TAX	0701
2107.5 GAS TAX FUND	012	2107.5 GAS TAX	0701
TRAFFIC SAFETY FUND	013	TRAFFIC SAFETY	1002
DEVELOPMENT SERVICES FUND	017	ENGINEERING	0803
	017	PLANNING AND PERMITTING	0804
	017	INSPECTION SERVICES	0805
	017	CODE ENFORCEMENT	0811
HOUSING ADMINISTRATION & OPERATIONS FUND	018	HOUSING PROGRAM	1301
STREET TREES FUND	021	STREET AND SUBDIVISION TREES	1122
STREET/STREETLIGHT FUND	022	STREET/STREETLIGHT MAINTENANCE	1104
PARKS & COMMUNITY SERVICES FUND	024	PARKS & COMMUNITY SERVICE	1201
	024	ED-ZOO CATION CENTER	1204
	024	ZOO	1205
	024	INDIVIDUAL PROGRAM TITLES	1206-39
SURFACE TRANSPORTATION PROGRAM FUND	025	SURFACE TRANSPORTATION PROGRAM	0701
PROPOSITION 172 FUND	027	PROPOSITION 172	0701
PUBLIC WORKS OPERATIONS ADMINISTRATION FUND	029	PUBLIC WORKS OPERATIONS ADMINISTRATION	1102
HOUSING - UNRESTRICTED PROGRAM INCOME FUND	031	HOUSING - UNRESTRICTED PROGRAM INCOME	1340
HOME GRANTS FUND	033	HOME FUNDS - PARTICIPATING JURISDICTION 1997	1349
BEGIN GRANT FUND	034	BEGIN PROGRAM	1346
POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT FUND	035	POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM	1016
CHILD DEVELOPMENT FUND	036	YOUTH ENRICHMENT PROGRAM	1210
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	038	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	1018
HOME FUNDS - STATE 1992 FUND	041	HOME FUNDS - STATE 1992	1343
HOME FUNDS - STATE 1993 FUND	042	HOME FUNDS - STATE 1993	1344
FACILITIES-ROADWAY FUND	044	INSPECTION SERVICES	0805
FACILITIES - TRAFFIC SIGNS FUND	045	INSPECTION SERVICES	0805
FACILITIES - FIRE FUND	046	INSPECTION SERVICES	0805
FACILITIES - POLICE FUND	047	INSPECTION SERVICES	0805
FACILITIES - PARKS FUND	048	INSPECTION SERVICES	0805
JUSTICE ASSISTANCE GRANT FUND	050	JUSTICE ASSISTANCE PROGRAM	1025
PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND	051	PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES	0416
HOUSING - CAL HOME GRANT FUND	052	HOUSING - CAL HOME GRANT PROGRAM	1350
HOUSING - BEGIN GRANT FUND	053	HOUSING - BEGIN GRANT PROGRAM	1351
FACILITIES - ROADWAY DEVELOPER FUND	054	INSPECTION SERVICES	0805
FACILITIES - TRAFFIC SIGNS DEVELOPER FUND	055	INSPECTION SERVICES	0805
FACILITIES - FIRE DEVELOPER FUND	056	INSPECTION SERVICES	0805
FACILITIES - POLICE DEVELOPER FUND	057	INSPECTION SERVICES	0805
FACILITIES - PARKS DEVELOPER FUND	058	INSPECTION SERVICES	0805
NEIGHBORHOOD STABILIZATION FUND	059	NEIGHBORHOOD STABILIZATION	1352
HOUSING - COMMUNITY DEVELOPMENT BLOCK GRANT RECOVERY ACT FUND	060	COMMUNITY DEVELOPMENT BLOCK GRANT RECOVERY ACT	1353
MEASURE "C" FUND	061	FIRE PROTECTION	0926
	061	POLICE PROTECTION	1026
	061	PUBLIC WORKS	1126
DEVELOPER CAPITAL FEE FUND	062	DEVELOPER CAPITAL FEE	0807
BELL STATION FACILITY FUND	063	BELL STATION FACILITY	2005
PROPOSITION 1B FUND	064	PROPOSITION 1B	0701
2103 GAS TAX FUND	065	2103 GAS TAX	0701
NEIGHBORHOOD PROGRAM (NSP3) FUND	066	NEIGHBORHOOD STABILIZATION (NSP3)	1354
CAL HOMEOWNERSHIP HCD	067	CAL HOMEOWNERSHIP HCD	1355
STABILIZATION RENTAL HOUSING	068	FEDERAL GRANT-NEIGHBORHOOD STABILIZATION	1356
