

CONTROLLER'S OFFICE
Chart of Accounts

49-4950
OF.

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Char: 001 SALARIES			
Object: 001 PERMANENT SALARIES-MISC			
001	001	00100	PERM SALARIES-MISC-BUDGET
001	001	00101	MISC-REGULAR
001	001	00102	MISC-SICK PAY
001	001	00103	MISC-DISABILITY PAY
001	001	00104	MISC-VACATION
001	001	00105	MISC-OTHER TIMEOFF
001	001	00106	MISC-RET PAYOFF-SP & VAC
Object: 002 PERMANENT SALARIES-UNIFORM			
001	002	00200	PERM SALARIES-UNIFORM-BUDGET
001	002	00201	UNIFORM-REGULAR
001	002	00202	UNIFORM-SICK PAY
001	002	00203	UNIFORM-DISABILITY PAY
001	002	00204	UNIFORM-VACATION
001	002	00205	UNIFORM-OTHER TIMEOFF
001	002	00206	UNIFORM-RET PAYOFF-SP & VAC
Object: 003 PERMANENT SALARIES-PLATFORM			
001	003	00300	PERM SALARIES-PLATFORM-BUDGET
001	003	00301	PLATFORM-REGULAR
001	003	00302	PLATFORM-SICK PAY
001	003	00303	PLATFORM-DISABILITY PAY
001	003	00304	PLATFORM-VACATION
001	003	00305	PLATFORM-OTHER TIMEOFF
001	003	00306	PLATFORM-RET PAYOUT-SP & VAC
001	003	00307	PLATFORM-ATTENDANCE INCENTIVE PAYOUTS
001	003	00308	PLATFORM-PERFORMANCE INCENTIVE PAYOUTS
001	003	00309	PLATFORM-PREMIUM PAY
001	003	00310	PLATFORM-WELLNESS PAYOUTS
001	003	00311	PLATFORM-UNSCHEDULED OVERTIME
001	003	00312	PLATFORM-HOLIDAY PAY
001	003	00313	PLATFORM-SCHEDULED OVERTIME
Object: 004 PERMANENT SALARIES-NURSES			
001	004	00400	PERM SALARIES-NURSES-BUDGET
001	004	00401	NURSES-REGULAR
001	004	00402	NURSES-SICK PAY
001	004	00403	NURSES-DISABILITY PAY
001	004	00404	NURSES-VACATION
001	004	00405	NURSES-OTHER TIMEOFF
001	004	00406	NURSES-RET PAYOFF-SP & VAC
Object: 005 TEMP SALARIES-MISC			
001	005	00500	TEMP SALARIES-MISC, BUDGET
001	005	00501	TEMP-REGULAR-MISC
001	005	00502	TEMP-SICK PAY-MISC.
001	005	00503	TEMP-DISABILITY PAY-MISC.
001	005	00504	TEMP-VACATION-MISC.
001	005	00505	TEMP-OTHER TIMEOFF-MISC.
001	005	00506	TEMP-RET PAYOFF-SP & VAC-MISC.
001	005	00507	TEMP-COURT REPORTER-AS NEEDED
001	005	00508	TEMP-BOARD MEMBER FEES
Object: 006 TEMP SALARIES-NURSES			
001	006	00600	TEMP SALARIES-NURSES-BUDGET
001	006	00601	TEMP-REGULAR-NURSES
001	006	00602	TEMP-SICK PAY-NURSES

9(a) 1
1 of 61

1 of 61 pages

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	001	006	00603	TEMP-DISABILITY PAY-NURSES
	001	006	00604	TEMP-VACATION-NURSES
	001	006	00605	TEMP-OTHER TIME OFF-NURSES
	001	006	00606	TEMP-RET PAYOFF-SP & VAC-NURSES
Object:	007	CERTIFICATED SALARIES		
	001	007	00700	CERTIFICATED SALARIES-BUDGET
	001	007	00701	CERTIFICATED SALARIES
Object:	008	LUMP SUM DEATH PAYMENTS		
	001	008	00801	LUMP SUM DEATH PAYMENTS(1099 ONLY)
Object:	009	PREMIUM PAY		
	001	009	00900	PREMIUM PAY - BUDGET
	001	009	00901	PREMIUM PAY - MISC
	001	009	00902	PREMIUM PAY - UNIFORM
	001	009	00903	PREMIUM PAY - PLATFORM
	001	009	00904	PREMIUM PAY - NURSES
	001	009	00905	PREMIUM PAY - TRANSCRIPTS
	001	009	00906	PREMIUM PAY - UNIFORM COURT
	001	009	00907	PREMIUM PAY - UNIFORM STANDBY
Object:	010	ONE-TIME PAYMENTS		
	001	010	01000	REACTROACTIVE SALARIES - BUDGET
	001	010	01001	RETROACTIVE SALARIES - MISC
	001	010	01002	REACTROACTIVE SALARIES - UNIFORM
	001	010	01003	REACTROACTIVE SALARIES - PLATFORM
	001	010	01004	RETROACTIVE SALARIES - NURSES
	001	010	01005	INCENTIVE PAY - MISC
	001	010	01006	WELLNESS PAYOUT - MISC
	001	010	01007	WELLNESS PAYOUT - UNIFORM
	001	010	01008	WELLNESS PAYOUT - NURSES
	001	010	01011	RETROACTIVE SALARIES - CERTIFICATED EMP
	001	010	01021	RET PAYOUT - SP & VAC - MISC
	001	010	01022	RET PAYOUT - SP & VAC - UNIFORM
	001	010	01023	RET PAYOUT - SP & VAC - NURSES
	001	010	01033	ONE TIME PAYMENTS - PLATFORM
Object:	011	OVERTIME		
	001	011	01100	OVERTIME - BUDGET
	001	011	01101	OVERTIME - MISC
	001	011	01102	OVERTIME - UNIFORM
	001	011	01103	OVERTIME - PLATFORM
	001	011	01104	OVERTIME - NURSES
	001	011	01105	OVERTIME - TEMPORARY
Object:	012	HOLIDAY PAY		
	001	012	01200	HOLIDAY PAY - BUDGET
	001	012	01201	HOLIDAY PAY - MISC
	001	012	01202	HOLIDAY PAY - UNIFORM
	001	012	01203	HOLIDAY PAY - PLATFORM
	001	012	01204	HOLIDAY PAY - NURSES
	001	012	01205	HOLIDAY PAY - TEMPORARY
Char:	013 - MANDATORY FRINGE BENEFITS			
Object:	013	RETIREMENT		
	013	013	01300	RETIREMENT - BUDGET
	013	013	01301	RETIRE CITY MISC
	013	013	01303	RETIRE CITY UNIFORM (POLICE & FIRE)
	013	013	01309	RETIREMENT NON-CITY (PERS)
	013	013	01310	RETIREMENT CITY ADJUSTMENT

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	013	013	01311	SFCCD STATE RET MATCH
	013	013	01315	RETIREMENT EXCESS BENEFIT PYMTS
	013	013	01371	RETIREMENT PICK UP
	013	013	01372	RETIREMENT PICK UP (NURSES)
	013	013	01373	RETIREMENT PICK UP (UNIFORM)
	013	013	01379	RETIREMENT PICK UP(PREM/OTH ADJUSTMENT)
	013	013	01381	RETIRE UNFUNDED LIAB
Object	014 - SOCIAL SECURITY			
	013	014	01400	SOCIAL SECURITY - BUDGET
	013	014	01401	SOCIAL SECURITY (OASDI & HI)
	013	014	01402	SOCIAL SECURITY - MEDICARE (HI ONLY)
Object	015 - HEALTH SERVICE			
	013	015	01500	HEALTH SERVICE - BUDGET
	013	015	01501	HEALTH SERVICE-CITY MATCH
	013	015	01521	HSS CASH OPTION PAY-MISC
	013	015	01522	HSS CASH OPTION PAY-UNIFORM
	013	015	01523	HSS CASH OPTION PAY-PLATFORM
	013	015	01524	HSS CASH OPTION PAY-NURSES
	013	015	01541	HEALTH SERVICE-DEPENDENTS
	013	015	01551	HEALTH SERVICE-ADMIN COST
	013	015	01552	HEALTH SERVICE-ADMIN COST(1099)
	013	015	01561	HEALTH SERVICE-RETIREE HEALTH SUBSIDY
	013	015	01571	DEPENDENT COVERAGE-MISCELLANEOUS
	013	015	01573	DEPENDENT COVERAGE-UNIFORM
	013	015	01598	HEALTH PAYMENTS - JUDGES
	013	015	01599	HEALTH SERVICE - OTHER
	013	015	081H5	GF-HSS ADMINISTRATION
	013	015	081HX	GF-HSS-LOCAL 21 LIFE INSURANCE
Object	016 - DENTAL COVERAGE			
	013	016	01600	DENTAL COVERAGE - BUDGET
	013	016	01601	DENTAL COVERAGE
	013	016	01609	DENTAL ADMINISTRATION
	013	016	01611	SFCCD DENTAL PLAN
Object	017 - UNEMPLOYMENT INSURANCE			
	013	017	01700	UNEMPLOYMENT INSURANCE-BUDGET
	013	017	01701	UNEMPLOYMENT INSURANCE
	013	017	01709	UNEMPLOY INSURANCE-ADMIN COST
Object	018 - PLATFORM TRUST FUND			
	013	018	01800	PLATFORM TRUST FUND-BUDGET
	013	018	01801	PLATFORM TRUST CCSF-CONTRIBUTION
Object	019 - OTHER FRINGE BENEFITS			
	013	019	01900	OTHER FRINGE BENEFITS - BUDGET
	013	019	01901	FRINGE ADJUSTMENTS-BUDGET
	013	019	01910	FLEXIBLE BENEFIT PACKAGE - BUDGET
	013	019	01911	FLEXIBLE BENEFIT PACKAGE
	013	019	01912	LONG TERM DISABILITY INSURANCE
	013	019	01999	OTHER FRINGE BENEFITS
Char:	020 - OVERHEAD			
Object	020 - OVERHEAD			
	020	020	02000	OVERHEAD-BUDGET
	020	020	02001	INDIRECT COST REIMBURSEMENT
	020	020	02013	FRINGE BENEFIT OVERHEAD
	020	020	02019	DEPARTMENT OVERHEAD
	020	020	02029	DIVISION OVERHEAD

