

**Cerritos Community College**  
**2017-18 Chart of Accounts (Updated as of 06/14/2017 )**  
**Fund Codes**

<b>Fund</b>	<b>Description</b>
01.0	General Fund - Unrestricted
01.3	General Fund - Restricted
39.0	Other Special Revenue Fund
39.1	Other Special Revenue Fund - Vintage at Cerritos College
39.2	Other Special Revenue Fund - Community Education
39.3	Other Special Revenue Fund - Cosmetology / Technology
39.4	Other Special Revenue Fund - Culinary Arts
39.5	Other Special Revenue Fund - Parking
39.6	Other Special Revenue Fund - Adult Education
39.7	Other Special Revenue Fund - Economic Development
39.8	Other Special Revenue Fund - Health Occupations
41.0	Capital Outlay Projects Fund
41.1	Capital Outlay Transfer Fund
42.0	Revenue Bond Construction Fund - Measure CC
42.1	Revenue Bond Construction Fund - Measure G
61.0	Self Insurance Fund
61.1	Insurance - Worker's Compensation Fund
61.2	Insurance - Property Liability Fund
69.0	Student Health Services Fund
69.1	Retiree Health Benefits Fund - GASB 45
69.2	Retiree Health Benefits Fund - SERP (Supplemental Employee Retirement Plan)
69.3	STRS and PERS Liability Fund
69.4	President's Innovation Fund
69.5	Public Art Endowment Fund
69.6	Sustainability Fund
71.0	Associated Students of Cerritos College (ASCC)
71.1	Other Grants and Scholarships Fund
71.2	ASCC Athletics Fund
74.0	Student Financial Aid Fund

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<b>01.0 Fund</b>		<b>General Fund - Unrestricted</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
01.0	00000	District
01.0	01100	Board of Trustees
01.0	01200	President's Office
01.0	01210	Hospitality
01.0	01220	Student Success
01.0	01250	Accreditation
01.0	01300	Faculty Senate
01.0	01310	Academic Union Release
01.0	02100	Academic Affairs
01.0	02110	Educational Partnerships and Programs
01.0	02210	Information Technology
01.0	02220	Library and Learning Resource Center
01.0	02240	Foundation
01.0	02260	Institutional Effectiveness, Research and Planning
01.0	02300	Community, Industry, and Technology Education
01.0	02320	Adult Education, Diversity Programs
01.0	02510	Business Education
01.0	02520	Fine Arts and Communication
01.0	02530	Health Occupations

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01.0	02540	Humanities and Social Science
01.0	02550	Liberal Arts
01.0	02560	Physical Education and Athletics
01.0	02570	Science, Engineering, and Math
01.0	02600	Technology
01.0	02700	Child Development Center
01.0	03100	Student Services
01.0	03200	Student Affairs
01.0	03300	Student Activities
01.0	03320	School Relations
01.0	03400	Counseling
01.0	03410	Career Services
01.0	03420	International Student Programs
01.0	03500	Disabled Students Programs and Services
01.0	03600	Public Affairs
01.0	03700	Campus Police
01.0	03800	Admissions and Records
01.0	04100	Business Services
01.0	04102	Education Protection Account
01.0	04200	Fiscal Services
01.0	04300	Purchasing

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01.0 04400 Physical Plant  
 01.0 05100 Human Resources

**01.3 Fund General Fund - Restricted**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
01.3	00000	District
01.3	70000	Donations
01.3	70005	Veterans Affairs
01.3	70006	Basic Skills
01.3	70025	Interstate Passport
01.3	70200	Perkins
01.3	70210	Career Technical Education Enhancement
01.3	70250	CTE Data Unlocked Initiative
01.3	70260	Strong Workforce Program
01.3	70261	Strong Workforce Program - Regional Leap
01.3	70262	Strong Workforce Program - Regional Career Pathways Specialist
01.3	70263	Strong Workforce Program - Regional Non Credit CTE Readiness Bootcam
01.3	70264	Strong Workforce Program - Regional Teacher Preparation Pipeline STEM,
01.3	70265	Strong Workforce Program - Regional Cross Town Engineering Design Mfg
01.3	70266	Strong Workforce Program - Regional Netlab Hub and Cybersecurity & Req
01.3	70267	Strong Workforce Program - Regional Health Sector Career Pathways

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01.3	70310	Federal CTE Transitions
01.3	70700	Child Development Training Consortium
01.3	70720	SFCC Mentor Program
01.3	70751	Quality Rating and Improvement System (QRIS) Block Grant
01.3	70770	DOEd: Prekindergarten and Family Literacy Program (PKFLP/CPKF)
01.3	70780	DOEd: General Child Care and Development Programs
01.3	70790	DOEd: Child Care Center Food Program
01.3	70800	Federal Work Study (FWS)
01.3	71000	On-Going State Allocation - Instructional Equipment
01.3	71100	Board Financial/ Assistance Program (BFAP)
01.3	71110	One Time Block Grant
01.3	71120	Title IV Administrative Cost Allowance
01.3	71130	Lottery Proposition 20 Restricted
01.3	71200	Extended Opportunity Program Services (EOPS)
01.3	71600	Physical Plant and Instructional Support Program
01.3	71645	EI Camino CCD Career Advancement Academy (CAA)
01.3	71646	Advanced Manufacturing and Engineering Technology Linked Learning Cor
01.3	71650	H1B Tech Hire LA Grant
01.3	72000	Workforce Innovation and Opportunity Act (WIOA) - Family Literacy / ESL
01.3	72001	Workforce Investment Act (WIA) - GED
01.3	72003	AB 104 Adult Education Block Grant

