4101 FULL-TIME SALARIES: Compensation to full-time benefited employees.

4102 PART-TIME SALARIES: Compensation for part-time non-benefited or partially benefited employees.

4103 OVERTIME: Compensation to employees for hours worked in excess of regular scheduled worked week.

4104 PERMANENT CONTRACT: Compensation to Golf Course employees under contract with the City of El Segundo.

4105 HOLIDAY PAY: Compensation to safety employees in lieu of holiday leave taken.

4107 FLSA OVERTIME: Overtime as defined under the Federal Labor Standards Act (FLSA).

4108 VACATION/SICK LEAVE BUYBACK: Buyback of a portion of an employee's vacation and sick leave balance as allowed under each bargaining units memorandum of understanding (M.O.U.).

4109 VACATION/SICK LEAVE TERMINATION: Payout of an employee's vacation and sick leave balance allowed under the bargaining units memorandum of understanding at termination.

4110 LEAVE REPLACEMENT: Compensation to Fire employees for hours worked to replace positions opened due to leave time (vacation/sick) off.

4112 COMPENSATED SICK TIME: Compensation for unused accrued sick leave.

4113 REIMBURSABLE OVERTIME: Overtime compensation reimbursed from outside Agencies/Vendors for specific work performed.

4116 STANDBY PAY: Compensation to employees, who have been released from work, who are specifically required by their supervisor to be available for return to work when required by the City.

4201 PERS RETIREMENT: Employee and employer contributions to the Public Employees Retirement System (PERS).

4202 FICA: Employee and employer contributions to the federal social security system

4203 WORKERS' COMPENSATION: Contributions to the City of El Segundo's Internal Service Workers' Compensation Fund.

4204 GROUP INSURANCE: Payment for insurance premiums and dependent care expenses.

4205 UNIFORM ALLOWANCE: Monthly allowance to employees who are required to purchase and maintain prescribed uniform clothing and personal equipment.

4209 PARS (PUBLIC AGENCY RETIREMENT SERVICES): Supplementary retirement system to the California Public Employees Retirement System.

4210 OPEB (OTHER POST EMPLOYMENT BENEFITS): GASB 45 liability to fund annual required contribution.

4215 UNIFORM REPLACEMENT: Annual uniform maintenance allowance for employees required to wear a specific uniform.

4901 INTEREST MATURITY: Semi-annual interest payments on the Library Certificates of Participation and Assessment District #73 bonds.

4907 INTEREST EXPENSE: General expense discounts on investments.

4902 PRINCIPAL MATURITY: Annual principal payments on the Library Certificates of Participation and Assessment District #73 bonds.

4903 INTEREST EXPENSE: Amortization of bond discount on Golf Course Certificates of Participation.

4904 SEMI-ANNUAL INTEREST: Semi-annual interest payments on the Golf Course Certificates of Participation.

4905 AMORTIZATION OF DEFERRED CHARGES: Amortization of bond issuance costs on the Golf Course Certificates of Participation.

5203 REPAIR & MAINTENANCE SUPPLIES: Repair supplies and hardware items.

5204 OPERATING SUPPLIES: Business cards, law library books, blueprint paper, pre-printed forms, book covers, and other supplies necessary to support the ongoing operations.

5205 CLEANING & SANITATION: Pool maintenance and custodial supplies.

5206 COMPUTER SUPPLIES: Computer paper, diskettes, magnetic tapes, printer ribbons, software, and other computer related items.

5207 SMALL TOOLS & EQUIPMENT: Hammers, wrenches, screwdrivers, small hand and power tools.

5209 NON-CAPITALIZED PURCHASES <\$5,000: Previously capitalized purchases that do not meet the \$5,000 threshold.

5210 PAPER GOODS: Napkins, paper towels, cups, and other paper goods used at the Golf Course restaurant.

5211 PHOTO SUPPLIES: Film, flashbulbs, photo processing costs, and other miscellaneous photo supplies.

5212 PRISONER MEALS: Meals for in-custody prisoners and court commitment program participants.

5213 REPLACEMENT OF DAMAGED GOODS: Replacement of broken dishes, glasses, utensils and other items used at the Golf Course restaurant.