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	020	020	02099	OTHER OVERHEAD CHARGES
Char:	021 - NON PERSONNEL SERVICES			
Object:	021 - TRAVEL			
	021	021	02100	TRAVEL-BUDGET ✓
	021	021	02101	TRAVEL COSTS PAID TO EMPLOYEES
	021	021	02101A	OUT OF STATE TRAVEL - COURT EMPLOYEES
	021	021	02102	TRAVEL COSTS PAID TO VENDORS
	021	021	02102A	OUT OF STATE TRAVEL - COURT VENDORS
	021	021	02201A	OUT OF STATE TRAINING - COURT EMPLOYEES
	021	021	02202A	OUT OF STATE TRAINING - COURT VENDORS
Object:	022 - TRAINING			
	021	022	02200	TRAINING - BUDGET ✓
	021	022	02201	TRAINING COSTS PAID TO EMPLOYEES
	021	022	02202	TRAINING COSTS PAID TO VENDORS
Object:	023 - EMPLOYEE EXPENSES			
	021	023	02300	EMPLOYEE FIELD EXPENSES-BUDGET
	021	023	02301	AUTO MILEAGE
	021	023	02302	LOCAL FIELD EXP ✓
	021	023	02303	BAR DUES REIMBURSEMENT
	021	023	02304	FLEX REIMBURSEMENTS/SETTLEMENTS
	021	023	02305	EMPLOYEE RECOGNITION
Object:	024 - MEMBERSHIP FEES			
	021	024	02401	MEMBERSHIP FEES ✓
Object:	025 - ENTERTAINMENT AND PROMOTION			
	021	025	02500	ENTERTAINMENT & PROMOTION BUDGET
	021	025	02501	PROMOTIONAL & ENTERTAINMENT EXPENSE
	021	025	02511	MUSIC CONCERTS
	021	025	02519	OTHER EVENTS
	021	025	02521	EXHIBITIONS
Object:	026 - COURT FEES AND OTHER COMPENSATION			
	021	026	02600	COURT FEES AND OTHER COMPENSATION
	021	026	02601	ARBITRATORS
	021	026	02611	ATTORNEY FEES-CRIMINAL
	021	026	02612	ATTORNEY FEES-JUVENILE
	021	026	02613	ATTORNEY FEES-DEATH PENALTY
	021	026	02621	CLERICAL-TEMPORARY
	021	026	02631	COURT REPORTERS
	021	026	02641	DEPENDENCIES AND CONSERVATORS
	021	026	02651	GRAND JURY
	021	026	02661	INTERPRETERS ✓
	021	026	02671	JURY FEES
	021	026	02681	WITNESSES
	021	026	02699	OTHER FEES ✓
Object:	027 - PROFESSIONAL & SPECIALIZED SERVICES			
	021	027	02700	PROFESSIONAL & SPECIALIZED SVCS-BUDGET
	021	027	02701	ARCHITECTURAL SERVICES
	021	027	02702	ENGINEERING SERVICES
	021	027	02703	TRANSPORTATION SERVICES
	021	027	02704	CONSTRUCTION CONTRACTS
	021	027	02705	SURETY BOND
	021	027	02706	CONSTRUCTION CONTINGENCY
	021	027	02707	ENVIRONMENTAL CONTRACTOR/CONSULTING SVC
	021	027	02708	CONSTRUCTION MANAGEMENT SERVICES
	021	027	02709	SPECIAL INSPECTION AND TESTING SERVICES

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
021	027	02710	PAYMENTS TO POLL WORKERS
021	027	02711	SOCIAL SERVICES CONTRACTS
021	027	02721	AUDITING & ACCOUNTING
021	027	02722	FINANCIAL SERVICES
021	027	02723	INVESTMENT SERVICES
021	027	02731	LEGAL SERVICES
021	027	02741	REALTY SERVICES
021	027	02751	MANAGEMENT CONSULTING SERVICES
021	027	02761	SYSTEMS CONSULTING SERVICES
021	027	02771	STATE HOSPITAL CONTRACTS
021	027	02781	PHYSICIANS
021	027	02782	REGISTRY
021	027	02783	STIPENDS
021	027	02784	DECOY PAYMENTS
021	027	02786	UC MEDICAL SERVICES
021	027	02789	OTHER MEDICAL SERVICES
021	027	02790	CHN SERVICES
021	027	02791	PRISONER TRANSPORT SERVICES
021	027	02798	PREVAILING WAGE RESTITUTION
021	027	02799	OTHER PROFESSIONAL SERVICES
Object:	028	MAINTENANCE SVCS-BUILDING & STRUCTURES	
	021	028	02800 MAINT SVCS-BUILDINGS & IMPVTS-BUDGET
→	021	028	02801 SCAVENGER SERVICES
	021	028	02802 JANITORIAL SERVICES
	021	028	02803 PEST CONTROL
	021	028	02804 SLUDGE REMOVAL
	021	028	02805 GROUNDS MAINTENANCE
	021	028	02811 SECURITY
	021	028	02899 OTHER BLDG MAINT SVCS
Object:	029	MAINTENANCE SVCS-EQUIPMENT	
	021	029	02900 MAINT SVCS-EQUIPMENT-BUDGET
	021	029	02911 DPWP-EQUIPMENT MAINT
	021	029	02921 VEHICLE MAINT (NON CENTRAL SHOPS)
	021	029	02931 OFFICE EQUIP MAINT
	021	029	02941 MEDICAL EQUIP MAINT
	021	029	02951 CONSTRUCTION EQUIP MAINT
	021	029	02999 OTHER EQUIP MAINT
Object:	030	RENTS & LEASES-BUILDINGS & STRUCTURES	
	021	030	03000 RENTS/LEASES-BLDGS & STRUCTURES-BUDGET
	021	030	03011 PROPERTY RENT
	021	030	03021 GARAGE RENT
	021	030	03031 MISCELLANEOUS FACILITIES RENTAL
	021	030	03041 BASE RENTAL PAYT FOR LSE REV BDS-BLDGS
	021	030	03051 PAYMENTS FOR POLLING LOCATIONS
Object:	031	RENTS & LEASES-EQUIPMENT	
	021	031	03100 RENTS & LEASES-EQUIPMENT-BUDGET
	021	031	03111 DATA PROCESSING EQUIP RENTAL
	021	031	03121 VEHICLE RENTAL
	021	031	03122 TIRE RENT
	021	031	03131 OFFICE MACHINE RENTAL
	021	031	03141 MEDICAL EQUIPMENT RENTAL
	021	031	03151 CONSTRUCTION EQUIP RENTAL
	021	031	03198 BASE RENTAL PYMT LSE REV BDS-EQUIPMENTS
	021	031	03199 OTHER EQUIPMENT RENTALS

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Object:	032 UTILITIES			
	021	032	03200	UTILITIES EXPENSES-BUDGET
	021	032	03211	ELEC HEAT WATER
	021	032	03221	SEWER SERVICE
	021	032	03231	TELEPHONE CHARGES (TIS USE ONLY)
	021	032	03241	TELEPHONE CHARGES - NON WORK ORDER
Object:	033 POWER FOR RESALE			
	021	033	03300	POWER FOR RESALE-BUDGET
	021	033	03311	POWER FOR RESALE
	021	033	03312	RESALE OF ELECTRICITY
	021	033	03313	RESALE OF GAS
	021	033	03314	RESALE OF STEAM
	021	033	03321	POWER DISTRIBUTION TRANSMISSION
	021	033	03322	POWER-SCHEDULING COORDINATOR
	021	033	03331	GAS AND STEAM
Object:	034 SUBSISTANCE			
	021	034	03400	SUBSISTANCE-BUDGET
	021	034	03411	SUBSISTANCE-PERSONS
	021	034	03421	SUBSISTANCE-ANIMALS
Object:	035 OTHER CURRENT EXPENSES			
	021	035	03500	OTHER CURRENT EXPENSES - BUDGET
	021	035	03510	USE SO# 03231; 03241; 081ET "OR" 082ET
	021	035	03511	CLEANING LAUNDRY
	021	035	03521	FREIGHT/DELIVERY
	021	035	03531	GRAPHICS
	021	035	03541	LEGISLATIVE EXPENSE
	021	035	03542	COURT REPORTER TRANSCRIPTS SERVICES
	021	035	03551	COPY MACHINE
	021	035	03552	PRINTING
	021	035	03561	POSTAGE
	021	035	03571	SUBSCRIPTIONS
	021	035	03581	ADVERTISING
	021	035	03591	PARATRANSIT CONTRACT EXPENSE
	021	035	03595	CREDIT CARD PROCESSING FEES
	021	035	03596	SOFTWARE LICENSING FEES
	021	035	03599	OTHER CURRENT EXPENSES
Object:	051 INSURANCE			
	021	051	05100	INSURANCE - BUDGET
	021	051	05110	WORKERS COMP EXPENSE
	021	051	05111	INSURANCE EXPENSE
	021	051	05112	DISABILITY-PERMANENT
	021	051	05113	DISABILITY-TEMPORARY
	021	051	05114	WORKERS' COMP-MEDICAL EMPLOYEE REIMB.
	021	051	05115	WORKERS' COMP-REHAB PAYMENTS
	021	051	05116	WORKERS' COMP-LEGAL FEES
	021	051	05117	WORKERS' COMP-MEDICAL PROVIDERS
	021	051	05118	WORKERS' COMP-ADMINISTRATION COST
	021	051	05120	OCIP RELATED INSURANCE COSTS
Object:	052 TAXES, LICENSES & PERMITS			
	021	052	05200	TAXES; LICENSES & PERMITS-BUDGET
	021	052	05211	TAXES
	021	052	05221	FEES LICENSES PERMITS
	021	052	05241	PAYMENTS TO OTHER GOVT
	021	052	05242	ARBITRAGE REBATE TO IRS

**CONTROLLER'S OFFICE
Chart of Accounts**

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Object	052 - JUDGMENTS & CLAIMS			
	021	053	05300	JUDGEMENTS & CLAIMS-BUDGET
	021	053	05311	JUDGEMENTS - CLAIMS
	021	053	05312	JUDGEMENTS - LEGAL FEES
	021	053	05313	JDGMT-PUNIT/TAXABLE COMPENSATORY DAMAGES
	021	053	05314	JUDGEMENTS - PENALTY
	021	053	05321	LITIGATION EXPENSES
	021	053	05322	JUDGEMENTS - INTEREST PAYMENTS
	021	053	05323	LITIGATION EXPENSES - LEGAL FEES
Object	054 - OTHER FIXED CHARGES			
	021	054	05400	OTHER FIXED CHARGES-BUDGET
	021	054	05411	LOCAL SHARE GRANT MATCH
	021	054	05412	REFUND OF UNUSED GRANTS
	021	054	05413	INTEREST EXPENSE
	021	054	05421	SUBSIDIES
	021	054	05431	CONVENTION CONTRIBUTIONS
	021	054	05442	CONTRIBUTION TO AGENCY FUND
	021	054	05451	TRANSFER OF ASSET TO FISCAL AGENT
	021	054	05461	INCREASING REVOLVING FUND
	021	054	05499	OTHER FIXED CHARGES
Char	036 - AID ASSISTANCE			
Object	036 - AID ASSISTANCE			
	036	036	03611	FCS SPECIAL SERVICES
	036	036	03612	ILS ANCILLARY SERVICES
	036	036	03613	AB 2129 SERVICES
	036	036	03614	FOSTER CARE SHADOWS
	036	036	03615	FOSTER CARE TRANSPORTATION
	036	036	03616	FOSTER CARE CWS-HEALTH SERVICES
	036	036	03617	FOSTER CARE CWS-OTHER SERVICES
	036	036	03618	SCIAP (SPECIALIZED CARE) SERVICES
	036	036	03619	FOSTER CARE CHILDCARE
	036	036	03620	OPTIONS FOR RECOVERY SERVICES
	036	036	03621	DAY CARE ASSISTANCE
	036	036	03622	EMANCIPATED YOUTH STIPENDS
	036	036	03623	KINSHIP/FOSTER CARE EMERGENCY FUND
	036	036	03624	KINSHIP SUPPORT SERVICES
	036	036	03625	FOSTER HM LICENSING ASSISTANCE
	036	036	03626	RELATIVE CAREGIVER CERTIFICATION
	036	036	03627	CWS REUNIFICATION
	036	036	03628	CWS THERAPY
	036	036	03629	CWS DRUG TESTING
	036	036	03631	PAES ANCILLARY SERVICES
	036	036	03632	PAES TRANSPORTATION SERVICES
	036	036	03633	RETURN TO RESIDENCE ASSISTANCE
	036	036	03641	CALWORKS ANCILLARY SERVICES
	036	036	03642	CALWORKS TRANSPORTATION SERVICES
	036	036	03643	CALWORKS HOUSING SUBSIDY
	036	036	03651	HOMELESS HOUSING AND SUPPORTIVE SERVICES
	036	036	03661	SPECIAL CIRCUMSTANCES FOR ADULTS
	036	036	03662	APS-BASIC SERVICES
	036	036	03663	APS-HR SERVICES
	036	036	03671	CWS PARENTING ED
	036	036	03672	CWS DOMESTIC VIOLENCE TRNG
Char	037 - AID PAYMENTS			

