

<b>SALARIES and BENEFITS</b>		
<b>Account Code</b>	<b>Services and Supplies</b>	<b>Explanation</b>
1101	Regular Salaries	Gross salaries for all regular employees
1106	Supplemental Payments	Educational incentive pay
1107	Terminations (Buydowns)	Vacation hours paid at termination or vacation buyback
1121	Retirement Contributions	County retirement contribution for qualifying employees
1122	OASDI Contribution	Old Age, Survivors, and Disability Insurance (Social Security tax)
1123	FICA Medicare	Federal Insurance Contributions Act (Federal payroll tax)
1141	Group Insurance	Flexible credit allowance
1142	Life Insurance for Dept. Heads & Management	Life Insurance
1143	State Unemployment Insurance	State Unemployment Insurance
1144	Management Disability Insurance	Management Disability Insurance
1165	Workers Compensation Insurance	Workers' Compensation Insurance
1171	401k Plan	County Match 401(k) Plan
<b>EXPENDITURES</b>		
<b>Account Code</b>	<b>Services and Supplies</b>	<b>Explanation of Services</b>
2032	Voice/Data ISF	Telephone/FAX services, voice and data network access
2033	Radio Communications ISF	Radio communication and equipment services - microwave express
2071	General Insurance Allocation ISF	Liability and general insurance
2114	Facilities and Materials SQ FT Allocation ISF	Custodial services, facility maintenance, utilities, and special services, including security (based on square footage)
2115/ 2116	Facilities Projects ISF / Other Maintenance	Management of facility projects & repairs: heating/air conditioning, lighting, plumbing, roofing, flooring, painting, etc.
2131	Memberships and Dues	CALAFCO and American Planning Association
2158	Cost Allocation Plan Charges	Building use, equipment/software use, general County services: payroll, financial, business technology, County Counsel, and human resources
2163	Books and Publications	Newspaper subscription, miscellaneous publications (CEQA, planning/land use, etc.)
2164	Mail Center ISF	Incoming and outgoing U.S. mail and internal brown mail
2165	Purchasing Charges ISF	Procurement services for processing purchase orders, verifying licenses and insurance coverage, and procurement credit card
2166	Graphics Charges ISF	Printing services for large volume print jobs
2167	Copy Machine Charges ISF	Metered copies for printing large volume print jobs
2168	Stores ISF	Warehousing and distribution services of surplus inventory
2179	Miscellaneous Office Expenses	Miscellaneous office supplies
2181	Board and Commission Member Compensation	Commission stipend payments
2185	Attorney Services (County Counsel)	County Counsel charges
2199	Other Professional and Specialized Non ISF (Independent Auditors and County Accounting	Independent auditor and County auditing services
2202	Information Tech ISF	MS Office licensing, email, network storage, and IT support
2203	County Geographical Information Systems (GIS) Expense ISF	GIS Allocation, GIS services: map preparation & printing, and website hosting
2205	Public Works ISF Charges	Surveyor updates to LAFCo maps, public inquires charged to LAFCo
2206	Special Services ISF	Security guard, permit parking, conference room reservations, audio-visual equipment requests, I.D. badges, etc.
2221	Publications and Legal Notices	Public hearing notices published in newspaper
2241	Building Leases and Rentals Non-County Owned	Rent for LAFCo office space
2244	Storage Charges ISF	Off-site record storage and retrieval (hard copies)
2261	Computer Equipment < \$5,000	Computer equipment under \$5,000
2262	Furniture and Fixtures < \$5,000	Furniture and fixtures under \$5,000
2272	Conferences/Seminars ISF (Training ISF)	County-offered training classes
2273	Education Conference and Seminars	Tuition and textbook reimbursement
2291	Private Vehicle Mileage	Mileage reimbursement and auto allowance
2292	Travel Expense (Conferences/Seminars)	Expenses for CALAFCO conferences and workshops
2303	Motorpool ISF	Use of County vehicle for official business