5214 HOUSING SUPPLIES: General supplies for Fire Station.

5215 VEHICLE GASOLINE CHARGE: Fuel charges separate from parts, labor and other vehicle operating charges.

5216 RANGE BALLS & MATS: Range balls and mats for the Golf Course.

5218 POLICE TRAINING MATERIALS & SUPPLIES: Training materials and supplies for Police Department.

5501 BOOKS/OTHER PRINTED MATERIALS: Books, pamphlets, periodicals, etc.

5502 AUDIO & VIDEO: Books on tape, cassettes, compact discs, and periodical microfiche.

5505 YOUNG PEOPLES BOOKS: Children's books, pamphlets, magazines, and kits.

5506 LITERACY PRINTED MATERIALS: Grade-level reading books, pamphlets, etc.

5507 SCHOOL LIBRARY MATERIALS: Books and other printed materials for the El Segundo Unified School District school libraries.

5220 COMPUTER REFRESH CHARGES: Annual charge to departments for core workstation hardware and software.

5255 CPR CLASS OPERATING SUPPLIES: Operating supplies used in CPR training courses.

6093 JUNIOR CAMP EXPENSES: Junior golf camp operating expenses.

6101 GAS: Cost of natural gas used at City buildings, parks, and other public facilities.

6102 ELECTRICITY: Cost of electricity for City buildings, parks, and other public facilities.

6103 WATER: Cost of water used in City buildings, parks, and other public facilities.

6116 BUILDING LEASE CHARGES: RSI office lease charges.

6135 CREDIT CARD EXPENSE: Golf Course card credit card merchant's fees.

6139 BANK SERVICE CHARGES: Golf Course bank service charges.

6153 PERSONAL PROPERTY DAMAGE: Golf Course personal property damage expenses.

6171 BUSINESS MEALS: Golf Course business meal charges.

6172 NSF CHARGES: The expense of NSF checks deemed uncollectable.

6201 ADVERTISING/PUBLISHING: Public notices and job announcements, newsletters, flyers, and other informational or promotional materials distributed by the City.

6202 DEPRECIATION EXPENSE: Depreciation recorded in Enterprise Funds for water system equipment, vehicles, computer and communications equipment, and the replacement of lost or damaged golf balls.

6203 COPY MACHINE CHARGES: Charges for copy machine usage, maintenance, and supplies.

6205 OTHER PRINTING & BINDING: Use of outside printers for forms, pamphlets, brochures, and other printing needs.

6206 CONTRACTUAL SERVICES: Contracts with vendors for engineering services, traffic studies, signal maintenance, refuse collection, street sweeping, janitorial services, pump maintenance, and other miscellaneous

services.

6207 EQUIPMENT REPLACEMENT CHARGES: Charges to departments for accumulation of funds necessary to replace old, outdated, and unusable furniture, computers, office equipment, vehicles, and other capital items.

6208 DUES & SUBSCRIPTIONS: Dues for memberships in various professional organizations and subscriptions to trade journals, magazines, newspapers, etc.

6209 DUMP FEES: Costs to dump debris at local transfer stations.

6210 HAZARDOUS MATERIALS DISPOSAL FEES: Costs associated with the disposal of hazardous materials dropped on City streets.

6211 INSURANCE & BONDS: Property, liability, workers' compensation, and employee bond policies.

6212 LAUNDRY & CLEANING: Cleaning of uniforms, floor mats, jail linens, bedding, and towels.

6213 MEETINGS & TRAVEL: Attendance at professional meetings and luncheons, and travel costs to attend training seminars and conferences.

6214 PROFESSIONAL/TECHNICAL: Costs of professional services such as independent auditors, consultants, preemployment physicals, and recreation class instructors.

6215 REPAIRS & MAINTENANCE: Repairs of buildings and facilities, and maintenance contracts for office equipment, computers, library circulation system, and print shop equipment.

