



GL Chart of Accounts

Phelan Pinon Hills Community Services District

January 25, 2023

FUND
DEPT
SUB-DEPT
OBJECT

XX X X XXXX See below for descriptions

- 01 Water Fund
- 20 General Government
- 22 Parks and Recreation
- 23 Street Lighting
- 24 Government Property Taxes
- 25 Solid Waste & Recycling

- 1 Water
- 2 Parks and Recreation
- 3 Governmental
- 4 Street Lighting
- 5 Solid Waste & Recycling

- 1 Administration
- 2 Operations General Operations - Can't be attributed to any one Sub-Department
- 3 Production (Source of Supply) Wells, tanks, purchase and extraction fo water
- 4 Water Quality Water Quality
- 5 Distribution/Transmission Facilities used to bring water from wells to storage tanks and to consumers
- 6 Customer Accounts/Meters Meters, service lines, etc.
- 7 Engineering
- 8 Vehicles and Equipment
- 9 Conservation

Example: Tank Repairs: G/L Account Number: 01-1-3-54620 = Water Fund, Water Dept, Production Sub-Dept, Repair and Maintenance

Account Number	Account Name	Account Type	Description of Items/services charged to account	
XX X X 40010	Water Sales - Residential - C	Revenue	Water Sales - Consumption WR is for the water rights component of Tier 3	
XX X X 40012	Water Sales - Residential (WR)	Revenue		
XX X X 40020	Water Sales - Commercial - C	Revenue		
XX X X 40025	Water Sales - Commercial DS - C	Revenue		
XX X X 40030	Water Sales - Fire Protection - C	Revenue		
XX X X 40040	Water Sales - Water Only - C	Revenue		
XX X X 40060	Water Sales - Multiple Res - C	Revenue		
XX X X 40070	Water Sales - School - C	Revenue		
XX X X 40075	Water Sales - School DS - C	Revenue		
XX X X 40090	Water Sales - Construction - C	Revenue		
XX X X 40095	Water Sales - Construction Non Potable- C	Revenue		
XX X X 40110	Water Sales - Adjustment - Wtr	Revenue		Water Sales - Meter This is the monthly flat fee per meter, based on size. Chromium 6 Surcharge- Charged to recover C-6 Costs
XX X X 41010	Water Sales - Residential - M	Revenue		
XX X X 41020	Water Sales - Commercial - M	Revenue		
XX X X 41030	Water Sales - Fire Protection-M	Revenue		
XX X X 41060	Water Sales - Multiple Res - M	Revenue		
XX X X 41070	Water Sales - School - M	Revenue		
XX X X 41090	Water Sales - Construction - M	Revenue		
XX X X 41095	Water Sales - Construction Non Potable - M	Revenue		
XX X X 41100	Water Sales - Surcharge	Revenue		
XX X X 42030	Water Sales - Fire Protection-F	Revenue		
XX X X 42040	Water Sales - School - F	Revenue		

XX	X	X	44100	Special Assessments	Revenue	Standby - fees on properties within 600' of a waterline without a meter.
XX	X	X	45400	Permits & Inspections	Revenue	Permits for new meter installation and construction meters
XX	X	X	47600	Park & Recreation Fee	Revenue	Fees charged for facility rental and classes
XX	X	X	48200	Other Services Incomes	Revenue	Disconnection for non-payment, Service Est. Fee, Fire flow test fee
XX	X	X	48500	Solid Waste Income	Revenue	Fee from CR&R for solid waste collection in District
XX	X	X	48600	SW Income - Commercial	Revenue	
XX	X	X	48700	Administrative Fees	Revenue	Admin for fire flow test (\$40) & new meter installation (\$262.50), CC Fee