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01.3	72004	AEBG Data & Accountability
01.3	72330	Apprenticeship
01.3	72340	California Apprenticeship Initiative - Pre-Apprenticeship Grant
01.3	72600	CalWORKS
01.3	72610	Los Angeles County Department Social Services
01.3	72740	CTE/Pre-Apprenticeship
01.3	72800	Cooperative Agency Resources Education (CARE)
01.3	73320	Student Health Services: Family Planning, Access, Care, Treatment (PAC)
01.3	73330	Student Health Services: Medi-Cal Administrative Activities (MAA) Program
01.3	73400	Student Success (Credit)
01.3	73420	Student Success (Non Credit)
01.3	73460	Student Equity Plan
01.3	74500	Faculty and Staff Diversity (Equal Employment Opportunity)
01.3	75265	CCF TAA ACT-On Retail Management
01.3	75285	Teacher Preparation Pipeline 2015 funding
01.3	75304	Assessment, Remediation and Retention for Associate Degree Nursing Req
01.3	75305	Assessment, Remediation and Retention for Associate Degree Nursing Req
01.3	75720	Temporary Assistance for Needy Families (TANF)
01.3	75900	Foster Parent Training
01.3	75901	Foster Parent Training CSEC
01.3	76608	California Energy Commission - West Valley

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01.3	76611	Deputy Sector Navigator AT&R 2015 funding
01.3	76612	Deputy Sector Navigator AT&R 2016 funding
01.3	76613	Deputy Sector Navigator AT&R SB858
01.3	76614	Deputy Sector Navigator AT&R 2017 funding SB1402
01.3	76615	Deputy Sector Navigator AT&R 2017 funding SB1070
01.3	76616	Deputy Sector Navigator AT&R 2018 funding SB1402
01.3	77330	Statewide Strategic Initiative Hubs
01.3	77671	Degree Pathway HSI STEM (Hispanic Serving Institution/Science, Technol
01.3	79000	Disabled Students Programs and Services

**39.0 Fund Other Special Revenue Fund**

**Fund Location Description**

39.0	00000	District
39.0	72560	Physical Education Summer Swim Program
39.0	74350	Advanced Transportation, Technology and Energy
39.0	74790	Technology Training Distance Education Contract Education
39.0	77400	Teacher TRAC Contract

**39.1 Fund Other Special Revenue Fund - Vintage at Cerritos College**

**Fund Location Description**

39.1	00000	District
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**Location Codes**

39.1	79850	Vintage at Cerritos
39.1	79860	Sakai-rSmart
39.1	79880	Classroom Technology Upgrade

**39.2 Fund Other Special Revenue Fund - Community Education**  
**Fund Location Description**

39.2	02310	Community Education
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**39.3 Fund Other Special Revenue Fund - Cosmetology / Technology**  
**Fund Location Description**

39.3	02350	Cosmetology
39.3	74320	Technology Contract Education
39.3	75130	Welding Certification

**39.4 Fund Other Special Revenue Fund - Culinary Arts**  
**Fund Location Description**

39.4	02710	Culinary Arts
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**39.5 Fund Other Special Revenue Fund - Parking**  
**Fund Location Description**

39.5	79800	Parking
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<b>39.6 Fund Other Special Revenue Fund - Adult Education</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.6	73775	Apprenticeship Program Local Contracts
39.6	74100	Citizenship Project
39.6	74250	Associated Builders and Contractors of Southern California
39.6	74700	Plazas Comunitarias
39.6	74750	Contract Class - Roofing
39.6	74800	California American Fire Sprinkler Association
39.6	76500	Kinship Education, Preparation and Support (KEPS)
39.6	76510	Model Approach to Partnership in Parenting (MAPP) Training

<b>39.7 Fund Other Special Revenue Fund - Economic Development</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.7	77000	Community, Industry, Technology, Education Contract Education

<b>39.8 Fund Other Special Revenue Fund - Health Occupations</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.8	77500	Health Occupations Contract Education
39.8	77520	Child Development - Early Childhood Education
39.8	77530	CDC Initiatives
39.8	77540	Dental Hygiene

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<b>41.0 Fund Capital Outlay Projects Fund</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
41.0	00000	District
41.0	04100	Business Services
41.0	71016	Physical Plant/ Deferred Maintenance
41.0	72910	Campuswide Infrastructure Improvement
41.0	72920	Proposition 39 - Clean Energy Act
41.0	73860	Norwalk-La Mirada Adult Education

<b>41.1 Fund Capital Outlay Transfer Fund</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
41.1	73830	Construction Augmentation
41.1	73840	Technology Needs

<b>42.0 Fund Revenue Bond Construction Fund - Measure CC</b>		
<b>Fund</b>	<b>Location</b>	<b>Description</b>
42.0	64000	Go Bond Series 4
42.0	64004	Bond Implementation and Administration
42.0	64005	Physical Science and Technology Building
42.0	64007	Facilities/ Purchasing/ Warehouse