6216 RENTAL CHARGES: Rental of investigative equipment and miscellaneous equipment for emergency repairs.

6217 SOFTWARE MAINTENANCE: Costs of maintaining the City's financial systems.

6218 HARDWARE MAINTENANCE: Costs associated with the maintaining the City of El Segundo's computer network system.

6219 NETWORK OPERATING CHARGE: A "per computer charge" to each department for costs associated with computer systems network operations.

6221 EDUCATIONAL INCENTIVES: Compensation to firefighters who complete approved academic courses.

6222 LEASE PAYMENT PARKING GARAGE: 612 Twin Holdings payments for parking garage.

6223 TRAINING & EDUCATION: Registration at educational seminars and conferences, and also for purchases of training materials.

6224 VEHICLE OPERATING CHARGES: Costs related to the operation, repair, and maintenance of the City's fleet of vehicles.

6228 P.O.S.T. TRAINING EDUCATION: Reimbursement to Police Officers for approved training and educational under the Police Officers Standards and Training (POST) program.

6230 TOTAL QUALITY MANAGEMENT TRAINING: Training for facilitators and employees in total quality

management theory and practice.

6233 FLEXIBLE SPENDING: Fees for the administration of the City's flexible benefits plan.

6235 ACCRUED VACATION & SICK LEAVE PAY: Pay-offs of accrued vacation and sick leave.

6236 RIDESHARE PROGRAM: Carpool, vanpool, walking, bicycling, and transit allowances.

6237 WATER CONSERVATION: Water conservation bulletins and pamphlets, water-saving shower heads, etc.

6240 INSURANCE BENEFITS: Cost associated with the payment of insurance premiums for retired employees.

6241 CONTINGENCIES: Police Department emergency fund.

6244 GENERAL EXPENSE: Budget and Financial Statements preparation.

6245 EMPLOYEE BANQUET: Annual employee service awards banquet.

6246 CLAIMS EXPENSE: Liability and workers' compensation claims, settlements, and expenses.

6247 UNEMPLOYMENT COMPENSATION: Quarterly Unemployment Compensation payments.

6248 MINOR HOME REPAIR CONSTRUCTION COSTS: Expenses of the Minor Home Repair program.

6249 FEES & LICENSES: Fees and licenses necessary for the operation of "The Lakes at El Segundo" golf course.

6250 VOLUNTEER RECOGNITION: Annual picnic for recognition of City volunteers.

6251 COMMUNICATION/MOBILE RADIO: Maintenance and supplies for the Police and Fire Department mobile radios and pagers.

6253 POSTAGE: Costs of mailing City correspondence, notices, water bills, etc.

6254 TELEPHONE: Telephone and cellular communications.

6255 ESMC REPRODUCTION: Updating and reproduction of the City's Municipal Code.

6256 PAVEMENT REHABILITATION: Expenditures related to pavement repairs.

6257 PUBLIC EDUCATION: Community service programs.

6259 BREATHING APPARATUS: Service, maintenance, and repair of the Fire Department's self-contained breathing apparatus (SCBA).

6260 EQUIPMENT LEASING COSTS: Leases of copiers and fax machines.

6262 TESTING/RECRUITMENT: Employment testing, oral board raters, brochures, and flyers.

6263 COMMISSIONERS EXPENSE: Compensation for attendance at commission meetings and reimbursement of commissioner's expenses.

6266 TRAINING ALLOWANCE: Special training materials for the golf course pros.

6267 ZONING TEXT AMENDMENT: Costs related to amendments to the zoning codes.

6268 GENERAL PLAN UPDATE: Costs of updating or amending the General Plan.

6270 COMMISSIONS: Commissions earned by the golf course pros.

6271 ANIMAL REGULATION: Contract with the SPCA and dog license tags.

6272 COURT COSTS: Meals and auto expenses for off-duty officers attending court proceedings.

6273 IN-CUSTODY MEDICAL CHARGES: Medical care and treatment of prisoners.

6274 INVESTIGATIONS EXPENSE: Sheriff custodial charges, fingerprinting costs, blood alcohol and drug testing, and Municipal Code prosecutions.

