

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Fund Codes**

<b>Fund</b>	<b>Description</b>
01.0	General Fund - Unrestricted
01.1	General Fund - Unrestricted Instructional Materials
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
39.9	Other Special Revenue Fund - Rental Income
41.0	Capital Outlay Projects Fund
41.1	Capital Outlay Transfer Fund
42.4	Revenue Bond Construction Fund - Measure G - Series D
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

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<b>Fund</b>	<b>Description</b>
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
72.0	Student Representation Fee Trust 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
01.0	02540	Humanities and Social Science
01.0	02550	Liberal Arts
01.0	02560	Physical Education and Athletics

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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	Financial Aid
01.0	03210	Student Equity and Success
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	Student Accessibility and Wellness 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	04119	COVID-19
01.0	04200	Fiscal Services
01.0	04300	Purchasing
01.0	04400	Physical Plant
01.0	05100	Human Resources

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**01.1 Fund      General Fund - Unrestricted Instructional Materials**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
01.1	02510	Business Education
01.1	02520	Fine Arts and Communication
01.1	02530	Health Occupations
01.1	02560	Physical Education and Athletics
01.1	02600	Technology
01.1	03410	Career Services

**01.3 Fund      General Fund - Restricted**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
01.3	00000	District
01.3	70003	Undocumented Resources Liasons
01.3	70004	Veterans Resource Center
01.3	70005	Veterans Affairs
01.3	70025	Interstate Passport
01.3	70200	Perkins
01.3	70320	Guided Pathways
01.3	70670	Strong Workforce Program - Local #6
01.3	70672	Strong Workforce Program - Regional 21/22 - Career Pathways Specialist
01.3	70673	Strong Workforce Program - Regional 21/22 - Noncredit Career Pathways
01.3	70677	Strong Workforce Program - Regional 21/22- Marketing
01.3	70680	Strong Workforce Program - Local #7
01.3	70681	Strong Workforce Program - Regional 22/23 - Industry 4.0 Manufacturing and Industrial Systems

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01.3	70682	Strong Workforce Program - Regional 22/23 - Career Pathways Specialist
01.3	70683	Strong Workforce Program - Regional 22/23 - Noncredit Career Pathways
01.3	70684	Strong Workforce Program - Regional 22/23- LA Regional Job Placement and Employment Success
01.3	70700	Child Development Training Consortium
01.3	70751	Quality Rating and Improvement System (QRIS) Block Grant
01.3	70752	Licensed Child Care Facility Stabilization Stipends
01.3	70770	Prekindergarten and Family Literacy Program (CSPP/CPKF)
01.3	70780	General Child Care and Development Programs (CCTR)
01.3	70790	Child Care Center Food Program
01.3	70800	Federal Work Study (FWS)
01.3	71000	On-Going State Allocation - Instructional Equipment
01.3	71005	Library Services Platform
01.3	71006	Zero Textbook Costs
01.3	71007	Culturally Responsive Pedagogy Practices (CRPP) Grant
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	71160	Hunger Free Campus Support
01.3	71170	California College Promise
01.3	71180	Financial Aid Technology
01.3	71190	College Homeless and Housing Insecure
01.3	71191	Student Food and Housing Support

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01.3	71195	Basic Needs Centers
01.3	71196	Fareless Transit System
01.3	71200	Extended Opportunity Program Services (EOPS)
01.3	71210	NextUp Foster Youth Support Program
01.3	71600	Physical Plant and Instructional Support Program
01.3	71602	Systemwide Technology and Data Security
01.3	71605	CCAP Instructional Materials - Dual Enrollment
01.3	71651	Regional Equity Recovery Partnership (RERP) Grant
01.3	72000	Workforce Innovation and Opportunity Act (WIOA)
01.3	72003	AB 104 Adult Education Block Grant
01.3	72260	First-Generation Students Grant
01.3	72330	Apprenticeship
01.3	72341	California Apprenticeship Initiative - Rail Operations
01.3	72350	IEPI California Conservation Corps/Community College Project
01.3	72600	CalWORKS
01.3	72610	Los Angeles Department of Public 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 (PACT) Program
01.3	73330	Student Health Services: Medi-Cal Administrative Activities (MAA) Program
01.3	73340	Mental Health Services
01.3	73460	Student Equity & Achievement
01.3	73470	Umoja Grant