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42.0	64008	Liberal Arts Renovation
42.0	64009	Social Science Renovation
42.0	64010	Parking Lot Renovation
42.0	64011	Social Sciences Elevator
42.0	64012	On going Architect
42.0	64013	PeopleSoft
42.0	64014	Parking Lot 2 Renovation
42.0	64015	Construction Management
42.0	64018	Automotive Technology Modernization
42.0	64019	New Automotive Technology Building
42.0	64020	General Campus Repairs
42.0	64021	Fire Alarm Upgrade
42.0	64022	Campus Wide Consulting Services
42.0	64023	Swing Space
42.0	64025	Learning Resource Center Improvements
42.0	64026	Health, Safety and Security Improvements
42.0	64028	Information Technology Updates
42.0	64030	Parking Lots - New
42.0	64031	Campus Wide Signage
42.0	64032	Campus Group 2 Equipment for Existing Building
42.0	64034	Science Building - Close Out 61004

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42.0	64036	Baseball/Softball Fields Renovation
42.0	64037	Campus Wide Restroom Renovation
42.0	64038	Gymnasium Seismic Retrofit
42.0	64039	Culinary Arts Renovation
42.0	64040	Fine Arts
42.0	64041	Child Development Center
42.0	64042	Gym Site Improvements
42.0	64043	DSA Uncertified Projects
42.0	64044	Roofing Replacement and Repairs
42.0	64045	Computer Information Systems/ Math
42.0	64046	Administration Building Improvements
42.0	64047	Student Center Improvements
42.0	64048	Boardroom Upgrade
42.0	64049	Infrastructure Project
42.0	64051	Information Technology Infrastructure
42.0	64055	Press Box
42.0	64056	Campus Landscape
42.0	64058	Way Finding

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42.0	64068	Student Services Relocation
42.0	64069	Security Fence
42.0	64075	Learning Resource Center Swing Space
42.0	64079	Culinary Arts Swing Space
42.0	64090	Sports Field Restrooms

**42.1 Fund Revenue Bond Construction Fund - Measure G**  
**Fund Location Description**

42.1	65000	Go Bond Series 5
42.1	65004	Bond Implementation Series
42.1	65009	Social Science
42.1	65010	Parking Lot Improvements
42.1	65011	Social Sciences Elevator
42.1	65015	Construction Management
42.1	65023	Swing Space 2014
42.1	65025	Learning Resource Center Improvements
42.1	65035	Stadium Turf Replacement
42.1	65039	Culinary Arts Renovation
42.1	65040	Fine Arts
42.1	65041	Child Development Center
42.1	65044	Roof Replacements (General)

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42.1	65050	Campus Wide Projects - Security
42.1	65051	Information Technology Infrastructure
42.1	65052	Health and Wellness Complex
42.1	65053	Health Science Building Renovation
42.1	65054	Field House
42.1	65055	Press Box
42.1	65056	Landscape and Hardscape Improvement
42.1	65057	Shade Structures
42.1	65058	Campus Way Finding
42.1	65059	Electrical Upgrade
42.1	65060	Central Plant Expansion and EMS Upgrade
42.1	65061	Performing Arts Center
42.1	65062	Utilities Infrastructure
42.1	65063	Building Infrastructure
42.1	65064	Sports Restrooms
42.1	65065	Modernization
42.1	65066	Falcon Center
42.1	65067	Business Education/Language Arts
42.1	65068	Student Services Relocation
42.1	65075	Learning Resource Center Swing Space
42.1	65079	Culinary Arts Swing Space

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**61.0 Fund Self Insurance Fund**

**Fund Location Description**

61.0 04100 Business Services

**61.1 Fund Insurance - Worker's Compensation Fund**

**Fund Location Description**

61.1 04100 Business Services

**61.2 Fund Insurance - Property Liability Fund**

**Fund Location Description**

61.2 04100 Business Services

**69.0 Fund Student Health Services Fund**

**Fund Location Description**

69.0 00000 District

69.0 03310 Student Health Services Fund

**69.1 Fund Retiree Health Benefits Fund - GASB 45**

**Fund Location Description**

69.1 04100 Business Services

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**69.2 Fund Retiree Health Benefits Fund - SERP**  
**Fund Location Description**  
69.2 04100 Business Services

**69.3 Fund STRS and PERS Liability Fund**  
**Fund Location Description**  
69.3 00000 District

**69.4 Fund President's Innovation Fund**  
**Fund Location Description**  
69.4 00000 District  
69.4 01200 President's Office

**69.5 Fund Public Art Endowment Fund**  
**Fund Location Description**  
69.5 00000 District  
69.5 06900 FAR (Foundation for Art Resources) Bazaar

**69.6 Fund Sustainability Fund**  
**Fund Location Description**  
69.6 00000 District



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**71.0 Fund Associated Students of Cerritos College (ASCC)**  
**Fund Location Description**  
71.0 00000 District  
71.0 02750 ASCC Scholarships

**71.1 Fund Other Grants and Scholarships Fund**  
**Fund Location Description**  
71.1 00000 District  
71.1 02800 Other Grants and Scholarships

**71.2 Fund ASCC Athletics Fund**  
**Fund Location Description**  
71.2 00000 District

**74.0 Fund Student Financial Aid Fund**  
**Fund Location Description**  
74.0 00000 District  
74.0 71800 Cal Grant  
74.0 78200 Supplemental Education Opportunity Grant (SEOG)  
74.0 78400 Pell Grant

