



WILLIAM M. HABERMEHL
County Superintendent of Schools

COMMUNITY COLLEGE CHART OF ACCOUNTS - 2011-2012

MAJOR CODE	OBJECTS	SUB OBJECTS	(EXPENDITURES)
1000	1100		ACADEMIC SALARIES
			Instructional Salaries, Regular Salary Schedule
	1200		Non-Instructional Salaries, Regular Salary Schedule
		1202	Administrators and Supervisors
		1208	Other
	1300		Instructional Salaries, Non-Regular Schedule
	1400		Non-Instructional Salaries, Non-Regular Schedule
		1402	Administrators and Supervisors
	1408	Other	
2000	2100		CLASSIFIED SALARIES
			Non-Instructional Salaries, Regular Full-Time Schedule
		2102	Administrators and Supervisors
		2108	Other
	2200		Instructional Aides, Regular Full-Time Schedule
		2204	Direct Instruction
		2208	Other
	2300		Non-Instructional Salaries, Non-Regular Full-Time Schedule
		2302	Administrators and Supervisors
		2308	Other
	2400		Instructional Aides, Non-Regular Full-Time Schedule
		2404	Direct Instruction
	2408	Other	
3000	3100		EMPLOYEE BENEFITS
			State Teachers Retirement System (STRS)
		3110	Academic Instructors and Instructional Aides
		3120	Classified Employees and Instructional Aides (Non-Instructional)
		3122	Administrators and Supervisors
		3128	Other
		3130	Other Academic Employees (Non-Instructional)
		3132	Administrators and Supervisors
		3138	Other
		3200	
	3210		Academic Instructors and Instructional Aides
	3220		Classified Employees and Instructional Aides (Non-Instructional)
	3222		Administrators and Supervisors
	3228		Other
	3230		Other Academic Employees (Non-Instructional)
	3232		Administrators and Supervisors
	3238		Other
	3300		Old Age/Survivors/Disability Ins. (OASDI)
		3310	Academic Instructors and Instructional Aides
		3320	Classified Employees and Instructional Aides (Non-Instructional)
		3322	Administrators and Supervisors
		3328	Other
		3330	Other Academic Employees (Non-Instructional)
		3332	Administrators and Supervisors
		3338	Other
		3350	OASDI - Medicare Instructional
		3360	OASDI - Medicare Non-Instructional
	3400		Health and Welfare Benefits
		3410	Academic Instructors and Instructional Aides
		3420	Classified Employees and Instructional Aides (Non-Instructional)
		3422	Administrators and Supervisors
		3428	Other
3430		Other Academic Employees (Non-Instructional)	
3432		Administrators and Supervisors	
3438		Other	
3500		State Unemployment Insurance	
	3510	Academic Instructors and Instructional Aides	
	3520	Classified Employees and Instructional Aides (Non-Instructional)	
	3522	Administrators and Supervisors	
	3528	Other	
	3530	Other Academic Employees (Non-Instructional)	
	3532	Administrators and Supervisors	
	3538	Other	

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MAJOR CODE	OBJECTS	SUB OBJECTS	(EXPENDITURES)	
3000	3600		EMPLOYEE BENEFITS (Continued)	
			Workers' Compensation Insurance	
		3610	Academic Instructors and Instructional Aides	
		3620	Classified Employees and Instructional Aides (Non-Instructional)	
		3622	Administrators and Supervisors	
		3628	Other	
		3630	Other Academic Employees (Non-Instructional)	
		3632	Administrators and Supervisors	
		3638	Other	
	3700			Local Retirement System
		3710	Academic Instructors and Instructional Aides	
		3720	Classified Employees and Instructional Aides (Non-Instructional)	
		3722	Administrators and Supervisors	
		3728	Other	
		3730	Other Academic Employees (Non-Instructional)	
		3732	Administrators and Supervisors	
	3738	Other		
	3900			Other Benefits
3910		Academic Instructors and Instructional Aides		
3920		Classified Employees and Instructional Aides (Non-Instructional)		
3922		Administrators and Supervisors		
3928		Other		
3930		Other Academic Employees (Non-Instructional)		
3932		Administrators and Supervisors		
3938		Other		
4000				SUPPLIES AND MATERIALS (Detail Codes are Optional)
	4100	Textbooks		
	4200	Other Books		
	4300	Instructional Supplies		
	4400	Media Supplies		
	4500	Other Supplies		
	4600	Non-Instructional Supplies		
	4700	Food Supplies		
	4900	Other		
5000			OTHER OPERATING EXPENSES AND SERVICES	
	5100	Personal and Consultant Services		
	5200	Travel and Conference Expenses		
	5300	Dues and Memberships		
	5400	Insurance		
	5500	Utilities and Housekeeping Services		
	5600	Rents,Leases, and Repairs		
	5700	Legal, Election, and Audit Expenses		
	5800		Other Operating Expenses and Services	
		5810	Depreciation	
		5820	Postage	
	5900		Self-Insurance Claims	
		5830	Other	
				CAPITAL OUTLAY
	6000	6100		Sites and Site Improvements
6110			Sites	
6120		Site Improvements		
6200		Buildings		
6300		Library Books		
6400			Equipment	
		6410	Additional Equipment	
		6420	Replacement Equipment	
		6430	Equipment Lease Purchase	
6440	Technology-Contract Svcs			
7000			OTHER OUTGO	
	7100		Debt Retirement	
		7130	Bond Redemption	
		7140	Bond Interest/Other Charges	
	7300	Interfund Transfers Out		
	7400	Other Transfers		
	7500	Student Financial Aid		
	7600	Other Payments to or for Students		
7900	Reserve For Contingencies(Budget Only)			