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01.3	73480	College and Career Program
01.3	73490	LGBTQ+ Support
01.3	74500	Faculty and Staff Diversity (Equal Employment Opportunity)
01.3	74511	EEO Best Practices
01.3	74530	Classified Professional Development
01.3	74551	CalFresh Outreach Services (2021-24)
01.3	74552	California Low-Cost Auto Insurance Grant
01.3	74560	CalFresh Outreach - SB 85
01.3	74570	Student Retention & Enrollment - SB 85
01.3	75119	COVID-19 Recovery Block Grant
01.3	75261	CSUDH College Corps
01.3	75288	National Science Foundation Grant
01.3	75289	Supporting Effective Educator Development (SEED) Grant
01.3	75291	National Science Foundation Grant - BioTechnology
01.3	75305	Assessment, Remediation and Retention for Associate Degree Nursing Registered Nursing Program
01.3	75720	Temporary Assistance for Needy Families (TANF)
01.3	75900	Foster Parent Training
01.3	76100	Mathematics, Engineering, and Science Achievement (MESA) Program
01.3	76310	Equity Community Impact Census Grant
01.3	76320	Innovation and Effectiveness Grant
01.3	77330	Statewide Strategic Initiative Hubs
01.3	77380	California Energy Commission - ATTE
01.3	77390	California Energy Commission - ATL



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01.3	77391	Clean Cities Grant
01.3	77392	Strategic Energy Innovations
01.3	77395	CA Conservations Corps Project
01.3	77396	Propane Education & Research Council (PERC)
01.3	78901	Learning-Aligned Employment Program
01.3	79000	Disabled Students Programs and Services

**39.0 Fund      Other Special Revenue Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.0	00000	District
39.0	72560	Physical Education Summer Swim Program
39.0	74300	Puente
39.0	74350	Advanced Transportation, Technology and Energy
39.0	74351	Advanced Transportation & Logistics - RD
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**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.1	79850	Vintage at Cerritos
39.1	79880	Classroom Technology Upgrade

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<b>39.2 Fund</b>		<b>Other Special Revenue Fund - Community Education</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.2	02310	Community Education

<b>39.3 Fund</b>		<b>Other Special Revenue Fund - Cosmetology / Technology</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.3	02350	Cosmetology
39.3	74320	Technology Contract Education
39.3	75130	Welding Certification

<b>39.4 Fund</b>		<b>Other Special Revenue Fund - Culinary Arts</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.4	02710	Culinary Arts

<b>39.5 Fund</b>		<b>Other Special Revenue Fund - Parking</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.5	79800	Parking

<b>39.6 Fund</b>		<b>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	74750	Contract Class - Roofing

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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</b>		<b>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</b>		<b>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

<b>39.9 Fund</b>		<b>Other Special Revenue Fund - Rental Income</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
39.9	04100	Business Services
39.9	77900	Barnwall Property

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**41.0 Fund      Capital Outlay Projects Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
41.0	71016	Physical Plant/ Deferred Maintenance
41.0	73830	Construction Augmentation
41.0	73890	Student Housing Planning

**41.1 Fund      Capital Outlay Transfer Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
41.1	73840	Technology Needs

**42.4 Fund      Revenue Bond Construction Fund - Measure G - Series D**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
42.4	65004	Bond Implementation Series
42.4	65011	Social Science Elevator
42.4	65015	Construction Management
42.4	65043	DSA Uncertified Projects
42.4	65051	Information Technology Infrastructure
42.4	65052	Health and Wellness Complex
42.4	65053	Health Sciences Bldg Renovation
42.4	65061	Performing Arts Center
42.4	65066	Falcon Center