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74.0	78600	FDSLPL Stafford
74.0	78700	FDSLPL Stafford Unsubsidized
74.0	78800	Full Time Student Success Grant

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<b>Object</b>	<b>Description</b>
1110	Acad Sal FT
1140	Acad Sal Sabbatical Leave
1160	Acad Sal OL
1210	Academic Release Time
1216	Acad Union Release Time
1232	Coordinator's Sal
1291	Librarians FT
1292	Counselors FT
1296	Counselors Release Time
1311	Acad Hourly PT
1312	Acad Summer Hrly
1313	Acad Apprenticeship Hourly
1314	Acad Sub Hrly
1315	CDC Teacher- Hrly
1316	PT Acad Union Release Time
1317	CDC Teacher/Lead Teacher
1318	CDC Instructional Associate
1319	CDC Instructional Associate - Hrly
1320	Acad Stipend Pay
1321	Acad Coach Stipend
1398	Acad PT Sal Holding
1399	CDC Overtime
1412	Pres/Supt
1413	Vice Pres/Assist Supt
1416	P/T Acad Non-Instructional
1422	Executive Dean Sal
1423	Dean's Sal
1425	Director's Sal

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<b>Object</b>	<b>Description</b>
1426	Asst Director
1427	Psychologist FT
1490	Counselors-Stipends
1491	Librarians OL
1492	Counselors OL
1493	Librarians PT Hrly
1494	Counselors PT Hrly
1495	Librarian - Sub
1496	Counselors - Sub
1497	Librarian - Stipends
1996	Acad Sal Holding
1997	Acad Sal Contra Acct
1998	Acad Sal Holding
2111	Administrators
2113	Confidential
2117	CDC Food Services Specialist
2191	Clrcl, Sectrl, & Tech
2192	Maint Staff
2193	Custodian Staff
2194	Grounds Staff
2197	Transportation
2198	Non-Inst Reg Classified Hrly (RCH)
2199	Classified Overtime
2211	Instr Aides Reg Classified FT
2298	Instr Aides Reg Classified Hrly (RCH)
2299	Instr Aide Overtime
2311	Non-Inst Temp - Student Hrly
2312	Non-Inst Temp - Adult Hrly

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<b>Object</b>	<b>Description</b>
2313	Non-Instr Sub Hrly
2320	Class Stipend Pay
2390	Non-Instr Hrly-Civic Ctr
2398	Board of Trustees
2411	Instr Aides Temp PT - Student Aides
2412	Instr Aides Temp PT - Adult Aides
2421	Classified Coach Stipend
2988	Class Sal Contra Acct
2998	Class Sal Holding
3100	STRS, Acad & Oth
3111	STRS, Acad & Oth
3112	STRS, Instr Aid
3120	STRS, Class & Oth
3130	STRS, Oth Acad
3211	PERS, Acad & Oth
3212	PERS, Instr Aid
3220	PERS, Class & Oth
3230	PERS, Oth Acad
3251	PERS, Acad & Oth
3252	PERS, Inst Aid
3260	PERS, Class & Oth
3270	PERS, Oth Acad
3311	OASDHI, Acad & Oth
3312	OASDHI, Instr Aid
3320	OASDHI, Class & Oth
3330	OASDHI, Oth Acad
3351	M/C, Acad & Oth
3352	M/C, Instr Aid

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<b>Object</b>	<b>Description</b>
3360	M/C, Class & Oth
3370	M/C, Oth Cert
3411	H/W, Acad & Oth
3412	H/W, Instr Aid
3419	H/W, Acad & Oth-Holding
3420	H/W, Class & Oth
3429	H/W, Class & Oth-Holding
3430	H/W, Oth Acad
3431	H/W Educ Admin-Unspecified
3439	H/W Oth-Unspecif Trans Out
3498	H/W Benefits-Bus Serv
3511	SUI, Acad & Oth
3512	SUI, Instr Aid
3519	SUI, Acad & Oth Holding
3520	SUI, Class & Oth
3529	SUI, Class & Oth Holding
3531	SUI, Oth Acad
3611	W/C, Acad & Oth
3612	W/C, Instr Aid
3620	W/C, Class & Oth
3630	W/C, Oth Acad
3697	W/C Holding Account
3698	W/C Contra Acct
3699	W/C Premium Pay Acct
3700	Compensated Absences
3711	CASH in Lieu of Ben-Acad & Oth
3712	CASH in Lieu of Ben-Instr Aid
3720	CASH in Lieu of Ben-Class &Oth

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<b>Object</b>	<b>Description</b>
3730	CASH in Lieu of Ben-Oth Acad
3811	ARP, Acad & Oth
3812	ARP, Instr Aid
3820	ARP, Class & Oth
3830	ARP, Oth Acad
3898	ARP, Benefit Holding Acct
3900	Oth Benefits
3910	Retirees, Acad
3920	Retirees, Class & Conf
3930	Retirees, Manager
3998	Empl Benefits Holding
4100	Textbooks
4200	Books, Magazines and Periodicals
4320 *	Instructional Direct Supplies
4325	Lab Materials
4330	Periodicals
4370	Commencement
4390	Other
4420	Instructional Media Supplies & Materials (Division and Departments)
4510	Stores
4550 *	Non-Instructional Supplies
4590	Other Non_Instructional Support (cannot spend out of this object)
4591	Prior Year Carryover (cannot spend out of this object)
4592	Prior Year Carryover (cannot spend out of this object)
4610	Fuel
4630	Tires
4640	Tools
4690	Other