OPERATIONAL EXPENSE

XX	X	X	50010	MWA/AVW Admin. & Bio Fee	Expense	Fees charged by MWA per acre foot of water we pump out of ground
XX	X	X	50020	MWA/AVW Make Up Water	Expense	If we pump more than our allowance, we have to make up the water
XX	X	X	50030	MWA/AVW Replacement Water	Expense	If we pump more than our allowance, we have to replace the water
XX	X	X	50035	MWA/AVW Repl Water	Expense	If we pump more than our allowance, we have to replace the water
XX	X	X	50040	Water Purchases - Other	Expense	Water used through emergency connections as necessary
XX	X	X	51110	Salaries & Wages	Expense	Salaries for Staff
XX	X	X	51120	Vacations	Expense	
XX	X	X	51130	Holiday	Expense	
XX	X	X	51140	Sick Pay	Expense	
XX	X	X	51150	Misc Earn	Expense	Jury Duty, Bereavement Leave, etc.
XX	X	X	51170	Overtime	Expense	
XX	X	X	51210	Payroll Taxes	Expense	Medicare and Social Security
XX	X	X	51220	Worker's Compensation	Expense	
XX	X	X	51230	Employee Group Insurance	Expense	Employers share of medical/dental/vision insurance
XX	X	X	51240	Retirement	Expense	CalPers. District does not pay into Social Security
XX	X	X	52110	Board Director's Fee	Expense	Board Stipends
XX	X	X	52210	Board Exp - Auto Expense	Expense	
XX	X	X	52212	Board - Auto Expense/Kujawa	Expense	Board Mileage Expenses
XX	X	X	52213	Board - Auto Expense/Johnson	Expense	
XX	X	X	52214	Board - Auto Expense/Hayes	Expense	
XX	X	X	52215	Board - Auto Expense/Roberts	Expense	
XX	X	X	52216	Board - Auto Expense/Snyder	Expense	
XX	X	X	52218	Board - Auto Expense/Hoffman	Expense	
XX	X	X	52219	Board - Auto Expense/Philips	Expense	
XX	X	X	52220	Board Exp - Meals & Lodging	Expense	
XX	X	X	52222	Board - Meals,Travel Expenses/Kujawa	Expense	Board Travel Expenses
XX	X	X	52223	Board - Meals,Travel Expenses/Johnson	Expense	
XX	X	X	52224	Board - Meals,Travel Expenses/Hayes	Expense	
XX	X	X	52225	Board - Meals,Travel Expenses/Roberts	Expense	
XX	X	X	52226	Board - Meals,Travel Expenses/Snyder	Expense	
XX	X	X	52228	Board - Meals,Travel Expenses/Hoffman	Expense	
XX	X	X	52229	Board - Meals,Travel Expenses/Philips	Expense	
XX	X	X	52230	Board Exp - Education/Training	Expense	
XX	X	X	52232	Board - Education,Training/Kujawa	Expense	Board Education/Training Expenses
XX	X	X	52233	Board - Education,Training/Johnson	Expense	
XX	X	X	52234	Board - Education,Training/Hayes	Expense	
XX	X	X	52235	Board - Education,Training/Roberts	Expense	
XX	X	X	52236	Board - Education,Training/Snyder	Expense	
XX	X	X	52238	Board - Education,Training/Hoffman	Expense	
XX	X	X	52239	Board - Education,Training/Philips	Expense	
XX	X	X	52240	Board Expense - Insurance	Expense	Board Insurance Expenses
XX	X	X	52245	Board Expense - Payroll Taxes	Expense	
XX	X	X	52250	Board Expense - Worker's Comp	Expense	
XX	X	X	53110	Auditing & Accounting Fees	Expense	
XX	X	X	53120	Legal Services	Expense	
XX	X	X	53130	Engineering	Expense	Contracts, plans, RFPs, GIS, mapping - o/s contractor
XX	X	X	53140	Laboratory Analysis	Expense	Tests required by law for water quality
XX	X	X	53150	Outside Service	Expense	Rate Study, security, copy machine maintenance, answering service, pager service, pest control, engineering services (standby, etc), asphalt patching, underground service alerts, etc.
XX	X	X	53160	Permits & Fees	Expense	Hazardous materials, water system, water rights, excavation, inspection fees (County), health permits, etc.
XX	X	X	53170	Software Support	Expense	Website, enterprise system, network, etc.