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

<b>Fund</b>	<b>Location</b>	<b>Description</b>
61.1	04100	Business Services

**61.2 Fund Insurance - Property Liability Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
61.2	04100	Business Services

**69.0 Fund Student Health Services Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.0	03310	Student Health Services Fund

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

<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.1	04100	Business Services

**69.2 Fund Retiree Health Benefits Fund - SERP**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.2	04100	Business Services

**69.3 Fund STRS and PERS Liability Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.3	00000	District

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<b>69.4 Fund</b>		<b>President's Innovation Fund</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.4	01200	President's Office

<b>69.5 Fund</b>		<b>Public Art Endowment Fund</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.5	06901	Public Art Installation

<b>69.6 Fund</b>		<b>Sustainability Fund</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
69.6	71030	Hydration Station

<b>71.0 Fund</b>		<b>Associated Students of Cerritos College (ASCC)</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
71.0	02750	ASCC Scholarships

<b>71.1 Fund</b>		<b>Other Grants and Scholarships Fund</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
71.1	02800	Other Grants and Scholarships

<b>71.2 Fund</b>		<b>ASCC Athletics Fund</b>
<b>Fund</b>	<b>Location</b>	<b>Description</b>
71.2	00000	District

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**72.0 Fund      Student Representation Fee Trust Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
72.0	03300	Student Activities

**74.0 Fund      Student Financial Aid Fund**

<b>Fund</b>	<b>Location</b>	<b>Description</b>
74.0	71800	Cal Grant
74.0	71801	California Chafee Grant for Foster Youth
74.0	78200	Supplemental Education Opportunity Grant (SEOG)
74.0	78400	Pell Grant
74.0	78600	FDSLPL Stafford
74.0	78700	FDSLPL Stafford Unsubsidized
74.0	78800	Student Success Completion Grant

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<b>Object</b>	<b>Description</b>
1110	Acad Sal FT
1140	Acad Sal Sabbatical Leave
1141	Acad Sal Sabbatical Leave - Backfill
1160	Acad Sal OL
1210	Academic Release Time
1212	Non-Instructional Salaries - Full-Time
1216	Acad FT Union Release Time
1232	Coordinator's Sal
1240	Counselor Sabbatical Leave
1241	Counselor Sabbatical Leave - Backfill
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 Sub 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



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<b>Object</b>	<b>Description</b>
1416	P/T Acad Non-Instructional
1422	Executive Dean Sal
1423	Dean's Sal
1425	Director's Sal
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, Secrtrl, & Tech
2192	Maint Staff
2193	Custodian Staff
2194	Grounds Staff
2197	Transportation
2198	Non-Inst Reg Classified Hrly (RCH)
2199	Classified Overtime

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<b>Object</b>	<b>Description</b>
2211	Instr Aides Reg Classified FT
2298	Instr Aides Reg Classified Hrly (RCH)
2299	Instr Aide Overtime
2311	Non-Instr Temp - Student Hrly
2312	Non-Instr Temp - Adult Hrly
2313	Non-Instr Sub Hrly
2320	Class Stipend Pay
2390	Non-Instr Hrly-Civic Ctr
2398	Board of Trustees
2399	Overtime - Non-Instr Temp - Adult Hrly
2411	Instr Aides Temp PT - Student Aides
2412	Instr Aides Temp PT - Adult Aides
2421	Classified Coach Stipend
2499	Overtime - Instr Aides Temp PT - Adult Aides
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

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<b>Object</b>	<b>Description</b>
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
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

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<b>Object</b>	<b>Description</b>
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
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

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<b>Object</b>	<b>Description</b>
4590	Other Non_Instructional Support
4610	Fuel
4630	Tires
4640	Tools
4690	Other
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
5240	Training / Professional Development
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