COMMUNITY COLLEGE CHART OF ACCOUNTS - 2011-2012

MAJOR CODE	HEADER OBJECTS	OBJECTS	(REVENUES)
8000	8100	8110 8120 8130 8140 8150 8160 8170 8190 8199	FEDERAL REVENUE Forest Reserve Higher Education Act Job Training Partnership Act Military Personnel Development Contracts Student Financial Aid Veterans Education Vocational and Applied Technology Education Act ARRA Other Federal Revenue
	8600	8610 8611 8612 8619 8620 8621 8622 8623 8624 8625 8626 8629 8650 8651 8652 8653 8659 8670 8672 8673 8674 8679 8680 8681 8682 8689 8690 8699	STATE REVENUE General Apportionments Apprenticeship Allowance State General Apportionments Other General Apportionments Categorical Apportionments Child Development Extended Opportunity Programs and Services (EOPS) Disabled Students Programs and Services (DSPS) (DIST 90) Cal Works (DIST 92) Temp Assistance for Needy Family (DIST 90) TTIP (DIST 92) Cal Works (DIST 92) Telecomm Tech Infrastructure Other Categorical Apportionments Categorical Program Allowances Community College Construction Act Deferred Maintenance and Special Repair Program Instructional Improvement Grant Other Categorical Program Allowances Tax Relief Subventions Homeowner's Property Tax Relief Timber Yield Tax (DIST 92) Trailer Coach Fees Other Tax Relief Subventions State Non-Tax Revenues State Lottery Proceeds State Mandated Costs Other State Non-Tax Revenues Other State Revenues Other Miscellaneous State Revenues
	8800	8810 8811 8812 8813 8814 8815 8816 8817 8820 8830 8831 8839 8840 8850 8860 8862 8870 8871 8872 8873 8874 8875 8876 8877 8878 8879 8880 8881 8882 8883 8884 8889 8890 8892	LOCAL REVENUE Property Taxes Tax Allocation, Secured Roll Tax Allocation, Supplemental Roll Tax Allocation, Unsecured Roll Voted Indebtedness, Secured Roll Voted Indebtedness, Unsecured Roll Prior Years Taxes Educational Revenue Augmentation Fund (ERAF) Contributions, Gifts, Grants, and Endowments Contract Services Contract Instructional Services All Other Contract Services Sales Rentals and Leases Interest and Investment Income Gains and Losses on Investments Student Fees/Charges Child Development Services Community Services Classes Dormitory Enrollment Field Trips and Use of Nondistrict Facilities Health Services Instr Materials Fees and Sales of Materials Insurance Student Records Nonresident Tuition Parking Services and Public Transportation Sales of Required Instructional and Other Materials Student Center Fee Student Representation Fee Other Student Fees and Charges Other Local Revenue (Dist 96) Employer Contributions

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MAJOR CODE	HEADER OBJECTS	OBJECTS	(REVENUES)
	8900	8910 8911 8912 8913 8940 8941 8942 8980 8981 8982	OTHER FINANCING SOURCES Proceeds of General Fixed Assets Compensation for Loss of General Fixed Assets Sale of Equipment/Supplies Sale of Land/Buildings Proceeds of General Long-Term Debt Sale of Bonds Other General Long-Term Debt Incoming Transfers Interfund Transfers In Other Incoming Transfers