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<b>Object</b>	<b>Description</b>
4998	Supplies & Material Holding (Fiscal Services Use Only)
5110	Personal and Consulting Services
5120	Lecturers
5130	Doctors
5190	Other Operating Expenses & Services
5210	Travel and Conference Expense (Only For Employees Travel)
5220	Mileage
5230	Recruitment Travel Expenses
5310	Dues and Memberships
5410	Insurance
5420	Self Insurance Claims (Self Insurance Fund Only)
5510	Natural Gas
5515	Fuel
5520	Electricity
5530	Water
5540	Telephone
5545	Waste Disposal
5550	Laundry and Dry Cleaning
5610	Rents and Leases (Buildings, Facilities, Equipment, Etc.)
5630	Repairs and Maintenance Instructional
5640	Repairs and Maintenance Non-Instructional
5710	Audit
5720	Election
5730	Legal Fees and Costs
5790	Advertising (Legal Ads for Bids)
5810	Contracted Services
5811	Abatements-Senior Housing Project
5812	Contracted Services-Labor Compliance



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<b>Object</b>	<b>Description</b>
5820	County Contracts
5830	Advertising / Marketing
5840	Computer/Tech Related Service
5850	Postage Costs
5860	Finger Printing
5870	Damages Claims and Losses
5880	Bank Service Charges
5881	Credit Card Membership/Annual Fees
5882	Recording/Filing Fees
5883	Interest Expense (Current Loans)
5889	Miscellaneous Fees
5890	Other
5998	Operating Expenses Holding (Fiscal Services Use Only)
6110	Sites (Purchase of land and incidental expenses of site acquisitions)
6120 **	Non Capitalized Site Improvements (Costs of developing new sites or improving existing sites)
6130 ***	Capitalized Site Improvements (Costs of developing new sites or improving existing sites)
6210 **	Non-Capitalized Build Additions (Costs of construction or purchase of new buildings, additions to existing buildings)
6220 ***	Capitalize Building Additions (Costs of construction or purchase of new buildings, additions to existing buildings)
6230 **	Architect Fee (For Non-Capitalized projects)
6270 **	Non-Capitalized Lease Purchase - Buildings & Materials
6280 ***	Capitalized Lease Purchase - Buildings & Materials
6310	Software/Films/Non-Print Media
6320	Books, (College Library)
6321	Periodicals & Magazines (College Library)
6410 ***	Capitalized Equipment - Instructional
6420 ***	Capitalized Equipment - Non Instructional
6430 ***	Capitalized LP Equipment - Instructional

**Cerritos Community College**  
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**Expenditure Codes**

<b>Object</b>	<b>Description</b>
6435 ***	Capitalized LP Equipment - Non Instructional
6450 **	Non-Capitalized Equipment - Instructional
6460 **	Non-Capitalized Equipment - Non Instructional
6470 **	Non-Capitalized LP Equipment - Instructional
6475 **	Non-Capitalized LP Equipment - Non-Instructional
6510 ***	Capitalized Equipment Replacement- Instructional <b>(SEE NOTE BELOW)</b>
6520 ***	Capitalized Equipment Replacement- Non Instructional <b>(SEE NOTE BELOW)</b>
6550 **	Non-Capitalized Equipment Replacement - Instructional <b>(SEE NOTE BELOW)</b>
6560 **	Non-Capitalized Equipment Replacement - Non-Instructional <b>(SEE NOTE BELOW)</b>
6998	Capital Outlay Holding (Fiscal Services Use Only)
7110	Debt Reduction
7120	Debt Interest and Other Service Charges
7140	Bond Interest Other Charges
7190	LT Debt Pmts-unspecif-Trans Out
7200	Intra-fund Transfers Out
7300	Inter-fund Transfers Out
7310	Other Transfers Out
7400	Other Transfers
7510	Student Aid (Grants, Fellowships, Scholarship, etc.)
7520	Student Services Rendered
7530	Other Payments to or for Students
7610	Payments to or for Students (Non-Cash Assistance) such as bus tickets, auto repair, child care vouchers
7620	Payments to or for Students (Student Aid)
7630	Payments to or for Students (Non-Cash Assistance) such as bookstore vouchers
7910	Adjunct Faculty Compensation
7900	Reserve of Contingencies

**Cerritos Community College**  
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**Object    Description**

- \*        **Supplies dollar threshold is \$1 to \$499.**
- \*\*       **Non-Capitalize dollar threshold is a total project cost or a per item cost of \$500 to \$4999.**
- \*\*\*     **Capitalize dollar threshold is a either a total project cost or a per item cost of \$5,000 or more.**

**REPLACEMENT EQUIPMENT:** Expenditures for the identical replacement of equipment (necessitated by normal use) on a piece-for-piece basis to perform the same functions(s). ***Equipment, that differs in capacity, function, or quality shall be considered additional (new) equipment.***