MAINTENANCE DISTRICT FUNDS	100-148 & 151&153	(INDIVIDUAL DISTRICTS)	1165
COMMUNITY FACILITY DISTRICT FORMATION FUND	150	COMMUNITY FACILITY DISTRICT FORMATION	1164
COMMUNITY FACILITY DISTRICT ADMINISTRATION FUND	155	COMMUNITY FACILITY DISTRICT ADMINISTRATION	1160
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE FUND	156	COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE	0911
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE FUND	157	COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE	1024
COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND	158	COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE	1137
COMMUNITY FACILITY DISTRICT STREET TREES FUND	159	COMMUNITY FACILITY DISTRICT STREET TREES	1138
COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS FUND	160	COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS	1139
COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES FUND	161	COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES	0806
COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES FUND	162	COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES	1249
COMMUNITY FACILITY DISTRICT AIRPORT FUND	163	COMMUNITY FACILITY DISTRICT AIRPORT	1306
COMMUNITY FACILITY DISTRICT MAINTENANCE FUNDS	164-195	(INDIVIDUAL IMPROVEMENT AREAS)	1166

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FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION ACCOUNT TITLE	ACCOUNT NUMBER
MAINTENANCE DISTRICT PUMP REPLACEMENT FUND	299	MAINTENANCE DISTRICT PUMP REPLACEMENT	1165
NORTH MERCED SEWER REFUNDING DEBT SERVICE FUND	333	NORTH MERCED SEWER REFUNDING DEBT SERVICE	1130
LIBERTY PARK DEBT SERVICE FUND	338	LIBERTY PARK DEBT SERVICE	1104
16TH STREET ASSESSMENT DISTRICT DEBT SERVICE FUND	340	16TH STREET ASSESSMENT DISTRICT DEBT SERVICE	1132
FAHRENS PARK DEBT SERVICE FUND	342	FAHRENS PARK DEBT SERVICE	1193
BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE FUND	343	BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE	0701
UNIVERSITY CAPITAL CHARGE DEBT SERVICE FUND	344	UNIVERSITY CAPITAL CHARGE DEBT SERVICE	0701
BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE FUND	345	BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE	1140
MORAGA DEVELOPMENT DEBT SERVICE FUND	346	MORAGA DEVELOPMENT DEBT SERVICE	1142
AIRPORT DEBT SERVICE FUND	361	AIRPORT DEBT SERVICE	1303
PARKS & COMMUNITY SERVICES CAPITAL PROJECTS FUND	424	PARKS & COMMUNITY SERVICES CAPITAL PROJECTS	1201
PARK RESERVE CAPITAL PROJECTS FUND	442	PARK RESERVE CAPITAL PROJECTS	1202
AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS FUND	448	AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS	2003
FIRE STATION 51 CAPITAL PROJECT FUND	449	FIRE STATION 51 CAPITAL PROJECT	0901
STREETS/LIGHTING CAPITAL PROJECTS FUND	450	STREETS/LIGHTING CAPITAL PROJECTS	1104
2004 WATER REVENUE BOND CAPITAL PROJECTS FUND	456	2004 WATER REVENUE BOND CAPITAL PROJECTS	1158
2004 SEWER REVENUE BOND CAPITAL PROJECTS FUND	457	2004 SEWER REVENUE BOND CAPITAL PROJECTS	1159
AIRPORT CAPITAL PROJECTS FUND	461	AIRPORT CAPITAL IMPROVEMENT PROJECTS	1303