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Object:	037 AID PAYMENTS			
	037	037	03711	CALWORKS AID PAYMENTS
	037	037	03721	CAAP-GA AID
	037	037	03722	CAAP-PAES AID
	037	037	03723	CAAP-SSI-PENDING AID
	037	037	03724	CAAP-CALM AID-CASH AID LINK TO MEDI-CAL
	037	037	03725	CAAP HOMELESS AID
	037	037	03731	FOSTER CARE AID PAYMENTS
	037	037	03732	STEP SUPPORTIVE TRANSITIONAL AID
	037	037	03733	THPP TRANSITIONAL HOUSING AID
	037	037	03734	KIN-GAP AID
	037	037	03741	ADOPTION AID PAYMENTS
	037	037	03751	IHSS CONTRACT PAYMENTS
	037	037	03752	IHSS IP BENEFITS
	037	037	03753	IHSS IP PUBLIC AUTHORITY ADMIN
	037	037	03761	REPATRIATION AID PAYMENTS
	037	037	03771	REFUGEE AID PAYMENTS
	037	037	03781	IHSS IP PAYMENTS
	037	037	03790	WAGE OFFSETS-AID ASSISTANCE ACCOUNT
	037	037	03791	CAPI AID PAYMENTS
Char:	038 CITY GRANT PROGRAMS			
Object:	038 CITY GRANT PROGRAMS			
	038	038	03800	COMMUNITY BASED ORGANIZATION SVCS-BUDGET
	038	038	03801	COMMUNITY BASED ORGANIZATION SERVICES
	038	038	03802	COMMUNITY BASED TARGETED CASE MANAGEMENT
Char:	039 OTHER SUPPORT & CARE OF PERSONS			
Object:	039 OTHER SUPPORT & CARE OF PERSONS			
	039	039	03900	OTHER SUPPORT & CARE ASSISTANCE-BUDGET
	039	039	03910	WORKING FAMILIES CREDIT PAYMENTS
	039	039	03911	RELOCATION BENEFITS
	039	039	03912	REHOUSING PAYMENTS
	039	039	03913	TEMP RENT ASSISTANCE
	039	039	03914	FINDERS FEES
	039	039	03915	LEAD BASE HAZARD REDUCTION ASSISTANCE
	039	039	03920	LOANS ISSUED BY CITY
	039	039	03921	HARDSHIP LOANS
	039	039	03922	GRANTS & FORGIVABLE LOANS
	039	039	03931	VOL PROPERTY ACQUISITION
	039	039	03941	REHAB ACQ PROP COST
	039	039	03942	DEMOLITION CLEARANCE COST
	039	039	03951	DISPOSITION COST-ACQ PROP
	039	039	03961	SEISMIC SAFETY LOANS
	039	039	03962	SEISMIC SAFETY LOAN FEES
	039	039	03963	SEISMIC SAFETY LOAN REPAYMENT
Char:	040 MATERIALS & SUPPLIES			
Object:	040 MATERIALS & SUPPLIES BUDGET ONLY			
	040	040	04000	MATERIALS & SUPPLIES-BUDGET
	040	040	04001	MATERIALS & SUPPLIES-1 TIME BUDGET ITEMS
Object:	041 INVENTORIES			
	040	041	04100	INVENTORIES-BUDGET ONLY
	040	041	04110	INVENTORIES-PURCHASE
	040	041	04120	INVENTORIES-USAGE
	040	041	04199	INVENTORIES ADJUSTMENTS
Object:	042 BUILDING & CONSTRUCTION SUPPLIES			

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	040	042	04211	ELECTRICAL
	040	042	04221	HARDWARE
	040	042	04231	LIGHTING
	040	042	04241	LUMBER
	040	042	04251	PAINTERS SUPPLIES
	040	042	04261	PLUMBING SUPPLIES
	040	042	04281	SMALL TOOLS AND INSTRUMENTS
	040	042	04298	OTHER CONSTRUCTION MATERIALS
	040	042	04299	OTHER BLDG MAINT SUPPLIES
Object:	043 - EQUIPMENT MAINTENANCE SUPPLIES			
	040	043	04321	RAIL VEHICLE SUPPLIES
	040	043	04331	VEHICLE PARTS-SUPPLIES
	040	043	04341	COMMUNICATION SUPPLIES
	040	043	04399	OTHER EQUIPMENT MAINT SUPPLIES
Object:	044 - HOSPITAL CLINICS & LABORATORY SUPPLIES			
	040	044	04411	ANESTHETIC MATERIALS
	040	044	04421	IV SOLUTIONS
	040	044	04431	LABORATORY SUPPLIES
	040	044	04441	DENTAL/MEDICAL SUPPLIES
	040	044	04451	MINOR MEDICAL EQUIPMENT
	040	044	04461	PHARMACEUTICAL
	040	044	04471	RADIOACTIVE MATERIALS
	040	044	04481	RADIOLOGY SUPPLIES
	040	044	04491	VETERINARY
	040	044	04492	INSTITUTIONAL LINEN
	040	044	04493	CLEANING SUPPLIES
	040	044	04498	CHARGEABLE SUPPLIES-MEDICARE
	040	044	04499	OTHER HOSP.; CLINICS & LAB. SUPPLIES
Object:	045 - SAFETY			
	040	045	04511	FIRE FIGHTING RESCUE SUPPLIES
	040	045	04521	ORDNANCE
	040	045	04531	UNIFORMS
	040	045	04599	OTHER SAFETY EXPENSES
Object:	046 - FOOD			
	040	046	04699	FOOD
Object:	047 - FUELS AND LUBRICANTS			
	040	047	04799	FUELS & LUBRICANTS
Object:	048 - WATER SEWAGE TREATMENT SUPPLIES			
	040	048	04899	WATER & SEWAGE TREATMENT SUPPLIES
Object:	049 - OTHER MATERIALS & SUPPLIES			
	040	049	04911	AGRICULTURAL SUPPLIES
	040	049	04921	DATA PROCESSING SUPPLIES
	040	049	04925	MINOR DATA PROCESSING EQUIPMENT
	040	049	04931	FORMS
	040	049	04941	MINOR FURNISHINGS
	040	049	04950	OFFICE SUPPLIES-CITYWIDE CONTRAC
	040	049	04951	OTHER OFFICE SUPPLIES
	040	049	04961	RECREATION & ATHLETIC SUPPLIES
	040	049	04970	LIBRARY MATERIALS - BUDGET ONLY
	040	049	04971	BOOKS - LIBRARY ONLY
	040	049	04972	DATA BASES - LIBRARY ONLY
	040	049	04973	PERIODICALS - LIBRARY ONLY
	040	049	04974	AUDIO/VIDEO - LIBRARY ONLY
	040	049	04975	BOOKS - NON LIBRARY ONLY

Office Depot

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	040	049	04976	SUPPORT FOR SFUSD
	040	049	04981	PRISONER INSTITUTIONAL ITEMS
	040	049	04999	OTHER MATERIALS & SUPPLIES
Object:	04A - EQUIPMENT (5K OR LESS-CONTROLLED ASSET)			
	040	04A	04A01	EQUIPMENT (5K OR LESS-CONTROLLED ASSET)
Char:	055 - FIDUCIARY-BENEFIT PAYMENTS			
Object:	055 - RETIREMENT TRUST FUND			
	055	055	05500	RETIREMENT TRUST FUND-BUDGET
	055	055	05511	ERS RETIREMENT ALLOWANCES
	055	055	05521	CITY SHARE-EPC(EXP) UNIFORM EMPL
	055	055	05531	DEATH BENEFITS PD BY CITY
	055	055	05532	NORMAL CONT PD AS DEATH BEN.
	055	055	05533	OPTION ONE DEATH BENEFIT
	055	055	05581	WITHDRAWAL-NORMAL CONT
	055	055	05599	OTHER RETIREMENT TRUST FUND DISBURSEMENT
Object:	056 - HEALTH SERV FUND-CITY HEALTH PLAN/EXP			
	055	056	05600	HEALTH SERVICE TRUST FUND-BUDGET
	055	056	05608	HEALTH SERVICE-MEDICAL EMPLOYEE REIMB.
	055	056	05609	HEALTH SERVICE-MEDICAL PAYMENT REFUND
	055	056	05610	HEALTH SERVICE-COLLEGE DECAP/MED PYMT
	055	056	05615	MEDICAL-HEALTH PLAN PROVIDERS
	055	056	05620	MEDICAL-MEDICAL CLAIMS PAID
	055	056	05621	MEDICAL-PRESCRIPTION DRUG PLAN
	055	056	05622	MEDICAL-HEALTH CARE EVALUATION
	055	056	05625	STRS-RETIREE HEALTH REV:STATE TEACHERS
	055	056	05626	PERS-RETIREE HEALTH REV:PUBLIC EMPLOYEE
	055	056	05627	RET-RETIREE HEALTH REV:RETIREMENT SYSTEM
	055	056	05629	MEDICAL-UNALLOCATED
	055	056	05631	MED MULTI PLANS-VISION CARE
	055	056	05632	MED MULTI PLANS-U S BEHAVIORAL HEALTH
	055	056	05640	DENTAL-MISC EMPLOYEE
	055	056	05641	DENTAL-TWU EMPLOYEE
	055	056	05642	DENTAL-REGISTERED NURSE
	055	056	05643	DENTAL-RETIRED EMPLOYEE
	055	056	05660	NC-LIFE INSURANCE
	055	056	05665	NC-DISABILITY INSURANCE
	055	056	05666	NC-EMPLOYEE PAID DISABILITY INSURANCE
	055	056	05670	NC-FLEX BENEFITS-HSS ADMINISTERED
	055	056	05671	NC-FLEX BENEFITS-TPA ADMINISTERED
	055	056	05672	NC-LOCAL 21 LIFE INS-HSS ADMINISTERED
	055	056	05680	NC-DCAP/MEDICAL REIMB PLANS-HSS
	055	056	05681	NC-DCAP/MEDICAL REIMB PLANS-TPA
	055	056	05690	NC-OTHER NEGOTIATED BENEFITS
	055	056	05699	HSS HEALTH PLAN CHARGES
Object:	057 - HEALTH SERV FUND-HMO DENTAL & DISABILITY			
	055	057	05615	MEDICAL-HEALTH PLAN PROVIDERS
	055	057	05665	NC-DISABILITY INSURANCE
	055	057	05666	NC-EMPLOYEE PAID DISABILITY INSURANCE
	055	057	05670	NC-FLEX BENEFITS-HSS ADMINISTERED
	055	057	05671	NC-FLEX BENEFITS-TPA ADMINISTERED
Object:	058 - HEALTH SERV FUND-OTHER BENEFIT EXPENSES			
	055	058	05631	MED MULTI PLANS-VISION CARE
	055	058	05632	MED MULTI PLANS-U S BEHAVIORAL HEALTH
Char:	057 - CONTRIBUTION REFUND/DISTRIB			