**Cerritos Community College**  
**2017-18 Chart of Accounts (Updated as of 06/14/2017)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0000000	District	0500000	Business and Managem
0100000	Agriculture & Natura	0501000	Business-Commerce
0101000	Agriculture Technolo	0502000	Accounting
0102000	Animal Science	0504000	Banking-Finance
0102100	Animal Health Techni	0505000	Accounting
0102200	Artificial Inseminat	0506000	Business Administrat
0103000	Plant Science	0506300	Management Devl-Supe
0103100	Agric.Pest ControlAd	0507000	Court Reporting
0109000	Ornamental Horticult	0509000	Marketing-Distributi
0109100	Landscape Design-Maint	0509100	Advertising
0109200	Floriculture-Florist	0509200	Purchasing
0112000	Argic. Business- Sal	0509500	Marketing
0114000	Forestry	0509600	Display
0115000	Natural Resources	0509900	International Trade
0115100	Parks-Recreation	0510000	Transportation-Mater
0116000	Agric. Power Equip T	0510200	Logistics
0199000	Other Agriculture-Na	0510600	Advanced Transportat
0200000	Arch and Environ Des	0511000	Real Estate
0201000	Architectural Techno	0512000	Insurance
0202000	Architectural Model	0514000	Secretary-Admin. Ass
0299000	Oth Architecture-Env	0514100	Legal Sec.-Legal Adm
0400000	Biological Sciences	0514200	Medical Secretary-Me
0401000	Natural (Life) Scien	0514300	Court Reporting
0401100	Biology	0516000	Labor-Industrial Rel
0402000	Botany	0599000	Other Business-Manag

**Cerritos Community College**  
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**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0403000	Bacteriology		
0407000	Zoology		
0410000	Physiology		
0420000	Ecology		
0430000	Biotechnology-Biomed		
0499000	Other Biological Sci		
0600000	Communications	0900000	Eng and Rel Tech (In
0601000	Communications	0901000	Engineering
0602000	Journalism	0908000	Apprenticeships-Pain
0603000	Radio, Motion Picture	0909000	Apprenticeships-Fiel
0605000	Audio-Visual Technic	0910000	Apprenticeships-ABC
0606000	Public Relations	0911000	Apprenticeships-Roof
0607000	Technical Writing	0912000	Apprenticeships-Maso
0699000	Other Communications	0924000	Engineering Technolo
0700000	CIS	0925000	Drafting-Design Tech
0701000	Computer-Information	0933000	Radiation Technology
0703000	Data Processing Oper	0934000	Electronics-Electric
0704000	Computer Programming	0934200	Industrial Electroni
0705000	Computer System Anal	0934400	Electrical-Power Tra
0799000	Other Computer-Infor	0934500	Electrical-Power Dis
0800000	Education	0934700	Electron Microscopy
0801000	Education, General	0934800	Laser Technology
0804000	Dance	0934900	Electrical Maintenanc
0805000	PE Academy	0935000	Electro-Mechanical-R

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0806000	Physical Education	0935100	Appliance Repair
0808000	Special Education	0935200	Business Machine Mai
0809000	Special Education Se	0936000	Printing-Lithography
0813000	Men's Athletics	0937000	Tool-Machine Design
0819000	Women's Athletics	0943000	Instrumentation Tech
0820000	Athletic Training	0943200	Biotechnology Instru
0835000	Physical Education	0943300	Vacuum Technology
0835100	Physical Fitness-Bod	0945000	Mechanical Technolog
0835300	Physical Education,	0945100	Environmental Contro
0835500	Intercollegiate Athl	0945500	Energy Conversion Sy
0837000	Health Education	0947000	Diesel Technology
0839000	Industrial Arts	0947200	Heavy Equipment Main
0899000	Other Education	0947300	Heavy Equipment Oper
0948000	Automotive Technolog	0957000	Civil-Construction M
0948200	Automotive Collision	0957200	Construction Inspect
0948300	Motorcycle Outboard	0957300	Surveying
0949000	Upholstery Repair-Au	0958000	Sanitation-Public He
0950000	Aeronautical-Aviatio	0958300	Industrial Safety Te
0950100	Aviation Airframe Me	0959000	Marine Technology
0950200	Aviation Powerplant	0959100	Diving-Underwater Sa
0950300	Commercial Pilot	0960000	Automotive
0950400	Aircraft Electronics	0961000	Optics
0951000	Division Office	0962000	Musical Instrument R
0952000	Construction Crafts	0964000	Drafting & Architect

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0952100	Carpentry	0966000	Electronics
0952200	Electrical	0974000	Metallurgy
0952300	Plumbing,Pipefitting	0976000	Numerical Contr
0952400	Glazing	0980000	Plastic Mfg Tech
0952500	Mill-Cabinet Work	0984000	Welding
0952600	Masonry,Tile,Cmnt,La	0986000	Woodworking Mfg Tech
0952700	Painting-Decorating	0990000	Technical Education
0952800	Drywall-Insulation	0999000	Oth Engineering-Rel
0952900	Roofing		
0953000	Drafting Technology		
0953600	Technical Illustrati		
0954000	Chemical Technology		
0954200	Plastics		
0954300	Petroleum Technology		
0955000	Laboratory Science T		
0956000	Industrial Manufactu		
0956300	Machine Tool-Machine		
0956400	Sheet Metal		
0956500	Welding-Cutting		
0956800	Industrial Quality C		
1000000	Fine Arts	1063000	Photography
1001000	Fine Arts	1099000	Other Fine-Applied A
1002000	Art	1100000	Language Center
1002100	Painting-Drawing	1101000	Foreign Languages