MERCED THEATRE RESTORATION CAPITAL PROJECT FUND	462	MERCED THEATRE RESTORATION CAPITAL IMPROVEMENT PROJECT	2007
PERCHLOROETHYLENE CLEAN UP WATER CAPITAL PROJECTS FUND	463	PERCHLOROETHYLENE CLEAN UP WATER CAPITAL IMPROVEMENT PROJECT	1154
WASTEWATER TREATMENT LINES COMPONENT FUND	550	WASTEWATER TREATMENT LINES COMPONENT	1156
WASTEWATER TREATMENT PLANT COMPONENT FUND	551	WASTEWATER TREATMENT PLAN COMPONENT	1157
WASTEWATER REVOLVING FUND	552	WASTEWATER REVOLVING	1110
WASTEWATER FUND	553	WASTEWATER/SEWERS	1107
	553	WASTEWATER TREATMENT PLANT	1108
	553	ENVIRONMENTAL CONTROL	1109
	553	LAND APPLICATION SYSTEM	1115
RESTRICTED WATER SYSTEM FUND	556	RESTRICTED WATER SYSTEM	1118
WATER SYSTEM FUND	557	WATER SYSTEM	1106
REFUSE FUND	558	REFUSE COLLECTION	1112
	558	STREET SWEEPING	1113
	558	STORM DRAINS	1114
	558	GREEN WASTE	1133
	558	CURBSIDE RECYCLING PROGRAM	1135
AIRPORT FUND	561	AIRPORT	1303
REFUSE CAPITAL EQUIPMENT FUND	562	REFUSE CAPITAL EQUIPMENT	1116
RESTRICTED WATER MAINS FUND	566	RESTRICTED WATER MAINS	1118
WORKERS' COMPENSATION FUND	666	WORKERS' COMPENSATION	0410
LIABILITY INSURANCE FUND	667	LIABILITY INSURANCE	0411
UNEMPLOYMENT INSURANCE FUND	668	UNEMPLOYMENT INSURANCE	0412
EMPLOYEE BENEFITS FUND	669	EMPLOYEE BENEFITS	0413
FLEET MANAGEMENT FUND	670	FLEET OPERATIONS & MANAGEMENT	1103
FACILITIES MAINTENANCE & OPERATIONS FUND	671	FACILITIES MAINTENANCE & OPERATIONS	1119
SUPPORT SERVICES FUND	672	PERSONNEL	0402
	672	INFORMATION TECHNOLOGY- ADMINISTRATION	0403
	672	INFORMATION TECHNOLOGY- BUSINESS SYSTEMS	0404
	672	INFORMATION TECHNOLOGY- NETWORKS	0405
	672	RECORDS	0407
	672	RISK MANAGEMENT ADMINISTRATION	0409
PERSONAL COMPUTER REPLACEMENT & MAINTENANCE FUND	673	PERSONAL COMPUTER REPLACEMENT & MAINTENANCE	0403
FLEET REPLACEMENT FUND	674	FLEET REPLACEMENT	1103
COMMUNITY FACILITY DISTRICT SERVICES DEPOSITS FUND	770	COMMUNITY FACILITY DISTRICT DEPOSITS	1166
MISSING CHILDREN MONUMENT TRUST FUND	771	MISSING CHILDREN MONUMENT TRUST	1248
YOUTH PROGRAMS ENDOWMENT FUND	778	YOUTH PROGRAMS ENDOWMENT	1201
ASSET FORFEITURE TRUST FUND	779	ASSET FORFEITURE TRUST	1901
WAHNETA HALL TRUST FUND	795	WAHNETA HALL TRUST	1903
REDEVELOPMENT AGENCY (RDA) PROJECT AREA 2 & GATEWAYS GENERAL FUND	802	REDEVELOPMENT AGENCY (RDA) ADMINISTRATION	2001
RDA PROJECT AREA 2 HOUSING FUND	805	RDA PROJECT AREA 2 HOUSING	2001
RDA GATEWAYS PROJECT AREA HOUSING FUND	807	RDA GATEWAYS PROJECT AREA HOUSING	2001
RDA PROJECT AREA 2 DEBT SERVICE FUND	832	RDA PROJECT AREA 2 DEBT SERVICE	2001
RDA GATEWAYS PROJECT AREA DEBT SERVICE FUND	835	RDA GATEWAYS PROJECT AREA DEBT SERVICE	2001
RDA PROJECT AREA 2 CAPITAL PROJECTS FUND	843	RDA PROJECT AREA 2 CAPITAL PROJECTS	2001
RDA PROJECT AREA 2 HOUSING CAPITAL PROJECTS FUND	844	RDA PROJECT AREA 2 HOUSING CAPITAL PROJECTS	2001
RDA GATEWAYS PROJECT AREA CAPITAL PROJECTS FUND	853	RDA GATEWAYS PROJECT AREA CAPITAL PROJECTS	2001
RDA GATEWAYS PROJECT AREA HOUSING CAPITAL PROJECTS FUND	854	RDA GATEWAYS PROJECT AREA HOUSING CAPITAL PROJECTS	2001
RDA MERCED THEATRE RESTORATION TRUST FUND	877	RDA MERCED THEATRE RESTORATION TRUST FUND	2077