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<b>Object</b>	<b>Description</b>
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
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

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<b>Object</b>	<b>Description</b>
6310	Software/Films/Non-Print Media
6320	Books, (College Library)
6321	Periodicals & Magazines (College Library)
6410 ***	Capitalized Equipment - Instructional
6411 ***	Capitalized Technology Equipment - Instructional
6420 ***	Capitalized Equipment - Non Instructional
6421 ***	Capitalized Technology Equipment - Non Instructional
6430 ***	Capitalized LP Equipment - Instructional
6435 ***	Capitalized LP Equipment - Non Instructional
6450 **	Non-Capitalized Equipment - Instructional
6451 **	Non-Capitalized Technology Equipment - Instructional
6460 **	Non-Capitalized Equipment - Non Instructional
6461 **	Non-Capitalized Technolgy 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

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Expenditure Codes**

**Object    Description**

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

\*       **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 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**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0000000	District	0420000	Ecology
0100000	Agriculture & Natura	0430000	Biotechnology-Biomed
0101000	Agriculture Technolo	0499000	Other Biological Sci
0102000	Animal Science	0500000	Business and Managem
0102100	Animal Health Techni	0501000	Business-Commerce
0102200	Artificial Inseminat	0502000	Accounting
0103000	Plant Science	0504000	Banking-Finance
0103100	Agric.Pest ControlAd	0505000	Accounting
0109000	Ornamental Horticult	0506000	Business Administrat
0109100	Landscape Design-Maint	0506300	Management Devl-Supe
0109200	Floriculture-Florist	0507000	Court Reporting
0112000	Argic. Business- Sal	0509000	Marketing-Distributi
0114000	Forestry	0509100	Advertising
0115000	Natural Resources	0509200	Purchasing
0115100	Parks-Recreation	0509500	Marketing
0116000	Agric. Power Equip T	0509600	Display
0199000	Other Agriculture-Na	0509900	International Trade
0200000	Arch and Environ Des	0510000	Transportation-Mater
0201000	Architectural Techno	0510200	Logistics
0202000	Architectural Model	0510600	Advanced Transportat
0299000	Oth Architecture-Env	0511000	Real Estate
0400000	Biological Sciences	0512000	Insurance
0401000	Natural (Life) Scien	0514000	Secretary-Admin. Ass
0401100	Biology	0514100	Legal Sec.-Legal Adm
0402000	Botany	0514200	Medical Secretary-Me
0403000	Bacteriology	0514300	Court Reporting
0407000	Zoology	0516000	Labor-Industrial Rel
0410000	Physiology	0599000	Other Business-Manag

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0600000	Communications	0835300	Physical Education,
0601000	Communications	0835500	Intercollegiate Athl
0602000	Journalism	0837000	Health Education
0603000	Radio, Motion Picture	0839000	Industrial Arts
0605000	Audio-Visual Technic	0899000	Other Education
0606000	Public Relations	0900000	Eng and Rel Tech (In
0607000	Technical Writing	0901000	Engineering
0699000	Other Communications	0908000	Apprenticeships-Pain
0700000	CIS	0909000	Apprenticeships-Fiel
0701000	Computer-Information	0910000	Apprenticeships-ABC
0703000	Data Processing Oper	0911000	Apprenticeships-Roof
0704000	Computer Programming	0912000	Apprenticeships-Maso
0705000	Computer System Anal	0924000	Engineering Technolo
0799000	Other Computer-Infor	0925000	Drafting-Design Tech
0800000	Education	0933000	Radiation Technology
0801000	Education, General	0934000	Electronics-Electric
0804000	Dance	0934200	Industrial Electroni
0805000	PE Academy	0934400	Electrical-Power Tra
0806000	Physical Education	0934500	Electrical-Power Dis
0808000	Special Education	0934700	Electron Microscopy
0809000	Special Education Se	0934800	Laser Technology
0813000	Men's Athletics	0934900	Electrical Maintenan
0819000	Women's Athletics	0935000	Electro-Mechanical-R
0820000	Athletic Training	0935100	Appliance Repair
0835000	Physical Education	0935200	Business Machine Mai
0835100	Physical Fitness-Bod	0936000	Printing-Lithography