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Object:	057	RETIREMENT TRUST CONTRIBUTION/REFUNDS		
	057	057	05781	WITHDRAWAL-NORMAL CONTRIBUTION
Char:	059	INVESTMENT EXPENSES		
Object:	059	INVESTMENT EXP. (AGAINST INVESTMENT INC.)		
	059	059	05910	SECURITIES LENDING-REBATES & EXPENSES
	059	059	05920	FIXED COUPON DOLLAR REPURCHASE EXPENSES
	059	059	05990	OTHER INVESTMENT EXPENSES
Char:	060	CAPITAL OUTLAY		
Object:	060	EQUIPMENT PURCHASE		
	060	060	06000	EQUIPMENT PURCHASE-BUDGET
	060	060	06011	ARTWORK
	060	060	06021	MARINE
	060	060	06022	RAIL
	060	060	06029	AUTOMOTIVE & OTHER VEHICLES
	060	060	06031	BOOKS
	060	060	06041	SHOP; BLDG & FIELD MAINT EQUIPMENT
	060	060	06051	COMMUNICATIONS EQUIPMENT
	060	060	06061	DATA PROCESSING EQUIPMENT
	060	060	06071	MEDICAL; DENTAL & LABORATORY EQUIPMENT
	060	060	06081	FOOD PREPARATION EQUIPMENT
	060	060	06083	RECREATION & ATHLETIC EQUIPMENT
	060	060	06084	SAFETY & RESCUE EQUIPMENT
	060	060	06091	WATER SEWAGE TREATMENT EQUIPMENT
	060	060	06095	BROADCAST EQUIPMENT
	060	060	06096	SUBSYSTEMS EQUIPMENT
	060	060	06097	WORKSTATIONS - SPECIAL PURCHASE
	060	060	06098	OFFICE EQUIPMENT
	060	060	06099	OTHER EQUIPMENT
Object:	061	EQUIPMENT LEASE/PURCHASE-INITIAL		
	060	061	06100	EQUIPMENT LEASE/PURCHASE-INITIAL-BUDGET
	060	061	06141	SHOP;BLDG & FIELD EQ-LEASE/PURCH-INITIAL
	060	061	06151	COMMUNICATIONS EQUIP-LEASE/PURCH-INITIAL
	060	061	06161	DATA PROCESSING EQUIP-LEASE/PURCH-INIT
	060	061	06171	MED;DENTAL & LAB EQUIP-LEASE/PURCH-INIT
	060	061	06199	OTHER EQUIP LEASE/PURCH-INITIAL
Object:	062	EQUIPMENT LEASE/PURCHASE-OPTION/RENEWAL		
	060	062	06200	EQUIP LEASE/PURCHASE OPT RENEWAL-BUDGET
	060	062	06241	SHOP;BLDG&FIELD EQ-LEASE/PURCH-OPT RENEW
	060	062	06251	COMMUNICATION EQ-LEASE/PURCH-OPT RENEW
	060	062	06261	DATA PROCESSING EQ-LEASE/PURCH-OPT RENEW
	060	062	06271	MED;DENT & LAB EQ-LEASE/PURCH-OPT RENEW
	060	062	06299	OTHER EQUIP LEASE/PURCHASE-OPT RENEWAL
Object:	063	EQUIP LEASE/PURCHASE-FIN AGENCY-INITIAL		
	060	063	06300	EQ LEASE/PURCH-FIN AGENCY-INIT-BUDGET
	060	063	06341	SHOP;BLDG & FIELD EQ-L/P-FIN AGENCY-INIT
	060	063	06351	COMMUNICTN EQ-L/P-FIN AGENCY-INITIAL
	060	063	06361	DATA PROC EQ-L/P-FIN AGENCY-INITIAL
	060	063	06371	MED;DENT & LAB EQ-L/P-FIN AGENCY-INITIAL
	060	063	06399	OTHER EQUIP L/P-FIN AGENCY-INITIAL
Object:	064	EQUIP LEASE/PURCH-CITY/FIN AGENCY-OPT RENEW		
	060	064	06400	EQ LEASE/PURCH-FIN AGENCY-RENEWAL-BUDGET
	060	064	06429	VEHICLES-L/P-FIN AGENCY-RENEWAL
	060	064	06441	SHOP;BLDG&FIELD EQ-L/P-FIN AGEN-RENEWAL
	060	064	06451	COMMUNICTN EQ-L/P-FIN AGENCY-RENEWAL

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	060	064	06461	DATA PROC EQ-L/P-FIN AGENCY-RENEWAL
	060	064	06471	MED,DENT & LAB EQ-L/P-FIN AGENCY-RENEWAL
	060	064	06498	OFFICE EQUIP-L/P FIN AGENCY-RENEWAL
	060	064	06499	OTHER EQUIP L/P-FIN AGENCY-RENEWAL
Object:	065- ANIMAL PURCHASE			
	060	065	06511	ANIMAL PURCHASE
Object:	066- LAND			
	060	066	06600	LAND-BUDGET
	060	066	06611	LAND-DIRECT PURCHASE
	060	066	06621	LAND-LEASE/PURCHASE-INITIAL
	060	066	06622	LAND-LEASE/PURCHASE-RENEWAL
	060	066	06699	LAND ACQUISITION COST
Object:	067- BLDG, STRUCTURES & IMPROVEMENTS			
	060	067	06700	BLDGS,STRUCTURES &IMPRVT PROJECT-BUDGET
	060	067	06711	BLDGS STRUCT IMPRV-DIRECT PURCHASE
	060	067	06721	BLDGS STRUCT IMPRV-LEASE/PURCH INITIAL
	060	067	06722	BLDGS STRUCT IMPRV-LEASE/PURCH RENEWAL
Object:	068- INTEREST EXPENSE-CAPITALIZED			
	060	068	06811	INTEREST EXPENSE-CAPITALIZED ASSETS
Char:	069- PROJECT CARRY-FORWARD BUDGETS ONLY			
Object:	069- SEE OBJECT 06A-06D			
	069	069	06911	SEE DESCR OF NEW SUBOBJECT: 06A00
	069	069	06921	SEE DESCR OF NEW SUBOBJECT: 06B00
	069	069	06931	SEE DESCR OF NEW SUBOBJECT: 06F00
	069	069	06941	SEE DESCR OF NEW SUBOBJECT: 06C00
Object:	06A- PERF. I/D SVCS EXPEND. CFWD BUDGET ONLY			
	069	06A	06A00	PERF. I/D SVCS EXPENDITURE-BUDGET CFWD
Object:	06B- PROGRAMMATIC PROJECTS CFWD BUDGET ONLY			
	069	06B	06B00	PROGRAMMATIC PROJECTS-BUDGET-CFWD
Object:	06C- CAPITAL PROJECTS BUDGET - CFWD ONLY			
	069	06C	06C00	CAPITAL PROJECTS BUDGET - CFWD ONLY
Object:	06D- FACILITIES MAINTENANCE BUDGET-CFWD ONLY			
	069	06D	06D00	FACILITIES MAINTENANCE BUDGET-CFWD ONLY
Object:	06G- GRANT EXPENDITURES BUDGET - CFWD ONLY			
	069	06G	06G00	GRANT EXPENDITURES BUDGET - CFWD ONLY
Object:	06T- OTHER PROJECT BUDGET - CFWD ONLY			
	069	06T	06T00	OTHER PROJECT BUDGET - CFWD ONLY
Char:	06F- FACILITIES MAINTENANCE			
Object:	06F- FACILITIES MAINTENANCE PROJECTS BUDGET			
	06F	06F	06F00	FACILITIES MAINTENANCE-BUDGET
Char:	06P- PROGRAMMATIC PROJECTS			
Object:	06P- PROGRAMMATIC PROJECTS BUDGET			
	06P	06P	06P00	PROGRAMMATIC PROJECTS-BUDGET
Char:	070- DEBT SERVICE			
Object:	070- DEBT SERVICE BUDGET ONLY			
	070	070	07000	DEBT SERVICE-BUDGET
Object:	071- DEBT REDEMPTION			
	070	071	07111	BOND REDEMPTION
	070	071	07119	RETURN OF GOOD FAITH DEPOSIT
	070	071	07121	LOAN PRINCIPAL REPMT EXPENSE
Object:	072- DEBT RESERVE REQUIREMENTS			
	070	072	07211	BOND RESERVE PAYMENTS
Object:	073- DEBT ISSUANCE COST			
	070	073	07311	BOND ISSUANCE COST-UNAMORTIZED

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	070	073	07321	BOND DISCOUNT-UNAMORTIZED(SEE 07DISC)
	070	073	07322	BOND DISCOUNT-AMORTIZED
	070	073	07331	BOND PREMIUM-UNAMORTIZED(SEE 80599)
	070	073	07332	BOND PREMIUM-AMORTIZED
	070	073	07351	COST OF ISSUANCE-TAX REV ANTICIP. NOTES
	070	073	07361	COST OF ISSUANCE-CERT OF PARTICIPATION
Object:	074 DEBT INTEREST AND OTHER FISCAL CHARGES			
	070	074	07411	BOND INTEREST-EXPENSE
	070	074	07412	BOND INTEREST-CAPITALIZED
	070	074	07413	BOND INTEREST-EXPENSE-ARBITRAGE
	070	074	07421	LOAN INTEREST EXPENSE
	070	074	07422	LOAN INTEREST-CAPITALIZED
	070	074	07423	CAPITAL LEASES INTEREST - EXPENSE
	070	074	07431	INTEREST EXPENSE-GASB31
	070	074	07432	CALL PREMIUM ON PAID OFF DEBTS
	070	074	07499	DEBT SVC-ADMIN AND FISCAL CHARGES
Char:	075 OTHER EXPENSES-NON EXPENDITURE TYPE			
Object:	075 DEPRECIATION			
	075	075	07511	DEPRECIATION-EQUIPMENT
	075	075	07512	DEP-LAND (FAACS USE MEMORANDUM ONLY)
	075	075	07521	DEPRECIATION-BLDG STRUCT & IMPVT
	075	075	07531	DEPRECIATION-INFRASTRUCTURE
Object:	076 AMORTIZATION			
	075	076	07611	BOND ISSUANCE COST-EXPENSE
	075	076	07612	BOND ISSUANCE COST-CAPITALIZED
	075	076	07621	BOND DISCOUNT-EXPENSE
	075	076	07622	BOND DISCOUNT-CAPITALIZED
	075	076	07631	BOND PREMIUM-EXPENSE
	075	076	07632	BOND PREMIUM-CAPITALIZED
	075	076	07661	LOANS ISSUANCE COST-EXPENSE
	075	076	07662	LOANS ISSUANCE COST-CAPITALIZED
Object:	077 BAD DEBTS			
	075	077	07799	BAD DEBTS EXPENSE
Object:	078 FIXED ASSETS RETIRE/DISPOSAL WRITE OFF			
	075	078	07811	CONST. IN PROGRESS WRITTEN-OFF
	075	078	07891	FIXED ASSETS RETIRE/DISPOSAL-LAND
	075	078	07892	FIXED ASSETS RETIRE/DISPOSAL-BLDGS
	075	078	07893	FIXED ASSETS RETIRE/DISPOSAL-EQUIP
	075	078	07894	FIXED ASSETS RETIRE/DISPOSAL-LEASED PROP
	075	078	07899	FIXED ASSETS RETIREMENT/DISPOSAL
Object:	079 OTHER EXPENSES-NONEXPENDITURE TYPE			
	075	079	07991	BOND REFUNDING LOSS
	075	079	07992	BOND REFUNDING GAIN
	075	079	079CAP	INTRAFUND CAPITAL ASSISTANCE
Char:	076 EXPENSES AGAINST CONTRIBUTED CAPITAL			
Object:	076 DEPRECIATION			
	076	075	0751C	DEPRECIATION-EQUIPMENT (CONTRIBUTED)
	076	075	0752C	DEPRECIATION-BLDG STRUCT & IMPVT (CONTR)
Char:	077 EXTRAORDINARY ITEMS			
Object:	077 EXTRAORDINARY GAIN OR LOSS			
	077	077	07700	EXTRAORDINARY GAIN OR LOSS
Char:	079 ALLOCATED CHARGES			
Object:	079 ALLOCATED CHARGES			
	079	079	0413P	ALLOCATED CHARGES-PURCHASES