**Cerritos Community College**  
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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
1002200	Sculpture	1102000	French
1002300	Ceramics	1103000	German
1004000	Music	1104000	Italian
1004100	Performance	1105000	Spanish
1004200	Composition-Theory	1106000	Russian
1005000	Commercial Music	1107000	Chinese
1006000	Technical Theater	1108000	Japanese
1007000	Dramatic Arts	1109000	Latin
1008000	Dance	1110000	Greek
1009000	Applied Design	1111000	Hebrew-Semitic
1009100	Jewelry	1111111	Receipts from Proper
1011000	Photography	1112000	Arabic
1012000	Applied Photography	1116000	African Languages
1012100	Photography Lab.Tech	1117000	Asian, So Asian-Paci
1012200	Commercial Photograp	1117100	Filipino
1013000	Commercial Art	1119000	Portuguese
1030000	Graphic Arts	1199000	Sign Language
1030200	Computer Graphics		
1051000	Fine & Applied Arts		
1052000	Arts		
1053000	Journalism		
1054000	Music		
1055000	Theater		
1056000	Support Campus Act		
1057000	Film Making		



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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
1058000	Radio & Television		
1059000	Art Gallery		
1200000	Health	1220000	Speech Pathology-Aud
1200020	Health	1221000	Pharmacy Technician
1201000	Health Professions	1222000	Physical Therapy Ass
1201200	Medicine	1222100	Athletic Trainer
1202000	Hospital-Health Care	1222300	Recreation Therapy
1202200	Hospital Staff Devel	1223000	Health Information T
1203200	Nursing LVN	1224000	Physical Therapy
1203300	Certified Nurse Assi	1225000	Radiological Technol
1203500	Hospital Ward Clerk	1225100	Nuclear Therapy Tech
1203600	Hospital Cntrl Serv	1225300	Diagnostic Medical S
1203700	Medical Asst-Med Off	1230000	Nursing
1203800	Home Health Aide	1239000	Psychiatric Technici
1204000	Dental Technician	1240100	Dental Assisting
1205000	Medical Lab Technolo	1240200	Dental Hygiene
1206000	Physicians Assistant	1250000	Emergency Medical Te
1207000	Electro Diagnostic T	1255000	Mortuary Science
1208000	Medical Assisting	1260000	Health Professions,
1210000	Respiratory Care-The	1299000	Other Health Occupat
1211000	Dental Assistant		
1212000	Pharmacy Technology		
1213000	Cardiovascular Techn		
1214000	Orthopedic Assistant		

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
1215000	Early Childhood		
1216000	Dental Hygiene		
1217000	Surgical Technician-		
1218000	Occupational Therapy		
1219000	Optical Technology		
1300000	Consumer Ed & Home E	1500000	Humanities (Letters)
1301000	Consumer Ed-Home Eco	1501000	English Dept
1302000	Interiors	1501100	Writing Center
1303000	Fashion	1501200	Reading Dept & Reading Ctr
1303100	Fashion Design	1503000	Comparative Literatu
1303200	Fashion Merch&ising	1504000	Classics
1303300	Fashion Production	1506000	Speech Dept
1304000	Life Management	1506600	Forensics
1305000	Lifespan and Child Development	1507000	Creative Writing
1305100	Child Development	1509000	Philosophy
1305200	Exceptional Child	1510000	Religious Studies
1305300	Gerontology	1551000	Letters
1305400	Nanny Training	1599000	Other Humanities
1305700	Foster Care	1600000	Library Science
1306000	Nutrition-Food	1601000	Library Science
1306100	Restaurant-Food Serv	1602000	Library Technician
1306200	Dietetics	1699000	Other Library Scienc
1306300	CulinaryArtsChef,Cat	1700000	Mathematics
1306400	Nutrition, Health-Fi	1701000	Mathematics

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
1306500	Food-Equipment Demon	1701100	Mathematics Non-Majo
1307000	Hospitality	1701700	Technical Mathematic
1399000	Oth Consumer Ed-Home	1762000	Math-SEM
1400000	Law	1799000	Other Mathematics
1401000	Law	1801000	Military Science
1402000	Paralegal	1899000	Other Military Studi
1499000	Other Law		
1900000	PHysical Sciences	2105000	Administration of Ju
1901000	Physical Sciences	2105100	Corrections
1901100	Environmental Studie	2105200	Probation-Parole
1902000	Physics	2105300	Industrial Security
1905000	Chemistry	2105500	Police Academy
1911000	Astronomy	2107000	Human Services
1913000	Atmospheric Sciences	2107500	Education Aide
1914000	Geology	2107600	Recreation Assistant
1919000	Oceanography	2107800	School Health Aide
1920000	Ocean Technology	2133000	Fire Control Technol
1951000	Physical Sciences	2133500	Fire Academy
1956000	SEM-Chemistry	2135000	Environmental Hazard
1958000	SEM-Earth Science	2199000	Other Public Affairs
1964000	SEM-Physics	2201000	Social Sciences
1966000	SEM-Biology	2201100	Women's Studies
1999000	Other Physical Scien	2202000	Anthropology
2000000	Psychology	2202100	Ethnic Studies