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0937000	Tool-Machine Design	0952800	Drywall-Insulation
0943000	Instrumentation Tech	0952900	Roofing
0943200	Biotechnology Instru	0953000	Drafting Technology
0943300	Vacuum Technology	0953600	Technical Illustrati
0945000	Mechanical Technolog	0954000	Chemical Technology
0945100	Environmental Contro	0954200	Plastics
0945500	Energy Conversion Sy	0954300	Petroleum Technology
0947000	Diesel Technology	0955000	Laboratory Science T
0947200	Heavy Equipment Main	0956000	Industrial Manufactu
0947300	Heavy Equipment Oper	0956300	Machine Tool-Machine
0948000	Automotive Technolog	0956400	Sheet Metal
0948200	Automotive Collision	0956500	Welding-Cutting
0948300	Motorcycle Outboard	0956800	Industrial Quality C
0949000	Upholstery Repair-Au	0957000	Civil-Construction M
0950000	Aeronautical-Aviatio	0957200	Construction Inspect
0950100	Aviation Airframe Me	0957300	Surveying
0950200	Aviation Powerplant	0958000	Sanitation-Public He
0950300	Commercial Pilot	0958300	Industrial Safety Te
0950400	Aircraft Electronics	0959000	Marine Technology
0951000	Division Office	0959100	Diving-Underwater Sa
0952000	Construction Crafts	0960000	Automotive
0952100	Carpentry	0961000	Optics
0952200	Electrical	0962000	Musical Instrument R
0952300	Plumbing,Pipefitting	0964000	Drafting & Architect
0952400	Glazing	0966000	Electronics
0952500	Mill-Cabinet Work	0974000	Metallurgy
0952600	Masonry,Tile,Cmnt,La	0976000	Numerical Contr
0952700	Painting-Decorating	0980000	Plastic Mfg Tech

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
0984000	Welding	1053000	Journalism
0986000	Woodworking Mfg Tech	1054000	Music
0990000	Technical Education	1055000	Theater
0999000	Oth Engineering-Rel	1056000	Support Campus Act
1000000	Fine Arts	1057000	Film Making
1001000	Fine Arts	1058000	Radio & Television
1002000	Art	1059000	Art Gallery
1002100	Painting-Drawing	1063000	Photography
1002200	Sculpture	1099000	Other Fine-Applied A
1002300	Ceramics	1100000	Language Center
1004000	Music	1101000	Foreign Languages
1004100	Performance	1102000	French
1004200	Composition-Theory	1103000	German
1005000	Commercial Music	1104000	Italian
1006000	Technical Theater	1105000	Spanish
1007000	Dramatic Arts	1106000	Russian
1008000	Dance	1107000	Chinese
1009000	Applied Design	1108000	Japanese
1009100	Jewelry	1109000	Latin
1011000	Photography	1110000	Greek
1012000	Applied Photography	1111000	Hebrew-Semitic
1012100	Photography Lab.Tech	1111111	Receipts from Proper
1012200	Commercial Photograp	1112000	Arabic
1013000	Commercial Art	1116000	African Languages
1030000	Graphic Arts	1117000	Asian, So Asian-Paci
1030200	Computer Graphics	1117100	Filipino
1051000	Fine & Applied Arts	1119000	Portuguese
1052000	Arts	1199000	Sign Language