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	079	079	0413R	ALLOCATED CHARGES-REIMBURSEMENT
	079	079	07999	ALLOCATED CHARGES-SPECIFIC SOURCES
	079	079	07999G	ALLOCATED CHARGES-GENERAL SOURCES
	079	079	0799P	ALLOCATED CHARGES-PURCHASES
	079	079	0799R	ALLOCATED CHARGES-REIMBURSEMENT
Char:	07S SPECIAL ITEMS-OUTFLOW			
Object:	07S SPECIAL ITEMS-OUTFLOW			
	07S	07S	07S001	LEASE IN PERPETUITY
Char:	07U OTHER FINANCING USES			
Object:	07C OTHER FINANCING USES- COMPONENT UNITS			
	07U	07C	07COMP	OTHER FINANCING USE-COMPONENT UNIT
Object:	07D DISCOUNT ON DEBTS ISSUANCE			
	07U	07D	07DISC	DISCOUNT ON ISSUANCE OF DEBTS
Object:	07R PAYMENT TO REFUNDED BOND ESCROW AGENT			
	07U	07R	07RESC	PAYMENT TO REFUNDED BOND ESCROW AGENT
Object:	07S PAYMENT TO SFUSD FOR GOB PROCEEDS			
	07U	07S	07SGOB	PMT TO SFUSD/SFCCD FOR GOB PROCEEDS
Char:	080 EXPENDITURE CONTINGENCY			
Object:	080 EXPENDITURE CONTINGENCY			
	080	080	08000	EXPENDITURE CONTINGENCY
	080	080	08001	EXP. CONT.-DEPARTMENTAL SAVINGS PLAN
	080	080	08002	EXP. CONT.-MAYOR'S OFFICE SAVINGS PLAN
Char:	081 SERVICES OF OTHER DEPTS			
Object:	081 SERVICES OF OTHER DEPTS (AAO FUNDS)			
	081	081	08199	MISC DEPARTMENT (AAO)-DISCONTINUED
	081	081	081AC	EF-AIRPORT
	081	081	081AG	GF-COMM ON THE AGING
	081	081	081AP	GF-ADULT PROBATION
	081	081	081AR	GF-ARTS COMMISSION
	081	081	081AS	GF-ASSESSOR'S OFFICE
	081	081	081AW	GF-COUNTY AGRICULTURE/WT MEASURES
	081	081	081BD	GF-BOARD OF SUPERVISORS
	081	081	081BI	SR-BUILDING INSPECTION
	081	081	081BR	SR-DPW-BUILDING REPAIR (CAPITALIZED)
	081	081	081C0	GF-CON-MANAGEMENT SERVICES
	081	081	081C1	GF-CON-EXTERNAL AUDIT
	081	081	081C2	GF-CON-FINANCIAL SERVICES
	081	081	081C3	GF-CON-FINANCIAL SYSTEMS
	081	081	081C4	GF-CON-INTERNAL AUDITS
	081	081	081C5	IS-TIS-ISD SERVICES
	081	081	081C6	TO BE CONSOLIDATED WITH SUB-OBJECT 081C5
	081	081	081C7	GF-TIS-EIPSC(AAO)
	081	081	081C8	GF-CON-PAYROLL/PERSONNEL
	081	081	081C9	TIS SERVICES FOR 911
	081	081	081CA	GF-ADM-GENERAL(AAO)
	081	081	081CB	GF-RISK MANAGEMENT SERVICES (AAO)
	081	081	081CC	GF-MYR-WATERFRONT TRANSPORTATION(AAO)
	081	081	081CD	GF-ANC-ANIMAL CARE AND CONTROL
	081	081	081CF	GF-CONVENTION FACILITIES
	081	081	081CM	GF-CORONER/MEDICAL EXAMINER
	081	081	081CN	GF-DPW CONST. MANAGEMENT
	081	081	081CP	GF-CITY PLANNING
	081	081	081CS	GF-HUMAN RESOURCES
	081	081	081CT	GF-CITY ATTORNEY-LEGAL SERVICES

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
081	081	081CU	GF-CON-BUDGET AND PAYROLL SYSTEM (AAO)
081	081	081CW	TIS-CITYWATCH (AAO)
081	081	081CY	GF-CHILDREN;YOUTH; AND FAMILY SERVICES
081	081	081CZ	TIS-SPECIAL PROJECTS (AAO)
081	081	081DA	GF-DISTRICT ATTORNEY
081	081	081EC	GF-TIS-ELECTRICITY (CAPITALIZE)
081	081	081ED	GF-BUS & ECN DEV
081	081	081EI	GF-ENVIRONMENT-IMPOUND ACCT. (AAO)
081	081	081EL	GF-TIS-ELECTRICITY(AAO)
081	081	081EN	SR-DPW-ENGINEERING (CAPITALIZED)
081	081	081ER	GF-EMERGENCY COMMUNICATIONS
081	081	081ET	GF-TIS-TELEPHONE(AAO)
081	081	081EV	GF-ENVIRONMENT
081	081	081FA	GF-FINE ARTS MUSEUM
081	081	081FD	GF-FIRE
081	081	081GE	GF-GENERAL CITY RESPONSIBILITY
081	081	081H0	GF-HR-EQUAL EMPLOYMENT OPPORTUNITY
081	081	081H1	GF-HR-RECRUITMENT/ASSESSMENT W/O
081	081	081H2	GF-HR-MGMT TRAINING
081	081	081H3	GF-HR-WORKERS' COMP CLAIMS
081	081	081H4	GF-HR-CLIENT SRVS/RECRUIT/ASSESS
081	081	081H6	GF-HR-WORKERS COMP ADMIN
081	081	081H7	GF-HR-EMPLOYEE RELATIONS
081	081	081H8	GF-HR-DRUG TESTING
081	081	081H9	GF-HUMAN RIGHTS COMMISSION
081	081	081HA	EF-LHH-BUTCHERING & SUPPLY MEAT
081	081	081HB	EF-LHH-MEDICAL SERVICE
081	081	081HC	EF-LHH-OTHERS
081	081	081HE	EF-SFGH-MEDICAL SERVICE
081	081	081HF	EF-SFGH-OTHERS
081	081	081HH	GF-MENTAL HEALTH
081	081	081HM	GF-CHS-MIS
081	081	081HN	GF-HCN-COMM HEALTH NETWORK (AAO)
081	081	081HS	GF-CHS-MEDICAL SERVICE
081	081	081HT	GF-CHS-TOXICS WASTE & HAZARD MAT SVC
081	081	081HW	GF-DHR-MTA PROP E SERVICES
081	081	081HY	GF-HRD-MGMT COMP & CLASSIFICATION PLAN
081	081	081HZ	GF-HR MGMT/BENEFITS ADMIN SYSTEM
081	081	081JC	GF-JUVENILE COURT
081	081	081LB	GF-LIBRARY SERVICES
081	081	081M2	GF-CHF-YOUTH WORKS
081	081	081M3	GF-MAYOR'S OFFICE OF EMERGENCY SVC
081	081	081MO	GF-MAYOR'S - CDBG
081	081	081MR	EF-MUNICIPAL RAILWAY
081	081	081MY	GF-MAYOR'S OFFICE SERVICES
081	081	081OC	GF-OCC-CITIZENS COMPLAINTS
081	081	081PA	IS-PURCH-CENTRAL SHOPS-AUTO MAINT
081	081	081PB	IS-PUBLIC ADMINISTRATION/GUARDIAN
081	081	081PD	GF-PUBLIC DEFENDER
081	081	081PE	IS-PURCH-VEHICLE LEASING (AAO)
081	081	081PF	IS-PURCH-CENTRAL SHOPS-FUEL STOCK
081	081	081PG	GF-PURCH-GENERAL OFFICE
081	081	081PH	GF-OCA-MCO/LIVING HEALTH (AAO)
081	081	081PK	GF-PARKING & TRAFFIC

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
081	081	081PL	OCA-LABOR STANDARDS ENFORCEMENT
081	081	081PM	GF-PURCH-MAIL SERVICES
081	081	081PO	EF-PORT COMMISSION
081	081	081PR	IS-PURCH-REPRODUCTION
081	081	081PS	GF-POLICE SECURITY
081	081	081PX	GF-POLICE NON-SECURITY SERVICES
081	081	081RB	GF-RENT BOARD SERVICES
081	081	081RE	GF-REAL ESTATE SERVICE
081	081	081RP	GF-REC & PARK-GARDENER
081	081	081RS	GF-RETIREMENT SERVICE
081	081	081RV	GF-REGISTRAR OF VOTERS
081	081	081SB	GF-HRC SURETY BOND
081	081	081SH	GF-SHERIFF
081	081	081SM	SR-DPW-STREET MAPPING
081	081	081SP	GF-TRIAL COURTS
081	081	081SR	SR-DPW-STREET REPAIR
081	081	081SS	GF-SOCIAL SERVICES
081	081	081TR	GF-TREASURER
081	081	081TV	GF-TIS-TIVOLI PROJECT
081	081	081TX	GF-TAX COLLECTOR
081	081	081UA	EF-PUC-ADMIN SVC
081	081	081UE	GF-PUC-UEB
081	081	081UH	GF-PUC-HETCH HETCHY
081	081	081UL	GF-PUC-LIGHT HEAT & POWER
081	081	081UM	EF-PUC-MIS
081	081	081UP	EF-PUC-PERSONNEL
081	081	081UW	EF-PUC-WATER
081	081	081VM	GF-WAR MEMORIAL
081	081	081W1	PUC SEWER SERVICE CHARGES
081	081	081WA	SR-DPW-ARCHITECTURE
081	081	081WB	SR-DPW-BUILDING REPAIR
081	081	081WC	SR-DPW-STREET CLEANING
081	081	081WD	SR-DPW-STREET USE & MAPPING
081	081	081WE	SR-DPW-ENGINEERING
081	081	081WF	SR-DPW-GEOG. INFORMATION SYSTEM
081	081	081WG	SR-DPW-GENERAL ADMINISTRATION
081	081	081WH	SR-DPW-WASTE DISPOSAL AND RECYCLING
081	081	081WM	SR-DPW-CONSTRUCTION MGMT
081	081	081WO	GF-COMM. ON STATUS OF WOMEN
081	081	081WP	SR-CWP-CLEAN WATER DEPARTMENT
081	081	081WR	SR-DPW-STREET REPAIR
081	081	081WS	SR-DPW-SEWER REPAIR
081	081	081WU	SR-DPW-URBAN FORESTRY
081	081	081WV	SR-DPW-ENVIRONMENTAL REGULATION
Object	082	SERVICES OF OTHER DEPTS (NON-AG FUNDS)	
081	082	082AG	DISCONTINUED - USE 081AG
081	082	082AP	DISCONTINUED - USE 081AP
081	082	082AR	DISCONTINUED - USE 081AR
081	082	082AW	DISCONTINUED - USE 081AW
081	082	082BD	DISCONTINUED - USE 082BD
081	082	082BI	DISCONTINUED - USE 081BI
081	082	082C1	DISCONTINUED - USE 081C1
081	082	082C2	DISCONTINUED - USE 081C2
081	082	082C3	DISCONTINUED - USE 081C3