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MAJOR CODE	HEADER OBJECTS	OBJECTS	(GENERAL LEDGER)
9000			ASSETS
	9100		CASH, INVESTMENTS, AND RECEIVABLES
		9110	Cash In County Treasury (Automatic)
		9111	Fair Value Adjustment to Cash
		9113	Frozen Assets
		9114	(Dist 96) Due from Assoc Student Gov
		9115	Pre-Petition Funds
		9116	(Dist 96) Due from Foundation
		9120	Cash In Bank(s)
		9125	Cash Awaiting Deposit (in Transit)
		9130	Revolving Cash Fund
		9135	Cash With Fiscal Agent/Trustee
		9150	Investments
		9160	Accounts Receivable
		9162	Deposits Receivable
		9163	Receivable From State (OCDE Only)
		9165	Travel Advance Receivable
		9169	Accrued Receivables (Automatic)
		9170	Due From Other Funds
		9180	Student Loan Receivable
		9185	Employee Advances Payable
	9200		INVENTORIES, STORES, AND PREPAID ITEMS
		9210	Stores
		9220	Prepaid Expense
		9225	Travel Advance Receivable
		9230	Mid Month Payroll
	9300		FIXED ASSETS
		9310	Sites
		9320	Site Improvement
		9325	Accumulated Depreciation - Site Improvement
		9330	Buildings
		9335	Accumulated Depreciation - Buildings
		9338	Library Books
		9340	Equipment
		9345	Accumulated Depreciation - Equipment
		9350	Work in Progress
	9400		OTHER DEBITS
		9480	Amount Available in Debt Service Funds
		9485	Amount to be Provided
	9500		LIABILITIES
			CURRENT LIABILITIES AND DEFERRED REVENUES
		9510	Accounts Payable
		9511	Misc Accruals Year-End
		9511	(DIST 88) Deposits Refundable
		9512	Deposits Refundable
		9512	(Dist 96) Computer Disposal Payables
		9513	Payable To State (OCDE Only)
		9514	Payable to Employees
		9515	Advances Payable To State
		9516	Insurance Claims Incurred but not Reported (IBNR)
		9517	Medicare Payable - Employee Share
		9519	Accrued Payables (Automatic)
		9520	Due To Other Funds
		9530	Temporary Loans
		9540	Deferred Revenue
		9541	Deferred Compensation Liability
		9545	State Project Account
		9550	Deferred Summer Pay Liability
		9551	Calif. Sales Tax Payable
		9552	Calif. Use Tax Payable
		9554	Back up Withholding Tax
		9555	(Dist 90) & (Dist 96) Calif Non Resident Withhold
	9560		LONG-TERM LIABILITIES
		9561	Bonds Payable (GLTD)
		9562	Revenue Bonds Payable (GLTD)
		9569	Other Long-Term Liabilities
		9571	(Dist 90) Accrued Vacation

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MAJOR CODE	HEADER OBJECTS	OBJECTS	(GENERAL LEDGER)
	9600	9604	LONG TERM LIABILITIES
		9610	(Dist 92) Deferred Revenue - NonCurrent
		9620	(Dist 96) Reserve for Working Capital
		9625	(Dist 92) Reserve for Encumbrances
		9660	(Dist 92) Reserve for Pre-Encumbrances
		9664	(Dist 92) Post Employment
		9670	(Dist 92) LT Other Post-Retirement Benefits Payable
		9674	(Dist 92) Long Term Liability
		9675	(Dist 92) Deferred Revenue - NonCurrent
		9675	(Dist 92) Notes Payable - NonCurrent
	9700		FUND BALANCE UNRESERVED
		9713	Adjustments to Accounts Receivable
		9714	Adjustments to Accounts Payable
		9715	Audit Adjustments
		9717	Audit Restatements
		9720	Economic Uncertainties
		9730	Designated for Commitments or Other Obligations
		9731	Capital Outlay
		9732	Collective Bargaining Contracts
		9733	Leases and Lease-Purchase
		9734	Personal Services and/or Consulting Contracts
		9739	Other
		9740	Designated for Self-Insurance Programs
		9745	Designated for Payments from Court Orders
		9750	Designated for Specific Future Purposes
		9751	Capital Outlay
		9752	General Reserve
		9753	Leases and Lease-Purchases
		9754	Personal Services and/or Consultant Contracts
		9755	Revolving Cash Accounts
		9759	Other
		9791	Net Beginning Balance
		9797	Budgetary-Audit Adjustments
		9798	Budgetary-Audit Restatements
		9799	Non-Designated Fund Balance - Unappropriated Surplus Budget
	9800		BUDGETARY/FINANCIAL CONTROL
		9810	Estimated Income
		9820	Appropriations
		9830	Encumbrances
		9835	Pre-Encumbrances (Actual)
		9840	Income
		9841	Abatement Of Income
		9850	Expenditures
		9851	Abatement Of Expenditures
		9860	Investment in General Fixed Assets
	9900		NONOPERATING ACCOUNTS
		9910	Holding
		9918	"A" Payroll Suspense
		9919	"B" Payroll Suspense
		9999	General Ledger Error Account