

Yarnell Fire District Chart of Accounts for FY 2002 / 2003

	#	Description	Type
Maintenance, Service & Other Charges			
	505	Interest	Expense
	510	Building Maintenance & Repairs	Expense
	512	Advertising	Expense
	513	Lease	Expense
	515	Dues	Expense
	520	Hydrant Fee, Maintenance & Repair	Expense
	525	Liability Insurance	Expense
	526	Vehicle Insurance	Expense
	530	Protective Equipment & Clothing (e.g., SCBA's, Turnouts)	Expense
	535	Vehicle Maintenance	Expense
	540	Professional Services : Audit, Legal & Consultant	Expense
	545	Repeater, Radio, Tower, etc. Lease	Expense
	546	Communication Equipment Repair	Expense
	550	FF & EMT Travel and Training	Expense
	551	Educational Supplies	Expense
	554	Utilities - Cell Phone	Expense
	555	Utilities - Communications	Expense
	556	Utilities - Electricity	Expense
	557	Utilities - Gas	Expense
	558	Utilities - Telephone	Expense
	559	Utilities - Water & Garbage	Expense
	590	Other Fire Fighting , Fire Prevention & EMS	Expense
Supplies & Expendable Equipment			
	610	Fire Fighting & Hazardous Materials <u>Equipment, Tools</u>	Expense
	612	Protective Equipment & Clothing (e.g., SCBA's, Turnouts)	Expense
	615	Fuel - Lube - Gas - Oil - Tires	Expense
	620	Janitorial Equipment & Supplies	Expense
	625	FF & EMT Medical Expenses (Immunizations, etc.)	Expense
	630	Office Equipment & Supplies	Expense
	635	EMS Equipment & Supplies	Expense
	636	Fire Prevention Supplies	Expense
	644	Fire Fighting & Hazardous Materials Supplies	Expense
	645	FF & EMT Uniforms	Expense
	646	Fire Station Shop Equipment & Tools	Expense
	647	Vehicle Emergency Lights	Expense
Other			
	690	Other Expense (also <u>Temporary Stipend & Petty Cash</u>)	Expense
	691	Other Expense (NEW Stipend Line Item)	Expense

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	#	Description	Type
Funds			
	101	Petty Cash	Bank
	110	General Fund	Bank
	120	Capital Reserve Fund	Bank
	130	Pension & Relief Fund	Bank
Capital Reserve (<u>Durable</u> and <u>Depreciable Equipment</u> Included in the Asset Inventory List)			
	140	Office Furniture and Equipment	Fixed Asset
	141	Building Construction - Engineering	Fixed Asset
	142	Communications Equipment - Radios, Pagers, Beepers	Fixed Asset
	143	Fire Fighting & Hazardous Materials Equipment	Fixed Asset
	144	Land - Preparation, Leveling, etc.	Fixed Asset
	145	Vehicles - Purchasing, Updating	Fixed Asset
	146	Fire Station Shop Equipment & Tools	Fixed Asset
	147	Emergency Medical Services Equipment	Fixed Asset
	148	Other Furniture / Fixtures / Equipment	Fixed Asset
Personal Service			
	410	Payroll Expense	Expense
	420	State Compensation - Workers Compensation	Expense
	430	Volunteer Expense - Personal Insurance	Expense
	450	Retirement Expense - Paul Pulsifer	Expense