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
081	082	082C4	DISCONTINUED - USE 081C4
081	082	082C5	DISCONTINUED - USE 081C5
081	082	082C6	TO BE CONSOLIDATED WITH SUB-OBJECT 082C5
081	082	082C7	DISCONTINUED - USE 081C7
081	082	082C8	DISCONTINUED - USE 081C8
081	082	082CA	DISCONTINUED - USE 081CA
081	082	082CB	DISCONTINUED - USE 081CB
081	082	082CC	DISCONTINUED - USE 081CC
081	082	082CM	DISCONTINUED - USE 081CM
081	082	082CN	DISCONTINUED - USE 081CN
081	082	082CP	DISCONTINUED - USE 081CP
081	082	082CS	DISCONTINUED - USE 081CS
081	082	082CT	DISCONTINUED - USE 081CT
081	082	082DA	DISCONTINUED - USE 081DA
081	082	082ED	DISCONTINUED - USE 081ED
081	082	082EL	DISCONTINUED - USE 081EL
081	082	082EN	DISCONTINUED - USE 081EN
081	082	082ET	DISCONTINUED - USE 081ET
081	082	082EV	DISCONTINUED - USE 081EV
081	082	082FD	DISCONTINUED - USE 081FD
081	082	082H1	DISCONTINUED - USE 081H1
081	082	082H2	DISCONTINUED - USE 081H2
081	082	082H3	DISCONTINUED - USE 081H3
081	082	082H4	DISCONTINUED - USE 081H4
081	082	082H6	DISCONTINUED - USE 081H6
081	082	082H7	DISCONTINUED - USE 081H7
081	082	082H8	DISCONTINUED - USE 081H8
081	082	082H9	DISCONTINUED - USE 081H9
081	082	082HA	DISCONTINUED - USE 081HA
081	082	082HB	DISCONTINUED - USE 081HB
081	082	082HC	DISCONTINUED - USE 081HC
081	082	082HE	DISCONTINUED - USE 081HE
081	082	082HF	DISCONTINUED - USE 081HF
081	082	082HH	DISCONTINUED - USE 081HH
081	082	082HM	DISCONTINUED - USE 081HM
081	082	082HS	DISCONTINUED - USE 081HS
081	082	082HT	DISCONTINUED - USE 081HT
081	082	082JC	DISCONTINUED - USE 081JC
081	082	082LB	DISCONTINUED - USE 081LB
081	082	082MR	DISCONTINUED - USE 081MR
081	082	082MY	DISCONTINUED - USE 081MY
081	082	082PA	DISCONTINUED - USE 081PA
081	082	082PB	DISCONTINUED - USE 081PB
081	082	082PD	DISCONTINUED - USE 081PD
081	082	082PF	DISCONTINUED - USE 081PF
081	082	082PG	DISCONTINUED - USE 081PG
081	082	082PK	DISCONTINUED - USE 081PK
081	082	082PM	DISCONTINUED - USE 081PM
081	082	082PO	DISCONTINUED - USE 081PO
081	082	082PR	DISCONTINUED - USE 081PR
081	082	082PS	DISCONTINUED - USE 081PS
081	082	082RE	DISCONTINUED - USE 081RE
081	082	082RP	DISCONTINUED - USE 081RP
081	082	082RS	DISCONTINUED - USE 081RS

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE	
081	082	082RV	DISCONTINUED - USE 081RV	
081	082	082SH	DISCONTINUED - USE 081SH	
081	082	082SM	DISCONTINUED - USE 081SM	
081	082	082SP	DISCONTINUED - USE 081SP	
081	082	082SR	DISCONTINUED - USE 081SR	
081	082	082SS	DISCONTINUED - USE 081SS	
081	082	082TR	DISCONTINUED - USE 081TR	
081	082	082TX	DISCONTINUED - USE 081TX	
081	082	082UA	DISCONTINUED - USE 081UA	
081	082	082UE	DISCONTINUED - USE 081UE	
081	082	082UH	DISCONTINUED - USE 081UH	
081	082	082UL	DISCONTINUED - USE 081UL	
081	082	082UM	DISCONTINUED - USE 081UM	
081	082	082UP	DISCONTINUED - USE 081UP	
081	082	082UW	DISCONTINUED - USE 081UW	
081	082	082W1	DISCONTINUED - USE 081W1	
081	082	082WA	DISCONTINUED - USE 081WA	
081	082	082WB	DISCONTINUED - USE 081WB	
081	082	082WC	DISCONTINUED - USE 081WC	
081	082	082WD	DISCONTINUED - USE 081WD	
081	082	082WE	DISCONTINUED - USE 081WE	
081	082	082WG	DISCONTINUED - USE 081WG	
081	082	082WM	DISCONTINUED - USE 081WM	
081	082	082WP	DISCONTINUED - USE 081WP	
081	082	082WR	DISCONTINUED - USE 081WR	
081	082	082WS	DISCONTINUED - USE 081WS	
081	082	082WV	DISCONTINUED - USE 081WV	
Object	083	SERVICES OF OTHER CITY AGENCIES		
	081	083	083CC	SFCCD SERVICES
	081	083	083HA	SF HOUSING AUTHORITY SERVICES
	081	083	083RA	SF REDEVELOPMENT AGENCY SERVICES
	081	083	083SD	SFUSD SERVICES
Char.	086	EXPENDITURE RECOVERY		
Object	086	EXPEND RECOVERY FOR SVCS TO AAO FUNDS		
	086	086	08699	EXP REC-GENERAL UNALLOCATED-DISCONTINUED
	086	086	086AA	EXP REC FR ASIAN ARTS MUSEUM (AAO)
	086	086	086AC	EXP REC FR AIRPORT (AAO)
	086	086	086AD	EXP REC FR ADMINISTRATIVE SERVICES (AAO)
	086	086	086AG	EXP REC FR COMMISSION ON AGING (AAO)
	086	086	086AN	EXP REC FR ANIMAL CARE & CONTROL (AAO)
	086	086	086AP	EXP REC FR ADULT PROBATION (AAO)
	086	086	086AR	EXP REC FR ART COMMISSION (AAO)
	086	086	086AS	EXP REC FR ASSESSOR (AAO)
	086	086	086AT	EXP REC FR DPW-AT (AAO)
	086	086	086AW	EXP REC FR COUNTY AG/WTS & MEASURES(AAO)
	086	086	086B1	DO NOT USE/DATA CONSOL TO 086B1
	086	086	086BD	EXP REC FR BOARD OF SUPV (AAO)
	086	086	086BE	EXP REC FR BUS & ENC DEV (AAO)
	086	086	086B1	EXP REC FR BLDG INSPECTION (AAO)
	086	086	086C1	EXP REC FR CON-EXTERNAL AUDIT (AAO)
	086	086	086C2	EXP REC FR CON-FINANCIAL SVC (AAO)
	086	086	086C4	EXP REC FR CON-INTERNAL AUDIT (AAO)
	086	086	086C7	EXP REC FR CON-EIPSC (AAO)
	086	086	086C8	EXP REC FR CON-PAYROLL/PERSONNEL (AAO)

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
086	086	086CA	EXP REC FR ADM (AAO)
086	086	086CC	EXP REC FR SFCCD (AAO)
086	086	086CD	EXP REC FR CHILD SUPPORT SERVICES(AAO)
086	086	086CF	EXP REC FR CONV FACILITIES MGMT (AAO)
086	086	086CH	EXP REC FR CHILD;YOUTH & FAM (AAO)
086	086	086CI	EXP REC FR CHILDREN AND FAMILIES (AAO)
086	086	086CM	EXP REC FR MED EXAMINER/CORONER (AAO)
086	086	086CO	EXP REC FR CONTROLLER (AAO)
086	086	086CP	EXP REC FR CITY PLANNING (AAO)
086	086	086CS	EXP REC FR CIVIL SERVICE (AAO)
086	086	086CT	EXP REC FR CITY ATTORNEY (AAO)
086	086	086CY	EXP REC FR CHILDREN YOUTH & FAMILIE(AAO)
086	086	086DA	EXP REC FR DISTRICT ATTORNEY (AAO)
086	086	086EC	EXP REC FR ETHICS COMMISSION (AAO)
086	086	086ED	EXP REC FR BUS & ENC DEV (AAO)
086	086	086EL	EXP REC FR ELECTRICITY (AAO)
086	086	086EN	I/D SVCS RECOVERY-BUDGET CFWD FOR ENC
086	086	086ENC	I/D SVCS RECOVERY-BUDGET CFWD FOR ENC
086	086	086ER	EXP REC FR EMERGENCY COMMUNICATIONS(AAO)
086	086	086EV	EXP REC FR ENVIRONMENT (AAO)
086	086	086FA	EXP REC FR FINE ARTS MUSEUM (AAO)
086	086	086FC	EXP REC FR FIRE DEPT (AAO)
086	086	086FM	INACTIVE; USE 086CI
086	086	086GE	EXP REC FR GENERAL CITY RESP (AAO)
086	086	086HC	EXP REC FR COMM HEALTH SERVICE (AAO)
086	086	086HG	EXP REC FR SF GENERAL HOSPITAL (AAO)
086	086	086HL	EXP REC FR LAGUNA HONDA HOSPITAL (AAO)
086	086	086HM	EXP REC FR COMM MENTAL HEALTH (AAO)
086	086	086HS	EXP REC FR HRD-HSS (AAO)
086	086	086JV	EXP REC FR JUVENILE COURT (AAO)
086	086	086LB	EXP REC FR PUBLIC LIBRARY (AAO)
086	086	086LL	EXP REC FR LAW LIBRARY (AAO)
086	086	086M2	EXP REC FR MAYOR YOUTH WORKS (AAO)
086	086	086MC	EXP REC FR MUNI COURT (AAO)
086	086	086MO	EXP REC FR MAYOR - CDBG (AAO)
086	086	086MY	EXP REC FR MAYOR (AAO)
086	086	086OC	EXP REC FR OFFICE OF CONTRACT ADMIN(AAO)
086	086	086PA	EXP REC FR PERMIT APPEALS (AAO)
086	086	086PC	EXP REC FR POLICE COMMISSION (AAO)
086	086	086PD	EXP REC FR PUBLIC DEFENDER (AAO)
086	086	086PG	EXP REC FR PUBLIC ADM/GUARDIAN (AAO)
086	086	086PK	EXP REC FR PARKING & TRAFFIC (AAO)
086	086	086PO	EXP REC FR PORT COMMISSION (AAO)
086	086	086PR	EXP REC FR PURCHASER (AAO)
086	086	086PT	EXP REC FR PUBLIC TRANSPORTATION(AAO)
086	086	086PW	EXP REC FR PUBLIC WORKS (AAO)
086	086	086RB	EXP REC FR RENT ARBITRATION BD (AAO)
086	086	086RC	EXP REC FR HUMAN RIGHTS (AAO)
086	086	086RD	EXP REC FR HUMAN RESOURCES (AAO)
086	086	086RE	EXP REC FR REAL ESTATE (AAO)
086	086	086RG	EXP REC FR REGISTRAR OF VOTERS (AAO)
086	086	086RP	EXP REC FR REC & PARK (AAO)
086	086	086RR	EXP REC FR RECORDER (AAO)
086	086	086RS	EXP REC FR RETIREMENT SYSTEM (AAO)