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
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	1240300	DA-Orthodontics
1207000	Electro Diagnostic T	1250000	Emergency Medical Te
1208000	Medical Assisting	1255000	Mortuary Science
1210000	Respiratory Care-The	1260000	Health Professions,
1211000	Dental Assistant	1299000	Other Health Occupat
1212000	Pharmacy Technology		
1213000	Cardiovascular Techn		
1214000	Orthopedic Assistant		
1215000	Early Childhood		
1216000	Dental Hygiene		
1217000	Surgical Technician-		
1218000	Occupational Therapy		
1219000	Optical Technology		

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
1300000	Consumer Ed & Home E	1501000	English Dept
1301000	Consumer Ed-Home Eco	1501100	Writing Center
1302000	Interiors	1501200	Reading Dept & Reading Ctr
1303000	Fashion	1503000	Comparative Literatu
1303100	Fashion Design	1504000	Classics
1303200	Fashion Merch&ising	1506000	Speech Dept
1303300	Fashion Production	1506600	Forensics
1304000	Life Management	1507000	Creative Writing
1305000	Lifespan and Child Development	1509000	Philosophy
1305100	Child Development	1510000	Religious Studies
1305200	Exceptional Child	1511000	Africana Studies
1305300	Gerontology	1512000	Chicano Studies
1305400	Nanny Training	1551000	Letters
1305700	Foster Care	1599000	Other Humanities
1306000	Nutrition-Food	1600000	Library Science
1306100	Restaurant-Food Serv	1601000	Library Science
1306200	Dietetics	1602000	Library Technician
1306300	CulinaryArtsChef,Cat	1699000	Other Library Scienc
1306400	Nutrition, Health-Fi	1700000	Mathematics
1306500	Food-Equipment Demon	1701000	Mathematics
1307000	Hospitality	1701100	Mathematics Non-Majo
1399000	Oth Consumer Ed-Home	1701700	Technical Mathematic
1400000	Law	1762000	Math-SEM
1401000	Law	1799000	Other Mathematics
1402000	Paralegal	1801000	Military Science
1499000	Other Law	1899000	Other Military Studi
1500000	Humanities (Letters)		

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
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
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		

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
3000000	Commercial Services	4930410	Pre-Algebra
3005000	Custodial Services	4930420	Algebra, Geometry-Tr
3006000	Barbering	4930600	Adult Basic Educatio
3007000	Cosmetology	4930620	High School Diploma
3008000	Dry Cleaning	4930700	Reading Skills
3009000	Travel Services-Tour	4930710	Speed Reading
3009100	Flight Attendant	4930720	Skill Development
3057000	Cosmetology	4930800	English as a Second
3099000	Other Commercial Ser	4930810	Engl. as a Second La
4900000	Interdisciplinary St	4930820	English as a 2nd Lan
4901000	Liberal Arts-Science	4930900	Citizenship
4902000	Biological-Physical	4931000	Vocational ESL
4903000	Humanities	4961200	Library Teaching
4903100	Humanities-Fine Arts	4961300	Inter. Disc. Multimedia
4903300	Humanities-Social Sc	4999000	Other Interdisciplin
4904000	Engineering-Tech.-Li	5900000	Instructional Staff
4930000	General Studies	6005000	Board of Trustees
4930100	Guidance	6006000	General Administrati
4930110	Interpersonal Skills	6010000	Academic Administrat
4930120	Job Seeking-Changing	6013000	Accreditation
4930130	Academic Guidance	6016000	Instructional Office
4930200	Communication Skills	6020000	Course-Curriculum De
4930210	Writing	6030000	Academic-Faculty Sen
4930220	Speech	6091000	Instr Admin-Graduati
4930300	Learning Skills, H&i	6092000	Multi-Cultural Studi
4930310	Living Skills, H&ica	6099000	Oth Instruction Admi
4930320	Learning Skills,Lrng	6110000	Learning Center
4930330	Learning Skills, Spc	6120000	Library
4930400	Computational Skills	6130000	Media