**Cerritos Community College**  
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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
2001000	Psychology	2202200	Archaeology
2099000	Other Psychology	2204000	Economics
2100000	Public Affairs & Ser	2205000	History
2100020	Public Affairs and S	2206000	Geography
2101000	Community Services	2207000	Political Science
2101100	Volunteer Program Ma	2207100	Student Government
2101200	Swimming-Lifesaving	2208000	Sociology
2102000	Public Administratio	2222222	Payment to Prop Tax
2102200	Ski Patrol Technicia	2299000	Other Social Science
2104000	Social Work-Helping		
2104400	Alcohol-Controlled S		
3000000	Commercial Services	4930600	Adult Basic Educatio
3005000	Custodial Services	4930620	High School Diploma
3006000	Barbering	4930700	Reading Skills
3007000	Cosmetology	4930710	Speed Reading
3008000	Dry Cleaning	4930720	Skill Development
3009000	Travel Services-Tour	4930800	English as a Second
3009100	Flight Attendant	4930810	Engl. as a Second La
3057000	Cosmetology	4930820	English as a 2nd Lan
3099000	Other Commercial Ser	4930900	Citizenship
4900000	Interdisciplinary St	4931000	Vocational ESL
4901000	Liberal Arts-Science	4961200	Library Teaching
4902000	Biological-Physical	4961300	Inter. Disc. Multimedia
4903000	Humanities	4999000	Other Interdisciplin

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**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
4903100	Humanities-Fine Arts	5900000	Instructional Staff
4903300	Humanities-Social Sc	6005000	Board of Trustees
4904000	Engineering-Tech.-Li	6006000	General Administrati
4930000	General Studies	6010000	Academic Administrat
4930100	Guidance	6013000	Accreditation
4930110	Interpersonal Skills	6016000	Instructional Office
4930120	Job Seeking-Changing	6020000	Course-Curriculum De
4930130	Academic Guidance	6030000	Academic-Faculty Sen
4930200	Communication Skills	6091000	Instr Admin-Graduati
4930210	Writing	6092000	Multi-Cultural Studi
4930220	Speech	6099000	Oth Instruction Admi
4930300	Learning Skills, H&i	6110000	Learning Center
4930310	Living Skills, H&ica	6120000	Library
4930320	Learning Skills,Lrng	6130000	Media
4930330	Learning Skills, Spc	6140000	Museums-Galleries
4930400	Computational Skills	6150000	Academic Inf. System
4930410	Pre-Algebra		
4930420	Algebra, Geometry-Tr		
6190000	Oth Instr Sup Servic	6511000	Building Maintenance-Contracts
6192000	Multi-Cultural Studi	6530000	Custodial Services
6193000	Above Maintenance of	6540000	Hazard Substance
6196000	Computer Integrated	6550000	Grounds Maintenance-
6197000	Scholars' Honors Pro	6570000	Utilities
6198000	Computer Assisted In	6590000	Oth Operation & Main

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
6199000	Oth Instruction Supp	6591000	Maint-Power Correcti
6200000	Admissions-Records	6592000	Maintenance-OSHA
6225000	Admissions	6593000	Typewriter Repair &
6300000	Counseling	6594000	AQMD
6310000	Counseling-Guidance	6599000	Oth Operation-Maint.
6320000	Matriculation-Stdnt	6600000	Plng, Policymaking, Co
6330000	Transfer Programs	6710000	Community Relations
6340000	Career Guidance	6711000	Institutional Advanc
6390000	Oth Stu Coun & Guid	6712000	Institutional Effectiveness
6399000	Oth Student Counseli	6720000	Fiscal Operations
6400000	Other Student Services	6721000	Fiscal Operations
6420000	Disabled Students Pr	6722000	Purchasing
6430000	Extended Opportuniti	6723000	Warehouse
6435000	LINC Program	6724000	Switchboard & Mailro
6440000	Health Services	6725000	Accounting & Payroll
6450000	Student Personnel Ad	6730000	Human Resources Manangement
6451000	Student Activities	6737000	Sabbaticals
6452000	International Studen	6740000	Non-Instruction Staf
6460000	Financial Aid Admini	6750000	Staff Development
6470000	Job Placement Servic	6753000	Development
6480000	Veterans Services	6760000	Staff Diversity
6491000	Tutoring	6770000	Logistical Services
6492000	Transportation	6780000	Management Information
6493000	School Relations	6790000	Oth Gen Institutiona
6499000	Miscellaneous Studen	6795000	Campus Police

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
6510000	Building Maintenance	6799000	Oth Gen.Institutiona
6810000	Community Recreation		
6820000	Community Service Cl		
6830000	Community Use of Fac		
6840000	Economic Development		
6893000	Publications		
6899000	Oth Community Srvcs-		
6910000	Bookstores		
6920000	Child Development Ce		
6930000	Farm Operations		
6940000	Food Services		
6941000	Cafeteria		
6950000	Parking		
6960000	Student-Co-curricula		
6970000	Student Housing		
6980000	Adult Education		
6999000	Other Ancillary Serv		
7000000	Auxiliary Operations		
7010000	Contract Education		
7090000	Other Auxiliary Oper		
7099000	Other Auxiliary Oper		
7100000	Physical Property-Related Acquisitions		
7210000	Long-Term Debt		
7220000	Tax Revenue Anticipa		

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<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
7299000	Other Financing		
7300000	Trnsfers & Pymnts to		
7300020	Trnsfers & Pymnts to		
7310000	Transfers		
7320000	Student Aide		
7399000	Other Outgo		
7900000	Approp for Contingency		
9999999	Default Error		