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
	086	086	086SC	EXP REC FR ACADEMY OF SCIENCE (AAO)
	086	086	086SD	EXP REC FR COUNTY ED(AAO)
	086	086	086SH	EXP REC FR SHERIFF (AAO)
	086	086	086SP	EXP REC FR TRIAL COURTS (AAO)
	086	086	086SS	EXP REC FR HUMAN SERVICES (AAO)
	086	086	086TA	EXP REC FR SFCTA (AAO)
	086	086	086TC	EXP REC FR TRIAL COURTS (AAO)
	086	086	086TI	EXP REC FROM ISD (AAO)
	086	086	086TR	EXP REC FR TREAS/TAX COLL (AAO)
	086	086	086TY	EXP REC FR TAXICAB COMMISSION (AAO)
	086	086	086UC	EXP REC FR PUC (AAO)
	086	086	086UH	EXP REC FR HETCH HETCHY (AAO)
	086	086	086UL	EXP REC FR LIGHT HEAT & POWER (AAO)
	086	086	086UW	EXP REC FR WATER DEPT (AAO)
	086	086	086WC	EXP REC FR HRD-WC (AAO)
	086	086	086WM	EXP REC FR WAR MEMORIAL (AAO)
	086	086	086WO	EXP REC FR STATUS OF WOMEN (AAO)
	086	086	086WP	EXP REC FR CLEANWATER (AAO)
	086	086	086ZZ	EXP REC-UNALLOCATED (AAO FUNDS)-BUDGET
Object	087	EXPEND RECOVERY FOR SVCS TO NON-AAO FDS		
	086	087	08791	EXP REC-BOND ISSUANCE COSTS
	086	087	08799	EXP REC-UNALLOCATED (NON-AAO FDS)
	086	087	087AA	EXP REC FR ASIAN ARTS MUSEUM (NON-AAO)
	086	087	087AC	EXP REC FR AIRPORT (NON-AAO)
	086	087	087AG	EXP REC FR COMMISSION ON AGING (NON-AAO)
	086	087	087AN	EXP REC FR ANIMAL CARE & CNTL (NON-AAO)
	086	087	087AP	EXP REC FR ADULT PROBATION (NON-AAO)
	086	087	087AR	EXP REC FR ART COMMISSION (NON-AAO)
	086	087	087AS	EXP REC FR ASSESSOR (NON-AAO)
	086	087	087AT	EXP REC FR DPW-AT(NON-AAO)
	086	087	087AW	EXP REC FR CTY AG/WTS & MEASUR (NON-AAO)
	086	087	087BD	EXP REC FR BOARD OF SUPERVISORS (NON-AAO)
	086	087	087BE	EXP REC FR BUS & ENC DEV (NON AAO)
	086	087	087BI	EXP REC FR BLDG INSPECTION (NON-AAO)
	086	087	087C1	EXP REC FR CON-EXTERNAL AUDIT (NON-AAO)
	086	087	087C2	EXP REC FR CON-FINANCIAL SVC (NON-AAO)
	086	087	087C4	EXP REC FR CON-INTERNAL AUDIT (NON-AAO)
	086	087	087C7	EXP REC FR CON-EIPSC (NON-AAO)
	086	087	087C8	EXP REC FR CON-PAYROLL/PERSONNEL(NON-AAO)
	086	087	087CA	EXP REC FR ADM (NON-AAO)
	086	087	087CC	EXP REC FR SFCCD (NON-AAO)
	086	087	087CF	EXP REC FR CONV FACIL MGMT (NON-AAO)
	086	087	087CI	EXP REC FR CHILDREN AND FAMILIES(NONAAO)
	086	087	087CM	EXP REC FR MED EXAM/CORONER (NON-AAO)
	086	087	087CO	EXP REC FR CONTROLLER (NON-AAO)
	086	087	087CP	EXP REC FR CITY PLANNING (NON-AAO)
	086	087	087CS	EXP REC FR CIVIL SERVICE (NON-AAO)
	086	087	087CT	EXP REC FR CITY ATTORNEY (NON-AAO)
	086	087	087DA	EXP REC FR DISTRICT ATTORNEY (NON-AAO)
	086	087	087EC	EXP REC FR ETHICS COMMISSION (NON-AAO)
	086	087	087ED	EXP REC FR BUS & ENC DEV (NON-AAO)
	086	087	087EL	EXP REC FR ELECTRICITY (NON-AAO)
	086	087	087EV	EXP REC FR ENVIRONMENT (NON-AAO)
	086	087	087FA	EXP REC FR FINE ARTS MUSEUM (NON-AAO)

CONTROLLER'S OFFICE
Chart of Accounts

CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
086	087	087FC	EXP REC FR FIRE DEPT (NON-AAO)
086	087	087GE	EXP REC FR GEN CITY RESP (NON-AAO)
086	087	087HC	EXP REC FR COMM HEALTH SERVICE (NON-AAO)
086	087	087HG	EXP REC FR SF GENERAL HOSPITAL (NON-AAO)
086	087	087HL	EXP REC FR LAGUNA HONDA HOSP (NON-AAO)
086	087	087HM	EXP REC FR COMM MENTAL HEALTH (NON-AAO)
086	087	087JV	EXP REC FR JUVENILE COURT (NON-AAO)
086	087	087LB	EXP REC FR PUBLIC LIBRARY (NON-AAO)
086	087	087LL	EXP REC FR LAW LIBRARY (NON-AAO)
086	087	087M2	EXP REC FR MAYOR YOUTH WORKS (NON-AAO)
086	087	087MC	EXP REC FR MUNI COURT (NON-AAO)
086	087	087MO	EXP REC FR MAYOR-CDBG (NON-AAO)
086	087	087MY	EXP REC FR MAYOR (NON-AAO)
086	087	087PA	EXP REC FR PERMIT APPEALS (NON-AAO)
086	087	087PC	EXP REC FR POLICE COMMISSION (NON-AAO)
086	087	087PD	EXP REC FR PUBLIC DEFENDER (NON-AAO)
086	087	087PG	EXP REC FR PUBLIC ADM/GUARDIAN (NON-AAO)
086	087	087PK	EXP REC FR PARKING & TRAFFIC (NON-AAO)
086	087	087PO	EXP REC FR PORT COMMISSION (NON-AAO)
086	087	087PR	EXP REC FR PURCHASER (NON-AAO)
086	087	087PT	EXP REC FR PUBLIC TRANSPORT (NON-AAO)
086	087	087PW	EXP REC FR PUBLIC WORKS (NON-AAO)
086	087	087RB	EXP REC FR RENT ARBITRATION (NON-AAO)
086	087	087RC	EXP REC FR HUMAN RIGHTS (NON-AAO)
086	087	087RD	EXP REC FR HUMAN RESOURCES (NON-AAO)
086	087	087RE	EXP REC FR REAL ESTATE (NON-AAO)
086	087	087RG	EXP REC FR REGISTRAR OF VOTERS (NON-AAO)
086	087	087RP	EXP REC FR REC & PARK (NON-AAO)
086	087	087RR	EXP REC FR RECORDER (NON-AAO)
086	087	087RS	EXP REC FR RETIREMENT SYSTEM (NON-AAO)
086	087	087SC	EXP REC FR ACADEMY OF SCIENCE (NON-AAO)
086	087	087SD	EXP REC FR COUNTY ED(NON-AAO)
086	087	087SH	EXP REC FR SHERIFF (NON-AAO)
086	087	087SP	EXP REC FR TRIAL COURTS (NON-AAO)
086	087	087SS	EXP REC FR HUMAN SERVICES (NON-AAO)
086	087	087TA	EXP REC FR SFCTA (NON-AAO)
086	087	087TC	EXP REC FR TRIAL COURTS (NON-AAO)
086	087	087TI	EXP REC FROM ISD (NON-AAO)
086	087	087TR	EXP REC FR TREAS/TAX COLL (NON-AAO)
086	087	087UC	EXP REC FR PUC (NON-AAO)
086	087	087UH	EXP REC FR HETCH HETCHY (NON-AAO)
086	087	087UL	EXP REC FR LIGHT HEAT & POWER (NON-AAO)
086	087	087UW	EXP REC FR WATER DEPT (NON-AAO)
086	087	087WM	EXP REC FR WAR MEMORIAL (NON-AAO)
086	087	087WO	EXP REC FR STATUS OF WOMEN (NON-AAO)
086	087	087WP	EXP REC FR CLEANWATER (NON-AAO)
086	087	087ZZ	EXP REC-UNALLOCATED (NON-AAO FDS)-BUDGET
Char:	088	EXPENDITURE CONTINGENCY	
Object:	088	EXPENDITURE CONTINGENCY	
	088	088	08800 EXPENDITURE CONTINGENCY-USE 08000
Char:	089	BUDGET REDUCTION-NOT DETAILED	
Object:	089	BUDGET REDUCTION-NOT DETAILED	
	089	089	08900 BUDGET REDUCTION-NOT DETAILED
Char:	090	EQ REIMBURSABLE COSTS-NONEXPENDITURES	