**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
6140000	Museums-Galleries	6452000	International Studen
6150000	Academic Inf. System	6460000	Financial Aid Admini
6190000	Oth Instr Sup Servic	6470000	Job Placement Servic
6192000	Multi-Cultural Studi	6480000	Veterans Services
6193000	Above Maintenance of	6491000	Tutoring
6194000	iFalcon	6492000	Transportation
6195000	Center for Teaching Excellence	6493000	School Relations
6196000	Computer Integrated	6499000	Miscellaneous Studen
6197000	Scholars' Honors Pro	6510000	Building Maintenance
6198000	Computer Assisted In	6511000	Building Maintenance-Contracts
6199000	Oth Instruction Supp	6530000	Custodial Services
6200000	Admissions-Records	6540000	Hazard Substance
6225000	Admissions	6550000	Grounds Maintenance-
6300000	Counseling	6570000	Utilities
6310000	Counseling-Guidance	6590000	Oth Operation & Main
6320000	Matriculation-Stdnt	6591000	Maint-Power Correcti
6330000	Transfer Programs	6592000	Maintenance-OSHA
6340000	Career Guidance	6593000	Typewriter Repair &
6390000	Oth Stu Coun & Guid	6594000	AQMD
6399000	Oth Student Counseli	6599000	Oth Operation-Maint.
6400000	Other Student Services	6600000	Plng, Policymaking, Co
6410000	Student Equity	6710000	Community Relations
6420000	Disabled Students Programs & Svcs	6711000	Institutional Advanc
6430000	Extended Opportunities and Programs & Svcs	6712000	Institutional Effectiveness
6435000	LINC Program	6720000	Fiscal Operations
6440000	Health Services	6721000	Fiscal Operations
6450000	Student Personnel Administration	6722000	Purchasing
6451000	Student Activities	6723000	Warehouse

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**  
**Activity Codes**

<b>Activity</b>	<b>Description</b>	<b>Activity</b>	<b>Description</b>
6724000	Switchboard & Mailro	7000000	Auxiliary Operations
6725000	Accounting & Payroll	7010000	Contract Education
6730000	Human Resources Manangement	7090000	Other Auxiliary Oper
6737000	Sabbaticals	7099000	Other Auxiliary Oper
6740000	Non-Instruction Staf	7100000	Physical Property-Related Acquisitions
6750000	Staff Development	7210000	Long-Term Debt
6753000	Development	7220000	Tax Revenue Anticipa
6760000	Staff Diversity	7299000	Other Financing
6770000	Logistical Services	7300000	Trnsfers & Pymnts to
6780000	Management Information	7300020	Trnsfers & Pymnts to
6790000	Oth Gen Institutiona	7310000	Transfers
6795000	Campus Police	7320000	Student Aide
6799000	Oth Gen.Institutiona	7399000	Other Outgo
6810000	Community Recreation	7900000	Approp for Contingency
6820000	Community Service Cl	9999999	Default Error
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		

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**

<b>Goal / Category</b>	<b>Description</b>
<b><u>Campus-wide</u></b>	
00001	One Time Budget Augmentation (expires at fiscal year-end)
00100	Lab / Material Fees
09000	Non-reportable
09900	Billable
10001	Prior Year
10002	Prior 2 Years
10003	Prior 3 Years
22401	Cerritos College Foundation Grant
22601	Information Technology Purchases

<b><u>Program Specific</u></b>	
01001	Lab Assistants
01002	Student Success Tutors
01003	Veterans - Tutoring
01004	iFalcon Tutoring, Supplemental Instruction (CTX)
01005	Deaf and Hard of Hearing (DHH) Students Math Tutoring
01006	Discipline Specific Tutoring
01007	Satellite Academic and Support Center
01008	Success Center Embedded Tutor Pilot
02001	DSPS Specialist
02002	Dual Enrollment Manager