XX	X	X	54110	Advertising	Expense	Ads in local papers, legal notifications, etc.
XX	X	X	54140	Auto Expense	Expense	Fuel, etc.
XX	X	X	54170	Auto Allowance	Expense	GM auto allowance per contract
XX	X	X	54200	Credit Card Fee & Bank Charges	Expense	Fees for processing customer credit cards, bank charges, etc.
XX	X	X	54230	Dues & Subscriptions	Expense	Calendar, newspaper, ACWA, Chamber, CMTA, GFOA, etc.
XX	X	X	54260	Education & Training	Expense	Certification classes, governance events, conferences, safety awards, seminars, association events, college classes, etc.
XX	X	X	54290	Employment Expense	Expense	Physical, Drug Screening, DOT testing, background check, etc.
XX	X	X	54300	Equipment Rental / Lease	Expense	Copy machines, equipment, Site rental (radio repeater), etc.
XX	X	X	54320	General Maintenance	Expense	Building maintenance, windows, cleaning, etc.
XX	X	X	54350	Insurance	Expense	Property, Plant, Equipment, Liability, General, etc. for all facilities (wells, buildings, pumps, etc.)
XX	X	X	54380	Insurance - Vehicle	Expense	
XX	X	X	54410	Fuel Costs	Expense	Fuel for District vehicles. Diesel and Gas.
XX	X	X	54440	Meeting, Seminar & Supplies	Expense	Staff meetings
XX	X	X	54470	Travel Expense	Expense	Mileage, hotel, air, etc.
XX	X	X	54500	Operating Supplies	Expense	Batteries, fuses, paint, fans, electric supplies, plumbing supplies, winterization items, degreaser, compressors, oil for wells, log books, safety supplies and materials, Chlorine, etc.
XX	X	X	54530	Office Supplies	Expense	Paper, toner, pens, pencils, checks, forms, toiletries, paper clips, folders, filing cabinets, note pads, storage boxes, highlighters, markers, keyboards, software, binders, etc.
XX	X	X	54620	Repair & Maintenance	Expense	Inventory to repair and replace service lines, chlorinators, sample stations, roof repair at well sites, SCADA repair, electrical to motors, repair motors, plumbing, electrical, etc. for facilities
XX	X	X	54650	Small Tools	Expense	Hand tools for repair and maintenance of facilities, meters, waterlines, etc.; Shovels, measuring wheels, cable pull kit, man hole hooks, air compressors, hydrant wrenches, pipe cutter, flash lights, tie-downs, tap and die sets, extension cords, cutting wheels, utility pumps, etc.
XX	X	X	54680	Uniforms	Expense	
XX	X	X	54710	Vehicle Maintenance	Expense	
XX	X	X	54740	Easement Lease	Expense	Railroad easement where pipeline goes under tracks.
XX	X	X	54770	Computer & Equip Maintenance	Expense	
XX	X	X	54800	Programs (Water Conservation, Parks etc)	Expense	Cash for Grass program (w/MWA), AWAC, workshops, seminars, Community Services Awareness Day, literature, etc. Parks events and programs, etc.
XX	X	X	54801	Senior Lunch Program	Expense	
XX	X	X	54802	Farmer's Market	Expense	
XX	X	X	54803	Fall Festival	Expense	
XX	X	X	54804	Farmers Market MM Program	Expense	
XX	X	X	54830	State & County Fees & Services	Expense	
XX	X	X	54831	SB County Fees & Services	Expense	LAFCO, Assessment Reports, Lien release fees (offset by paid water acct), parcel map updates, etc.
XX	X	X	54860	Postage & Mailing	Expense	Postage machine in office, postage for bills (bulk rates), etc.
XX	X	X	54890	Printing	Expense	Printing of bills, CCR, posters, flyers, envelopes, etc.
XX	X	X	54920	Public Relation	Expense	Chamber events, Kiwanis, sporting events, school events, etc.
XX	X	X	57210	Rent	Expense	
XX	X	X	58010	Telephone	Expense	
XX	X	X	58110	Utilities	Expense	Water, trash, electricity, gas, etc.
XX	X	X	58115	Utilities - Solar Credits	Expense	
XX	X	X	58210	Utilities - Street Lights	Expense	
XX	X	X	59100	Bad Debt	Expense	Uncollectable bills.
XX	X	X	59110	Property Taxes	Expense	Taxes on District property that is not exempt (in LA County, etc)
XX	X	X	59120	Depreciation & Amortization	Expense	
XX	X	X	59310	Other Operating Expenses	Expense	
XX	X	X	59400	Capital Outlay	Expense	