6275 K-9 DOG CARE SERVICES: Dog food, veterinary care, and training.

6276 POLICE RESERVE PROGRAM: Plaques, certificates and training for Police Reserves.

6278 COMPUTER CHARGES: County upgrades of in-house JDIC system and hardware and software maintenance.

6279 EXPLORER PROGRAM: Field trips and monthly meetings for Police Explorers.

6280 CAL I.D.: State/County computerized fingerprint system.

6282 EMERGENCY REPAIR: Charges for repairs to vehicles damaged in accidents.

6283 WATER PURCHASES- POTABLE: Potable water purchases.

6284 SECURITY COSTS: Golf Course security expenses.

6285 WATER PURCHASES - RECLAIMED: Cost of purchasing water from the West Basin Municipal Water District.

6286 GENERAL ADMINISTRATIVE CHARGES: Administrative charges to the Water Fund for services provided by City departments.

6288 S.W.A.T. PROGRAM: Training equipment, ammunition, and hostage negotiations costs.

6289 EDUCATION REIMBURSEMENT: Police educational reimbursements for eligible classes.

6292 HYPERION ISSUES: City's share of mitigation monitoring costs per contract with the City of Los Angeles.

6294 SPECIAL PROJECTS: Funds set aside for special projects initiated by the City Council or City Manager.

6296 R.S.V.P. PROGRAM: Costs of the Retired Senior Volunteer Program.

6301 LEGAL COUNSEL: Monthly retainer of City Attorney.

6302 SPECIAL PLAINTIFF & DEFENSE LITIGATION & EXPERTS: Costs associated with special plaintiff and defense litigation, and expert witnesses.

6303 COMMERCIAL SPACE MARKETING: Marketing of vacant commercial space.

6310 LABOR NEGOTIATION: Attorney fees related to labor negotiations.

6311 CODE ENFORCEMENT NEGOTIATION: Attorney fees related to Municipal Code enforcement. **6354 LIFELINE EXPENSE:** Operating expense for qualified customers for a subsidized water rate.

6401 COMMUNITY PROMOTION: Miscellaneous expenditures to promote community activities.

6402 NOISE ABATEMENT: Agenda and minute preparation for the Noise Abatement Committee and membership dues in the national organization.

6403 SISTER CITY: Program support and travel to Guaymas.

6405 ESUSD FUNDING AGREEMENT: Costs of five-year funding agreement with the El Segundo Unified School District.

6406 LAX MASTER PLAN INTERVENTION: Attorney fees related to LAX Masterplan Intervention.

6407 WASHINGTON LOBBIEST TRANSPORTATION & INF: Federal advocacy professional services related to LAX Masterplan.

6501 RIGHT OF WAY LEASE: Right of Way lease agreement with Southern California Edison.

6502 CONTRIBUTION EXPENSE: Golf Course contribution expense.

7550 COST OF SALES: Golf Course cost of food and beverages sales.

7600 HARD GOODS: Golf Course cost of hard goods sales.

7601 PURCHASE DISCOUNTS: Golf Course discounts on inventory purchases.

7602 SOFT GOODS: Golf Course cost of soft goods sales.

7604 FREIGHT: Golf Course freight charges on inventory purchases.

7606 TEACHING SUPPLIES: Golf Course lesson supplies.

7608 THEFT: Golf Course losses due to theft.

8103 CAPITAL/OTHER IMPROVEMENTS: Capital improvements to City buildings and facilities.

8104 CAPITAL/EQUIPMENT: Capital equipment and furniture.

8105 CAPITAL/AUTOMOTIVE: Vehicles and motorized equipment.

8106 CAPITAL/COMMUNICATIONS: Communications equipment.

8108 CAPITAL/COMPUTER HARDWARE: Computer hardware and related equipment.

8109 CAPITAL/COMPUTER SOFTWARE: Computer software programs.

8110 CAPITALIZED ASSETS: General category of capital assets purchased.

8928 HTP-MMIP VERIFICATION: Hyperion treatment plant mitigation monitoring program.

8960 CONSTRUCTION CONTRACTS: Construction contracts for soundproofing homes as part of the Residential Sound Insulation program.