CONTROLLER'S OFFICE
Chart of Accounts

	CHAR	OBJECT	SUB-OBJECT	SUB-OBJECT TITLE
Object:	090	EQ REIMBURSABLE COSTS - NON-EXPENDITURES		
	090	090	09011	EQ-COMP TIME EARNED-MISC EMPLOYEES
	090	090	09012	EQ-COMP TIME EARNED-RETIREMENT
	090	090	09021	EQ USE OF CITY OWNED EQUIPMENT
	090	090	09022	EQ-REPLACEMENT COST OF EQUIPMENT
Char:	091	OPERATING TRANSFERS OUT		
Object:	091	ETO EQUITY TRANSFERS OUT		
	091	091	0911G	ETO TO 1G-GENERAL FUND
	091	091	0918R	ETO TO 8R-SF REDEVELOPMENT AGENCY FUNDS
Object:	092	CTO CONTRIBUTION TRANSFERS OUT		
	091	092	0921G	CTO TO 1G-GENERAL FUND
	091	092	0925H	CTO TO 5H-GENERAL HOSPITAL FUNDS
	091	092	0925L	CTO TO 5L-LAGUNA HONDA HOSPITAL FUNDS
	091	092	0925M	CTO TO 5M-PTC-MUNI RAILWAY FUNDS
Object:	093	OTO OTHER OPERATING TRANSFERS OUT		
	091	093	0931G	OTO TO 1G-GENERAL FUND
	091	093	0932A	OTO TO 2S/BIF-BLDG INSPECTION FUND
	091	093	0932B	OTO TO 2S/CDB-COMM DEV BLOCK GRANT
	091	093	0932C	OTO TO 2S/CFF-CONVENTION FACILITIES FD
	091	093	0932D	OTO TO 2S/CHF-CHILDREN'S FUND
	091	093	0932E	OTO TO 2S/CHS-COMM HEALTH SVCS FUND
	091	093	0932F	OTO TO 2S/CRF-CULTURE & RECREATION FD
	091	093	0932G	OTO TO 2S/CTF-COURTS' FUND
	091	093	0932H	OTO TO 2S/GSF-GENERAL SERVICES FUND
	091	093	0932I	OTO TO 2S/CSS-CHILDREN SUPPORT SVCS FUND
	091	093	0932J	OTO TO 2S/GTF-GASOLINE TAX FUND
	091	093	0932K	OTO TO 2S/HWF-HUMAN WELFARE FUND
	091	093	0932L	OTO TO 2S/GOL-GOLF FUND
	091	093	0932M	OTO TO 2S/LIB-PUBLIC LIBRARY FUND
	091	093	0932N	OTO TO 2S/NDF-NEIGHBORHOOD DEV FD
	091	093	0932P	OTO TO 2S/OPF-OFF STREET PARKING FUND
	091	093	0932Q	OTO TO 2S/OSP-OPEN SPACE & PARK FUND
	091	093	0932R	OTO TO 2S/PPF-PUBLIC PROTECTION FUND
	091	093	0932S	OTO TO 2S/PWF-PUBLIC WORKS FUND
	091	093	0932T	OTO TO 2S/RPF-REAL PROPERTY FUND
	091	093	0932U	OTO TO 2S/SCP-SENIOR CITIZEN'S PROG FUND
	091	093	0932V	OTO TO 2S/T&C-TRANSPORTATION & COMMERCE
	091	093	0932W	OTO TO 2S/MMF-WAR MEMORIAL FUND
	091	093	0932X	OTO TO 2S/ENV-ENVIRONMENTAL PROTECTION
	091	093	0932Y	OTO TO 2S/CFC-CHILDREN AND FAMILIES
	091	093	0933A	OTO TO 3C/CCS-CW COMM SYSTEM CAP PRJ FD
	091	093	0933C	OTO TO 3C/CFI-CORRECTION FAC CAP PRJ FD
	091	093	0933D	OTO TO 3C/FCF-FINANCE CORP CAP PRJ FD
	091	093	0933F	OTO TO 3C/FPS-FIRE PROTECT SYS CAP PRJ F
	091	093	0933H	OTO TO 3C/PHF-PUBLIF HEALTH FAC CAP PRJ
	091	093	0933L	OTO TO 3C/PLI-PUBLIC LIBRARY FAC CAP PRJ
	091	093	0933M	OTO TO 3C/MCF-MOSCONE CONV CTR CAP PRJ F
	091	093	0933P	OTO TO 3C/PFI-POLICE DEPT FAC CAP PRJ FD
	091	093	0933Q	OTO TO 3C/EQS-EQUAKE SAFETY IMPVT CAP PR
	091	093	0933R	OTO TO 3C/RPF-REC & PARK FAC CAP PRJ FD
	091	093	0933S	OTO TO 3C/SIF-STREET IMPVT CAP PRJ FD
	091	093	0933X	OTO TO 3C/XCF-CITY FACILITIES CAP PRJ FD
	091	093	0934C	OTO TO 4D/COP-CERT OF PARTICIPAT BONDFD
	091	093	0934F	OTO TO 4D/FCL-FIN CORP LEASE REV BOND FD

BUDGET FORM 3a: Program Expenditure Report

DEPARTMENT NAME:

PROGRAM:

Object*	AAO Approved 2008-2009	Base Budget 2009-2010	Proposed 2009-2010	Change (Proposed - Base)	Explanation of Change
001	1,324,788	1,324,788	1,536,100	211,312	Permanent Salary
005	1,676,989	1,676,989	2,407,700	730,711	Temp Salary
009	10,000	10,000	20,000	10,000	Premium Pay
011	342,384	342,384	459,967	117,583	Overtime
012	5,500	5,500	11,000	5,500	Holiday Pay
013	121,269	121,269	181,903	60,634	Retirement
014	252,515	252,515	378,772	126,257	Social Security
015	158,111	158,111	237,166	79,055	Health Service
016	20,851	20,851	61,276	40,425	Dental Coverage
017	3,362	3,362	9,900	6,538	Unemployment Insurance
019	71,936	71,936	53,484	(18,452)	Other Fringe Benefits
021	1,000	1,000	1,000	-	Travel
022	2,200	2,200	2,200	-	Training
023	408	408	1,701	1,293	Employess expenses
024	225	225	1,078	853	Membership Fees
026	6,900	6,900	400	(6,500)	Interpretors
027	4,271,834	4,271,834	3,585,775	(686,059)	Professional and Specialized services
028	4,859	4,859	9,940	5,081	Maintenance Service (building)
029	144,000	144,000	144,654	654	Maintenance Service (equipment)
030	952,806	952,806	282,340	(670,466)	Rent & Leases (Building)
031	121,163	121,163	282,700	161,537	Rent & Leases (Equipment)
035	569,372	569,372	5,064,503	4,495,131	Other Current expenses (Printing , postage, freight, advertising, software lisening fee)
42	-	-	54,533	54,533	Materials and Supply
43	-	-	595	595	Equipment Maintenece Supplies
046	840	840	6,340	5,500	Food
48	-	-	4,919	4,919	Water supply
049	123,962	123,962	314,878	190,916	Other material & supplies (data processing supplies, minor furnishing, office supplies)
081CA	138,000	138,000	138,000	-	Admin Office- IT support, Accounting support, Annual city hall Rent, Additional engineering and custodial service for weekends.
081CB	60696	60696	54,000	(6,696)	Risk Management Sevices pays for premium that covers data processing equipment and voting
081CO	11200	11200	(11,200)	(22,400)	Controllers review and audit of department's polling place timesheets.
081CS	27648	27648	122,016	94,368	TIS-ISD Services
081ET	137,015	137,015	68,334	(68,681)	TIS- Telephone
081M2	12,600	12,600	12,600	-	Mayor's Youth Works

9 (a) Program Expenditure Report pg. 1.

BUDGET FORM 3a: Program Expenditure Report

DEPARTMENT NAME:

PROGRAM:

Object*	AAO Approved 2008-2009	Base Budget 2009-2010	Proposed 2009-2010	Change (Proposed - Base)	Explanation of Change
081PA	5,460	5,460	6,213	753	Purch- Central Shops-Auto Maintenance
081PE	8,170	8,170	8,170	-	Purch-Vehicle Leasing
81PF	1,500	1,500	1,500	-	Purch-Central Shops-Fuel Stock
081PK	44,141	44,141	85,800	41,659	Parking & Traffic
081PM	60,846	60,846	107,080	46,234	Purch-Mail Services
081PR	159,794	159,794	98,878	(60,917)	Purch- Reproduction
081SH	134,354	134,354	358,000	223,646	Sheriff
081WB	52,100	52,100	28,450	(23,650)	DPW - Pier 48 Cleaning Building repair at city hall
081PO	-	-	839,810	839,810	Pier 48/ rent 68,963.22*6= \$ 413617.32 & 71,032.12*6= \$ 426192.72
081UL	-	-	15,000	15,000	PG&E for Pier 48
086HS	(78,500)	(78,500)	(75,000)	3,500	2010 Health Servicee election
086RS	(82,000)	(82,000)	(75,000)	7,000	2009 Retirement Board election
086MO	-	-	(8,250)	(8,250)	Business Improvement District Elections
8799	(595,000)	(595,000)	-	595,000	Revenue from Bart, School Board & Colege Board
TOTALS	10,285,298	10,285,298	16,889,225	6,603,927	

*Note: Departments should provide expenditure details by sub-object for Character 081 expenses.

**Note: Per Instruction #9, departments should budget 13% of their airfare travel budget for Carbon Offsets. See Appendix H for details and cost saving measur

9(a) Program Expenditure Report pg. 2.

DOE Six Month Budget 08-09 Status Report

Char	Object	Object Title	Budget		Year to date		Year End Projection
			Original	Revised Budget	YTD	YTD Surplus (Deficit)	
Sources							
450	Other State Grants		0	0	3,181,333	3,181,333	3,181,333
600	County Candidate Fee		27,000	27,000	133,947	106,947	106,947
600	Paid Ballot Argument		25,000	25,000	(1,074)	(26,074)	(26,074)
600	Other General Government		4,375	4,375	3,099	(1,276)	(1,276)
	Total Sources:		56,375	56,375	3,317,305	3,260,930	3,317,305

Uses	Object	Object Title	Budget		Year to date		Year End Projection
			Original	Revised Budget	YTD	YTD Surplus (Deficit)	
001	Permanent Salaries		1,324,788	1,324,788	737,862	586,926	1,382,551
001	Temp Salaries		1,676,989	1,676,989	1,695,188	(18,199)	2,091,912
009	Premium Pay		10,000	10,000	11,220	(1,220)	14,780
010	One Time Salary payment		0	0	8,079	(8,079)	8,079
011	Overtime		342,384	342,384	572,898	(230,514)	572,898
012	Holiday Pay		5,500	5,500	0	5,500	0
013	Mandatory Fringe Benefits		628,040	628,040	720,702	(92,662)	1,095,549
021	Non Personnel Services		6,076,042	6,688,589	5,661,784	1,026,805	7,061,784
040	Materials and Supplies		179,562	179,562	124,231	55,331	144,231
069	Project Carry forward Budg		0	82,000	82,000	0	82,000
081	Services of Other Depts		853,524	1,101,896	845,222	256,674	850,222
086	Expenditure Recovery		(755,500)	(837,500)	19,664	(857,164)	(775,168)
	Total Uses:		10,341,329	11,202,248	10,478,850	723,398	12,446,839
Other	Special Election Cost						(3,500,750)

February election cost submitted for 3.3 maps, copies, cds

out of class pay for manager from settlement, multiple salary adjustments hired 250+ temp employees because they were hired for multiple election they were given a salary increase after 1040 hours + hiring additional staff due to high voter turnout about 7% difference. 75-81

Perm/full time employees terminated needed to pay vacation highest voter turnout in the last ten years, requiring the Department to process approximately 1.5 million ballot cards 50,000 new voter registration applications, 51,000 new requests for vote-by-mail ballots, and 4,000 new requests for overseas ballots were received and processed.

Due to multiple elections temps reached 1040 hours, per MOU were giving same benefits as permanent staff. there were 99 candidates and 34 ballot measures, resulting in a paper ballot that was up to four cards in length, a 272-page Voter Information Pamphlet increased printing, translation, and postage cost.

Bart, School, college, HS, Mayors, and RS 16400 should be 82000

9(a) 2