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**

<b>Goal / Category</b>	<b>Description</b>
02003	Foster Youth Allied Service Continuity - LINC Program Facilitator - Classified Staff
02004	Instructional Specialist
02005	Research Analyst (Cognos) Data Warehouse - Classified Staff
02006	Student Equity Classified Facilitator for Student Equity, Cross-Cultural & Title IX Resources
02007	Senior Applications Analyst (Pedroza)
02008	Student Equity Engagement Support - Student Assistants
03001	iFALCON Support Services
03002	Student Vouchers- Cerritos Complete
03003	Transfer Programs
03004	Project HOPE
03005	Veterans Center Support
03006	LINC Community Outreach Leaders
03007	Native American Program
03008	Puente Program
03009	Black History Month
03010	Umoja Program
03011	Student Equity Aligned Categoricals
03012	Equity in Classroom
03013	MSW Internship
04001	Expanded Hours - Admissions and Records
04002	Expanded Hours - Disabled Student Programs and Services
04003	Expanded Hours - Financial Aid
04004	Expanded Hours - Library
04005	Expanded Hours - Student Activities

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**

<b>Goal / Category</b>	<b>Description</b>
04006	Expanded Hours - Student Center
04007	Expanded Hours - Student Success Center
05001	Hyland - TC/TCE
05002	Language Access Program
05003	Maxient Title IX, other OSCG
05004	Student Laptops
05101	Professional Growth (Current) - CSEA
05102	Professional Growth (Carryover) - CSEA
05103	Professional Growth - Confidential
06001	Bridging Digital Divide: Piloting Targeted Tech Support @ the Library
06002	Global Lit. Certification & Diversity Internships
06003	Micro Technology Associates Certification Exams
07001	Diversity Recruitment (HR)
07002	Professional Development Training (HR)
07003	SDSU Research Foundation and M2C3 Research and Development Project
07004	Student Outreach (Public Affairs)
07005	Title IX Professional and Student Training and Development
07006	Professional/Student Diversity, Equity, and Inclusion Development
08001	LINC Program
08002	Data Capacity / Culturally Responsive Teaching
08003	Umoja HBCU
08004	Men of CalWorks
08005	DHH Support for Basic Skills

**Cerritos Community College**  
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<b>Goal / Category</b>	<b>Description</b>
02321	WIOA - ESL / CIVICS
02322	WIOA - GED
02323	WIOA - CIVICS
02324	WIOA - IELCE
70771	CPKS
79001	DSPS - DHH
79002	DSPS - Access to Print & Electronic Information
03000	EMERGING NEEDS FUND (PERKINS)
03500	IPII - AUTO REPAIR (PERKINS)
03600	IPII - MUSIC (PERKINS)
03900	IPII - WELDING (PERKINS)
04100	C.I.S. (PERKINS)
04200	C.T.E. OFFICE (PERKINS)
04300	FINE ARTS (PERKINS)
04400	CAREER SERVICES (PERKINS)
04500	HEALTH OCCUPATIONS (PERKINS)
04600	BUSINESS (PERKINS)
04700	TECHNOLOGY (PERKINS)
04800	ADULT EDUCATION (PERKINS)
04900	EDUCATIONAL PARTNERSHIPS (PERKINS)
05100	ED TECH (PERKINS)
05500	DISABLED STUDENTS (PERKINS)

**Cerritos Community College**  
**2023-24 Chart of Accounts (Updated as of 06/08/23)**

<b>Goal / Category</b>	<b>Description</b>
05600	P.E. (PERKINS)
05700	A.J./MHW (PERKINS)
11001	AB19-Educational Partnerships and Programs
11002	AB19-School Relations
11003	AB19-Financial Aid
11004	AB19-Assessment Ctr;Career Services
11005	AB19-Disabled Students Programs and Services
11006	AB19-Counseling
11007	AB19-Admissions and Records
73860	Norwalk-La Mirada Adult Education
02221	Periodic Electronic Resources