NON-OPERATIONAL REVENUE

XX	X	X	71110	Property Taxes - Curr Sec	Revenue	District's share of the 1% Property Tax Revenue. District receives approx
XX	X	X	71120	Property Taxes - Curr Unsec	Revenue	7 cents on every dollar collected of the 1% property tax
XX	X	X	71130	Property Taxes - Curr Supplimen	Revenue	
XX	X	X	71140	Property Taxes - Curr Unitary	Revenue	
XX	X	X	71150	Property Taxes - Curr Other	Revenue	
XX	X	X	71500	Property Tax Revenue	Revenue	

XX	X	X	72110	Property Taxes - Prior Sec	Revenue	
XX	X	X	72120	Property Taxes - Prior Unsec	Revenue	
XX	X	X	72130	Property Taxes - Prior Supplimn	Revenue	
XX	X	X	72140	Property Taxes - Prior Unitary	Revenue	
XX	X	X	72150	Property Taxes - Prior Other	Revenue	
XX	X	X	73160	Property Taxes - Homeowner	Revenue	
XX	X	X	73170	Property Tax Penalties & Others	Revenue	

XX	X	X	82300	Meter Installation	Revenue	Installation of a new meter
XX	X	X	82400	Permits & Inspections	Revenue	Permits for new meter installation and construction meters
XX	X	X	82500	Connection Fee	Revenue	New meter installation cost to connect to the system
XX	X	X	83110	State Assistance	Revenue	
XX	X	X	86110	Penalties & Other Fees - Adm	Revenue	
XX	X	X	86120	Penalties & Other Fees	Revenue	Penalty for water bills unpaid after due date.
XX	X	X	87110	Investment Income	Revenue	
XX	X	X	88110	Interest Income	Revenue	
XX	X	X	88115	Other Income	Revenue	
XX	X	X	88120	Other Income - Water Other	Revenue	Electrical Use fee for AQMD shed on well site, Lease of water rights.
XX	X	X	88125	Other Income - Senior Lunch Program	Revenue	Stopped during Covid. May not resume.
XX	X	X	88126	Other Income - Farmer's Market	Revenue	No longer being administered by the District.
XX	X	X	88127	Other Income - Fall Festival	Revenue	
XX	X	X	88150	Other Income	Revenue	
XX	X	X	88155	Other - Contributed Capital	Revenue	
XX	X	X	88170	Other Income	Revenue	
XX	X	X	88175	Property Rental Income	Revenue	Circle Green Rental of former dairy property. Also, misc property rental.
XX	X	X	88176	Property Other Income	Revenue	
XX	X	X	88179	Prior Period Adj - Lease Revenue	Revenue	
XX	X	X	88195	Net Incr/Decr in Fair Value	Revenue	
XX	X	X	88300	Chromium 6 Surcharge	Revenue	Placeholder in the budget for reimbursement of expenses to mitigate C-6
XX	X	X	89110	Gain / Loss on Sales of Assets	Revenue	

NON-OPERATIONAL EXPENSE

XX	X	X	91010	Interest Expense	Expense	
XX	X	X	92010	Loan Administrator Fee	Expense	CIEDB bank Admin. Fee of .3% of balance per year for each loan.
XX	X	X	94010	Chromium 6 Mitigation	Expense	Budget place holder. Expenses are through CIP jobs.
XX	X	X	95010	Net Incr/Decr in Fair Value	Expense	
XX	X	X	99000	Other Expense-Transfer to Enterprise Fund	Expense	
XX	X	X	99010	Transfer Out to Capital Asset	Expense	
XX	X	X	99020	Transfer In/Out Enterprise	Expense	
XX	X	X	99030	Transfer In/Out Government	Expense	